



**BUREAU OF BUDGET & MANAGEMENT RESEARCH**

OFFICE OF THE GOVERNOR

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GOVERNOR

**BENITA A. MANGLONA**  
DIRECTOR

**RAY TENORIO**  
LIEUTENANT GOVERNOR

**STEPHEN J. GUERRERO**  
DEPUTY DIRECTOR

**MAY 31 2011**

The Honorable Judith T. Won Pat  
Speaker

I Mina'trentai Unu Na Liheslaturan Guåhan  
Ste. 201, 155 Hesler Place  
Hagåtña, Guam 96910

|                                 |        |
|---------------------------------|--------|
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| DATE:                           | 6-1-11 |
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MAY 31 2011

Dear Speaker Won Pat:

Attached is the special revenue fund tracking for the Guam Highway Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Tourist Attraction Fund for Fiscal Year 2011 for the month ending April 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – April 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.

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

Sincerely,

*Benita A. Manglona*

BENITA A. MANGLONA

Attachment(s)

|  |
|--|
| <i>Benita A. Manglona</i>  |
| Benita A. Manglona, Director, Bureau of Budget and Management Research |

cc: Office of Public Accountability  
Office of the Vice Speaker

Office of Public Accountability  
5/31/2011  
*[Signature]*

## Attachment A

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

| Month                          | <i>Description/Fund Code</i> |                                      |  |                                  |                   |
|--------------------------------|------------------------------|--------------------------------------|--|----------------------------------|-------------------|
|                                | <i>Guam Highway</i><br>208   | <i>Solid Waste Operations</i><br>416 | <i>Territorial Education Facilities</i><br>205 | <i>Tourist Attraction</i><br>206 |                   |
| <b>FY2011 (Oct 10-Sept 11)</b> |                              |                                      |  |                                  |                   |
| (A) October                    | Actual                       | 1,447,949                            | 1,365,315                                      | 1/ 239,707                       | 1,995,271         |
| (B) November                   | Actual                       | 1,482,599                            | 1,011,556                                      | 1/ 88,958                        | 1,248,531         |
| (C) December                   | Actual                       | 1,549,429                            | 884,186  | 1/ 1,182,684                     | 1,662,136         |
| (D) January                    | Actual                       | 1,613,209                            | 675,617  | 1/ 1,881,500                     | 2,021,239         |
| (E) February                   | Actuals                      | 1,437,184                            | 861,025  | 1/ 9,009,157                     | 2,416,005         |
| (F) March                      | Actuals                      | 1,594,781                            | 1,200,083                                      | 1/ 1,349,476                     | 2,304,935         |
| (G) April                      | Actuals                      | 1,570,669                            | 1,023,911                                      | 1/ 4,243,548                     | 2,062,094         |
| (H) May                        | Forecast                     | 1,424,667                            | 1,192,785                                      | 336,819                          | 1,438,964         |
| (I) June                       | Forecast                     | 1,518,364                            | 1,223,045                                      | 498,956                          | 1,505,325         |
| (J) July                       | Forecast                     | 1,555,076                            | 670,692  | 483,013                          | 1,427,129         |
| (K) August                     | Forecast                     | 1,556,763                            | 1,053,709                                      | 335,376                          | 1,817,201         |
| (L) September                  | Forecast                     | 1,867,847                            | 833,641  | 176,621                          | 2,464,361         |
| (M) Tracking FY2011            |                              | <b>18,618,538</b>                    | <b>11,995,566</b>                              | <b>19,825,815</b>                | <b>22,363,191</b> |
| (N) Public Law 30-196          |                              | <b>19,537,107</b>                    | <b>13,835,019</b>                              | <b>22,401,128</b>                | <b>22,400,181</b> |
| (O) Overage/(Shortage)         | (M-N)                        | <b>(918,569)</b>                     | <b>(1,839,453)</b>                             | <b>(2,575,313)</b>               | <b>(36,990)</b>   |

**Footnote:**

/1 Actual Revenues shown for the Solid Waste Operations Fund was provided by Gershman, Brickner & Bratton (GBB) receivers. Forecast based on GBB projected annual collections.

Note: Data contained herein are subject to change, as additional reconciliations are performed and obtained that substantiates the correct presentation of the underlying revenue transactions.

