



BUREAU OF BUDGET & MANAGEMENT RESEARCH

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DEPUTY DIRECTOR

FEB 28 2011

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

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 2-28-11
Time: 11:20 AM
Received by: [Signature]

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 2011 for the month ending January 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – January 2011 for the Solid Waste Operations Fund was submitted by the Receivers, Gershman, Brickner & Bratton, Inc., (GBB). The Solid Waste Operations Fund is delinked from the Department of Administration's system. However, the Department of Administration has noted they will continue to work with GBB to ensure revenues reported are reconciled. The information will be forwarded to your office upon reconciliation.

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

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	<u>2/28/11</u>
TIME:	<u>11:39</u>
BY:	<u>Man</u>

Sincerely,

Benita A. Manglona
BENITA A. MANGLONA

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

RECEIVED
2-28-11

Government of Guam
 FY 2011 Special Revenue Fund Tracking
 For the month ending January 2011
 Pursuant to §13109(a)(1) of Title 2 GCA, Chapter 13

Month	Description/Fund Code				
	Guam Highway 208	Solid Waste Operations 416	Territorial Education Facilities 205	Tourist Attraction 206	
FY2011 (Oct 10-Sept 11)					
(A) October	Actual	1,447,931	1,365,315	1/ 239,707	1,995,271
(B) November	Actual	1,477,582	1,011,556	1/ 88,958	1,248,525
(C) December	Actual	1,549,429	884,186	1/ 1,182,684	1,662,135
(D) January	Actual	1,613,225	675,617	1/ 1,880,222	2,021,239
(E) February	Actual	1,424,450	438,092	8,591,359	2,128,726
(F) March	Forecast	1,550,729	392,145	1,090,229	1,856,628
(G) April	Forecast	1,712,437	404,870	4,700,701	1,849,797
(H) May	Forecast	1,424,667	484,590	336,819	1,438,964
(I) June	Forecast	1,518,364	496,884	498,956	1,505,325
(J) July	Forecast	1,555,076	272,480	483,013	1,427,129
(K) August	Forecast	1,556,763	428,088	335,376	1,817,201
(L) September	Forecast	1,867,847	338,682	176,621	2,464,361
(M) Tracking FY2011		18,698,501	7,192,505	19,604,644	21,415,301
(N) Public Law 30-196		19,537,107	13,835,019	22,401,128	22,400,181
(O) Overage/(Shortage)	(M-N)	(838,606)	(6,642,514)	(2,796,484)	(984,880)

Footnote:

11 Actual Revenues shown for the Solid Waste Operations Fund was provided by Gershman, Brickner & Bratton (GBB) receivers.

Certified by:


