



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LIEUTENANT GOVERNOR

MAR 29 2010

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

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

DATE: 3/30/10

TIME: 9:46

BY: muw

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 February 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
Director

Attachment(s)

Cc: Office of Public Accountability
Office of the Vice Speaker

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3/30/10

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9:50 AM
[Signature]

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 28, 2010 & 2009

	For the Months			Year-To-Date		
	February, 2010	February, 2009	Increase (Decrease)	Fiscal Year 2010	Fiscal Year 2009	Increase (Decrease)
Air Pollution Control Special Fund						
Emission Fee / \$6 per ton per year	\$0	\$0	\$0	\$0	\$0	\$0
Penalty - excess emission / \$1,000	49,671	4,848	44,823	64,237	19,595	44,642
Use of money & property	0	0	0	0	0	0
Total	\$49,671	\$4,848	\$44,823	\$64,237	\$19,595	\$44,642
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$700	\$950	(\$250)	\$2,250	\$8,950	(\$6,700)
Leases	47,743	58,994	(10,651)	212,453	193,751	18,703
Land Trust Lease	255	65	190	767	1,589	(822)
Use of money & property	0	0	0	0	0	0
Total	\$48,698	\$59,409	(\$10,711)	\$215,470	\$204,290	\$11,181
Corrections Revolving Fund						
DOC revolving fund	\$206,775	\$301,725	(\$94,950)	\$206,775	\$467,851	(\$261,076)
Use of money & property	0	0	0	0	0	0
Total	\$206,775	\$301,725	(\$94,950)	\$206,775	\$467,851	(\$261,076)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	8,440	(8,440)	6,700	16,550	(9,850)
Passgr Inspec Fee-Airport Authority	0	620,412	(620,412)	2,367,803	2,943,968	(576,165)
Cargo Inspec Fee - All	3,645	1,445	2,200	19,835	15,310	4,525
Cargo Inspec Fee-Port Authority	0	20,155	(20,155)	77,910	105,980	(28,070)
Cargo Inspec Fee-Airport Cargo	0	8,550	(8,550)	41,225	51,475	(10,250)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	29	109	(81)	189	1,105	(916)
Total	\$3,674	\$659,111	(\$655,437)	\$2,513,661	\$3,134,388	(\$620,726)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$150,712	\$141,433	\$9,279	\$747,730	\$694,246	\$53,484
Use of money & property	0	0	0	0	0	0
Total	\$150,712	\$141,433	\$9,279	\$747,730	\$694,246	\$53,484
Environmental Health Fund						
Health Permits - Business	\$5,817	\$3,563	\$2,254	\$34,836	\$30,097	\$4,739
PH Registration and Penalty	0	200	(200)	420	200	220
De-Ratting Inspection and Certificates	400	650	(250)	3,050	4,000	(950)
Health Certificates	19,660	19,104	556	95,441	90,743	4,698
Administrative Penalties	165	0	165	838	0	838
Use of money & property	0	0	0	0	0	0
Total	\$26,042	\$23,517	\$2,525	\$134,585	\$125,040	\$9,545
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	1,120	267	853	4,780	4,299	481
Fire Prevention Fees	4,572	1,870	2,702	19,120	19,854	(734)
Other Fees	42	28	14	133	98	35
Ambulance Service	195	0	195	195	0	195
Total	\$5,929	\$2,165	\$3,764	\$24,228	\$24,252	-23.52
Guam Contractors License Board Fund						
Contractors Fees	\$14,961	\$15,361	(\$400)	\$89,275	\$95,322	(\$6,048)
Use of money & property	0	0	0	0	0	0
Total	\$14,961	\$15,361	(\$400)	\$89,275	\$95,322	(\$6,048)
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$25	\$26	(\$1)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$25	\$26	(\$1)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$169,202	\$66,222	\$112,980	\$707,912	\$654,322	\$53,590
Diesel fuel tax	71,119	34,494	36,626	413,136	334,559	78,577
Other fuel tax	28,432	13,770	14,662	165,156	133,695	31,461
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	402,253	274,127	128,126	2,045,208	1,833,527	211,680
Auto surcharge on other fuels	146,268	99,675	46,594	743,692	704,805	38,886
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	817,275	478,288	338,987	4,075,104	3,660,909	414,195
Total Licenses & Registrations	740,413	720,996	19,417	3,556,537	3,568,594	(12,056)
Total Use of Money & Property	13	1	12	126	9	117
Total	\$1,557,701	\$1,199,285	\$358,416	\$7,631,767	\$7,229,511	\$402,256

