



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

OCT 25 2010

2010 OCT 28 AM 9:47

The Honorable Judith Won Pat
Speaker
I Mina'Trenta Na Liheslaturan Guåhan
Thirtieth Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 10/26/10
Time: 2:10
Received by: [Signature]

30-10-0903

Dear Speaker Won Pat:

Attached is the special revenue fund tracking for Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for fiscal year 2010 month ending September 2010 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13. The report will be posted shortly on our website.

Should you have any questions, please do not hesitate to contact this office.

Sincerely,

BERTHA M. DUENAS

Attachment(s)

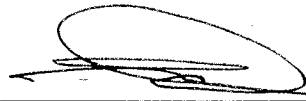
cc: Office of Public Accountability
Office of the Vice Speaker

2400

FY 2010 Special Revenue Fund Actuals (Draft)

Description	Fund Code	A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	FY 2010
		October	November	December	January	February	March	April	May	June	July	August	September	Actual (Draft)
		2009	2009	2009	2010	2010	2010	2010	2010	2010	2010	2010	2010	
Guam Highway	208	1,613,660	1,318,437	1,508,806	1,633,164	1,557,701	1,586,882	1,604,717	1,441,299	1,572,422	1,551,045	1,662,824	1,540,138	18,591,095
Solid Waste Operations	416	494,516	478,635	576,740	490,837	627,269	525,452	667,086	575,548	579,581	155,103	384,878	16,450	5,572,095
Territorial Education Facilities	205	222,016	286,909	954,001	1,757,203	9,011,319	976,964	4,905,135	230,203	313,304	244,396	358,774	192,374	19,452,598
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,956,685	2,154,983	1,966,825	1,910,017	1,392,835	1,559,730	1,624,678	1,980,482	2,709,545	21,689,640

Certified By:



Bertha M. Duenas, BBMR Director

OCT 25 2010

Date

**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
September 30, 2010 & 2009**

	For the Months			Fiscal Year 2010	Year-To-Date	
	September, 2010	September, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Air Pollution Control Special Fund						
Emission Fee / \$8 per ton per year	\$0	\$0	\$0	\$0	\$1,896	(\$1,896)
Penalty - excess emission / \$1,000	250	3,904	(3,654)	189,561	192,761	(3,200)
Use of money & property	0	0	0	0	0	0
Total	\$250	\$3,904	(\$3,654)	\$189,561	\$194,657	(\$5,096)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$500	\$350	\$150	\$4,450	\$14,250	(\$9,800)
Leases	58,664	50,505	8,159	747,398	680,359	67,039
Land Trust Lease	10	456	(446)	3,000	3,588	(588)
Payment in Lieu of Real Property Tax	0	0	0	4,400	0	4,400
Use of money & property	0	0	0	0	0	0
Total	\$57,174	\$51,311	\$5,863	\$759,248	\$688,197	\$61,051
Corrections Revolving Fund						
DOC revolving fund	\$31,909	\$0	\$31,909	\$816,638	\$1,093,829	(\$277,191)