2/28/11

 Benita A. Manglona, Director, BBMA Date

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2011 & 2010

	For the Months			Fiscal Year 2011	Year-To-Date	
	January, 2011	January, 2010	Increase (Decrease)		Fiscal Year 2010	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	\$ 2,650	\$ 13,566	\$ (10,916)	\$ 3,350	\$ 14,566	\$ (11,216)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 2,650	\$ 13,566	\$ (10,916)	\$ 3,350	\$ 14,566	\$ (11,216)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$ 150	\$ 450	\$ (300)	\$ 450	\$ 1,550	\$ (1,100)
Leases	\$ 62,544	\$ 33,350	\$ 29,194	\$ 236,471	\$ 164,711	\$ 71,761
Land Trust Lease	\$ 38	\$ 254	\$ (216)	\$ (2,429)	\$ 512	\$ (2,941)
Payment in lieu of real property tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 62,732	\$ 34,054	\$ 28,678	\$ 234,492	\$ 166,773	\$ 67,720
Corrections Revolving Fund						
DOC revolving fund	\$ 0	\$ 0	\$ 0	\$ 138,450	\$ 0	\$ 138,450
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0	\$ 138,450	\$ 0	\$ 138,450
Custom, Agric. & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 5	\$ 0	\$ 5
Passgr Inspec Fee-Port Authority	\$ 0	\$ 6,700	\$ (6,700)	\$ 6,460	\$ 5,700	\$ 1,760
Passgr Inspec Fee-Airport Authority	\$ 752,140	\$ 698,697	\$ 53,443	\$ 2,678,129	\$ 2,367,803	\$ 308,326
Cargo Inspec Fee - All	\$ 6,125	\$ 3,680	\$ 4,445	\$ 32,825	\$ 16,190	\$ 16,635
Cargo Inspec Fee-Port Authority	\$ 0	\$ 17,275	\$ (17,275)	\$ 48,710	\$ 77,910	\$ (29,200)
Cargo Inspec Fee-Airport Cargo	\$ 0	\$ 9,200	\$ (9,200)	\$ 39,175	\$ 41,225	\$ (2,050)
Revenue-Other Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ (0)
Use of money & property	\$ 16	\$ 20	\$ (4)	\$ 61	\$ 160	\$ (79)
Total	\$ 760,281	\$ 735,572	\$ 24,709	\$ 2,805,385	\$ 2,509,988	\$ 295,398
DPW Building and Design Fund						
Building Inspection Fee	\$ 81,485	\$ 0	\$ 81,485	\$ 178,174	\$ 0	\$ 178,174
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 81,485	\$ 0	\$ 81,485	\$ 178,174	\$ 0	\$ 178,174
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$ 114,933	\$ 140,754	\$ (25,821)	\$ 450,470	\$ 597,018	\$ (146,548)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 114,933	\$ 140,754	\$ (25,821)	\$ 450,470	\$ 597,018	\$ (146,548)
Environmental Health Fund						
Health Permits - Business	\$ 4,521	\$ 4,618	\$ (96)	\$ 21,472	\$ 29,019	\$ (7,547)
PH Registration and Penalty	\$ 0	\$ 20	\$ (20)	\$ 200	\$ 420	\$ (220)
De-Ratting Inspection and Certificates	\$ 0	\$ 150	\$ (150)	\$ 500	\$ 2,850	\$ (2,150)
Health Certificates	\$ 23,314	\$ 20,673	\$ 2,641	\$ 78,548	\$ 75,761	\$ 2,784
Administrative Penalties	\$ 420	\$ 0	\$ 420	\$ 1,060	\$ 673	\$ 387
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 28,255	\$ 25,461	\$ 2,795	\$ 101,777	\$ 108,543	\$ (6,766)
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$ 343	\$ 1,920	\$ (1,577)	\$ 2,558	\$ 3,660	\$ (1,102)
Fire Prevention Fees	\$ 5,104	\$ 3,078	\$ 2,026	\$ 17,862	\$ 14,548	\$ 3,314
Other Fees	\$ 7	\$ 14	\$ (7)	\$ 113	\$ 91	\$ 22
Ambulance Service	\$ 28	\$ 0	\$ 28	\$ 282	\$ 0	\$ 282
Total	\$ 5,482	\$ 5,010	\$ 472	\$ 20,615	\$ 18,299	\$ 2,316
Guam Contractors License Board Fund						
Contractors Fees	\$ 11,925	\$ 21,743	\$ (9,818)	\$ 62,193	\$ 74,314	\$ (12,120)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 11,925	\$ 21,743	\$ (9,818)	\$ 62,193	\$ 74,314	\$ (12,120)
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$ 0	\$ 25	\$ (25)	\$ 0	\$ 25	\$ (25)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 25	\$ (25)	\$ 0	\$ 25	\$ (25)

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**Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
January 31, 2011 & 2010**