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**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 28, 2010 & 2009**

	For the Months			Fiscal Year 2010	Year-To-Date Fiscal Year 2009	Increase (Decrease)
	February, 2010	February, 2009	Increase (Decrease)			
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$9,318	\$6,962	\$2,356	\$42,677	\$34,453	\$8,224
Use of money & property	0	0	0	0	0	0
Total	\$9,318	\$6,962	\$2,356	\$42,677	\$34,453	\$8,224
Healthy Futures Funds						
Cigarettes	\$161,933	\$468,710	(\$306,777)	\$2,709,066	\$939,889	\$1,769,177
Cigars	0	6,000	(6,000)	(3,711)	14,638	(18,349)
Others	9,299	648	8,652	68,991	22,870	46,122
Distilled Spirit	71,927	41,138	30,790	338,575	175,805	162,771
Vinous Beverages	31,438	8,251	23,187	129,763	51,193	78,570
Malted Fermented Beverages	175,084	111,236	63,848	930,529	515,514	415,015
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	60	(59)	16	1,028	(1,012)
Total	\$449,682	\$636,041	(\$186,360)	\$4,173,231	\$1,720,936	\$2,452,295
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$332,713	\$119,166	\$213,547	\$1,061,284	\$627,533	\$433,751
Rental of Government Land	3,147	3,147	0	16,333	16,733	(400)
Recording Fee	26,944	30,360	(3,416)	145,286	148,256	(2,970)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	9,099	8,465	634	40,743	47,578	(6,835)
Subpoena Fees	35	0	35	210	35	175
Use of money & property	0	0	0	0	0	0
Total	\$371,937	\$161,137	\$210,801	\$1,263,856	\$640,134	\$423,722
Manpower Development Fund						
Registration Fees - Non Immigr	\$50	\$0	\$50	\$460	\$0	\$460
Registration Fees - GCC Share	157,023	174,111	(17,088)	726,817	542,026	184,791
Registration Fees - Labor Share	67,900	74,619	(6,719)	312,097	232,297	79,801
Citation Fee - Non Immigration Temp Work	249	1,043	(794)	2,193	6,654	(4,461)
Use of money & property	3,000	0	3,000	25,535	950	24,585
Total	\$228,222	\$249,773	(\$21,551)	\$1,067,102	\$781,927	\$285,175
Police Services Fund						
Annual Gun Business Regis \$600	\$60	\$0	\$60	\$60	\$0	\$60
Govt of Guam ID/\$10	0	0	0	75	4,775	(4,700)
Traffic Report Copy Fee/\$10	7,251	7,665	(414)	37,859	39,433	(1,574)
Police Blotter Report \$.02 per page	0	0	0	17	0	17
Police Clearance/\$5	18,527	16,558	1,969	110,563	84,956	25,607
Filing Record - Security Ofcr \$75	0	0	0	0	49	(49)
Firearm Trainers \$500	12	0	12	42	7	35
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,805	4,960	845	24,890	22,250	2,640
Non-Concealed Firearm ID/\$15	4,425	4,450	(25)	24,332	14,910	9,422
Concealed Firearm ID/\$30	360	155	205	1,980	770	1,210
Fingerprinting Fee \$20	1,860	1,020	840	7,700	5,860	1,840
Abstract Criminal Records \$15	1,635	0	1,635	7,402	0	7,402
Firearm ID Late Renewal Fee \$5	265	0	265	1,105	0	1,105
Firearm Inspection Fee \$5	705	0	705	2,900	0	2,900
Witness Fees \$35	35	0	35	35	0	35
Special Event Fee \$100	400	0	400	800	0	800
Use of money & property	0	0	0	0	0	0
Total	\$41,340	\$34,808	\$6,532	\$219,760	\$173,010	\$46,750
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$10,155	\$9,305	\$850	\$89,147	\$49,705	\$39,442
Use of money & property	0	0	0	0	0	0
Total	\$10,155	\$9,305	\$850	\$89,147	\$49,705	\$39,442
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$3,650	\$2,465	\$1,185	\$19,059	\$26,591	(\$7,532)
Park Vendor Permits	410	125	285	7,300	2,425	4,875
Community Programs Fees	(5,536)	40	(5,576)	1,925	5,297	(3,371)
Paseo Stadium Fees	5,768	1,295	4,473	11,090	19,944	(8,854)
Pool & Beach Fees	994	1,656	(662)	5,997	7,258	(1,261)
Recreational Admin Fees	0	0	0	0	5	(5)
Guam Sports Complex	1,587	1,487	100	7,752	3,268	4,484
Hagatna / Tiyan Tennis Center	1,242	1,740	(498)	2,201	1,860	341
Guerrero Stadium / Tiyan Fields	2,225	290	1,935	4,498	870	3,628
Tiyan Football / Soccer Field	0	300	(300)	0	484	(484)
Recreational Warer Use Plan	0	500	(500)	0	500	(500)
Use of money & property	(1,500)	0	(1,500)	0	0	0
Total	\$8,840	\$9,898	(\$1,059)	\$59,821	\$68,502	(\$8,681)