Use of money & property	0	0	0	0	0	0
Total	\$31,909	\$0	\$31,909	\$816,638	\$1,093,829	(\$277,191)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	550	0	550	80,730	63,440	(2,710)
Passgr Inspec Fee-Airport Authority	718,801	583,695	135,105	7,760,472	7,029,956	730,516
Cargo Inspec Fee - All	3,736	3,614	121	45,660	20,894	24,766
Cargo Inspec Fee-Port Authority	22,070	19,046	3,026	241,250	270,710	(29,460)
Cargo Inspec Fee-Airport Cargo	11,775	9,300	2,475	127,550	117,275	10,275
Revenue-Other Payments	0	0	0	7	5	2
Use of money & property	18	82	(66)	308	2,905	(2,597)
Total	\$756,947	\$615,736	\$141,210	\$8,235,978	\$7,505,186	\$730,791
Enhanced 911 Emergency Response System Fund						
911 Surcharge \$1	\$81,229	\$190,193	(\$108,964)	\$1,572,823	\$1,653,489	(\$80,666)
Use of money & property	0	0	0	0	0	0
Total	\$81,229	\$190,193	(\$108,964)	\$1,572,823	\$1,653,489	(\$80,666)
Environmental Health Fund						
Health Permits - Business	\$6,050	\$10,693	(\$4,643)	\$446,341	\$434,313	\$12,028
PH Registration and Penalty	1,000	0	1,000	3,540	800	2,740
De-Rating Inspection and Certificates	500	800	(300)	6,580	9,850	(3,260)
Health Certificates	22,063	19,545	2,518	242,446	227,028	15,418
Administrative Penalties	0	0	0	3,038	0	3,038
Use of money & property	0	0	0	0	0	0
Total	\$29,613	\$31,038	(\$1,425)	\$701,955	\$671,991	\$29,964
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	7	494	(487)	8,674	7,314	1,360
Fire Prevention Fees	5,718	5,603	114	48,509	56,026	(9,517)
Other Fees	63	0	63	315	345	(30)
Ambulance Service	1,228	0	1,228	25,759	0	25,759
Total	\$7,014	\$6,097	\$916	\$81,257	\$63,685	17,571.82
Guam Contractors License Board Fund						
Contractors Fees	\$25,767	\$23,257	\$2,510	\$917,148	\$827,901	\$89,247
Use of money & property	0	0	0	0	0	0
Total	\$25,767	\$23,257	\$2,510	\$917,148	\$827,901	\$89,247
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$286,978	\$297,064	(\$10,086)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$286,978	\$297,064	(\$10,086)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$170,683	\$131,143	\$39,520	\$1,791,872	\$1,647,167	\$144,705
Diesel fuel tax	61,194	85,190	(23,996)	926,794	890,957	35,838
Other fuel tax	21,222	34,068	(12,846)	387,241	358,138	11,103
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	430,927	473,091	(42,164)	4,932,323	4,739,340	198,983
Auto surcharge on other fuels	150,693	172,021	(15,327)	1,793,510	1,759,208	34,302
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	843,700	895,513	(54,813)	9,811,740	9,386,810	424,931
Total Licenses & Registrations	689,422	643,147	56,276	8,779,133	8,521,632	257,501
Total Use of Money & Property	16	0	16	222	0	213
Total	\$1,540,138	\$1,538,659	\$1,479	\$18,591,095	\$17,908,451	\$682,644