	For the Months			Fiscal Year 2011	Fiscal Year 2010	Increase (Decrease)
	January, 2011	January, 2010	Increase (Decrease)			
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$ 159,795	\$ 159,732	\$ 63	\$ 673,984	\$ 536,710	\$ 35,274
Diesel fuel tax	\$ 68,555	\$ 88,003	\$ (17,448)	\$ 289,521	\$ 342,017	\$ (52,496)
Other fuel tax	\$ 27,402	\$ 34,382	\$ (6,981)	\$ 115,731	\$ 138,723	\$ (20,992)
Drawbacks	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mass transit surcharge on diesel fuel	\$ 421,751	\$ 418,798	\$ 4,955	\$ 1,668,232	\$ 1,842,955	\$ 23,277
Auto surcharge on other fuels	\$ 153,358	\$ 151,558	\$ 1,798	\$ 805,871	\$ 597,423	\$ 8,447
Interest and penalties on taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Liquid Fuel Taxes	\$ 830,859	\$ 848,471	\$ (17,612)	\$ 3,251,339	\$ 3,257,829	\$ (6,490)
Total Licenses & Registrations	\$ 782,337	\$ 784,579	\$ (2,242)	\$ 2,936,783	\$ 2,816,124	\$ 20,659
Total Use of Money & Property	\$ 29	\$ 113	\$ (85)	\$ 64	\$ 113	\$ (49)
Total	\$ 1,613,224	\$ 1,633,164	\$ (19,939)	\$ 6,088,188	\$ 6,074,088	\$ 14,120
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$ 6,492	\$ 5,321	\$ 1,171	\$ 27,115	\$ 33,359	\$ (6,244)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 6,492	\$ 5,321	\$ 1,171	\$ 27,115	\$ 33,359	\$ (6,244)
Healthy Futures Funds						
Cigarettes	\$ 3,242,364	\$ 618,938	\$ 2,623,426	\$ 4,305,908	\$ 2,547,133	\$ 1,758,776
Cigars	\$ 0	\$ (8,409)	\$ 8,409	\$ 878	\$ (3,711)	\$ 4,586
Others	\$ 34,041	\$ 14,311	\$ 19,730	\$ 134,021	\$ 59,892	\$ 74,329
Distilled Spirit	\$ 36,333	\$ 63,082	\$ (26,748)	\$ 192,135	\$ 266,848	\$ (74,514)
Vinous Beverages	\$ 19,801	\$ 22,270	\$ (2,469)	\$ 91,814	\$ 98,325	\$ (6,711)
Malted Fermented Beverages	\$ 220,347	\$ 201,270	\$ 19,077	\$ 595,638	\$ 755,445	\$ (159,807)
Interest and Penalties on Alcohol	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 2	\$ 1	\$ 1	\$ 3	\$ 16	\$ (13)
Total	\$ 3,552,889	\$ 909,481	\$ 2,643,408	\$ 5,320,195	\$ 3,723,549	\$ 1,596,647
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$ 215,918	\$ 199,920	\$ 15,998	\$ 846,721	\$ 726,572	\$ 120,149
Rental of Government Land	\$ 2,768	\$ 3,147	\$ (379)	\$ 12,735	\$ 13,188	\$ (451)
Recording Fee	\$ 29,533	\$ 28,903	\$ 1,030	\$ 118,880	\$ 118,342	\$ 338
Application Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates of Document Fees	\$ 8,571	\$ 6,989	\$ 1,603	\$ 38,811	\$ 31,644	\$ 7,167