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 April 30, 2011 and 2010

|   | For the Months      |                     |                        | Year-To-Date        |                     |                        |
|---|---------------------|---------------------|------------------------|---------------------|---------------------|------------------------|
|   | April, 2011         | April, 2010         | Increase<br>(Decrease) | Fiscal Year<br>2011 | Fiscal Year<br>2010 | Increase<br>(Decrease) |
| <b>Air Pollution Control Special Fund</b>           |                     |                     |                        |                     |                     |                        |
| Emission Fee / \$6 per ton per year                 | \$ 0                | \$ 0                | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| Penalty - excess emission / \$1,000                 | \$ 232              | \$ 92,562           | \$ (92,330)            | \$ 88,393           | \$ 182,193          | \$ (93,799)            |
| <b>Total</b>  | <b>\$ 232</b>       | <b>\$ 92,562</b>    | <b>\$ (92,330)</b>     | <b>\$ 88,393</b>    | <b>\$ 182,193</b>   | <b>\$ (93,799)</b>     |
| <b>Chamorro Land Trust Operations Fund</b>          |                     |                     |                        |                     |                     |                        |
| Land Trust Application Fees                         | \$ 300              | \$ 450              | \$ (150)               | \$ 1,350            | \$ 2,950            | \$ (1,600)             |
| Leases  | \$ 32,110           | \$ 79,884           | \$ (47,774)            | \$ 415,515          | \$ 352,516          | \$ 62,999              |
| Land Trust Lease                                    | \$ 139              | \$ 169              | \$ (30)                | \$ (1,756)          | \$ 1,225            | \$ (2,981)             |
| Payment in lieu of real property tax                | \$ 0                | \$ 4,400            | \$ (4,400)             | \$ 0                | \$ 4,400            | \$ (4,400)             |
| Use of money & property                             | \$ 0                | \$ 0                | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| <b>Total</b>  | <b>\$ 32,549</b>    | <b>\$ 84,903</b>    | <b>\$ (52,354)</b>     | <b>\$ 415,109</b>   | <b>\$ 361,091</b>   | <b>\$ 54,018</b>       |
| <b>Corrections Revolving Fund</b>                   |                     |                     |                        |                     |                     |                        |
| DOC revolving fund                                  | \$ 0                | \$ 85,429           | \$ (85,429)            | \$ 185,925          | \$ 305,254          | \$ (119,329)           |
| <b>Total</b>  | <b>\$ 0</b>         | <b>\$ 85,429</b>    | <b>\$ (85,429)</b>     | <b>\$ 185,925</b>   | <b>\$ 305,254</b>   | <b>\$ (119,329)</b>    |
| <b>Custom, Agric &amp; Quarantine Inspec Fund</b>   |                     |                     |                        |                     |                     |                        |
| Passgr Inspec Fee-All                               | \$ 0                | \$ 0                | \$ 0                   | \$ 5                | \$ 0                | \$ 5                   |
| Passgr Inspec Fee-Port Authority                    | \$ 19,000           | \$ 19,450           | \$ (450)               | \$ 60,220           | \$ 57,090           | \$ 3,130               |
| Passgr Inspec Fee-Airport Authority                 | \$ 1,173,751        | \$ 1,268,082        | \$ (94,332)            | \$ 4,590,699        | \$ 4,328,381        | \$ 262,318             |
| Cargo Inspec Fee - All                              | \$ 2,340            | \$ 3,005            | \$ (665)               | \$ 54,050           | \$ 26,625           | \$ 27,425              |
| Cargo Inspec Fee-Port Authority                     | \$ 21,880           | \$ 19,520           | \$ 2,360               | \$ 114,420          | \$ 137,295          | \$ (22,875)            |
| Cargo Inspec Fee-Airport Cargo                      | \$ 11,625           | \$ 10,425           | \$ 1,200               | \$ 87,050           | \$ 73,675           | \$ 13,375              |
| Revenue-Other Payments                              | \$ 0                | \$ 1                | \$ (1)                 | \$ 0                | \$ 2                | \$ (2)                 |
| Use of money & property                             | \$ 22               | \$ 44               | \$ (23)                | \$ 125              | \$ 245              | \$ (120)               |
| <b>Total</b>  | <b>\$ 1,228,618</b> | <b>\$ 1,320,528</b> | <b>\$ (91,910)</b>     | <b>\$ 4,906,569</b> | <b>\$ 4,623,312</b> | <b>\$ 283,257</b>      |
| <b>DPW Building and Design Fund</b>                 |                     |                     |                        |                     |                     |                        |
| Building Inspection Fee                             | \$ 52,497           | \$ 11,018           | \$ 41,479              | \$ 303,993          | \$ 11,018           | \$ 292,976             |
| <b>Total</b>  | <b>\$ 52,497</b>    | <b>\$ 11,018</b>    | <b>\$ 41,479</b>       | <b>\$ 303,993</b>   | <b>\$ 11,018</b>    | <b>\$ 292,976</b>      |
| <b>Enhanced 911 Emergency Reporting System Fund</b> |                     |                     |                        |                     |                     |                        |
| 911 Surcharge \$1                                   | \$ 180,318          | \$ 111,523          | \$ 68,795              | \$ 956,205          | \$ 1,009,328        | \$ (53,123)            |
| <b>Total</b>  | <b>\$ 180,318</b>   | <b>\$ 111,523</b>   | <b>\$ 68,795</b>       | <b>\$ 956,205</b>   | <b>\$ 1,009,328</b> | <b>\$ (53,123)</b>     |
| <b>Environmental Health Fund</b>                    |                     |                     |                        |                     |                     |                        |
| Health Permits - Business                           | \$ 3,363            | \$ 3,500            | \$ (138)               | \$ 32,965           | \$ 44,990           | \$ (12,024)            |
| PH Registration and Penalty                         | \$ 0                | \$ 200              | \$ (200)               | \$ 200              | \$ 1,420            | \$ (1,220)             |
| De-Ratting Inspection and Certificates              | \$ 0                | \$ 850              | \$ (850)               | \$ 500              | \$ 4,400            | \$ (3,900)             |
| Health Certificates                                 | \$ 18,161           | \$ 18,826           | \$ (665)               | \$ 138,974          | \$ 137,190          | \$ 1,784               |
| Administrative Penalties                            | \$ 0                | \$ 600              | \$ (600)               | \$ 1,060            | \$ 1,938            | \$ (878)               |
| <b>Total</b>  | <b>\$ 21,524</b>    | <b>\$ 23,976</b>    | <b>\$ (2,453)</b>      | <b>\$ 173,699</b>   | <b>\$ 189,938</b>   | <b>\$ (16,238)</b>     |
| <b>Fire, Life &amp; Medical Emergency Fund</b>      |                     |                     |                        |                     |                     |                        |
| Transport / Standby Fees                            | \$ 1,996            | \$ 777              | \$ 1,219               | \$ 5,674            | \$ 6,562            | \$ (888)               |
| Fire Prevention Fees                                | \$ 2,282            | \$ 1,210            | \$ 1,072               | \$ 29,814           | \$ 23,088           | \$ 6,727               |
| Other Fees  | \$ 7                | \$ 7                | \$ 0                   | \$ 162              | \$ 182              | \$ (20)                |
| Ambulance Service                                   | \$ 0                | \$ 677              | \$ (677)               | \$ 282              | \$ 1,859            | \$ (1,578)             |
| <b>Total</b>  | <b>\$ 4,285</b>     | <b>\$ 2,671</b>     | <b>\$ 1,614</b>        | <b>\$ 35,932</b>    | <b>\$ 31,690</b>    | <b>\$ 4,242</b>        |
| <b>Guam Contractors License Board Fund</b>          |                     |                     |                        |                     |                     |                        |
| Contractors Fees                                    | \$ 48,505           | \$ 34,625           | \$ 13,880              | \$ 135,825          | \$ 153,284          | \$ (17,458)            |
| <b>Total</b>  | <b>\$ 48,505</b>    | <b>\$ 34,625</b>    | <b>\$ 13,880</b>       | <b>\$ 135,825</b>   | <b>\$ 153,284</b>   | <b>\$ (17,458)</b>     |
| <b>Guam Environmental Trust Fund</b>                |                     |                     |                        |                     |                     |                        |
| Insurance Assessment Fee                            | \$ 59,927           | \$ 76,093           | \$ (16,166)            | \$ 281,721          | \$ 200,036          | \$ 81,686              |
| <b>Total</b>  | <b>\$ 59,927</b>    | <b>\$ 76,093</b>    | <b>\$ (16,166)</b>     | <b>\$ 281,721</b>   | <b>\$ 200,036</b>   | <b>\$ 81,686</b>       |

