



Office of the Governor of Guam

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RECEIVED

J.T. 10/31/08
INITIAL DATE

OCT 31 2008

Felix P. Camacho Governor
Michael W. Cruz, M.D. Lieutenant Governor

The Honorable Judith Won Pat
Speaker
I Mina'Bente Nuebi Na Liheslaturan Guåhan
Twenty-Ninth Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

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 2008 month ending September 2008 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,

[Handwritten signature of Felix P. Camacho]

FELIX P. CAMACHO
Governor

10/31/08
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Attachment(s)

cc: Vice Speaker David L.G. Shimizu
Office of the Public Auditor

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 10/31/08

TIME: 11:00 am

BY: [Handwritten signature]

Bureau of Budget & Management Research  
 FY 2008 Special Revenue Fund Tracking

Description	Fund Code	Actual												FY 2008 Total
		A October 2007	B November 2007	C December 2007	D January 2008	E February 2008	F March 2008	G April 2008	H May 2008	I June 2008	J July 2008	K August 2008	L September 2008	
Guam Highway	208	1,428,751	1,355,566	1,396,123	1,803,072	1,515,216	1,680,161	1,691,268	1,545,166	1,572,931	1,357,101	1,551,110	1,301,664	18,198,119
Solid Waste Operations	416	584,460	559,298	554,341	383,901	378,173	357,768	237,648	573,162	606,365	349,549	310,106	374,486	5,269,256
Territorial Education Facilities	205	235,694	247,869	1,092,478	1,689,841	8,187,770	1,047,550	4,428,348	426,929	646,623	689,307	241,972	205,886	19,140,288
Tourist Attraction	206	1,319,123	1,515,288	1,589,324	2,171,613	2,230,706	1,839,584	1,887,701	1,599,862	1,720,493	1,455,373	1,848,330	2,247,093	21,424,489

Certified By:



Bertha M. Duenas, BMMR Director

OCT 28 2008

Date

# DRAFT

Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
September 31, 2008 & 2007

	For the Months			Fiscal Year 2008	Year-To-Date Fiscal Year 2007	Increase (Decrease)
	September, 2008	September, 2007	Increase (Decrease)			
<b>Air Pollution Control Special Fund</b>						
Penalty - excess emission / \$1,000	\$250	\$11,420	(\$11,170)	\$333,551	\$381,234	(\$47,684)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$250</b>	<b>\$11,420</b>	<b>(\$11,170)</b>	<b>\$333,551</b>	<b>\$381,234</b>	<b>(\$47,684)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$800	\$0	\$800	\$5,400	\$0	\$5,400
Leases	53,307	40,393	13,004	509,894	626,038	(116,144)
Land Trust Lease	326	0	326	1,856	0	1,856
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$54,523</b>	<b>\$40,393</b>	<b>\$14,130</b>	<b>\$517,150</b>	<b>\$626,038</b>	<b>(\$108,888)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$0	\$233,321	(\$233,321)	\$1,197,883	\$1,347,069	(\$149,186)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$233,321</b>	<b>(\$233,321)</b>	<b>\$1,197,883</b>	<b>\$1,347,069</b>	<b>(\$149,186)</b>
<b>Custom, Agric &amp; Quarantine Inspo Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	55,080	27,220	27,860
Passgr Inspec Fee-Airport Authority	0	604,715	(604,715)	7,126,507	7,958,987	(832,480)
Cargo Inspec Fee - All	1,990	0	1,990	6,210	0	6,210
Cargo Inspec Fee-Port Authority	23,220	24,855	(1,435)	299,165	312,325	(13,160)
Cargo Inspec Fee-Airport Cargo	11,225	10,375	850	131,475	126,330	5,145
Revenue-Other Payments	0	0	0	8	10	(2)
Use of money & property	268	218	50	2,868	4,600	(1,732)
<b>Total</b>	<b>\$36,703</b>	<b>\$639,963</b>	<b>(\$603,260)</b>	<b>\$7,821,313</b>	<b>\$8,429,472</b>	<b>(\$608,158)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$123,924	\$121,247	\$2,676	\$1,468,364	\$1,424,129	\$44,235
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$123,924</b>	<b>\$121,247</b>	<b>\$2,676</b>	<b>\$1,468,364</b>	<b>\$1,424,129</b>	<b>\$44,235</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$9,170	\$6,535	\$2,635	\$438,765	\$429,022	\$9,743
PH Registration and Penalty	0	0	0	100	435	(335)
De-Roiling Inspection and Certificates	1,100	850	250	9,730	10,850	(1,120)
Health Certificates	20,974	18,550	2,424	231,597	225,797	5,800
Administrative Penalties	200	0	200	2,600	1,675	925
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$31,444</b>	<b>\$25,935</b>	<b>\$5,509</b>	<b>\$682,792</b>	<b>\$667,778</b>	<b>\$15,013</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$0	\$650	(\$650)	\$3,225	\$5,375	(\$2,150)
CPA Exam Application Fee - Re Exam	50	650	(600)	3,500	5,050	(1,550)
CPA Exam Jurisdiction Test Fee	0	0	0	0	264,300	(264,300)
Confirmation & Licensure Initial	600	1,600	(1,000)	7,450	17,680	(10,230)
License to Practice - Renewal	0	300	(300)	750	11,425	(10,675)
Firm permit to Practice - Initial	0	0	0	0	200	(200)
Firm permit to Practice - Renewal	0	0	0	0	1,800	(1,800)
Substantial Equivalency - Initial	0	0	0	0	200	(200)
Reinstatement	0	0	0	750	250	500
Penalties	0	0	0	0	700	(700)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$650</b>	<b>\$3,200</b>	<b>(\$2,550)</b>	<b>\$15,675</b>	<b>\$308,980</b>	<b>(\$291,305)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$31,658	\$28,652	\$3,006	\$757,545	\$629,317	\$128,228
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$31,658</b>	<b>\$28,652</b>	<b>\$3,006</b>	<b>\$757,545</b>	<b>\$629,317</b>	<b>\$128,228</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid Fuel Taxes:						
Aviation fuel tax	\$57,907	\$199,713	(\$141,807)	\$1,984,197	\$2,128,169	(\$141,972)
Diesel fuel tax	55,682	85,508	(29,827)	859,831	902,153	(42,322)
Other fuel tax	22,254	34,189	(11,935)	343,354	360,596	(17,242)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	343,672	406,411	(62,739)	4,574,417	4,722,908	(148,492)
Auto surcharge on other fuels	124,967	147,687	(22,721)	1,638,577	1,718,090	(79,513)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>604,481</b>	<b>873,508</b>	<b>(269,028)</b>	<b>9,400,376</b>	<b>9,829,917</b>	<b>(429,541)</b>
<b>Total Licenses &amp; Registrations</b>	<b>697,179</b>	<b>276,933</b>	<b>420,246</b>	<b>8,797,662</b>	<b>5,798,352</b>	<b>2,999,310</b>
<b>Total Use of Money &amp; Property</b>	<b>4</b>	<b>13</b>	<b>(9)</b>	<b>82</b>	<b>2,879</b>	<b>(2,798)</b>
<b>Total</b>	<b>\$1,301,664</b>	<b>\$1,150,455</b>	<b>\$151,210</b>	<b>\$18,198,119</b>	<b>\$15,631,147</b>	<b>\$2,566,972</b>

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Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
September 31, 2008 & 2007