Subpoena Fees	\$ 0	\$ 0	\$ 0	\$ 35	\$ 175	\$ (140)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 256,789	\$ 238,938	\$ 18,251	\$ 1,018,981	\$ 891,919	\$ 127,063
Manoover Development Fund						
Registration Fees - Non Immigr	\$ 0	\$ 0	\$ 0	\$ 0	\$ 410	\$ (410)
Registration Fees - GCC Share	\$ 81,982	\$ 224,233	\$ (142,271)	\$ 423,991	\$ 560,794	\$ (145,803)
Registration Fees - Labor Share	\$ 35,127	\$ 96,100	\$ (60,973)	\$ 181,710	\$ 244,197	\$ (62,487)
Citation Fee - Non Immigration Temp Work	\$ 1,500	\$ (19,290)	\$ 20,790	\$ 20,433	\$ 1,948	\$ 18,489
Use of money & property	\$ 42	\$ 20,859	\$ (20,827)	\$ 74	\$ 22,535	\$ (22,461)
Total	\$ 118,631	\$ 321,912	\$ (203,281)	\$ 626,209	\$ 838,881	\$ (212,672)
Police Services Fund						
Annual Gun Business Regis \$800	\$ 600	\$ 0	\$ 600	\$ 600	\$ 0	\$ 600
Gov't of Guam ID/\$10	\$ 50	\$ 0	\$ 50	\$ 600	\$ 75	\$ 525
Traffic Report Copy Fee/\$10	\$ 8,002	\$ 7,701	\$ 301	\$ 31,903	\$ 30,608	\$ 1,298
Police Blotter Report \$ 02 per page	\$ 0	\$ 7	\$ (7)	\$ 14	\$ 17	\$ (3)
Police Clearance/\$5	\$ 22,528	\$ 20,850	\$ 1,672	\$ 97,882	\$ 92,036	\$ 5,826
Filing Record - Security Ofcr \$75	\$ 0	\$ 0	\$ 0	\$ 75	\$ 0	\$ 75
Firearm Trainers \$500	\$ 0	\$ 8	\$ (8)	\$ 514	\$ 30	\$ 484
Highway Special Use Permit \$50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Registrations/\$20	\$ 6,085	\$ 4,160	\$ 1,925	\$ 20,470	\$ 19,085	\$ 1,385
Non Concealed Firearm ID/\$15	\$ 3,505	\$ 4,075	\$ (1,170)	\$ 15,125	\$ 19,907	\$ (4,782)
Concealed Firearm ID/\$30	\$ 420	\$ 720	\$ (300)	\$ 1,020	\$ 1,620	\$ (600)
Fingerprinting Fee \$20	\$ 1,640	\$ 1,920	\$ (280)	\$ 5,600	\$ 5,840	\$ (240)
Subpoena Fee	\$ 0	\$ 0	\$ 0	\$ 35	\$ 0	\$ 35
Abstract Criminal Records \$15	\$ 990	\$ 1,895	\$ (705)	\$ 4,230	\$ 5,767	\$ (1,537)
Fine - Unauth use uniform / \$500mx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm ID Late Renewal Fee \$5	\$ 180	\$ 265	\$ (105)	\$ 440	\$ 840	\$ (400)
Certified copy of records \$10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Inspection Fee \$5	\$ 715	\$ 490	\$ 225	\$ 2,730	\$ 2,105	\$ 566
Witness Fees \$35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Event Fee \$100	\$ 0	\$ 0	\$ 0	\$ 250	\$ 400	\$ (150)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 44,095	\$ 42,297	\$ 2,398	\$ 181,468	\$ 178,420	\$ 3,048