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 September 30, 2010 & 2009

	For the Months			Fiscal Year 2010	Year-To-Date	
	September, 2010	September, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$8,409	\$2,306	\$4,103	\$91,146	\$80,020	\$11,126
Use of money & property	0	0	0	0	0	0
Total	\$8,409	\$2,306	\$4,103	\$91,146	\$80,020	\$11,126
Healthy Futures Funds						
Cigarettes	\$62,419	\$68,714	(\$583,295)	\$8,011,923	\$4,599,616	\$3,412,307
Cigars	291	0	291	(1,808)	29,147	(30,955)
Others	454,354	10,788	443,558	723,868	179,096	544,791
Distilled Spirit	50,411	66,013	(15,602)	718,411	806,549	(88,138)
Vinous Beverages	(392,438)	16,140	(408,578)	(108,680)	244,998	(351,677)
Malted Fermented Beverages	141,279	198,828	(57,547)	2,119,606	2,346,165	(227,488)
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	4	2	2	49	1,283	(1,235)
Total	\$316,320	\$937,493	(\$621,172)	\$11,464,478	\$8,206,853	\$3,257,625
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$159,893	\$155,403	\$4,490	\$2,740,873	\$1,892,217	\$1,048,656
Rental of Government Land	2,835	3,147	(512)	37,222	38,758	(1,536)
Recording Fee	30,694	28,153	2,539	375,875	378,813	(2,938)
Application Fees	0	0	0	0	100	(100)
Certificates of Document Fees	11,623	8,510	3,113	114,428	113,159	1,269
Subpoena Fees	0	0	0	490	210	280
Use of money & property	0	0	0	0	0	0
Total	\$204,644	\$195,215	\$9,630	\$3,268,888	\$2,223,257	\$1,046,631
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$480	\$0	\$480
Registration Fees - GCC Share	14,587	56,714	(42,127)	1,184,752	1,454,940	(270,088)
Registration Fees - Labor Share	6,252	24,300	(18,054)	508,355	623,503	(115,148)
Citation Fee - Non Immigration Temp Work	5	916	(910)	2,375	15,584	(13,209)
Use of money & property	4,167	8,100	(3,933)	48,492	22,650	25,842
Total	\$25,011	\$90,038	(\$65,025)	\$1,744,433	\$2,116,677	(\$372,144)
Police Services Fund						
Annual Gun Business Regis \$600	\$1,200	\$0	\$1,200	\$12,000	\$10,280	\$1,740
Govt of Guam ID/\$10	100	0	100	700	4,775	(4,075)
Traffic Report Copy Fee/\$10	7,600	6,980	640	91,449	88,909	1,540
Police Blotter Report \$0.02 per page	1	0	1	58	14	44
Police Clearance/\$5	23,111	22,164	947	285,213	228,202	57,011
Filing Record Security Ofcr \$75	8	0	8	15	220	(205)
Firearm Trainers \$500	0	0	0	71	514	(443)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,915	3,930	1,985	61,205	53,335	7,980
Non-Concealed Firearm ID/\$15	8,150	4,670	480	57,132	49,854	7,478
Concealed Firearm ID/\$30	300	420	(120)	3,240	3,410	(170)
Fingerprinting Fee \$20	1,980	1,320	680	20,035	15,865	4,170
Subpoena Fee	0	0	0	35	140	(105)
Abstract Criminal Records \$15	1,312	1,386	(53)	16,305	4,468	11,854
Fine-Unauth use uniform / \$500mx	0	0	0	0	25	(25)
Firearm ID Late Renewal Fee \$5	130	190	(60)	2,480	1,070	1,410
Certified Copy of Records \$10	0	0	0	40	0	40
Firearm Inspection Fee \$5	910	555	355	7,420	1,795	5,625
Witness Fees \$35	0	0	0	140	0	140
Special Event Fee \$100	200	0	200	8,950	33	9,017
Use of money & property	0	0	0	0	0	0
Total	\$47,917	\$41,574	\$6,343	\$587,582	\$483,676	\$103,906
Prof Eng, Architects & Land Surveyors Board Fund						
P.F.A.L.S. Examination/License fees	\$30,295	\$58,430	(\$28,135)	\$315,794	\$180,594	\$155,200
Use of money & property	0	0	0	0	0	0
Total	\$30,295	\$58,430	(\$28,135)	\$315,794	\$180,594	\$155,200
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$2,890	\$3,345	(\$455)	\$59,969	\$66,163	(\$7,294)
Park Vendor Permits	4,000	3,000	1,000	37,010	22,185	14,825
Community Programs Fees	0	0	0	2,000	6,054	(4,054)
Paseo Stadium Fees	0	838	(838)	19,207	28,632	(9,426)
Pool & Beach Fees	1,208	1,889	(483)	16,816	29,341	(12,525)
Recreational Admin Fees	12	0	12	8,878	9,729	(851)
Youth Center Fees	0	0	0	0	210	(210)
Guam Sports Complex	1,530	996	534	30,116	18,011	12,105
Hagatna / Tiyan Tennis Center	2,040	1,641	399	7,744	5,347	2,397
Guamero Stadium / Tiyan Fields	150	450	(300)	8,045	6,272	(228)
Tiyan Football / Soccer Field	0	0	0	0	484	(484)
Recreational Water Use Plan	0	0	0	0	500	(500)
Use of money & property	0	0	0	0	0	0
Total	\$11,828	\$11,957	(\$128)	\$188,684	\$104,927	\$83,757