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	For the Months			Fiscal Year 2008	Year-To-Date	
	September, 2008	September, 2007	Increase (Decrease)		Fiscal Year 2007	Increase (Decrease)
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$5,323	\$6,272	(\$949)	\$78,123	\$81,929	(\$3,806)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$5,323</b>	<b>\$6,272</b>	<b>(\$949)</b>	<b>\$78,123</b>	<b>\$81,929</b>	<b>(\$3,806)</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$306,281	\$551,934	(\$245,653)	\$7,455,611	\$6,105,276	\$1,350,335
Cigars	0	2,545	(2,545)	165,011	280,183	(115,172)
Others	10,750	9,479	1,271	125,484	122,237	3,247
Distilled Spirit	31,953	37,611	(5,659)	434,476	389,851	44,625
Vinous Beverages	20,496	10,286	10,229	129,773	109,037	20,736
Malted Fermented Beverages	75,860	90,020	(14,160)	1,201,260	1,100,218	101,042
Interest and Penalties on Alcohol	0	0	0	(17,034)	25	(17,059)
Use of money & property	187	793	(607)	8,341	13,979	(5,638)
<b>Total</b>	<b>\$445,526</b>	<b>\$702,650</b>	<b>(\$257,124)</b>	<b>\$9,502,923</b>	<b>\$8,120,806</b>	<b>\$1,382,117</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$239,391	\$521,840	(\$282,450)	\$3,405,312	\$2,711,828	\$693,484
Rental of Government Land	1,843	3,147	(1,304)	40,097	37,995	2,102
Recording Fee	34,424	31,775	2,649	433,068	240,115	192,953
Application Fees	0	0	0	200	0	200
Certificates of Document Fees	12,111	9,757	2,354	126,879	113,986	12,893
Subpoena Fees	0	0	0	0	9	(9)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$287,768</b>	<b>\$566,518</b>	<b>(\$278,750)</b>	<b>\$4,005,557</b>	<b>\$3,103,933</b>	<b>\$901,623</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$36,167	\$230,860	(\$194,693)	\$1,252,587	\$327,479	\$925,108
Registration Fees - Labor Share	15,500	98,940	(83,440)	536,883	140,348	396,535
Citation Fee - Non Immigration Temp Work	0	100	(100)	10,316	3,375	6,940
Use of money & property	893	700	194	13,182	4,209	8,973
<b>Total</b>	<b>\$52,560</b>	<b>\$330,600</b>	<b>(\$278,040)</b>	<b>\$1,812,967</b>	<b>\$475,411</b>	<b>\$1,337,556</b>
<b>Police Services Fund</b>						
Annual Gun Business Regs \$600	\$0	\$0	\$0	\$11,160	\$10,600	\$560
Gov't of Guam ID/\$10	7,300	8,050	(750)	78,310	77,295	1,015
Traffic Report Copy Fee/\$10	9,105	5,760	3,345	81,555	70,350	11,205
Police Blotter Report \$.02 per page	0	0	0	22	153	(131)
Police Clearance/\$5	22,529	21,789	740	213,234	186,897	26,337
Filing Record - Security Ofcr \$75	0	0	0	3,975	0	3,975
Firearm Trainers \$500	0	0	0	500	0	500
Highway Special Use Permit \$50	0	0	0	250	100	150
Firearm Registration/\$20	8,080	5,520	580	53,440	37,400	16,040
Non-Concealed Firearm ID/\$15	5,700	3,775	1,925	41,685	35,665	6,020
Concealed Firearm ID/\$30	120	360	(240)	1,920	1,950	(30)
Fingerprinting Fee	4,140	3,440	700	42,540	46,280	(3,740)
Subpoena Fee	0	35	(35)	35	211	(176)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$54,974</b>	<b>\$48,729</b>	<b>\$6,245</b>	<b>\$528,626</b>	<b>\$466,901</b>	<b>\$61,725</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$58,467	\$59,949	(\$1,482)	\$230,686	\$164,158	\$66,527
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$58,467</b>	<b>\$59,949</b>	<b>(\$1,482)</b>	<b>\$230,686</b>	<b>\$164,158</b>	<b>\$66,527</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$8,045	\$4,333	\$3,712	\$88,821	\$84,671	\$4,150
Community Programs Fees	5,588	4,667	721	37,545	37,823	(278)
Paseo Stadium Fees	1,140	175	965	22,843	13,392	9,451
Pool & Beach Fees	1,728	1,589	139	18,451	25,201	(6,750)
Recreational Admin Fees	0	180	(180)	8,564	22,993	(14,430)
Youth Center Fees	0	0	0	900	9,775	(8,875)
Guam Sports Complex	0	0	0	200	0	200
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$16,501</b>	<b>\$11,144</b>	<b>\$5,357</b>	<b>\$177,324</b>	<b>\$183,855</b>	<b>(\$6,531)</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$115,580	\$0	\$115,580	\$1,416,758	\$1,432,761	(\$16,003)
Fee-Compact Ordol Tip \$4 cu yd	213,080	270,435	(57,355)	3,161,153	3,170,870	(9,718)
Fee-Uncompact Ordol Tip \$4 cu yd	37,718	118,927	(81,209)	558,049	1,441,942	(883,893)
Fee-Uncompact Agal Transfer St	1,130	1,195	(65)	19,105	18,620	485
Fee-Uncompact Dadado Transfer	4,410	5,285	(855)	73,410	77,535	(4,125)
Fee-Uncompact Malojojo Transfer	1,630	1,450	180	21,013	21,280	(268)
Use of money & property	939	2,500	(1,561)	19,769	23,847	(4,077)
<b>Total</b>	<b>\$374,486</b>	<b>\$399,772</b>	<b>(\$25,285)</b>	<b>\$5,269,256</b>	<b>\$6,186,854</b>	<b>(\$917,599)</b>