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
February 28, 2010 & 2009

	For the Months			Fiscal Year 2010	Year-To-Date Fiscal Year 2009	Increase (Decrease)
	February, 2010	February, 2009	Increase (Decrease)			
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$10	\$119,970	(\$119,960)	\$112,510	\$597,100	(\$484,590)
Fee-Compact Ordot Tip \$4 cu yd	0	101,140	(101,140)	(6,079)	807,010	(813,089)
Fee-Uncompact Ordot Tip \$4 cu yd	617,088	80,886	536,203	2,499,097	262,418	2,236,680
Fee-Uncompact Agat Transfer St	1,380	910	470	9,012	6,750	2,262
Fee-Uncompact Dededo Transfer	6,270	3,915	2,355	34,380	22,960	11,420
Fee-Uncompact Malojoj Transfer	2,420	1,585	835	18,353	8,760	9,593
Use of money & property	101	428	(327)	725	3,267	(2,542)
Total	\$627,269	\$308,834	\$318,436	\$2,667,998	\$1,708,265	\$959,733
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$291,186	\$269,417	\$21,769	\$1,468,655	\$1,443,993	\$24,662
Use of money & property	0	0	0	0	0	0
Total	\$291,186	\$269,417	\$21,769	\$1,468,655	\$1,443,993	\$24,662
Territorial Education Facilities Fund						
R&T Property taxes	\$8,247,888	\$8,522,608	(\$274,721)	\$11,381,845	\$11,294,755	\$87,090
Penalties & Interest	23,081	51,893	(28,812)	108,904	131,261	(22,357)
Real Property Tax Bank Fees	116	0	116	412	75	337
Use of money & property	109	687	(578)	276	1,435	(1,160)
Total	\$8,271,193	\$8,574,988	(\$303,795)	\$11,491,437	\$11,427,526	\$63,910
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$2,154,983	\$2,000,489	\$154,494	\$8,545,512	\$8,095,201	\$450,312
Use of money & property	0	0	0	18	0	18
Total	\$2,154,983	\$2,000,489	\$154,494	\$8,545,531	\$8,095,201	\$450,330
Water Protection Fund						
Grading Plan Review Fees	\$54	\$1,932	(\$1,878)	\$1,701	\$6,081	(\$4,380)
Clearing & Grubbing Permits	11,653	501	11,152	18,501	27,751	(9,249)
Stockpiling Permits	98	551	(452)	5,104	11,247	(6,143)
Field Citation Violations	240	0	240	390	850	(460)
Use of money & property	0	0	0	0	0	0
Total	\$12,045	\$2,984	\$9,061	\$25,696	\$45,928	(\$20,232)
Water Research & Development Fund						
Well Drilling Permit	\$45,400	\$7,499	\$37,901	\$60,500	\$39,479	\$21,021
Use of money & property	0	0	0	0	0	0
Total	\$45,400	\$7,499	\$37,901	\$60,500	\$39,479	\$21,021
Tax Collection Enhancement Fund						
Passport Fees	\$47,301	\$44,013	\$3,289	\$182,039	\$173,995	\$8,045
Passport Expedite Fees	11,166	11,618	(453)	53,407	49,333	4,074
Passport Expedite Mail Fees	2,534	1,708	826	8,179	4,654	3,525
Use of money & property	0	0	0	0	0	0
Total	\$61,001	\$57,339	\$3,662	\$243,625	\$227,982	\$15,643
Public School Library Resources Fund						
Well Drilling Permit	\$58,467	\$55,631	\$2,836	\$235,506	\$223,428	\$12,078
Use of money & property	51	363	(312)	218	3,446	(3,227)
Total	\$58,518	\$55,994	\$2,524	\$235,724	\$226,873	\$8,850
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
Five Months Ended February 28, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission Fee / \$6 per ton per year	\$0	\$0	\$0	\$0	\$0	\$0
Penalty - excess emission / \$1,000	15,992	49,671	33,679	75,315	64,237	(11,078)
Use of money & property	0	0	0	0	0	0