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 September 30, 2010 & 2009

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	For the Months			Fiscal Year 2010	Year-To-Date	
	September, 2010	September, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$0	\$122,968	(\$122,968)	\$482,630	\$1,450,698	(\$968,068)
Fee-Compact Ordol Tip \$4 cu yd	34	(8,188)	8,202	(5,830)	1,277,704	(1,283,534)
Fee-Uncompact Ordol Tip \$4 cu yd	4,516	484,498	(480,982)	4,965,924	1,609,510	3,356,414
Fee-Uncompact Agat transfer St	1,861	2,045	(184)	23,749	18,640	5,109
Fee-Uncompact Dededo Transfer	7,188	9,040	(2,852)	87,536	64,116	23,421
Fee-Uncompact Malojoi Transfer	2,788	1,900	888	38,827	21,710	15,117
Use of money & property	65	261	(196)	1,259	6,183	(4,924)
Total	\$16,450	\$625,141	(\$608,691)	\$5,572,095	\$4,448,558	\$1,123,537
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$301,584	\$271,004	\$30,580	\$3,578,258	\$3,529,463	\$48,793
Use of money & property	0	0	0	0	0	0
Total	\$301,584	\$271,004	\$30,580	\$3,578,258	\$3,529,463	\$48,793
Territorial Education Facilities Fund						
R&T Property taxes	\$189,872	\$107,867	\$81,805	\$19,185,460	\$18,964,055	\$201,405
Penalties & interest	22,827	23,243	(416)	286,005	413,463	(127,458)
Real Property Tax Bank Fees	72	0	72	642	340	303
Use of money & property	2	57	(55)	490	4,597	(4,107)
Total	\$192,374	\$131,167	\$61,207	\$19,452,598	\$19,382,454	\$70,144
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$2,709,545	\$2,200,785	\$508,760	\$21,689,608	\$19,195,211	\$2,494,395
Use of money & property	0	0	0	34	0	34
Total	\$2,709,545	\$2,200,785	\$508,760	\$21,689,640	\$19,195,211	\$2,484,430
Water Protection Fund						
Grading Plan Review Fees	\$1,045	\$68	\$977	\$13,997	\$14,842	(\$845)
Clearing & Grubbing Permits	5,491	391	5,100	53,174	39,989	13,185
Stockpiling Permits	654	0	654	9,437	22,339	(12,902)
Field Citation Violations	0	0	0	4,190	1,455	2,735
Use of money & property	0	0	0	0	0	0
Total	\$7,190	\$459	\$6,731	\$80,798	\$78,625	\$2,173
Water Research & Development Fund						
Well Drilling Permit	\$3,800	\$5,975	(\$2,175)	\$75,410	\$98,529	(\$23,119)
Use of money & property	0	0	0	0	0	0
Total	\$3,800	\$5,975	(\$2,175)	\$75,410	\$98,529	(\$23,119)
Tax Collection Enhancement Fund						
Passport Fees	\$43,588	\$31,854	\$11,744	\$529,129	\$481,181	\$47,948
Passport Expedite Fees	7,980	5,310	(330)	134,094	134,285	(191)
Passport Expedite Mail Fees	581	(330)	911	19,670	8,225	11,445
Use of money & property	0	0	0	0	0	0
Total	\$52,159	\$36,834	\$15,325	\$682,893	\$623,691	\$59,202
Public School Library Resources Fund						
Well Drilling Permit	\$51,578	\$40,164	\$11,414	\$683,283	\$615,588	\$47,717
Use of money & property	10	24	(14)	480	4,687	(4,177)
Total	\$51,587	\$40,187	\$11,400	\$683,773	\$620,233	\$43,540
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$0	\$0	\$0	\$0	\$75	(\$75)
CPA Exam Application Fee - Re Exam	0	0	0	0	200	(200)
Confirmation & Licensure Initial	0	0	0	0	0	0
License to Practice - Renewal	0	0	0	0	0	0
Reinstatement	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$275	(\$275)

Note:

Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2009 Refunds & Section 30 is prorated for 12 months.