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Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
September 31, 2008 & 2007

	For the Months			Fiscal Year 2008	Year-To-Date	
	September, 2008	September, 2007	Increase (Decrease)		Fiscal Year 2007	Increase (Decrease)
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$288,579	\$509,095	(\$242,516)	\$3,537,642	\$3,381,892	\$155,750
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$288,579</b>	<b>\$509,095</b>	<b>(\$242,516)</b>	<b>\$3,537,642</b>	<b>\$3,381,892</b>	<b>\$155,750</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$194,457	\$274,827	(\$80,170)	\$18,690,603	\$21,367,129	(\$2,676,526)
Penalties & interest	11,368	18,221	(6,855)	441,110	350,723	90,388
Real Property Tax Bank Fees	25	25	0	2,120	5,379	(3,259)
Use of money & property	37	480	(443)	6,455	14,199	(7,745)
<b>Total</b>	<b>\$205,886</b>	<b>\$293,354</b>	<b>(\$87,468)</b>	<b>\$19,140,288</b>	<b>\$21,737,429</b>	<b>(\$2,597,142)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$2,247,093	\$2,654,296	(\$407,202)	\$21,424,489	\$21,038,313	\$386,175
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,247,093</b>	<b>\$2,654,296</b>	<b>(\$407,202)</b>	<b>\$21,424,489</b>	<b>\$21,038,313</b>	<b>\$386,175</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$0	\$2,160	(\$2,160)	\$21,446	\$38,970	(\$17,524)
Clearing & Grubbing Permits	0	382	(382)	34,011	46,100	(12,089)
Stockpiling Permits	0	0	0	10,077	2,113	7,964
Field Citation Violations	0	0	0	5,065	25,587	(20,521)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$2,541</b>	<b>(\$2,541)</b>	<b>\$70,599</b>	<b>\$112,769</b>	<b>(\$42,170)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$200	\$250	(\$50)	\$65,450	\$114,234	(\$48,784)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$200</b>	<b>\$250</b>	<b>(\$50)</b>	<b>\$65,450</b>	<b>\$114,234</b>	<b>(\$48,784)</b>

**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 08/30. ( In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions ). Estimates are recorded for the provision for 2008 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, 2008