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2011 & 2010

	For the Months			Fiscal Year 2011	Year-To-Date Fiscal Year 2010	Increase (Decrease)
	January, 2011	January, 2010	Increase (Decrease)			
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$ 16,742	\$ 6,405	\$ 10,337	\$ 67,192	\$ 78,992	\$ (11,800)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 16,742	\$ 6,405	\$ 10,337	\$ 67,192	\$ 78,992	\$ (11,800)
Public Recreation Services Fund						
Park Fees	\$ 3,010	\$ 3,345	\$ 288	\$ 18,930	\$ 15,409	\$ 521
Park Vendor Permits	\$ 130	\$ 1,190	\$ (1,060)	\$ 4,995	\$ 6,890	\$ (1,095)
Community Programs Fees	\$ 0	\$ 745	\$ (745)	\$ 0	\$ 1,461	\$ (1,461)
Paseo Stadium Fees	\$ 5,000	\$ 7,700	\$ (2,700)	\$ 5,480	\$ 11,090	\$ (5,610)
Pool & Beach Fees	\$ 7,041	\$ 2,021	\$ 5,020	\$ 12,682	\$ 5,003	\$ 7,879
Recreational Admin Fees	\$ 0	\$ 0	\$ 0	\$ 500	\$ 0	\$ 500
Youth Center Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Guam Sports Complex	\$ 1,053	\$ 761	\$ 292	\$ 5,315	\$ 6,397	\$ (1,083)
Hagatna / Tiyon Tennis Center	\$ 146	\$ 420	\$ (274)	\$ 1,028	\$ 959	\$ 70
Guerrero Stadium / Tiyon Fields	\$ 448	\$ 2,535	\$ (2,188)	\$ 3,352	\$ 3,773	\$ (421)
Tiyon Football / Soccer Field	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recreational Water Use Plan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 17,427	\$ 18,817	\$ (1,390)	\$ 49,282	\$ 50,982	\$ (1,700)
Public School Library Resources Fund						
School Library Resources Fund	\$ 54,805	\$ 41,544	\$ (13,261)	\$ 186,286	\$ 177,039	\$ (9,257)
Use of money & property	\$ 30	\$ 48	\$ 18	\$ 91	\$ 167	\$ 76
Total	\$ 54,834	\$ 41,592	\$ (13,245)	\$ 186,386	\$ 177,206	\$ (9,181)
Solid Waste Operations Fund						
Fee-Household Collection \$6 mo	\$ 0	\$ 0	\$ 0	\$ 0	\$ 112,500	\$ (112,500)
Fee-Compact Ordot Tip \$4 cu yd	\$ 0	\$ 0	\$ 0	\$ 0	\$ (6,079)	\$ 6,079
Fee-Uncompact Ordot Tip \$4 cu yd	\$ 0	\$ 477,884	\$ (477,884)	\$ 481	\$ 1,682,009	\$ (1,681,528)
Fee-Uncompact Agat Transfer \$1	\$ 0	\$ 2,527	\$ (2,527)	\$ 532	\$ 7,832	\$ (7,100)
Fee-Uncompact Dededo Transfer	\$ 0	\$ 7,245	\$ (7,245)	\$ 2,308	\$ 26,110	\$ (25,802)
Fee-Uncompact Malojoj Transfer	\$ 0	\$ 3,056	\$ (3,056)	\$ 735	\$ 15,933	\$ (15,198)
Use of money & property	\$ 87	\$ 124	\$ (37)	\$ 389	\$ 624	\$ (234)
Total	\$ 87	\$ 490,837	\$ (490,750)	\$ 4,445	\$ 2,040,729	\$ (2,036,283)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$ 332,160	\$ 317,295	\$ 14,865	\$ 1,199,190	\$ 1,177,469	\$ 21,721
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 332,160	\$ 317,295	\$ 14,865	\$ 1,199,190	\$ 1,177,469	\$ 21,721
Tax Collection Enhancement Fund						
Passport Fees	\$ 47,005	\$ 32,710	\$ 14,295	\$ 158,215	\$ 134,738	\$ 23,477
Passport Expedite Fees	\$ 7,800	\$ 8,634	\$ (1,034)	\$ 28,081	\$ 42,241	\$ (14,161)
Passport Expedite Mail Fees	\$ 859	\$ 1,325	\$ (466)	\$ 3,084	\$ 5,645	\$ (2,561)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 55,664	\$ 42,669	\$ 12,995	\$ 189,380	\$ 182,624	\$ 6,756
Territorial Education Facilities Fund						
R&T Property taxes	\$ 1,851,485	\$ 1,740,709	\$ 110,777	\$ 3,297,788	\$ 3,133,843	\$ 163,944
Penalties & Interest	\$ 28,864	\$ 16,405	\$ 12,280	\$ 93,465	\$ 85,823	\$ 7,641
Real Property Tax Bank Fees	\$ 0	\$ 0	\$ 0	\$ 220	\$ 296	\$ (76)
Use of money & property	\$ 73	\$ 90	\$ (17)	\$ 100	\$ 187	\$ (87)
Total	\$ 1,880,223	\$ 1,757,203	\$ 123,019	\$ 3,391,572	\$ 3,220,130	\$ 171,442
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$ 2,021,236	\$ 1,956,607	\$ 64,569	\$ 8,927,166	\$ 6,380,530	\$ 536,637
Use of money & property	\$ 3	\$ 18	\$ (15)	\$ 11	\$ 18	\$ (9)
Total	\$ 2,021,239	\$ 1,956,685	\$ 64,554	\$ 8,927,177	\$ 6,380,548	\$ 536,629
Water Protection Fund						
Grading Plan Review Fees	\$ 1,512	\$ 255	\$ 1,258	\$ 7,606	\$ 1,647	\$ 5,959
Clearing & Grubbing Permits	\$ 1,800	\$ 208	\$ 1,594	\$ 4,383	\$ 6,849	\$ (2,466)
Stockpiling Permits	\$ 10	\$ 33	\$ (23)	\$ 1,845	\$ 5,005	\$ (3,160)
Field Citation Violations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 150	\$ (150)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 3,323	\$ 494	\$ 2,829	\$ 13,834	\$ 13,651	\$ 183