Total	\$15,992	\$49,671	\$33,679	\$75,315	\$64,237	(\$11,078)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$950	\$700	(\$250)	\$6,950	\$2,250	(\$4,700)
Leases	47,394	47,743	349	144,751	212,453	67,702
Land Trust Lease	65	255	190	1,189	767	(422)
Use of money & property	0	0	0	0	0	0
Total	\$48,409	\$48,698	\$289	\$152,890	\$215,470	\$62,580
Corrections Revolving Fund						
DOC revolving fund	\$321,562	\$206,775	(\$114,787)	\$547,199	\$206,775	(\$340,424)
Use of money & property	0	0	0	0	0	0
Total	\$321,562	\$206,775	(\$114,787)	\$547,199	\$206,775	(\$340,424)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	9,440	0	(9,440)	17,550	6,700	(10,850)
Passgr Inspec Fee-Airport Authority	680,412	0	(680,412)	3,243,969	2,367,803	(876,166)
Cargo Inspec Fee - All	2,445	3,645	1,200	21,310	19,835	(1,475)
Cargo Inspec Fee-Port Authority	21,155	0	(21,155)	113,980	77,910	(36,070)
Cargo Inspec Fee-Airport Cargo	9,550	0	(9,550)	56,475	41,225	(15,250)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	157	29	(128)	1,344	189	(1,155)
Total	\$723,159	\$3,674	(\$719,485)	\$3,454,628	\$2,513,661	(\$940,967)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$126,734	\$150,712	\$23,978	\$620,751	\$747,730	\$126,979
Use of money & property	0	0	0	0	0	0
Total	\$126,734	\$150,712	\$23,978	\$620,751	\$747,730	\$126,979
Environmental Health Fund						
Health Permits - Business	\$3,563	\$5,817	\$2,254	\$28,617	\$34,836	\$6,219
PH Registration and Penalty	200	0	(200)	600	420	(180)
De-Ratting Inspection and Certificates	650	400	(250)	5,000	3,050	(1,950)
Health Certificates	19,104	19,660	556	90,743	95,441	4,698
Administrative Penalties	0	165	165	80	838	758
Use of money & property	0	0	0	0	0	0
Total	\$23,517	\$26,042	\$2,525	\$125,040	\$134,585	\$9,545
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$306	1,120	\$814	\$4,495	4,780	\$285
Fire Prevention Fees	4,670	4,572	(98)	33,853	19,120	(14,733)
Other Fees	29	42	13	99	133	34
Ambulance Service	0	195	195	0	195	195
Total	\$5,005	\$5,929	\$924	\$38,447	\$24,228	(\$14,219)
Guam Contractors License Board Fund						
Contractors Fees	\$4,878	\$14,961	\$10,083	\$37,907	\$89,275	\$51,368
Use of money & property	0	0	0	0	0	0
Total	\$4,878	\$14,961	\$10,083	\$37,907	\$89,275	\$51,368
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$26	\$25	(\$1)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$26	\$25	(\$1)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$66,222	\$169,202	\$102,980	\$704,322	\$707,912	\$3,590
Diesel fuel tax	38,494	71,119	32,625	354,560	413,136	58,576
Other fuel tax	14,622	28,432	13,810	137,954	165,156	27,202
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	284,127	402,253	118,126	1,883,528	2,045,208	161,680
Auto surcharge on other fuels	103,675	146,268	42,593	724,805	743,692	18,887
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	507,140	817,275	310,135	3,805,169	4,075,104	269,935
Total Licenses & Registrations	720,996	740,413	19,417	3,568,593	3,556,537	(12,056)
Total Use of Money & Property	1	13	12	9	126	117
Total	\$1,228,137	\$1,557,701	\$329,564	\$7,373,771	\$7,631,767	\$257,996