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Twelve Months Ended September 30, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission Fee / \$5 per ton per year	\$0	\$0	\$0	\$2,041	\$0	(\$2,041)
Penalty - excess emission / \$1,000	15,040	250	(14,798)	328,353	189,561	(138,792)
Use of money & property	0	0	0	0	0	0
Total	\$15,040	\$250	(\$14,798)	\$328,394	\$189,561	(\$138,833)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$350	\$600	\$150	\$12,250	\$4,450	(\$7,800)
Leases	34,505	58,884	22,159	556,150	747,398	191,248
Land Trust Lease	350	10	(348)	2,500	3,000	412
Payment in Lieu of Real Property Tax	0	0	0	0	4,400	4,400
Use of money & property	0	0	0	0	0	0
Total	\$35,205	\$57,174	\$21,963	\$570,950	\$759,248	\$188,298
Corrections Revolving Fund						
DOC revolving fund	\$0	\$31,909	\$31,909	\$1,232,090	\$818,638	(\$418,052)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$31,909	\$31,909	\$1,232,090	\$818,638	(\$418,052)
Custom, Agric & Quarantine Inspc Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	550	550	68,740	60,730	(8,010)
Passgr Inspec Fee-Airport Authority	643,695	718,801	75,108	7,740,967	7,760,472	11,505
Cargo Inspec Fee - All	4,814	3,735	(879)	36,894	45,680	8,786
Cargo Inspec Fee-Port Authority	21,045	22,070	1,025	285,410	241,290	(44,180)
Cargo Inspec Fee-Airport Cargo	10,000	11,775	1,475	130,255	127,550	(2,715)
Revenue Other Payments	0	0	0	5	7	2
Use of money & property	139	16	(123)	3,489	308	(3,181)
Total	\$679,793	\$756,947	\$77,154	\$8,273,770	\$8,235,976	(\$37,794)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$175,494	\$81,229	(\$94,265)	\$1,477,080	\$1,572,823	\$96,743
Use of money & property	0	0	0	0	0	0
Total	\$175,494	\$81,229	(\$94,265)	\$1,477,080	\$1,572,823	\$96,743
Environmental Health Fund						
Health Permits - Business	\$7,593	\$6,050	(\$1,543)	\$428,281	\$448,341	\$18,080
PH Registration and Penalty	1,100	1,000	(100)	3,600	3,540	(80)
De Rattling Inspection and Certificates	800	500	(300)	10,700	6,590	(4,110)
Health Certificates	21,545	22,063	518	220,227	242,445	13,218
Administrative Penalties	0	0	0	1,830	3,038	1,108
Use of money & property	0	0	0	0	0	0
Total	\$31,038	\$29,613	(\$1,425)	\$673,718	\$701,956	\$28,237
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$11	\$7	(\$4)	\$11,415	8,874	(\$2,741)
Fire Prevention Fees	5,466	5,718	252	84,291	46,509	(37,782)
Other Fees	35	83	28	414	315	(99)
Ambulance Service	800	1,228	420	3,680	25,759	21,879
Total	\$6,312	\$7,014	\$702	\$100,000	\$81,257	(\$18,743)
Guam Contractors License Board Fund						
Contractors Fees	\$12,774	\$25,787	\$12,993	\$702,102	\$817,148	\$215,046
Use of money & property	0	0	0	0	0	0
Total	\$12,774	\$25,787	\$12,993	\$702,102	\$817,148	\$215,046
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$290,589	\$286,978	(\$3,611)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$290,589	\$286,978	(\$3,611)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes						
Aviation fuel tax	\$141,143	\$170,663	\$29,520	\$1,767,189	\$1,791,872	\$24,703
Diesel fuel tax	78,995	61,194	(17,802)	628,783	926,794	(1,980)
Other fuel tax	30,034	21,222	(8,812)	403,133	367,241	(35,892)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	420,547	430,927	10,380	4,790,700	4,832,323	141,527
Auto surcharge on other fuels	193,280	156,693	(36,587)	1,784,471	1,793,610	9,039
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	824,895	840,700	15,895	9,674,332	9,811,740	137,408
Total Licenses & Registrations	643,147	699,422	56,275	8,521,632	8,779,133	257,501
Total Use of Money & Property	0	10	16	10	222	212
Total	\$1,468,042	\$1,540,138	\$72,096	\$18,195,974	\$18,591,095	\$395,121