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2011 & 2010

	For the Months			Fiscal Year 2011	Year-To-Date	
	January, 2011	January, 2010	Increase (Decrease)		Fiscal Year 2010	Increase (Decrease)
Water Research & Development Fund						
Well Drilling Permit	\$ 7,778	\$ 6,100	\$ 1,678	\$ 11,478	\$ 15,100	\$ (3,624)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,778	\$ 6,100	\$ 1,678	\$ 11,478	\$ 15,100	\$ (3,624)

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
Four Months Ended January 31, 2011**

	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	\$ 17,800	\$ 2,650	\$ (15,150)	\$ 22,350	\$ 3,350	\$ (19,000)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 17,800	\$ 2,650	\$ (15,150)	\$ 22,350	\$ 3,350	\$ (19,000)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$ 300	\$ 150	\$ (150)	\$ 850	\$ 450	\$ (400)
Leases	\$ 31,350	\$ 62,544	\$ 31,194	\$ 159,800	\$ 236,471	\$ 76,671
Land Trust Lease	\$ 180	\$ 38	\$ (122)	\$ 460	\$ (2,429)	\$ (2,889)
Payment in lieu of real property tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 31,810	\$ 62,732	\$ 30,922	\$ 181,110	\$ 234,492	\$ 73,382
Corrections Revolving Fund						
DOC revolving fund	\$ 8,650	\$ 0	\$ (8,650)	\$ 26,150	\$ 138,450	\$ 112,300
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 8,650	\$ 0	\$ (8,650)	\$ 26,150	\$ 138,450	\$ 112,300
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 5
Passgr Inspec Fee-Port Authority	\$ 5,600	\$ 0	\$ (5,600)	\$ 13,480	\$ 8,480	\$ (5,000)
Passgr Inspec Fee-Airport Authority	\$ 711,515	\$ 752,140	\$ 40,625	\$ 2,458,120	\$ 2,678,129	\$ 218,009
Cargo Inspec Fee - All	\$ 6,680	\$ 8,125	\$ 1,445	\$ 23,680	\$ 32,825	\$ 9,145
Cargo Inspec Fee-Port Authority	\$ 20,270	\$ 0	\$ (20,270)	\$ 81,990	\$ 48,710	\$ (33,280)
Cargo Inspec Fee-Airport Cargo	\$ 13,300	\$ 0	\$ (13,300)	\$ 50,230	\$ 39,175	\$ (11,055)
Revenue-Other Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 16	\$ 16	\$ 0	\$ 81	\$ 81
Total	\$ 757,365	\$ 760,281	\$ 2,916	\$ 2,627,480	\$ 2,805,365	\$ 177,885
DPW Building and Design Fund						
Building Inspection Fee	\$ 32,870	\$ 81,485	\$ 48,615	\$ 141,780	\$ 178,174	\$ 36,394
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 32,870	\$ 81,485	\$ 48,615	\$ 141,780	\$ 178,174	\$ 36,394
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$ 158,350	\$ 114,933	\$ (44,417)	\$ 671,402	\$ 450,470	\$ (220,932)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 158,350	\$ 114,933	\$ (44,417)	\$ 671,402	\$ 450,470	\$ (220,932)
Environmental Health Fund						
Health Permits - Business	\$ 6,718	\$ 4,621	\$ (2,187)	\$ 37,320	\$ 21,472	\$ (15,848)
PH Registration and Penalty	\$ 23	\$ 0	\$ (23)	\$ 663	\$ 200	\$ (463)
De-Ratting Inspection and Certificates	\$ 190	\$ 0	\$ (190)	\$ 3,473	\$ 500	\$ (2,973)
Health Certificates	\$ 23,273	\$ 23,314	\$ 41	\$ 85,381	\$ 78,545	\$ (6,836)
Administrative Penalties	\$ 0	\$ 420	\$ 420	\$ 679	\$ 1,080	\$ 381
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 30,204	\$ 28,255	\$ (1,949)	\$ 127,516	\$ 101,777	\$ (25,739)
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$ 3,820	\$ 343	\$ (3,477)	\$ 9,130	\$ 2,558	\$ (6,572)
Fire Prevention Fees	\$ 47,906	\$ 5,104	\$ (42,802)	\$ 193,889	\$ 17,882	\$ (176,007)
Other Fees	\$ 48	\$ 7	\$ (41)	\$ 212	\$ 113	\$ (99)
Ambulance Service	\$ 1,660	\$ 28	\$ (1,632)	\$ 5,410	\$ 282	\$ (5,128)
Total	\$ 53,434	\$ 5,482	\$ (47,952)	\$ 208,621	\$ 20,815	\$ (187,806)
Guam Contractors License Board Fund						
Contractors Fees	\$ 14,823	\$ 11,925	\$ (2,898)	\$ 46,634	\$ 52,193	\$ 15,559
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 14,823	\$ 11,925	\$ (2,898)	\$ 46,634	\$ 52,193	\$ 15,559
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$ 835	\$ 0	\$ (835)	\$ 835	\$ 0	\$ (835)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 835	\$ 0	\$ (835)	\$ 835	\$ 0	\$ (835)