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 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	\$8,210	\$9,318	\$1,108	\$40,693	\$42,677	\$1,984
Use of money & property	0	0	0	0	0	0
Total	\$8,210	\$9,318	\$1,108	\$40,693	\$42,677	\$1,984
Healthy Futures Funds						
Cigarettes	\$468,710	\$161,933	(\$306,777)	\$1,940,194	\$2,709,066	\$768,872
Cigars	6,000	0	(6,000)	6,000	(3,711)	(9,711)
Others	647	9,299	8,652	42,210	68,991	26,781
Distilled Spirit	41,138	71,927	30,789	184,441	338,575	154,134
Vinous Beverages	8,250	31,438	23,188	51,192	129,763	78,571
Malted Fermented Beverages	111,236	175,084	63,848	515,514	930,529	415,015
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	60	0	(60)	1,028	16	(1,012)
Total	\$636,041	\$449,682	(\$186,359)	\$2,740,579	\$4,173,231	\$1,432,652
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$219,166	\$332,713	\$113,547	\$1,127,533	\$1,061,284	(\$66,249)
Rental of Government Land	4,043	3,147	(896)	21,217	16,333	(4,884)
Recording Fee	35,360	26,944	(8,416)	173,257	145,286	(27,971)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	12,465	9,099	(3,366)	67,577	40,743	(26,834)
Subpoena Fees	0	35	35	125	210	85
Use of money & property	0	0	0	0	0	0
Total	\$271,034	\$371,937	\$100,903	\$1,389,709	\$1,263,856	(\$125,853)
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$50	\$50	\$400	\$460	\$60
Registration Fees - GCC Share	274,111	157,023	(117,088)	1,066,826	726,817	(340,009)
Registration Fees - Labor Share	79,819	67,900	(11,919)	313,898	312,097	(1,801)
Citation Fee - Non Immigration Temp Work	1,384	249	(1,135)	3,974	2,193	(1,781)
Use of money & property	3,000	3,000	0	21,861	25,535	3,674
Total	\$358,114	\$228,222	(\$129,892)	\$1,406,959	\$1,067,102	(\$339,857)
Police Services Fund						
Annual Gun Business Regis \$600	\$0	\$60	\$60	\$30	\$60	\$30
Govt of Guam ID/\$10	0	0	0	125	75	(50)
Traffic Report Copy Fee/\$10	8,465	7,251	(1,214)	41,453	37,659	(3,594)
Police Blotter Report \$.02 per page	0	0	0	0	17	17
Police Clearance/\$5	17,758	18,527	769	91,956	110,563	18,607
Filing Record - Security Ofcr \$75	0	0	0	49	0	(49)
Firearm Trainers \$500	0	12	12	7	42	35
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,960	5,805	(155)	25,610	24,890	(720)
Non-Concealed Firearm ID/\$15	5,450	4,425	(1,025)	21,750	24,332	2,582
Concealed Firearm ID/\$30	175	360	185	950	1,980	1,030
Fingerprinting Fee \$20	1,920	1,860	(60)	9,360	7,700	(1,660)
Abstract Criminal Records \$15	0	1,635	1,635	3,560	7,402	3,842
Firearm ID Late Renewal Fee \$5	0	265	265	620	1,105	485
Firearm Inspection Fee \$5	0	705	705	1,720	2,900	1,180
Witness Fees \$35	0	35	35	0	35	35
Special Event Fee \$100	0	400	400	400	800	400
Use of money & property	0	0	0	0	0	0
Total	\$39,728	\$41,340	\$1,612	\$197,590	\$219,760	\$22,170
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$11,420	\$10,155	(\$1,265)	\$60,280	\$89,147	\$28,867
Use of money & property	0	0	0	0	0	0
Total	\$11,420	\$10,155	(\$1,265)	\$60,280	\$89,147	\$28,867
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$2,185	\$3,650	\$1,465	\$17,132	\$19,059	\$1,927
Park Vendor Permits	125	410	285	6,885	7,300	415
Community Programs Fees	40	(5,536)	(5,576)	1,196	1,925	729
Paseo Stadium Fees	1,095	5,768	4,673	19,144	11,090	(8,054)
Pool & Beach Fees	1,656	994	(662)	7,754	5,997	(1,757)
Recreational Admin Fees	0	0	0	5	0	(5)
Guam Sports Complex	1,437	1,587	150	8,318	7,752	(566)
Hagatna / Tiyan Tennis Center	1,694	1,242	(452)	2,294	2,201	(93)
Guerrero Stadium / Tiyan Fields	490	2,225	1,735	2,022	4,498	2,476
Tiyan Football / Soccer Field	600	0	(600)	772	0	(772)
Recreational Water Use Plan	0	0	0	0	0	0
Use of money & property	0	(1,500)	(1,500)	0	0	0
Total	\$9,302	\$8,840	(\$463)	\$65,522	\$59,821	(\$5,701)