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Twelve Months Ended September 30, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$3,550	\$0,400	\$2,851	\$95,000	\$91,146	(\$3,854)
Use of money & property	0	0	0	0	0	0
Total	\$3,550	\$0,400	\$2,851	\$95,000	\$91,146	(\$3,854)
Healthy Futures Fund						
Cigarettes	\$145,414	\$62,419	(\$82,995)	\$4,021,722	\$8,011,923	\$3,090,201
Cigars	300	291	(9)	15,509	(1,808)	(17,317)
Others	510,796	454,354	(56,444)	723,438	723,860	452
Distilled Spirit	66,013	50,411	(15,602)	870,160	718,411	(151,775)
Vinous Beverages	10,140	(392,438)	(408,578)	314,995	(109,680)	(421,673)
Malted Fermented Beverages	198,825	141,279	(57,540)	2,596,164	2,118,698	(477,468)
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	2	4	2	1,284	48	(1,236)
Total	\$937,492	\$316,320	(\$621,172)	\$9,443,298	\$11,454,478	\$2,021,182
Land Survey Revenue Fund						
Document Tax - Land Survey Fee	\$256,407	\$159,893	(\$96,514)	\$2,892,223	\$2,740,873	(\$151,351)
Rental of Government Land	4,044	2,835	(1,409)	49,525	37,222	(12,303)
Recording Fee	33,156	30,694	(2,461)	438,815	375,875	(62,940)
Application Fees	0	0	0	100	0	(100)
Certificates of Document Fees	12,610	11,623	(888)	180,954	114,428	(46,526)
Subpoena Fees	0	0	0	500	490	(10)
Use of money & property	0	0	0	0	0	0
Total	\$305,116	\$204,844	(\$100,272)	\$3,542,117	\$3,268,888	(\$273,229)
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$400	\$450	\$50
Registration Fees - CCC Share	156,714	14,587	(142,127)	2,679,639	1,184,752	(1,494,887)
Registration Fees - Labor Share	29,306	6,252	(23,054)	740,104	508,355	(231,749)
Citation Fee - Non Immigration Temp Work	1,281	5	(1,256)	15,295	2,375	(12,921)
Use of money & property	11,100	4,167	(6,933)	64,581	48,492	(16,089)
Total	\$198,381	\$25,011	(\$173,370)	\$3,500,000	\$1,744,433	(\$1,755,567)
Police Services Fund						
Annual Gun Business Regis \$800	\$800	\$1,200	\$400	\$11,090	\$12,000	\$910
Govt of Guam ID/\$10	0	100	100	325	700	375
Traffic Report Copy Fee/\$10	7,760	7,600	(160)	94,739	91,449	(3,290)
Police Blotter Report \$.02 per page	0	1	1	14	58	44
Police Clearance/\$5	23,164	23,111	(53)	243,402	285,213	41,811
Filing Record - Security Ofcr \$75	0	0	0	220	15	(205)
Firearm Trainers \$500	0	0	0	34	71	37
Highway Special Use Permit \$50	0	0	0	500	0	(500)
Firearm Registration/\$20	4,930	5,915	985	62,545	61,295	(1,250)
Non-Concealed Firearm ID/\$15	6,070	5,160	(80)	57,799	57,132	(667)
Concealed Firearm ID/\$30	420	300	(120)	3,710	3,240	(470)
Fingerprinting Fee \$20	2,020	1,990	(30)	24,785	20,035	(4,750)
Subpoena Fee	20	0	(20)	160	35	(125)
Abstract Criminal Records \$15	1,365	1,312	(53)	12,215	16,309	4,094
Fire-Unauthorized use uniform / \$500mx	0	0	0	25	0	(25)
Firearm ID Late Renewal Fee \$5	190	130	(60)	2,590	2,480	(110)
Certified Copy of Records \$10	0	0	0	40	40	0
Firearm Inspection Fee \$5	626	910	284	5,498	7,420	1,924
Witness Fees \$35	0	0	0	75	140	65
Special Event Fee \$100	200	200	0	3,023	9,950	6,927
Use of money & property	0	0	0	0	0	0
Total	\$16,565	\$17,917	\$1,352	\$522,767	\$607,592	\$84,815
Prof. Eng. Architects & Land Surveyors Board Fund						
P E A L S Examination/License fees	\$60,545	\$30,205	(\$30,250)	\$193,235	\$315,794	\$122,559
Use of money & property	0	0	0	0	0	0
Total	\$60,545	\$30,205	(\$30,250)	\$193,235	\$315,794	\$122,559
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$2,045	\$2,890	\$845	\$50,304	\$58,669	\$865
Park Vendor Permits	3,800	4,000	200	25,845	37,010	11,165
Community Programs Fees	0	0	0	1,953	2,000	47
Paseo Stadium Fees	0	0	0	27,146	19,207	(7,939)
Pool & Beach Fees	1,639	1,206	(433)	24,787	16,816	(7,971)
Recreational Admin Fees	0	12	12	10,237	8,878	(1,359)
Youth Center Fees	0	0	0	100	0	(100)
Guam Sports Complex	1,586	1,530	(56)	26,411	30,116	3,705
Hagatna / Tiyan Tennis Center	1,841	2,040	199	6,035	7,744	1,709
Guerrero Stadium / Tiyan Fields	450	190	(300)	6,766	8,045	1,260
Tiyan Football / Soccer Field	0	0	0	172	0	(172)
Recreational Water Use Plan	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
Total	\$11,361	\$11,828	\$467	\$187,775	\$188,684	\$909