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	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Air Pollution Control Special Fund</b>						
Penalty - excess emission / \$1,000	\$10,370	\$250	(\$10,120)	\$223,394	\$333,551	\$110,157
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$10,370</b>	<b>\$250</b>	<b>(\$10,120)</b>	<b>\$223,394</b>	<b>\$333,551</b>	<b>\$110,157</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$600	\$800	\$200	\$8,627	\$5,400	(\$3,227)
Leases	39,514	53,397	13,883	486,719	509,894	23,175
Land Trust Lease	250	326	76	1,843	1,856	13
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$40,364</b>	<b>\$54,523</b>	<b>\$14,159</b>	<b>\$497,189</b>	<b>\$517,150</b>	<b>\$19,961</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$233,321	\$0	(\$233,321)	\$1,554,525	\$1,197,883	(\$356,642)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$233,321</b>	<b>\$0</b>	<b>(\$233,321)</b>	<b>\$1,554,525</b>	<b>\$1,197,883</b>	<b>(\$356,642)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$5	\$0	(\$5)
Passgr Inspec Fee-Port Authority	0	0	0	27,220	55,080	27,860
Passgr Inspec Fee-Airport Authority	564,290	0	(\$564,290)	7,777,064	7,128,507	(\$650,557)
Cargo Inspec Fee - All	1,100	1,990	890	5,320	6,210	890
Cargo Inspec Fee-Port Authority	23,555	23,220	(335)	303,725	299,185	(4,560)
Cargo Inspec Fee-Airport Cargo	10,375	11,225	850	105,415	131,475	26,060
Revenue-Other Payments	0	0	0	30,410	8	(30,402)
Use of money & property	0	268	268	0	2,868	2,868
<b>Total</b>	<b>\$599,320</b>	<b>\$36,703</b>	<b>(\$562,617)</b>	<b>\$8,249,159</b>	<b>\$7,621,313</b>	<b>(\$627,846)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$178,173	\$123,924	(\$54,249)	\$2,103,615	\$1,468,384	(\$635,251)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$178,173</b>	<b>\$123,924</b>	<b>(\$54,249)</b>	<b>\$2,103,615</b>	<b>\$1,468,384</b>	<b>(\$635,251)</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$6,494	\$9,170	\$2,676	\$406,478	\$438,785	\$32,287
PH Registration and Penalty	0	0	0	0	100	100
Do-Rating Inspection and Certificates	850	1,100	250	11,050	9,730	(1,320)
Health Certificates	18,550	20,974	2,424	225,797	231,597	5,800
Administrative Penalties	0	200	200	1,875	2,600	925
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$25,894</b>	<b>\$31,444</b>	<b>\$5,550</b>	<b>\$645,000</b>	<b>\$682,792</b>	<b>\$37,792</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$650	\$0	(\$650)	\$8,975	\$3,225	(\$3,750)
CPA Exam Application Fee - Re Exam	1,025	50	(975)	8,025	3,500	(4,525)
CPA Exam Jurisdiction Test Fee	0	0	0	375,110	0	(375,110)
Confirmation & Licensure Initial	1,600	600	(1,000)	11,965	7,450	(4,515)
License to Practice - Renewal	300	0	(300)	13,375	750	(12,625)
Firm permit to Practice Initial	0	0	0	1,200	0	(1,200)
Firm permit to Practice - Renewal	0	0	0	0	0	0
Substantial Equivalency - Initial	0	0	0	200	0	(200)
Reinstatement	0	0	0	400	750	350
Penalties	0	0	0	250	0	(250)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$3,575</b>	<b>\$650</b>	<b>(\$2,925)</b>	<b>\$417,500</b>	<b>\$15,075</b>	<b>(\$401,825)</b>
<b>Guam Contractors Licensg Board Fund</b>						
Contractors Fees	\$28,652	\$31,658	\$3,006	\$521,595	\$757,545	\$235,950
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$28,652</b>	<b>\$31,658</b>	<b>\$3,006</b>	<b>\$521,595</b>	<b>\$757,545</b>	<b>\$235,950</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$199,713	\$57,907	(\$141,806)	\$2,128,170	\$1,994,197	(\$141,873)
Diesel fuel tax	72,278	55,682	(16,596)	875,602	859,831	(15,771)
Other fuel tax	28,897	22,254	(6,643)	349,978	343,354	(6,624)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	336,624	343,672	7,048	4,585,962	4,574,417	(11,545)
Auto surcharge on other fuels	122,310	124,967	2,657	1,688,291	1,638,577	(29,714)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>759,822</b>	<b>604,481</b>	<b>(155,341)</b>	<b>9,808,003</b>	<b>9,400,376</b>	<b>(205,627)</b>
<b>Total Licenses &amp; Registrations</b>	<b>541,077</b>	<b>697,179</b>	<b>156,102</b>	<b>5,872,118</b>	<b>8,797,662</b>	<b>2,925,544</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>82</b>	<b>82</b>
<b>Total</b>	<b>\$1,300,899</b>	<b>\$1,301,664</b>	<b>\$765</b>	<b>\$15,478,121</b>	<b>\$18,198,119</b>	<b>\$2,718,998</b>