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 April 30, 2011 and 2010

|  | For the Months |              |                        | Year-To-Date        |                     |                        |
|--|----------------|--------------|------------------------|---------------------|---------------------|------------------------|
|  | April, 2011    | April, 2010  | Increase<br>(Decrease) | Fiscal Year<br>2011 | Fiscal Year<br>2010 | Increase<br>(Decrease) |
| <b>Guam (Territorial) Highway Fund</b>       |                |              |                        |                     |                     |                        |
| Liquid Fuel Taxes:                           |                |              |                        |                     |                     |                        |
| Aviation fuel tax                            | \$ 162,821     | \$ 158,642   | \$ 4,180               | \$ 1,024,114        | \$ 1,026,883        | \$ (2,769)             |
| Diesel fuel tax                              | \$ 74,644      | \$ 75,608    | \$ (965)               | \$ 501,670          | \$ 564,652          | \$ (62,982)            |
| Other fuel tax                               | \$ 29,828      | \$ 30,220    | \$ (393)               | \$ 200,426          | \$ 225,723          | \$ (25,297)            |
| Drawbacks                                    | \$ 0           | \$ 0         | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| Mass transit surcharge on diesel fuel        | \$ 429,155     | \$ 438,373   | \$ (9,218)             | \$ 2,880,095        | \$ 2,859,713        | \$ 20,382              |
| Auto surcharge on other fuels                | \$ 156,042     | \$ 159,405   | \$ (3,363)             | \$ 1,047,240        | \$ 1,039,868        | \$ 7,372               |
| Other liquid fuel tax                        | \$ 0           | \$ 0         | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| Other Liquid fuel tax surcharge              | \$ 0           | \$ 0         | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| Interest and penalties on taxes              | \$ 0           | \$ 0         | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| <b>Total Liquid Fuel Taxes</b>               | \$ 852,490     | \$ 862,248   | \$ (9,758)             | \$ 5,653,544        | \$ 5,716,838        | \$ (63,294)            |
| Total Licenses & Registrations               | \$ 718,165     | \$ 742,457   | \$ (24,292)            | \$ 5,037,167        | \$ 5,106,377        | \$ (69,210)            |
| Total Use of Money & Property                | \$ 15          | \$ 12        | \$ 2                   | \$ 109              | \$ 151              | \$ (42)                |
| Total Prior Year Adjustment                  | \$ 0           | \$ 0         | \$ 0                   | \$ 5,000            | \$ 0                | \$ 5,000               |
| <b>Total</b>                                 | \$ 1,570,669   | \$ 1,604,717 | \$ (34,048)            | \$ 10,695,820       | \$ 10,823,366       | \$ (127,546)           |
| <b>Guam Plant Inspection and Permit Fund</b> |                |              |                        |                     |                     |                        |
| Guam Plant Inspection & Permit               | \$ 7,393       | \$ 6,471     | \$ 922                 | \$ 47,885           | \$ 57,862           | \$ (9,977)             |
| <b>Total</b>                                 | \$ 7,393       | \$ 6,471     | \$ 922                 | \$ 47,885           | \$ 57,862           | \$ (9,977)             |
| <b>Healthy Futures Funds</b>                 |                |              |                        |                     |                     |                        |
| Cigarettes                                   | \$ (32,879)    | \$ 82,221    | \$ (115,100)           | \$ 3,141,060        | \$ 3,180,832        | \$ (39,772)            |
| Cigars                                       | \$ 0           | \$ 672       | \$ (672)               | \$ 876              | \$ (2,718)          | \$ 3,593               |
| Others                                       | \$ 37,968      | \$ 21,882    | \$ 16,086              | \$ 239,910          | \$ 101,195          | \$ 138,715             |
| Distilled Spirit                             | \$ 24,238      | \$ 52,552    | \$ (28,314)            | \$ 264,687          | \$ 449,099          | \$ (184,411)           |
| Vinous Beverages                             | \$ 11,812      | \$ 30,200    | \$ (18,388)            | \$ 148,359          | \$ 186,866          | \$ (38,508)            |
| Malted Fermented Beverages                   | \$ 169,940     | \$ 172,896   | \$ (2,955)             | \$ 956,026          | \$ 1,285,481        | \$ (329,455)           |
| Interest and Penalties on Alcohol            | \$ 0           | \$ 0         | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| Use of money & property                      | \$ 0           | \$ 5         | \$ (5)                 | \$ 8                | \$ 22               | \$ (15)                |
| <b>Total</b>                                 | \$ 211,080     | \$ 360,427   | \$ (149,347)           | \$ 4,750,925        | \$ 5,200,778        | \$ (449,854)           |
| <b>Land Survey Revolving Fund</b>            |                |              |                        |                     |                     |                        |
| Document Tax - Land Survey Fee               | \$ 107,610     | \$ 175,192   | \$ (67,582)            | \$ 1,245,224        | \$ 1,337,592        | \$ (92,368)            |
| Rental of Government Land                    | \$ 2,768       | \$ 3,547     | \$ (779)               | \$ 21,038           | \$ 23,026           | \$ (1,988)             |
| Recording Fee                                | \$ 28,999      | \$ 22,413    | \$ 6,586               | \$ 208,589          | \$ 209,084          | \$ (495)               |
| Application Fees                             | \$ 0           | \$ 0         | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| Certificates of Document Fees                | \$ 12,584      | \$ 10,897    | \$ 1,687               | \$ 72,368           | \$ 61,219           | \$ 11,149              |
| Subpoena Fees                                | \$ 0           | \$ 0         | \$ 0                   | \$ 35               | \$ 420              | \$ (385)               |
| <b>Total</b>                                 | \$ 151,959     | \$ 212,048   | \$ (60,088)            | \$ 1,547,253        | \$ 1,631,340        | \$ (84,087)            |
| <b>Manpower Development Fund</b>             |                |              |                        |                     |                     |                        |
| Registration Fees - Non Immigr               | \$ 0           | \$ 0         | \$ 0                   | \$ 0                | \$ 460              | \$ (460)               |
| Registration Fees - GCC Share                | \$ 40,925      | \$ 102,312   | \$ (61,387)            | \$ 709,388          | \$ 1,008,569        | \$ (299,181)           |
| Registration Fees - Labor Share              | \$ 17,539      | \$ 43,848    | \$ (26,309)            | \$ 304,024          | \$ 432,848          | \$ (128,825)           |
| Citation Fee - Non Immigration Temp Work     | \$ 950         | \$ 2,690     | \$ (1,740)             | \$ 25,183           | \$ 33,225           | \$ (8,042)             |
| Use of money & property                      | \$ 15          | \$ 26        | \$ (11)                | \$ 126              | \$ 2,255            | \$ (2,129)             |
| <b>Total</b>                                 | \$ 59,429      | \$ 148,876   | \$ (89,447)            | \$ 1,038,721        | \$ 1,477,357        | \$ (438,636)           |
| <b>Police Services Fund</b>                  |                |              |                        |                     |                     |                        |
| Annual Gun Business Regis \$600              | \$ 0           | \$ 0         | \$ 0                   | \$ 600              | \$ 0                | \$ 600                 |
| Gov't of Guam ID/\$10                        | \$ 0           | \$ 0         | \$ 0                   | \$ 600              | \$ 225              | \$ 375                 |
| Traffic Report Copy Fee/\$10                 | \$ 6,329       | \$ 7,815     | \$ (1,486)             | \$ 53,719           | \$ 54,719           | \$ (1,000)             |
| Police Blotter Report \$.02 per page         | \$ 0           | \$ 0         | \$ 0                   | \$ 26               | \$ 24               | \$ 2                   |
| Police Clearance/\$5                         | \$ 17,406      | \$ 21,438    | \$ (4,032)             | \$ 161,603          | \$ 160,583          | \$ 1,020               |
| Filing Record - Security Ofcr \$75           | \$ 0           | \$ 0         | \$ 0                   | \$ 82               | \$ 7                | \$ 75                  |

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 April 30, 2011 and 2010

|                                     | For the Months   |                  |                        | Year-To-Date        |                     |                        |
|-------------------------------------|------------------|------------------|------------------------|---------------------|---------------------|------------------------|
|                                     | April, 2011      | April, 2010      | Increase<br>(Decrease) | Fiscal Year<br>2011 | Fiscal Year<br>2010 | Increase<br>(Decrease) |
| Firearm Trainers \$500              | \$ 0             | \$ 8             | \$ (8)                 | \$ 514              | \$ 57               | \$ 457                 |
| Highway Special Use Permit \$50     | \$ 0             | \$ 0             | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| Firearm Registration/\$20           | \$ 3,040         | \$ 4,280         | \$ (1,240)             | \$ 34,875           | \$ 34,770           | \$ 105                 |
| Non-Concealed Firearm ID/\$15       | \$ 1,785         | \$ 4,500         | \$ (2,715)             | \$ 22,240           | \$ 34,732           | \$ (12,492)            |
| Concealed Firearm ID/\$30           | \$ 180           | \$ 60            | \$ 120                 | \$ 1,740            | \$ 2,160            | \$ (420)               |
| Fingerprinting Fee \$20             | \$ 1,720         | \$ 1,855         | \$ (135)               | \$ 10,200           | \$ 11,495           | \$ (1,295)             |
| Subpoena Fee                        | \$ 0             | \$ 0             | \$ 0                   | \$ 35               | \$ 0                | \$ 35                  |
| Abstract Criminal Records \$15      | \$ 1,380         | \$ 1,260         | \$ 120                 | \$ 8,385            | \$ 9,972            | \$ (1,587)             |
| Fine - Unauth use unifrom / \$500mx | \$ 0             | \$ 0             | \$ 0                   | \$ 20               | \$ 0                | \$ 20                  |
| Firearm ID Late Renewal Fee \$5     | \$ 85            | \$ 245           | \$ (160)               | \$ 765              | \$ 1,705            | \$ (940)               |
| Cerified copy of records \$10       | \$ 0             | \$ 0             | \$ 0                   | \$ 0                | \$ 0                | \$ 0                   |
| Firearm Inspection Fee \$5          | \$ 330           | \$ 500           | \$ (170)               | \$ 4,250            | \$ 4,080            | \$ 170                 |
| Witness Fees \$35                   | \$ 70            | \$ 0             | \$ 70                  | \$ 140              | \$ 35               | \$ 105                 |
| Special Event Fee \$100             | \$ 2,100         | \$ 200           | \$ 1,900               | \$ 7,300            | \$ 7,450            | \$ (150)               |
| <b>Total</b>                        | <b>\$ 34,425</b> | <b>\$ 42,161</b> | <b>\$ (7,736)</b>      | <b>\$ 307,094</b>   | <b>\$ 322,014</b>   | <b>\$ (14,920)</b>     |

**Prof Eng. Architects & Land Surveyors Board Fund**

|                                    |                  |                  |               |                   |                   |                  |
|------------------------------------|------------------|------------------|---------------|-------------------|-------------------|------------------|
| P.E.A.L.S. Examination/Licnse fees | \$ 60,620        | \$ 60,095        | \$ 525        | \$ 235,047        | \$ 219,680        | \$ 15,367        |
| <b>Total</b>                       | <b>\$ 60,620</b> | <b>\$ 60,095</b> | <b>\$ 525</b> | <b>\$ 235,047</b> | <b>\$ 219,680</b> | <b>\$ 15,367</b> |