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**Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Four Months Ended January 31, 2011**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$ 173,032	\$ 159,795	\$ (13,237)	\$ 591,911	\$ 573,984	\$ (17,927)
Diesel fuel tax	\$ 99,303	\$ 88,555	\$ (30,748)	\$ 395,217	\$ 289,521	\$ (105,696)
Other fuel tax	\$ 38,232	\$ 27,402	\$ (10,830)	\$ 152,123	\$ 115,731	\$ (36,392)
Drawbacks	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mass transit surcharge on diesel fuel	\$ 436,898	\$ 421,751	\$ (15,145)	\$ 1,723,355	\$ 1,669,232	\$ (57,123)
Auto surcharge on other fuels	\$ 164,858	\$ 153,356	\$ (11,502)	\$ 650,623	\$ 605,071	\$ (44,752)
Interest and penalties on taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Liquid Fuel Taxes	\$ 912,321	\$ 830,859	\$ (81,462)	\$ 3,513,229	\$ 3,251,339	\$ (261,890)
Total Licenses & Registrations	\$ 799,579	\$ 782,337	\$ (17,242)	\$ 2,876,123	\$ 2,839,783	\$ (39,340)
Total Use of Money & Property	\$ 0	\$ 29	\$ 29	\$ 0	\$ 64	\$ 64
Total	\$ 1,711,900	\$ 1,613,224	\$ (98,676)	\$ 6,389,352	\$ 6,088,186	\$ (301,166)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$ 7,401	\$ 6,492	\$ (909)	\$ 41,679	\$ 27,115	\$ (14,564)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,401	\$ 6,492	\$ (909)	\$ 41,679	\$ 27,115	\$ (14,564)
Healthy Futures Funds						
Cigarettes	\$ 1,016,935	\$ 3,242,364	\$ 2,225,429	\$ 4,146,254	\$ 4,305,908	\$ 159,654
Cigars	\$ 829	\$ 0	\$ (829)	\$ 7,535	\$ 876	\$ (8,659)
Others	\$ 44,311	\$ 34,041	\$ (10,270)	\$ 179,693	\$ 134,021	\$ (45,672)
Distilled Spirit	\$ 133,882	\$ 36,333	\$ (97,549)	\$ 549,849	\$ 192,135	\$ (357,714)
Vinous Beverages	\$ 72,270	\$ 19,801	\$ (52,469)	\$ 296,325	\$ 91,814	\$ (208,711)
Malted Fermented Beverages	\$ 351,270	\$ 220,347	\$ (130,923)	\$ 1,355,444	\$ 585,838	\$ (759,606)
Interest and Penalties on Alcohol	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 2	\$ 2	\$ 0	\$ 3	\$ 3
Total	\$ 1,619,597	\$ 3,562,889	\$ 1,933,292	\$ 6,537,100	\$ 5,320,195	\$ (1,216,905)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$ 209,920	\$ 215,918	\$ 5,998	\$ 788,572	\$ 848,721	\$ 80,149
Rental of Government Land	\$ 3,222	\$ 2,788	\$ (454)	\$ 13,488	\$ 12,735	\$ (753)
Recording Fee	\$ 31,503	\$ 29,535	\$ (1,970)	\$ 130,342	\$ 118,680	\$ (11,662)
Application Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates of Document Fees	\$ 7,768	\$ 8,571	\$ 803	\$ 34,843	\$ 38,811	\$ 3,968
Subpoena Fees	\$ 0	\$ 0	\$ 0	\$ 245	\$ 35	\$ (210)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 252,413	\$ 256,789	\$ 4,376	\$ 947,490	\$ 1,018,981	\$ 71,491
Manpower Development Fund						
Registration Fees - Non Immigr	\$ 0	\$ 0	\$ 0	\$ 820	\$ 0	\$ (820)
Registration Fees - GCC Share	\$ 333,233	\$ 81,982	\$ (251,271)	\$ 1,005,793	\$ 423,991	\$ (581,802)
Registration Fees - Labor Share	\$ 208,590	\$ 35,127	\$ (173,463)	\$ 694,157	\$ 181,710	\$ (512,447)
Citation Fee - Non Immigration Temp Work	\$ 1,580	\$ 1,500	\$ (80)	\$ 7,050	\$ 20,433	\$ 13,383
Use of money & property	\$ 0	\$ 42	\$ 42	\$ 0	\$ 74	\$ 74
Total	\$ 543,403	\$ 118,631	\$ (424,772)	\$ 1,707,820	\$ 626,209	\$ (1,081,611)
Police Services Fund						
Annual Gun Business Regis \$600	\$ 0	\$ 600	\$ 600	\$ 0	\$ 800	\$ 800
Gov't of Guam ID/\$10	\$ 0	\$ 50	\$ 50	\$ 750	\$ 800	\$ (150)
Traffic Report Copy Fee/\$10	\$ 7,701	\$ 8,002	\$ 301	\$ 30,433	\$ 31,903	\$ 1,470
Police Blotter Report \$ 02 per page	\$ 7	\$ 0	\$ (7)	\$ 17	\$ 14	\$ (3)
Police Clearance/\$5	\$ 20,866	\$ 22,526	\$ 1,662	\$ 91,358	\$ 97,892	\$ 6,536
Filing Record - Security Ofcr \$75	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75	\$ 75
Firearm Trainers \$500	\$ 8	\$ 0	\$ (8)	\$ 730	\$ 514	\$ (216)
Highway Special Use Permit \$50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Registration/\$20	\$ 4,160	\$ 6,085	\$ 1,925	\$ 19,095	\$ 20,470	\$ 1,365
Non-Concealed Firearm ID/\$15	\$ 4,675	\$ 3,505	\$ (1,170)	\$ 19,407	\$ 15,125	\$ (4,282)
Concealed Firearm ID/\$30	\$ 720	\$ 420	\$ (300)	\$ 1,620	\$ 1,020	\$ (600)
Fingerprinting Fee	\$ 1,920	\$ 1,640	\$ (280)	\$ 5,840	\$ 5,600	\$ (240)
Subpoena Fee	\$ 0	\$ 0	\$ 0	\$ 80	\$ 35	\$ (45)
Abstract Criminal Records \$15	\$ 1,895	\$ 990	\$ (705)	\$ 5,617	\$ 4,230	\$ (1,387)
Fine - Unauth use unifrom / \$500mrx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm ID Late Renewal Fee \$5	\$ 265	\$ 180	\$ (105)	\$ 1,115	\$ 440	\$ (675)
Confid copy of records \$10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Inspection Fee \$5	\$ 490	\$ 715	\$ 225	\$ 2,060	\$ 2,730	\$ 70
Witness Fees \$35	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Special Event Fee \$100	\$ 0	\$ 0	\$ 0	\$ 550	\$ 250	\$ (300)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 42,507	\$ 44,895	\$ 2,188	\$ 179,280	\$ 181,468	\$ 2,200