# DRAFT

Government Of Guam  
 Actual Revenues Compared to Original Estimates  
 Social Revenue Funds  
 Twelve Months Ended September 30, 2008

10-011 TICCOCS

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	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$6,252	\$5,323	(\$929)	\$44,952	\$78,123	\$33,171
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$6,252</b>	<b>\$5,323</b>	<b>(\$929)</b>	<b>\$44,952</b>	<b>\$78,123</b>	<b>\$33,171</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$781,564	\$306,281	(\$465,283)	\$8,687,741	\$7,455,611	(\$1,132,130)
Cigars	0	0	0	379,718	165,011	(214,707)
Others	12,600	10,750	(1,850)	205,529	125,484	(80,045)
Distilled Spirit	41,998	31,953	(10,045)	370,809	434,478	63,667
Vinous Beverages	21,400	20,496	(804)	125,164	129,773	4,609
Malted Fermented Beverages	74,500	75,880	1,360	1,103,170	1,201,260	98,090
Interest and Penalties on Alcohol	0	0	0	190	(17,034)	(17,224)
Use of money & property	0	187	187	0	8,341	8,341
<b>Total</b>	<b>\$912,062</b>	<b>\$445,526</b>	<b>(\$466,536)</b>	<b>\$10,772,121</b>	<b>\$9,502,923</b>	<b>(\$1,269,198)</b>
<b>Land Survey Royalty Fund</b>						
Document Tax - Land Survey Fee	\$498,536	\$239,391	(\$257,146)	\$2,483,122	\$3,405,312	\$922,190
Rental of Government Land	3,147	1,843	(1,304)	37,999	40,087	2,088
Recording Fee	32,470	34,424	1,954	244,009	433,088	189,059
Application Fees	0	0	0	200	200	0
Certificates of Document Fees	9,933	12,111	2,178	114,162	126,679	12,717
Subpoena Fees	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$542,086</b>	<b>\$287,768</b>	<b>(\$254,318)</b>	<b>\$2,879,492</b>	<b>\$4,005,557</b>	<b>\$1,126,065</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$58,790	\$36,167	(\$22,623)	\$835,780	\$1,252,587	\$416,807
Registration Fees - Labor Share	49,040	15,500	(33,540)	359,945	536,883	176,938
Citation Fee - Non Immigration Temp Work	100	0	(100)	4,275	10,315	8,040
Use of money & property	0	893	893	0	13,182	13,182
<b>Total</b>	<b>\$107,930</b>	<b>\$52,560</b>	<b>(\$55,370)</b>	<b>\$1,200,000</b>	<b>\$1,812,967</b>	<b>\$612,967</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$8,800	\$11,160	\$2,360
Gov't of Guam ID/\$10	10,550	7,300	(3,250)	104,895	78,310	(26,585)
Traffic Report Copy Fee/\$10	9,260	9,105	(155)	108,550	81,555	(26,995)
Police Blotter Report \$.02 per page	25	0	(25)	281	22	(259)
Police Clearance/\$5	35,140	22,529	(12,611)	342,895	213,234	(129,661)
Filing Record - Security Ofcr \$75	0	0	0	4,000	3,975	(25)
Firearm Trainers \$500	0	0	0	500	500	0
Highway Special Use Permit \$50	0	0	0	0	250	250
Firearm Registration/\$20	9,020	6,080	(2,940)	74,620	53,440	(21,180)
Non-Concealed Firearm ID/\$15	7,275	5,700	(1,575)	76,665	41,685	(34,980)
Concealed Firearm ID/\$30	360	120	(240)	1,950	1,920	(30)
Fingerprinting Fee	6,940	4,140	(2,800)	87,180	42,540	(44,640)
Subpoena Fee	135	0	(135)	1,819	35	(1,584)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$78,705</b>	<b>\$54,974</b>	<b>(\$23,731)</b>	<b>\$611,955</b>	<b>\$528,828</b>	<b>(\$83,127)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$63,258	\$58,487	(\$4,789)	\$203,843	\$230,686	\$26,843
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$63,258</b>	<b>\$58,487</b>	<b>(\$4,789)</b>	<b>\$203,843</b>	<b>\$230,686</b>	<b>\$26,843</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$8,333	\$8,045	(\$288)	\$114,518	\$88,821	(\$25,695)
Community Programs Fees	9,228	5,588	(3,640)	72,353	37,545	(34,808)
Paseo Stadium Fees	1,250	1,140	(110)	19,487	22,843	3,356
Pool & Beach Fees	1,589	1,728	139	27,203	18,451	(8,752)
Recreational Admin Fees	9,500	0	(9,500)	51,883	8,564	(43,100)
Youth Center Fees	0	0	0	13,000	800	(12,100)
Guam Sports Complex	0	0	0	1,778	200	(1,578)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$29,900</b>	<b>\$16,501</b>	<b>(\$13,399)</b>	<b>\$300,000</b>	<b>\$177,324</b>	<b>(\$122,676)</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$172,710	\$115,580	(\$57,130)	\$2,121,008	\$1,416,758	(\$704,250)
Fee-Compact Ordol Tip \$4 cu yd	225,645	213,080	(12,565)	2,573,280	3,181,153	587,893
Fee-Uncompact Ordol Tip \$4 cu yd	111,927	37,718	(74,210)	1,087,945	558,049	(529,897)
Fee-Uncompact Agnl Transfer St	895	1,130	435	12,620	19,105	6,485
Fee-Uncompact Dededo Transfer	4,695	4,410	(285)	70,695	73,410	2,715
Fee-Uncompact Malojloj Transfer	950	1,830	880	15,280	21,013	5,733
Use of money & property	0	939	939	0	19,769	19,769
<b>Total</b>	<b>\$518,622</b>	<b>\$374,486</b>	<b>(\$142,136)</b>	<b>\$5,880,808</b>	<b>\$5,269,258</b>	<b>(\$611,550)</b>