**Public Recreation Services Fund**

|                                 |                  |                  |               |                  |                  |                 |
|---------------------------------|------------------|------------------|---------------|------------------|------------------|-----------------|
| Park Fees                       | \$ 3,020         | \$ 3,720         | \$ (700)      | \$ 24,950        | \$ 26,854        | \$ (1,904)      |
| Park Vendor Permits             | \$ 0             | \$ 350           | \$ (350)      | \$ 9,290         | \$ 9,690         | \$ (400)        |
| Community Programs Fees         | \$ 0             | \$ 0             | \$ 0          | \$ 0             | \$ 1,925         | \$ (1,925)      |
| Paseo Stadium Fees              | \$ 15            | \$ 350           | \$ (335)      | \$ 10,220        | \$ 17,430        | \$ (7,210)      |
| Pool & Beach Fees               | \$ 4,180         | \$ 1,389         | \$ 2,791      | \$ 28,349        | \$ 9,272         | \$ 19,077       |
| Recreational Admin Fees         | \$ 0             | \$ 0             | \$ 0          | \$ 500           | \$ 0             | \$ 500          |
| Youth Center Fees               | \$ 0             | \$ 0             | \$ 0          | \$ 0             | \$ 0             | \$ 0            |
| Guam Sports Complex             | \$ 547           | \$ 2,501         | \$ (1,954)    | \$ 8,247         | \$ 12,259        | \$ (4,012)      |
| Hagatna / Tiyan Tennis Center   | \$ 0             | \$ 120           | \$ (120)      | \$ 3,578         | \$ 3,726         | \$ (148)        |
| Guerrero Stadium / Tiyan Fields | \$ 3,294         | \$ 2,168         | \$ 1,126      | \$ 6,939         | \$ 7,296         | \$ (357)        |
| Tiyan Football / Soccer Field   | \$ 0             | \$ 0             | \$ 0          | \$ 0             | \$ 0             | \$ 0            |
| Recreational Water Use Plan     | \$ 0             | \$ 0             | \$ 0          | \$ 0             | \$ 0             | \$ 0            |
| <b>Total</b>                    | <b>\$ 11,056</b> | <b>\$ 10,598</b> | <b>\$ 458</b> | <b>\$ 92,072</b> | <b>\$ 88,452</b> | <b>\$ 3,621</b> |

**Public School Library Resources Fund**

|                               |                  |                  |                   |                   |                   |                    |
|-------------------------------|------------------|------------------|-------------------|-------------------|-------------------|--------------------|
| School Library Resources Fund | \$ 69,384        | \$ 66,825        | \$ (2,559)        | \$ 400,494        | \$ 371,621        | \$ (28,874)        |
| Use of money & property       | \$ 17            | \$ 41            | \$ 24             | \$ 130            | \$ 294            | \$ 165             |
| <b>Total</b>                  | <b>\$ 69,401</b> | <b>\$ 66,866</b> | <b>\$ (2,535)</b> | <b>\$ 400,624</b> | <b>\$ 371,915</b> | <b>\$ (28,709)</b> |

**Solid Waste Operations Fund**

|                                   |                     |                   |                   |                     |                     |                     |
|-----------------------------------|---------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| Fee-Household Collection \$8 mo   | \$ 409,751          | \$ 0              | \$ 409,751        | \$ 2,305,355        | \$ 112,520          | \$ 2,192,835        |
| Fee-Compact Ordot Tip \$4 cu yd   | \$ 681,438          | \$ 215            | \$ 681,223        | \$ 4,139,758        | \$ (5,864)          | \$ 4,145,622        |
| Fee-Uncompact Ordot Tip \$4 cu yd | \$ 47,031           | \$ 655,069        | \$ (608,038)      | \$ 244,487          | \$ 3,668,094        | \$ (3,423,608)      |
| Fee-Uncompact Agat Transfer St    | \$ 0                | \$ 1,894          | \$ (1,894)        | \$ 532              | \$ 12,641           | \$ (12,109)         |
| Fee-Uncompact Deddo Transfer      | \$ 0                | \$ 7,766          | \$ (7,766)        | \$ 2,308            | \$ 49,421           | \$ (47,113)         |
| Fee-Uncompact Malojloj Transfer   | \$ 0                | \$ 2,075          | \$ (2,075)        | \$ 735              | \$ 22,856           | \$ (22,121)         |
| Use of money & property           | \$ 96               | \$ 67             | \$ 29             | \$ 768              | \$ 869              | \$ (101)            |
| <b>Total</b>                      | <b>\$ 1,138,315</b> | <b>\$ 667,086</b> | <b>\$ 471,229</b> | <b>\$ 6,693,943</b> | <b>\$ 3,860,537</b> | <b>\$ 2,833,406</b> |

**Street Light Fund**

|                                 |                   |                   |                    |                     |                     |                  |
|---------------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|------------------|
| Abandoned Vehicle Fee - Veh Reg | \$ 290,885        | \$ 308,627        | \$ (17,741)        | \$ 2,141,613        | \$ 2,118,250        | \$ 23,363        |
| <b>Total</b>                    | <b>\$ 290,885</b> | <b>\$ 308,627</b> | <b>\$ (17,741)</b> | <b>\$ 2,141,613</b> | <b>\$ 2,118,250</b> | <b>\$ 23,363</b> |

**Tax Collection Enhancemem Fund**

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 April 30, 2011 and 2010

|   | For the Months      |                     |                        | Year-To-Date         |                      |                        |
|---|---------------------|---------------------|------------------------|----------------------|----------------------|------------------------|
|   | April, 2011         | April, 2010         | Increase<br>(Decrease) | Fiscal Year<br>2011  | Fiscal Year<br>2010  | Increase<br>(Decrease) |
| Passport Fees                                 | \$ 59,334           | \$ 54,423           | \$ 4,911               | \$ 343,284           | \$ 292,405           | \$ 50,879              |
| Passport Expedite Fees                        | \$ 10,050           | \$ 12,403           | \$ (2,353)             | \$ 57,211            | \$ 79,156            | \$ (21,946)            |
| Passport Expedite Mail Fees                   | \$ 884              | \$ 2,723            | \$ (1,839)             | \$ 5,760             | \$ 13,834            | \$ (8,074)             |
| Use of money & property                       | \$ 0                | \$ 0                | \$ 0                   | \$ 0                 | \$ 0                 | \$ 0                   |
| <b>Total</b>                                  | <b>\$ 70,268</b>    | <b>\$ 69,548</b>    | <b>\$ 720</b>          | <b>\$ 406,254</b>    | <b>\$ 385,395</b>    | <b>\$ 20,860</b>       |
| <b>Territorial Education Facilities Fund</b>  |                     |                     |                        |                      |                      |                        |
| R&T Property taxes                            | \$ 4,211,072        | \$ 4,868,627        | \$ (657,555)           | \$ 17,795,540        | \$ 17,938,242        | \$ (142,703)           |
| Penalties & Interest                          | \$ 32,379           | \$ 36,395           | \$ (4,016)             | \$ 200,440           | \$ 174,479           | \$ 25,961              |
| Real Property Tax Bank Fees                   | \$ 5                | \$ 20               | \$ (15)                | \$ (1,316)           | \$ 432               | \$ (1,748)             |
| Use of money & property                       | \$ 93               | \$ 93               | \$ (0)                 | \$ 366               | \$ 393               | \$ (27)                |
| Bank Deposit Shortage/Overage                 | \$ 0                | \$ 0                | \$ 0                   | \$ 0                 | \$ 0                 | \$ 0                   |
| <b>Total</b>                                  | <b>\$ 4,243,548</b> | <b>\$ 4,905,135</b> | <b>\$ (661,586)</b>    | <b>\$ 17,995,030</b> | <b>\$ 18,113,547</b> | <b>\$ (118,517)</b>    |
| <b>Tourist Attraction Fund</b>                |                     |                     |                        |                      |                      |                        |
| Occupancy taxes, including interest & penalti | \$ 2,062,094        | \$ 1,910,006        | \$ 152,088             | \$ 13,710,201        | \$ 12,422,338        | \$ 1,287,862           |
| Use of money & property                       | \$ 0                | \$ 10               | \$ (10)                | \$ 11                | \$ 33                | \$ (22)                |
| Gain (Loss) on Investment                     | \$ 0                | \$ 0                | \$ 0                   | \$ 0                 | \$ 1                 | \$ (1)                 |
| <b>Total</b>                                  | <b>\$ 2,062,094</b> | <b>\$ 1,910,017</b> | <b>\$ 152,088</b>      | <b>\$ 13,710,211</b> | <b>\$ 12,422,372</b> | <b>\$ 1,287,861</b>    |
| <b>Water Protection Fund</b>                  |                     |                     |                        |                      |                      |                        |
| Grading Plan Review Fces                      | \$ 293              | \$ 7,488            | \$ (7,195)             | \$ 8,575             | \$ 9,604             | \$ (1,030)             |
| Claering & Grubbing Permits                   | \$ 2,606            | \$ 26,115           | \$ (23,508)            | \$ 8,841             | \$ 45,531            | \$ (36,690)            |
| Stockpiling Permits                           | \$ 577              | \$ 60               | \$ 517                 | \$ 2,589             | \$ 7,648             | \$ (5,059)             |
| Field Citation Violations                     | \$ 59               | \$ 0                | \$ 59                  | \$ 59                | \$ 390               | \$ (331)               |
| <b>Total</b>                                  | <b>\$ 3,536</b>     | <b>\$ 33,662</b>    | <b>\$ (30,127)</b>     | <b>\$ 20,064</b>     | <b>\$ 63,174</b>     | <b>\$ (43,110)</b>     |
| Well Drilling Permit                          | \$ 2,300            | \$ 1,050            | \$ 1,250               | \$ 34,522            | \$ 65,800            | \$ (31,278)            |
| <b>Total</b>                                  | <b>\$ 2,300</b>     | <b>\$ 1,050</b>     | <b>\$ 1,250</b>        | <b>\$ 34,522</b>     | <b>\$ 65,800</b>     | <b>\$ (31,278)</b>     |