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$169,970	\$10	(\$169,960)	\$1,052,630	\$112,510	(\$940,120)
Fee-Compact Ordot Tip \$4 cu yd	151,140	0	(151,140)	807,242	(6,079)	(813,321)
Fee-Uncompact Ordot Tip \$4 cu yd	105,885	617,088	511,203	637,186	2,499,097	1,861,911
Fee-Uncompact Agat Transfer Sl	5,754	1,380	(4,374)	30,970	9,012	(21,958)
Fee-Uncompact Dededo Transfer	8,915	6,270	(2,645)	47,960	34,380	(13,580)
Fee-Uncompact Malojloj Transfer	4,585	2,420	(2,165)	23,760	18,353	(5,407)
Use of money & property	428	101	(327)	3,267	725	(2,542)
Total	\$446,677	\$627,269	\$180,592	\$2,603,015	\$2,667,996	\$64,983
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$250,612	\$291,186	\$40,574	\$1,349,968	\$1,468,655	\$118,687
Use of money & property	0	0	0	0	0	0
Total	\$250,612	\$291,186	\$40,574	\$1,349,968	\$1,468,655	\$118,687
Territorial Education Facilities Fund						
R&T Property taxes	\$8,587,608	\$8,247,888	(\$339,720)	\$11,619,756	\$11,381,845	(\$237,911)
Penalties & Interest	52,974	23,081	(29,893)	137,666	108,904	(28,762)
Real Property Tax Bank Fees	0	116	116	75	412	337
Use of money & property	686	109	(577)	1,434	276	(1,158)
Total	\$8,641,268	\$8,271,193	(\$370,075)	\$11,758,931	\$11,491,437	(\$267,494)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$2,142,924	\$2,154,983	\$12,059	\$8,807,376	\$8,545,512	(\$261,864)
Use of money & property	0	0	0	0	18	18
Total	\$2,142,924	\$2,154,983	\$12,059	\$8,807,376	\$8,545,531	(\$261,845)
Water Protection Fund						
Grading Plan Review Fees	\$1,932	\$54	(\$1,878)	\$6,580	\$1,701	(\$4,879)
Claering & Grubbing Permits	501	11,653	11,152	33,426	18,501	(14,925)
Stockpiling Permits	551	98	(453)	6,247	5,104	(1,143)
Field Citation Violations	0	240	240	850	390	(460)
Use of money & property	0	0	0	0	0	0
Total	\$2,984	\$12,045	\$9,061	\$47,103	\$25,696	(\$21,407)
Water Research & Development Fund						
Well Drilling Permit	\$7,871	\$45,400	\$37,529	\$34,227	\$60,500	\$26,273
Use of money & property	0	0	0	0	0	0