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Four Months Ended January 31, 2011

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S Examination/License fees	\$ 448	\$ 10,742	\$ 16,294	\$ 55,164	\$ 87,192	\$ 12,028
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 448	\$ 10,742	\$ 16,294	\$ 55,164	\$ 87,192	\$ 12,028
Public Recreation Services Fund						
Park Fees	\$ 4,445	\$ 3,810	\$ (835)	\$ 17,009	\$ 15,930	\$ (1,079)
Park Vendor Permits	\$ 1,190	\$ 130	\$ (1,060)	\$ 6,990	\$ 4,995	\$ (1,995)
Community Programs Fees	\$ 760	\$ 0	\$ (760)	\$ 1,431	\$ 0	\$ (1,431)
Paseo Stadium Fees	\$ 8,100	\$ 5,000	\$ (3,100)	\$ 11,890	\$ 5,480	\$ (6,210)
Pool & Beach Fees	\$ 2,088	\$ 7,041	\$ 4,953	\$ 7,071	\$ 12,882	\$ 5,811
Recreational Admin Fees	\$ 0	\$ 0	\$ 0	\$ 600	\$ 500	\$ (100)
Youth Center Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Guam Sports Complex	\$ 1,277	\$ 1,053	\$ (224)	\$ 7,881	\$ 5,315	\$ (2,346)
Hegatina / Tiyen Tennis Center	\$ 430	\$ 146	\$ (284)	\$ 1,349	\$ 1,028	\$ (321)
Guerrero Stadium / Tiyen Fields	\$ 2,645	\$ 448	\$ (2,198)	\$ 5,613	\$ 3,352	\$ (2,261)
Tiyen Football / Soccer Field	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Recreational Water Use Plan	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 20,935	\$ 17,427	\$ (3,508)	\$ 59,414	\$ 49,282	\$ (10,132)
Public School Library Resources Fund						
School Library Resources Fund	\$ 41,544	\$ 54,805	\$ 13,261	\$ 177,040	\$ 186,298	\$ 9,258
Use of money & property	\$ 0	\$ 30	\$ 30	\$ 0	\$ 91	\$ 91
Total	\$ 41,544	\$ 54,834	\$ 13,290	\$ 177,040	\$ 186,389	\$ 9,349
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$ 0	\$ 0	\$ 0	\$ 114,500	\$ 0	\$ (114,500)
Fee-Compact Ordot Tip \$4 cu yd	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fee-Uncompact Ordot Tip \$4 cu yd	\$ 1,077,884	\$ 0	\$ (1,077,884)	\$ 4,282,010	\$ 481	\$ (4,281,529)
Fee-Uncompact Agai Transfer St	\$ 5,027	\$ 0	\$ (5,027)	\$ 17,832	\$ 532	\$ (17,100)
Fee-Uncompact Dededo Transfer	\$ 52,245	\$ 0	\$ (52,245)	\$ 208,110	\$ 2,308	\$ (205,802)
Fee-Uncompact Malojloj Transfer	\$ 43,058	\$ 0	\$ (43,058)	\$ 175,935	\$ 735	\$ (175,200)
Use of money & property	\$ 0	\$ 87	\$ 87	\$ 0	\$ 389	\$ 389
Total	\$ 1,178,214	\$ 87	\$ (1,178,127)	\$ 4,798,187	\$ 4,445	\$ (4,793,742)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$ 316,203	\$ 332,160	\$ 15,957	\$ 1,173,101	\$ 1,189,190	\$ 26,089
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 316,203	\$ 332,160	\$ 15,957	\$ 1,173,101	\$ 1,189,190	\$ 26,089
Tax Collection Enhancement Fund						
Passport Fees	\$ 42,710	\$ 47,005	\$ 4,295	\$ 174,739	\$ 158,215	\$ (16,524)
Passport Expedite Fees	\$ 9,834	\$ 7,800	\$ (2,034)	\$ 48,242	\$ 28,081	\$ (18,162)
Passport Expedite Mail Fees	\$ 1,604	\$ 659	\$ (745)	\$ 6,763	\$ 3,084	\$ (3,679)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 54,148	\$ 55,664	\$ 1,516	\$ 227,744	\$ 189,380	\$ (38,365)
Territorial Education Facilities Fund						
R&T Property taxes	\$ 1,968,459	\$ 1,851,485	\$ (116,974)	\$ 4,038,844	\$ 3,297,788	\$ (739,056)
Penalties & Interest	\$ 36,405	\$ 28,664	\$ (7,741)	\$ 165,824	\$ 93,465	\$ (72,359)
Real Property Tax Bank Fees	\$ 0	\$ 0	\$ 0	\$ 296	\$ 220	\$ (76)
Use of money & property	\$ 0	\$ 73	\$ 73	\$ 0	\$ 100	\$ 100
Total	\$ 2,002,864	\$ 1,880,223	\$ (122,641)	\$ 4,202,964	\$ 3,391,572	\$ (811,392)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$ 2,015,881	\$ 2,021,236	\$ 5,355	\$ 6,627,388	\$ 6,927,166	\$ 299,780
Use of money & property	\$ 0	\$ 3	\$ 3	\$ 0	\$ 11	\$ 11
Total	\$ 2,015,881	\$ 2,021,239	\$ 5,358	\$ 6,627,388	\$ 6,927,177	\$ 299,791
Water Protection Fund						
Grading Plan Review Fees	\$ 355	\$ 1,512	\$ 1,157	\$ 5,489	\$ 7,606	\$ 2,117
Cleaning & Grubbing Permits	\$ 508	\$ 1,800	\$ 1,294	\$ 7,861	\$ 4,383	\$ (3,278)
Stockpiling Permits	\$ 60	\$ 10	\$ (50)	\$ 2,119	\$ 1,845	\$ (274)
Field Citation Violations	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 930	\$ 3,323	\$ 2,383	\$ 15,269	\$ 13,834	\$ (1,435)

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Government Of Guam
 Actual Revenues Compared to Original Estimates
 Special Revenue Funds
 Four Months Ended January 31, 2011

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Water Research & Development Fund						
Well Drilling Permit	\$ 7,450	\$ 7,776	\$ 326	\$ 20,619	\$ 11,476	\$ (9,143)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 7,450	\$ 7,776	\$ 326	\$ 20,619	\$ 11,476	\$ (9,143)

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.