**Note:**

<sup>1</sup>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.

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Seven months ended April 30, 2011

|   | For the Months    |                     |                              | Year-To-Date        |                     |                              |
|---|-------------------|---------------------|------------------------------|---------------------|---------------------|------------------------------|
|   | Estimated         | Actual              | Favorable<br>( Unfavorable ) | Estimated           | Actual              | Favorable<br>( Unfavorable ) |
| <b>Air Pollution Control Special Fund</b>           |                   |                     |                              |                     |                     |                              |
| Emission Fee / \$6 per ton per year                 | \$ 0              | \$ 0                | \$ 0                         | \$ 0                | \$ 0                | \$ 0                         |
| Penalty - excess emission / \$1,000                 | \$ 130,700        | \$ 232              | \$ (130,468)                 | \$ 258,150          | \$ 88,393           | \$ (169,757)                 |
| <b>Total</b>  | <b>\$ 130,700</b> | <b>\$ 232</b>       | <b>\$ (130,468)</b>          | <b>\$ 258,150</b>   | <b>\$ 88,393</b>    | <b>\$ (169,757)</b>          |
| <b>Chamorro Land Trust Operations Fund</b>          |                   |                     |                              |                     |                     |                              |
| Land Trust Application Fees                         | \$ 300            | \$ 300              | \$ 0                         | \$ 1,900            | \$ 1,350            | \$ (550)                     |
| Leases  | \$ 76,800         | \$ 32,110           | \$ (44,690)                  | \$ 341,980          | \$ 415,515          | \$ 73,535                    |
| Land Trust Lease                                    | \$ 130            | \$ 139              | \$ 9                         | \$ 840              | \$ (1,756)          | \$ (2,596)                   |
| Payment in lieu of real property tax                | \$ 4,000          | \$ 0                | \$ (4,000)                   | \$ 4,000            | \$ 0                | \$ (4,000)                   |
| Use of money & property                             | \$ 0              | \$ 0                | \$ 0                         | \$ 0                | \$ 0                | \$ 0                         |
| <b>Total</b>  | <b>\$ 81,230</b>  | <b>\$ 32,549</b>    | <b>\$ (48,681)</b>           | <b>\$ 348,720</b>   | <b>\$ 415,109</b>   | <b>\$ 66,389</b>             |
| <b>Corrections Revolving Fund</b>                   |                   |                     |                              |                     |                     |                              |
| DOC revolving fund                                  | \$ 133,180        | \$ 0                | \$ (133,180)                 | \$ 652,080          | \$ 185,925          | \$ (466,155)                 |
| <b>Total</b>  | <b>\$ 133,180</b> | <b>\$ 0</b>         | <b>\$ (133,180)</b>          | <b>\$ 652,080</b>   | <b>\$ 185,925</b>   | <b>\$ (466,155)</b>          |
| <b>Custom, Agric &amp; Quarantine Inspec Fund</b>   |                   |                     |                              |                     |                     |                              |
| Passgr Inspec Fee-All                               | \$ 0              | \$ 0                | \$ 0                         | \$ 0                | \$ 5                | \$ 5                         |
| Passgr Inspec Fee-Port Authority                    | \$ 22,450         | \$ 19,000           | \$ (3,450)                   | \$ 66,090           | \$ 60,220           | \$ (5,870)                   |
| Passgr Inspec Fee-Airport Authority                 | \$ 661,325        | \$ 1,173,751        | \$ 512,426                   | \$ 4,543,975        | \$ 4,590,699        | \$ 46,724                    |
| Cargo Inspec Fee - All                              | \$ 4,200          | \$ 2,340            | \$ (1,860)                   | \$ 40,220           | \$ 54,050           | \$ 13,830                    |
| Cargo Inspec Fee-Port Authority                     | \$ 22,850         | \$ 21,880           | \$ (970)                     | \$ 164,830          | \$ 114,420          | \$ (50,410)                  |
| Cargo Inspec Fee-Airport Cargo                      | \$ 12,450         | \$ 11,625           | \$ (825)                     | \$ 89,730           | \$ 87,050           | \$ (2,680)                   |
| Revenue-Other Payments                              | \$ 2              | \$ 0                | \$ (2)                       | \$ 2                | \$ 0                | \$ (2)                       |
| Use of money & property                             | \$ 0              | \$ 22               | \$ 22                        | \$ 0                | \$ 125              | \$ 125                       |
| <b>Total</b>  | <b>\$ 723,277</b> | <b>\$ 1,228,618</b> | <b>\$ 505,341</b>            | <b>\$ 4,904,847</b> | <b>\$ 4,906,569</b> | <b>\$ 1,722</b>              |
| <b>DPW Building and Design Fund</b>                 |                   |                     |                              |                     |                     |                              |
| Building Inspection Fee                             | \$ 41,110         | \$ 52,497           | \$ 11,387                    | \$ 255,900          | \$ 303,993          | \$ 48,093                    |
| <b>Total</b>  | <b>\$ 41,110</b>  | <b>\$ 52,497</b>    | <b>\$ 11,387</b>             | <b>\$ 255,900</b>   | <b>\$ 303,993</b>   | <b>\$ 48,093</b>             |
| <b>Enhanced 911 Emergency Reporting System Fund</b> |                   |                     |                              |                     |                     |                              |
| 911 Surcharge \$1                                   | \$ 130,113        | \$ 180,318          | \$ 50,205                    | \$ 1,139,495        | \$ 956,205          | \$ (183,290)                 |
| <b>Total</b>  | <b>\$ 130,113</b> | <b>\$ 180,318</b>   | <b>\$ 50,205</b>             | <b>\$ 1,139,495</b> | <b>\$ 956,205</b>   | <b>\$ (183,290)</b>          |
| <b>Environmental Health Fund</b>                    |                   |                     |                              |                     |                     |                              |
| Health Permits - Business                           | \$ 5,500          | \$ 3,363            | \$ (2,138)                   | \$ 59,591           | \$ 32,965           | \$ (26,626)                  |
| PH Registration and Penalty                         | \$ 240            | \$ 0                | \$ (240)                     | \$ 1,753            | \$ 200              | \$ (1,553)                   |
| De-Rating Inspection and Certificates               | \$ 950            | \$ 0                | \$ (950)                     | \$ 5,773            | \$ 500              | \$ (5,273)                   |
| Health Certificates                                 | \$ 21,529         | \$ 18,161           | \$ (3,368)                   | \$ 154,096          | \$ 138,974          | \$ (15,122)                  |
| Administrative Penalties                            | \$ 700            | \$ 0                | \$ (700)                     | \$ 2,127            | \$ 1,060            | \$ (1,067)                   |
| <b>Total</b>  | <b>\$ 28,919</b>  | <b>\$ 21,524</b>    | <b>\$ (7,396)</b>            | <b>\$ 223,340</b>   | <b>\$ 173,699</b>   | <b>\$ (49,641)</b>           |
| <b>Fire, Life &amp; Medical Emergency Fund</b>      |                   |                     |                              |                     |                     |                              |
| Transport / Standby Fees                            | \$ 2,570          | \$ 1,996            | \$ (574)                     | \$ 17,570           | \$ 5,674            | \$ (11,896)                  |
| Fire Prevention Fees                                | \$ 46,040         | \$ 2,282            | \$ (43,758)                  | \$ 336,899          | \$ 29,814           | \$ (307,085)                 |
| Other Fees  | \$ 45             | \$ 7                | \$ (38)                      | \$ 389              | \$ 162              | \$ (227)                     |
| Ambulance Service                                   | \$ 870            | \$ 0                | \$ (870)                     | \$ 8,550            | \$ 282              | \$ (8,269)                   |
| <b>Total</b>  | <b>\$ 49,525</b>  | <b>\$ 4,285</b>     | <b>\$ (45,240)</b>           | <b>\$ 363,408</b>   | <b>\$ 35,932</b>    | <b>\$ (327,476)</b>          |
| <b>Guam Contractors License Board Fund</b>          |                   |                     |                              |                     |                     |                              |
| Contractors Fees                                    | \$ 27,705         | \$ 48,505           | \$ 20,800                    | \$ 104,844          | \$ 135,825          | \$ 30,981                    |
| <b>Total</b>  | <b>\$ 27,705</b>  | <b>\$ 48,505</b>    | <b>\$ 20,800</b>             | <b>\$ 104,844</b>   | <b>\$ 135,825</b>   | <b>\$ 30,981</b>             |
| <b>Guam Environmental Trust Fund</b>                |                   |                     |                              |                     |                     |                              |
| Insurance Assessment Fee                            | \$ 88,093         | \$ 59,927           | \$ (28,166)                  | \$ 224,845          | \$ 281,721          | \$ 56,876                    |
| <b>Total</b>  | <b>\$ 88,093</b>  | <b>\$ 59,927</b>    | <b>\$ (28,166)</b>           | <b>\$ 224,845</b>   | <b>\$ 281,721</b>   | <b>\$ 56,876</b>             |