Total	\$7,871	\$45,400	\$37,529	\$34,227	\$60,500	\$26,273
Tax Collection Enhancement Fund						
Passport Fees	\$56,356	\$47,301	(\$9,055)	\$235,560	\$182,039	(\$53,521)
Passport Expedite Fees	13,232	11,166	(2,067)	66,475	53,407	(13,069)
Passport Expedite Mail Fees	1,350	2,534	1,184	5,025	8,179	3,154
Use of money & property	0	0	0	0	0	0
Total	\$70,938	\$61,001	(\$9,938)	\$307,060	\$243,625	(\$63,436)
Public School Library Resources Fund						
Well Drilling Permit	\$69,555	\$58,467	(\$11,089)	\$301,870	\$235,506	(\$66,365)
Use of money & property	1,332	51	(1,281)	6,199	218	(5,981)
Total	\$70,887	\$58,518	(\$12,369)	\$308,069	\$235,724	(\$72,345)
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$2,472	\$0	(\$2,472)	\$13,621	\$0	(\$13,621)
CPA Exam Application Fee - Re Exam	2,150	0	(2,150)	11,950	0	(11,950)
Confirmation & Licensure Initial	29,200	0	(29,200)	150,650	0	(150,650)
License to Practice - Renewal	0	0	0	75	0	(75)
Reinstatement	0	0	0	500	0	(500)
Total	\$33,822	\$0	(\$33,822)	\$176,796	\$0	(\$176,796)

Note:

¹ 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.

FY 2010 Special Revenue Fund Tracking

Description	Fund Code	A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		October 2009	November 2009	December 2009	January 2010	February 2010	March 2010	April 2010	May 2010	June 2010	July 2010	August 2010	September 2010	Tracking
Guam Highway	208	1,613,660	1,318,437	1,508,806	1,633,164	1,557,701	1,550,174	1,697,228	1,438,899	1,478,943	1,640,981	1,519,720	2,011,886	18,969,598
Solid Waste Operations	416	494,516	478,635	576,740	490,837	627,269	417,599	395,275	480,413	507,740	415,160	492,210	184,656	5,561,051
Territorial Education Facilities	205	222,016	286,909	954,001	1,757,318	8,271,193	1,274,410	4,516,378	549,515	728,800	839,554	611,640	210,281	20,222,016
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,956,685	2,154,983	1,835,462	1,846,579	1,533,239	1,488,881	1,352,363	1,772,661	2,445,944	20,820,661

Certified By:



MAR 29 2010

Bertha M. Duenas, BBMR Director

Date