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Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Twelve Months Ended September 30, 2008

	For the Months			Year-To-Date		Favorable (Unfavorable)
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$276,862	\$266,579	(\$10,283)	\$3,952,056	\$3,537,642	(\$414,414)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$276,862</b>	<b>\$266,579</b>	<b>(\$10,283)</b>	<b>\$3,952,056</b>	<b>\$3,537,642</b>	<b>(\$414,414)</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$177,466	\$194,457	\$16,991	\$20,210,217	\$18,690,603	(\$1,519,614)
Penalties & interest	12,100	11,366	(734)	270,880	441,110	170,230
Real Property Tax Bank Fees	30	25	(5)	2,550	2,120	(430)
Use of money & property	0	37	37	0	6,455	6,455
<b>Total</b>	<b>\$189,596</b>	<b>\$205,886</b>	<b>\$16,290</b>	<b>\$20,483,647</b>	<b>\$19,140,288</b>	<b>(\$1,343,359)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$2,516,863	\$2,247,093	(\$269,770)	\$20,700,000	\$21,424,489	\$724,489
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,516,863</b>	<b>\$2,247,093</b>	<b>(\$269,770)</b>	<b>\$20,700,000</b>	<b>\$21,424,489</b>	<b>\$724,489</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$2,160	\$0	(\$2,160)	\$19,674	\$21,446	\$1,772
Clearing & Grubbing Permits	380	0	(380)	22,635	34,011	11,376
Stockpiling Permits	0	0	0	1,614	10,077	8,463
Field Citation Violations	1,890	0	(1,890)	10,861	5,085	(5,776)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$4,430</b>	<b>\$0</b>	<b>(\$4,430)</b>	<b>\$54,784</b>	<b>\$70,589</b>	<b>\$15,815</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$250	\$200	(\$50)	\$80,313	\$65,450	(\$14,863)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$250</b>	<b>\$200</b>	<b>(\$50)</b>	<b>\$80,313</b>	<b>\$65,450</b>	<b>(\$14,863)</b>

**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 ) b for the provision for 2008 Refunds & Section 30 is prorated for 12 months.