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Seven months ended April 30, 2011

|  | For the Months      |                     |                              | Year-To-Date         |                      |                              |
|--|---------------------|---------------------|------------------------------|----------------------|----------------------|------------------------------|
|  | Estimated           | Actual              | Favorable<br>( Unfavorable ) | Estimated            | Actual               | Favorable<br>( Unfavorable ) |
| <b>Guam (Territorial) Highway Fund</b>       |                     |                     |                              |                      |                      |                              |
| Liquid Fuel Taxes:                           |                     |                     |                              |                      |                      |                              |
| Aviation fuel tax                            | \$ 171,942          | \$ 162,821          | \$ (9,121)                   | \$ 1,119,984         | \$ 1,024,114         | \$ (95,870)                  |
| Diesel fuel tax                              | \$ 88,908           | \$ 74,644           | \$ (14,264)                  | \$ 657,751           | \$ 501,670           | \$ (156,081)                 |
| Other fuel tax                               | \$ 88,908           | \$ 29,828           | \$ (59,080)                  | \$ 657,751           | \$ 200,426           | \$ (457,325)                 |
| Drawbacks                                    | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 0                 | \$ 0                         |
| Mass transit surcharge on diesel fuel        | \$ 458,473          | \$ 429,155          | \$ (29,318)                  | \$ 3,000,414         | \$ 2,880,095         | \$ (120,319)                 |
| Auto surcharge on other fuels                | \$ 0                | \$ 156,042          | \$ 156,042                   | \$ 0                 | \$ 1,047,240         | \$ 1,047,240                 |
| Other liquid fuel tax                        | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 0                 | \$ 0                         |
| Other Liquid fuel tax surcharge              | \$ 172,705          | \$ 0                | \$ (172,705)                 | \$ 1,132,968         | \$ 0                 | \$ (1,132,968)               |
| Interest and penalties on taxes              | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 0                 | \$ 0                         |
| <b>Total Liquid Fuel Taxes</b>               | <b>\$ 980,936</b>   | <b>\$ 852,490</b>   | <b>\$ (128,446)</b>          | <b>\$ 6,568,868</b>  | <b>\$ 5,653,544</b>  | <b>\$ (915,324)</b>          |
| Total Licenses & Registrations               | \$ 757,457          | \$ 718,165          | \$ (39,292)                  | \$ 0                 | \$ 5,037,167         | \$ 5,037,167                 |
| Total Use of Money & Property                | \$ 0                | \$ 15               | \$ 15                        | \$ 0                 | \$ 109               | \$ 109                       |
| <b>Total</b>                                 | <b>\$ 1,738,393</b> | <b>\$ 1,570,669</b> | <b>\$ (167,724)</b>          | <b>\$ 6,568,868</b>  | <b>\$ 10,690,820</b> | <b>\$ 4,121,952</b>          |
| <b>Guam Plant Inspection and Permit Fund</b> |                     |                     |                              |                      |                      |                              |
| Guam Plant Inspection & Permit               | \$ 8,551            | \$ 7,393            | \$ (1,158)                   | \$ 72,422            | \$ 47,885            | \$ (24,537)                  |
| <b>Total</b>                                 | <b>\$ 8,551</b>     | <b>\$ 7,393</b>     | <b>\$ (1,158)</b>            | <b>\$ 72,422</b>     | <b>\$ 47,885</b>     | <b>\$ (24,537)</b>           |
| <b>Healthy Futures Funds</b>                 |                     |                     |                              |                      |                      |                              |
| Cigarettes                                   | \$ 482,221          | \$ (32,879)         | \$ (515,100)                 | \$ 5,980,834         | \$ 3,141,060         | \$ (2,839,774)               |
| Cigars                                       | \$ 1,192            | \$ 0                | \$ (1,192)                   | \$ 8,688             | \$ 876               | \$ (7,812)                   |
| Others                                       | \$ 51,882           | \$ 37,968           | \$ (13,914)                  | \$ 311,196           | \$ 239,910           | \$ (71,286)                  |
| Distilled Spirit                             | \$ 123,352          | \$ 24,238           | \$ (99,114)                  | \$ 944,699           | \$ 264,687           | \$ (680,012)                 |
| Vinous Beverages                             | \$ 80,200           | \$ 11,812           | \$ (68,388)                  | \$ 536,866           | \$ 148,359           | \$ (388,507)                 |
| Malted Fermented Beverages                   | \$ 322,896          | \$ 169,940          | \$ (152,956)                 | \$ 2,335,481         | \$ 956,026           | \$ (1,379,455)               |
| Interest and Penalties on Alcohol            | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 0                 | \$ 0                         |
| Use of money & property                      | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 8                 | \$ 8                         |
| <b>Total</b>                                 | <b>\$ 1,061,743</b> | <b>\$ 211,080</b>   | <b>\$ (850,663)</b>          | <b>\$ 10,117,764</b> | <b>\$ 4,750,925</b>  | <b>\$ (5,366,839)</b>        |
| <b>Land Survey Revolving Fund</b>            |                     |                     |                              |                      |                      |                              |
| Document Tax - Land Survey Fee               | \$ 185,192          | \$ 107,610          | \$ (77,583)                  | \$ 1,407,594         | \$ 1,245,224         | \$ (162,370)                 |
| Rental of Government Land                    | \$ 3,622            | \$ 2,768            | \$ (854)                     | \$ 23,554            | \$ 21,038            | \$ (2,516)                   |
| Recording Fee                                | \$ 25,413           | \$ 28,999           | \$ 3,586                     | \$ 230,084           | \$ 208,589           | \$ (21,495)                  |
| Application Fees                             | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 0                 | \$ 0                         |
| Certificates of Document Fees                | \$ 11,696           | \$ 12,584           | \$ 888                       | \$ 66,816            | \$ 72,368            | \$ 5,552                     |
| Subpoena Fees                                | \$ 0                | \$ 0                | \$ 0                         | \$ 553               | \$ 35                | \$ (518)                     |
| <b>Total</b>                                 | <b>\$ 225,923</b>   | <b>\$ 151,959</b>   | <b>\$ (73,964)</b>           | <b>\$ 1,728,601</b>  | <b>\$ 1,547,253</b>  | <b>\$ (181,348)</b>          |
| <b>Manpower Development Fund</b>             |                     |                     |                              |                      |                      |                              |
| Registration Fees - Non Immigr               | \$ 0                | \$ 0                | \$ 0                         | \$ 1,070             | \$ 0                 | \$ (1,070)                   |
| Registration Fees - GCC Share                | \$ 211,312          | \$ 40,925           | \$ (170,387)                 | \$ 1,771,568         | \$ 709,388           | \$ (1,062,180)               |
| Registration Fees - Labor Share              | \$ 156,338          | \$ 17,539           | \$ (138,799)                 | \$ 1,220,278         | \$ 304,024           | \$ (916,254)                 |
| Citation Fee - Non Immigration Temp W        | \$ 1,330            | \$ 950              | \$ (380)                     | \$ 11,360            | \$ 25,183            | \$ 13,823                    |
| Use of money & property                      | \$ 0                | \$ 15               | \$ 15                        | \$ 0                 | \$ 126               | \$ 126                       |
| <b>Total</b>                                 | <b>\$ 368,980</b>   | <b>\$ 59,429</b>    | <b>\$ (309,551)</b>          | <b>\$ 3,004,276</b>  | <b>\$ 1,038,721</b>  | <b>\$ (1,965,555)</b>        |
| <b>Police Services Fund</b>                  |                     |                     |                              |                      |                      |                              |
| Annual Gun Business Regis \$600              | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 600               | \$ 600                       |
| Gov't of Guam ID/\$10                        | \$ 0                | \$ 0                | \$ 0                         | \$ 225               | \$ 600               | \$ 375                       |
| Traffic Report Copy Fee/\$10                 | \$ 7,815            | \$ 6,329            | \$ (1,486)                   | \$ 54,719            | \$ 53,719            | \$ (1,000)                   |
| Police Blotter Report \$.02 per page         | \$ 0                | \$ 0                | \$ 0                         | \$ 24                | \$ 26                | \$ 2                         |
| Police Clearance/\$5                         | \$ 21,648           | \$ 17,406           | \$ (4,242)                   | \$ 162,053           | \$ 161,603           | \$ (450)                     |
| Filing Record - Security Ofcr \$75           | \$ 0                | \$ 0                | \$ 0                         | \$ 7                 | \$ 82                | \$ 75                        |
| Firearm Trainers \$500                       | \$ 8                | \$ 0                | \$ (8)                       | \$ 57                | \$ 514               | \$ 457                       |
| Highway Special Use Permit \$50              | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 0                 | \$ 0                         |
| Firearm Registration/\$20                    | \$ 4,280            | \$ 3,040            | \$ (1,240)                   | \$ 34,770            | \$ 34,875            | \$ 105                       |
| Non-Concealed Firearm ID/\$15                | \$ 4,500            | \$ 1,785            | \$ (2,715)                   | \$ 34,732            | \$ 22,240            | \$ (13,492)                  |



Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Seven months ended April 30, 2011

|   | For the Months      |                     |                              | Year-To-Date        |                     |                              |
|---|---------------------|---------------------|------------------------------|---------------------|---------------------|------------------------------|
|   | Estimated           | Actual              | Favorable<br>( Unfavorable ) | Estimated           | Actual              | Favorable<br>( Unfavorable ) |
| <b>Concealed Firearm ID/\$30</b>                            | \$ 60               | \$ 180              | \$ 120                       | \$ 2,160            | \$ 1,740            | \$ (420)                     |
| <b>Fingerprinting Fee</b>                                   | \$ 1,855            | \$ 1,720            | \$ (135)                     | \$ 11,495           | \$ 10,200           | \$ (1,295)                   |
| <b>Subpoena Fee</b>   | \$ 0                | \$ 0                | \$ 0                         | \$ 0                | \$ 35               | \$ 35                        |
| <b>Abstract Criminal Records \$15</b>                       | \$ 1,260            | \$ 1,380            | \$ 120                       | \$ 9,972            | \$ 8,385            | \$ (1,587)                   |
| <b>Fine - Unauth use unifrom / \$500mx</b>                  | \$ 0                | \$ 0                | \$ 0                         | \$ 80               | \$ 20               | \$ (60)                      |
| <b>Firearm ID Late Renewal Fee \$5</b>                      | \$ 245              | \$ 85               | \$ (160)                     | \$ 1,980            | \$ 765              | \$ (1,215)                   |
| <b>Cerified copy of records \$10</b>                        | \$ 0                | \$ 0                | \$ 0                         | \$ 0                | \$ 0                | \$ 0                         |
| <b>Firearm Inspection Fee \$5</b>                           | \$ 500              | \$ 330              | \$ (170)                     | \$ 3,725            | \$ 4,250            | \$ 525                       |
| <b>Witness Fees \$35</b>                                    | \$ 0                | \$ 70               | \$ 70                        | \$ 35               | \$ 140              | \$ 105                       |
| <b>Special Event Fee \$100</b>                              | \$ 200              | \$ 2,100            | \$ 1,900                     | \$ 7,450            | \$ 7,300            | \$ (150)                     |
| <b>Total</b>  | <b>\$ 42,371</b>    | <b>\$ 34,425</b>    | <b>\$ (7,946)</b>            | <b>\$ 323,484</b>   | <b>\$ 307,094</b>   | <b>\$ (16,390)</b>           |
| <b>Prof Eng. Architects &amp; Land Surveyors Board Fund</b> |                     |                     |                              |                     |                     |                              |
| <b>P.E.A.L.S. Examination/License fees</b>                  | \$ 54,138           | \$ 60,620           | \$ 6,482                     | \$ 177,981          | \$ 235,047          | \$ 57,066                    |
| <b>Total</b>  | <b>\$ 54,138</b>    | <b>\$ 60,620</b>    | <b>\$ 6,482</b>              | <b>\$ 177,981</b>   | <b>\$ 235,047</b>   | <b>\$ 57,066</b>             |
| <b>Public Recreation Services Fund</b>                      |                     |                     |                              |                     |                     |                              |
| <b>Park Fees</b>  | \$ 4,820            | \$ 3,020            | \$ (1,800)                   | \$ 34,554           | \$ 24,950           | \$ (9,604)                   |
| <b>Park Vendor Permits</b>                                  | \$ 350              | \$ 0                | \$ (350)                     | \$ 9,690            | \$ 9,290            | \$ (400)                     |
| <b>Community Programs Fees</b>                              | \$ 0                | \$ 0                | \$ 0                         | \$ 1,965            | \$ 0                | \$ (1,965)                   |
| <b>Paseo Stadium Fees</b>                                   | \$ 750              | \$ 15               | \$ (735)                     | \$ 19,830           | \$ 10,220           | \$ (9,610)                   |
| <b>Pool &amp; Beach Fees</b>                                | \$ 1,456            | \$ 4,180            | \$ 2,724                     | \$ 9,741            | \$ 28,349           | \$ 18,608                    |
| <b>Recreational Admin Fees</b>                              | \$ 0                | \$ 0                | \$ 0                         | \$ 0                | \$ 500              | \$ 500                       |
| <b>Youth Center Fees</b>                                    | \$ 0                | \$ 0                | \$ 0                         | \$ 0                | \$ 0                | \$ 0                         |
| <b>Guam Sports Complex</b>                                  | \$ 3,017            | \$ 547              | \$ (2,470)                   | \$ 15,871           | \$ 8,247            | \$ (7,624)                   |
| <b>Hagatna / Tiyan Tennis Center</b>                        | \$ 130              | \$ 0                | \$ (130)                     | \$ 3,787            | \$ 3,578            | \$ (209)                     |
| <b>Guerrero Stadium / Tiyan Fields</b>                      | \$ 2,178            | \$ 3,294            | \$ 1,116                     | \$ 7,366            | \$ 6,939            | \$ (428)                     |
| <b>Tiyan Football / Soccer Field</b>                        | \$ 0                | \$ 0                | \$ 0                         | \$ 0                | \$ 0                | \$ 0                         |
| <b>Recreational Water Use Plan</b>                          | \$ 0                | \$ 0                | \$ 0                         | \$ 0                | \$ 0                | \$ 0                         |
| <b>Total</b>  | <b>\$ 12,701</b>    | <b>\$ 11,056</b>    | <b>\$ (1,645)</b>            | <b>\$ 102,804</b>   | <b>\$ 92,072</b>    | <b>\$ (10,732)</b>           |
| <b>Public School Library Resources Fund</b>                 |                     |                     |                              |                     |                     |                              |
| <b>School Library Resources Fund</b>                        | \$ 66,823           | \$ 69,384           | \$ 2,561                     | \$ 514,212          | \$ 400,494          | \$ (113,718)                 |
| <b>Use of money &amp; property</b>                          | \$ 0                | \$ 17               | \$ 17                        | \$ 0                | \$ 130              | \$ 130                       |
| <b>Total</b>  | <b>\$ 66,823</b>    | <b>\$ 69,401</b>    | <b>\$ 2,578</b>              | <b>\$ 514,212</b>   | <b>\$ 400,624</b>   | <b>\$ (113,588)</b>          |
| <b>Solid Waste Operations Fund</b>                          |                     |                     |                              |                     |                     |                              |
| <b>Fee-Household Collection \$8/mo</b>                      | \$ 0                | \$ 409,751          | \$ 409,751                   | \$ 114,500          | \$ 2,305,355        | \$ 2,190,855                 |
| <b>Fee-Compact Ordot Tip \$4 cu yd</b>                      | \$ 503              | \$ 681,438          | \$ 680,935                   | \$ 503              | \$ 4,139,758        | \$ 4,139,255                 |
| <b>Fee-Uncompact Ordot Tip \$4 cu yd</b>                    | \$ 1,254,862        | \$ 47,031           | \$ (1,207,831)               | \$ 7,867,888        | \$ 244,487          | \$ (7,623,401)               |
| <b>Fee-Uncompact Agat Transfer St</b>                       | \$ 4,394            | \$ 0                | \$ (4,394)                   | \$ 30,141           | \$ 532              | \$ (29,609)                  |
| <b>Fee-Uncompact Dededo Transfer</b>                        | \$ 52,766           | \$ 0                | \$ (52,766)                  | \$ 364,421          | \$ 2,308            | \$ (362,113)                 |
| <b>Fee-Uncompact Malojoj Transfer</b>                       | \$ 42,075           | \$ 0                | \$ (42,075)                  | \$ 302,858          | \$ 735              | \$ (302,123)                 |
| <b>Use of money &amp; property</b>                          | \$ 0                | \$ 96               | \$ 96                        | \$ 0                | \$ 768              | \$ 768                       |
| <b>Total</b>  | <b>\$ 1,354,600</b> | <b>\$ 1,138,315</b> | <b>\$ (216,285)</b>          | <b>\$ 8,680,311</b> | <b>\$ 6,693,943</b> | <b>\$ (1,986,368)</b>        |
| <b>Street Light Fund</b>                                    |                     |                     |                              |                     |                     |                              |
| <b>Abandoned Vehicle Fee - Veh Reg</b>                      | \$ 307,535          | \$ 290,885          | \$ (16,650)                  | \$ 2,110,606        | \$ 2,141,613        | \$ 31,007                    |
| <b>Total</b>  | <b>\$ 307,535</b>   | <b>\$ 290,885</b>   | <b>\$ (16,650)</b>           | <b>\$ 2,110,606</b> | <b>\$ 2,141,613</b> | <b>\$ 31,007</b>             |
| <b>Tax Collection Enhancement Fund</b>                      |                     |                     |                              |                     |                     |                              |
| <b>Passport Fees</b>  | \$ 64,423           | \$ 59,334           | \$ (5,090)                   | \$ 362,406          | \$ 343,284          | \$ (19,123)                  |
| <b>Passport Expedite Fees</b>                               | \$ 13,403           | \$ 10,050           | \$ (3,353)                   | \$ 86,158           | \$ 57,211           | \$ (28,948)                  |
| <b>Passport Expedite Mail Fees</b>                          | \$ 3,003            | \$ 884              | \$ (2,119)                   | \$ 15,792           | \$ 5,760            | \$ (10,032)                  |
| <b>Use of money &amp; property</b>                          | \$ 0                | \$ 0                | \$ 0                         | \$ 0                | \$ 0                | \$ 0                         |
| <b>Total</b>  | <b>\$ 80,829</b>    | <b>\$ 70,268</b>    | <b>\$ (10,562)</b>           | <b>\$ 464,356</b>   | <b>\$ 406,254</b>   | <b>\$ (58,102)</b>           |
| <b>Territorial Education Facilities Fund</b>                |                     |                     |                              |                     |                     |                              |
| <b>R&amp;T Property taxes</b>                               | \$ 5,094,377        | \$ 4,211,072        | \$ (883,305)                 | \$ 19,518,494       | \$ 17,795,540       | \$ (1,722,954)               |
| <b>Penalties &amp; Interest</b>                             | \$ 56,395           | \$ 32,379           | \$ (24,016)                  | \$ 314,481          | \$ 200,440          | \$ (114,041)                 |
| <b>Real Property Tax Bank Fees</b>                          | \$ 30               | \$ 5                | \$ (25)                      | \$ 442              | \$ (1,316)          | \$ (1,758)                   |