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Twelve Months Ended September 30, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$171,271	\$0	(\$171,271)	\$1,771,381	\$482,830	(\$1,308,751)
Fee-Compact Ordol Tip \$4 cu yd	130,410	34	(130,376)	1,224,682	(6,830)	(1,230,512)
Fee-Uncompact Ordol Tip \$4 cu yd	619,502	4,518	(514,987)	3,284,774	4,965,924	1,701,150
Fee-Uncompact Agal Transfer St	6,809	1,801	(5,028)	83,760	23,749	(40,019)
Fee-Uncompact Dededo Transfer	14,640	7,188	(7,452)	118,115	87,536	(30,579)
Fee-Uncompact Makojoi Transfer	4,900	2,786	(2,114)	51,710	38,827	(14,884)
Use of money & property	249	65	(184)	5,570	1,269	(4,311)
Total	\$847,861	\$16,450	(\$831,411)	\$8,500,000	\$5,572,095	(\$297,905)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$268,317	\$301,594	\$33,277	\$3,335,038	\$3,578,256	\$240,218
Use of money & property	0	0	0	0	0	0
Total	\$268,317	\$301,594	\$33,277	\$3,335,038	\$3,578,256	\$240,218
Territorial Education Facilities Fund						
R&T Property taxes	\$174,082	\$169,672	(\$4,410)	\$19,748,371	\$19,165,460	(\$580,911)
Penalties & Interest	24,524	22,627	(1,897)	420,836	286,005	(142,831)
Real Property Tax Rank Fees	0	72	72	519	642	123
Use of money & property	56	2	(54)	3,487	490	(3,007)
Total	\$198,662	\$192,374	(\$6,288)	\$20,179,223	\$19,452,598	(\$726,625)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$2,343,739	\$2,709,545	\$365,806	\$20,904,965	\$21,689,608	\$784,651
Use of money & property	0	0	0	0	34	34
Total	\$2,343,739	\$2,709,545	\$365,806	\$20,904,965	\$21,689,640	\$784,685
Water Protection Fund						
Grading Plan Review Fees	\$2,060	\$1,040	(\$1,023)	\$19,543	\$13,997	(\$5,546)
Clearing & Grubbing Permits	405	5,491	5,086	47,678	53,174	5,496
Stockpiling Permits	760	654	(106)	13,648	9,437	(4,211)
Field Citation Violations	150	0	(150)	5,806	4,190	(1,685)
Use of money & property	0	0	0	0	0	0
Total	\$3,375	\$7,190	\$3,807	\$85,724	\$80,798	(\$5,926)
Water Research & Development Fund						
Well Drilling Permit	\$5,319	\$3,800	(\$1,519)	\$90,653	\$75,410	(\$15,244)
Use of money & property	0	0	0	0	0	0
Total	\$5,319	\$3,800	(\$1,519)	\$90,653	\$75,410	(\$15,244)
Tax Collection Enhancement Fund						
Passport Fees	\$30,068	\$43,598	\$13,530	\$574,282	\$529,129	(\$45,154)
Passport Expedite Fees	8,217	7,980	(237)	168,877	134,094	(34,783)
Passport Expedite Mail Fees	210	581	371	12,323	19,670	7,347
Use of money & property	0	0	0	0	0	0
Total	\$38,495	\$52,159	\$13,664	\$755,482	\$682,893	(\$72,589)
Public School Library Resources Fund						
Well Drilling Permit	\$38,282	\$51,578	\$13,296	\$742,707	\$663,283	(\$79,485)
Use of money & property	757	10	(747)	12,715	490	(12,225)
Total	\$39,039	\$51,588	\$12,578	\$755,422	\$663,773	(\$91,709)
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$2,272	\$0	(\$2,272)	\$29,800	\$0	(\$29,800)
CPA Exam Application Fee - Re Exam	2,050	0	(2,050)	27,500	0	(27,500)
Confirmation & Licensure Initial	29,600	0	(29,600)	355,450	0	(355,450)
License to Practice - Renewal	0	0	0	750	0	(750)
Reinstatement	0	0	0	500	0	(500)
Total	\$33,922	\$0	(\$33,922)	\$414,000	\$0	(\$414,000)

Note:

Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions) Estimates are recorded for the provision for 2009 Refunds & Section 30 is prorated for 12 months.