Government Of Guam  
 Actual Revenues Compared to Original Estimates  
 Special Revenue Funds  
 Seven months ended April 30, 2011

|  | For the Months      |                     |                              | Year-To-Date         |                      |                              |
|--|---------------------|---------------------|------------------------------|----------------------|----------------------|------------------------------|
|  | Estimated           | Actual              | Favorable<br>( Unfavorable ) | Estimated            | Actual               | Favorable<br>( Unfavorable ) |
| Use of money & property                      | \$ 0                | \$ 93               | \$ 93                        | \$ 0                 | \$ 366               | \$ 366                       |
| Bank Deposit Shortage/Overage                | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 0                 | \$ 0                         |
| <b>Total</b>                                 | <b>\$ 5,150,802</b> | <b>\$ 4,243,548</b> | <b>\$ (907,254)</b>          | <b>\$ 19,833,417</b> | <b>\$ 17,995,030</b> | <b>\$ (1,838,387)</b>        |
| <b>Tourist Attraction Fund</b>               |                     |                     |                              |                      |                      |                              |
| Occupancy taxes, including interest & pr     | \$ 1,969,220        | \$ 2,062,094        | \$ 92,874                    | \$ 12,836,837        | \$ 13,710,201        | \$ 873,364                   |
| Use of money & property                      | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 11                | \$ 11                        |
| Gain (Loss) on Investment                    | \$ 0                | \$ 0                | \$ 0                         | \$ 0                 | \$ 0                 | \$ 0                         |
| <b>Total</b>                                 | <b>\$ 1,969,220</b> | <b>\$ 2,062,094</b> | <b>\$ 92,874</b>             | <b>\$ 12,836,837</b> | <b>\$ 13,710,211</b> | <b>\$ 873,374</b>            |
| <b>Water Protection Fund</b>                 |                     |                     |                              |                      |                      |                              |
| Grading Plan Review Fees                     | \$ 7,588            | \$ 293              | \$ (7,295)                   | \$ 10,205            | \$ 8,575             | \$ (1,630)                   |
| Clearing & Grubbing Permits                  | \$ 26,415           | \$ 2,606            | \$ (23,809)                  | \$ 47,632            | \$ 8,841             | \$ (38,791)                  |
| Stockpiling Permits                          | \$ 134              | \$ 577              | \$ 443                       | \$ 7,868             | \$ 2,589             | \$ (5,279)                   |
| Field Citation Violations                    | \$ 0                | \$ 59               | \$ 59                        | \$ 403               | \$ 59                | \$ (344)                     |
| <b>Total</b>                                 | <b>\$ 34,137</b>    | <b>\$ 3,536</b>     | <b>\$ (30,601)</b>           | <b>\$ 66,108</b>     | <b>\$ 20,064</b>     | <b>\$ (46,044)</b>           |
| <b>Water Research &amp; Development Fund</b> |                     |                     |                              |                      |                      |                              |
| Well Drilling Permit                         | \$ 2,400            | \$ 2,300            | \$ (100)                     | \$ 75,369            | \$ 34,522            | \$ (40,847)                  |
| <b>Total</b>                                 | <b>\$ 2,400</b>     | <b>\$ 2,300</b>     | <b>\$ (100)</b>              | <b>\$ 75,369</b>     | <b>\$ 34,522</b>     | <b>\$ (40,847)</b>           |

**Note:**

<sup>1</sup>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.