



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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DIRECTOR

RAY TENORIO
LIEUTENANT GOVERNOR

STEPHEN J. GUERRERO
DEPUTY DIRECTOR

MAR 31 2011

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

RECEIVED	
OFFICE OF PUBLIC ACCOUNTABILITY	
DATE:	<u>3/31/11</u>
TIME:	<u>4:55 pm</u>
BY:	<u>Vince D.</u>

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 February 2011 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13.

Please note the revenues for October 2010 – February 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.



Sincerely,

Benita Manglona
BENITA A. MANGLONA

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 3/31/11
Time 4:50
Received by [Signature]

Government of Guam
 FY 2011 Special Revenue Fund Tracking
 For the month ending February 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	1,365,315.00	1/	239,707	1,995,271
(B) November	Actual	1,477,582	1,011,555.94	1/	88,958	1,248,525
(C) December	Actual	1,549,429	884,186.49	1/	1,182,684	1,662,135
(D) January	Actual	1,613,225	675,617.00	1/	1,880,222	2,021,239
(E) February	Actual	1,437,184	861,025.46	1/	9,008,975	2,416,005
(F) March	Forecast	1,550,729	392,144.79		1,090,229	1,856,628
(G) April	Forecast	1,712,437	404,870.41		4,700,701	1,849,797
(H) May	Forecast	1,424,667	484,590.05		336,819	1,438,964
(I) June	Forecast	1,518,364	496,883.57		498,956	1,505,325
(J) July	Forecast	1,555,076	272,480.39		483,013	1,427,129
(K) August	Forecast	1,556,763	428,087.80		335,376	1,817,201
(L) September	Forecast	1,867,847	338,681.56		176,621	2,464,361
(M) Tracking FY2011		18,711,234	7,615,438.45		20,022,261	21,702,580
(N) Public Law 30-196		19,537,107	13,835,019		22,401,128	22,400,181
(O) Overage/(Shortage)	(M-N)	(825,873)	(6,219,581)		(2,378,867)	(697,601)

Footnote:

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

Certified by:


 Benita A. Manglona, Director, BBMR

3/31/11

Date

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 2011

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<u>Air Pollution Control Special Fund</u>						
Emission Fee / \$6 per ton per year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Penalty - excess emission / \$1,000	\$ 58,600	\$ 19,905	\$ (36,695)	\$ 78,950	\$ 23,255	\$ (55,695)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 58,600	\$ 19,905	\$ (36,695)	\$ 78,950	\$ 23,255	\$ (55,695)
<u>Chamorro Land Trust Operations Fund</u>						
Land Trust Application Fees	\$ 500	\$ 250	\$ (250)	\$ 1,350	\$ 700	\$ (650)
Leases	\$ 48,700	\$ 74,737	\$ 26,037	\$ 208,500	\$ 311,208	\$ 104,708
Land Trust Lease	\$ 170	\$ 269	\$ 99	\$ 630	\$ (2,160)	\$ (2,790)
Payment in lieu of real property tax	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 47,370	\$ 75,256	\$ 27,886	\$ 208,480	\$ 309,748	\$ 101,268
<u>Corrections Revolving Fund</u>						
DOC revolving fund	\$ 460,700	\$ 0	\$ (460,700)	\$ 486,850	\$ 138,450	\$ (348,400)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 460,700	\$ 0	\$ (460,700)	\$ 486,850	\$ 138,450	\$ (348,400)
<u>Custom, Agric & Quarantine Inspec Fund</u>						
Passgr Inspec Fee-All	\$ 0	\$ 0	\$ 0	\$ 0	\$ 5	\$ 5
Passgr Inspec Fee-Port Authority	\$ 2,030	\$ 3,110	\$ 1,080	\$ 15,490	\$ 11,570	\$ (3,920)
Passgr Inspec Fee-Airport Authority	\$ 733,325	\$ 740,819	\$ 7,494	\$ 3,191,445	\$ 3,416,948	\$ 225,503
Cargo Inspec Fee - All	\$ 4,580	\$ 8,655	\$ 4,075	\$ 28,260	\$ 41,480	\$ 13,220
Cargo Inspec Fee-Port Authority	\$ 26,370	\$ 27,210	\$ 840	\$ 108,360	\$ 75,920	\$ (32,440)
Cargo Inspec Fee-Airport Cargo	\$ 15,450	\$ 23,275	\$ 7,825	\$ 85,680	\$ 62,450	\$ (23,230)
Revenue-Other Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 13	\$ 13	\$ 0	\$ 94	\$ 94
Total	\$ 781,755	\$ 803,082	\$ 21,327	\$ 3,409,235	\$ 3,608,467	\$ 199,232
<u>DPW Building and Design Fund</u>						
Building Inspection Fee	\$ 37,470	\$ 41,566	\$ 4,096	\$ 179,250	\$ 219,740	\$ 40,490
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 37,470	\$ 41,566	\$ 4,096	\$ 179,250	\$ 219,740	\$ 40,490
<u>Enhanced 911 Emergency Reporting System Fund</u>						
911 Surcharge \$1	\$ 169,308	\$ 227,295	\$ 57,987	\$ 840,710	\$ 677,765	\$ (162,945)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 169,308	\$ 227,295	\$ 57,987	\$ 840,710	\$ 677,765	\$ (162,945)
<u>Environmental Health Fund</u>						
Health Permits - Business	\$ 7,917	\$ 5,032	\$ (2,885)	\$ 45,237	\$ 28,505	\$ (18,732)
PH Registration and Penalty	\$ 0	\$ 0	\$ 0	\$ 663	\$ 200	\$ (463)
De-Rating Inspection and Certificates	\$ 600	\$ 0	\$ (600)	\$ 4,073	\$ 500	\$ (3,573)
Health Certificates	\$ 22,060	\$ 19,427	\$ (2,633)	\$ 107,441	\$ 97,972	\$ (9,469)
Administrative Penalties	\$ 208	\$ 0	\$ (208)	\$ 887	\$ 1,060	\$ 173
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 30,785	\$ 24,459	\$ (6,326)	\$ 158,301	\$ 126,237	\$ (32,064)
<u>Fire, Life & Medical Emergency Fund</u>						
Transport / Standby Fees	\$ 2,820	\$ 140	\$ (2,680)	\$ 11,950	\$ 2,698	\$ (9,252)
Fire Prevention Fees	\$ 49,402	\$ 4,474	\$ (44,928)	\$ 243,271	\$ 22,336	\$ (220,935)
Other Fees	\$ 60	\$ 28	\$ (32)	\$ 272	\$ 141	\$ (131)
Ambulance Service	\$ 1,190	\$ 0	\$ (1,190)	\$ 6,600	\$ 282	\$ (6,319)
Total	\$ 53,472	\$ 4,642	\$ (48,830)	\$ 262,093	\$ 25,457	\$ (236,636)
<u>Guam Contractors License Board Fund</u>						
Contractors Fees	\$ 8,041	\$ 8,995	\$ 954	\$ 54,675	\$ 71,188	\$ 16,513
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 8,041	\$ 8,995	\$ 954	\$ 54,675	\$ 71,188	\$ 16,513
<u>Guam Environmental Trust Fund</u>						
Insurance Assessment Fee	\$ 0	\$ 0	\$ 0	\$ 835	\$ 0	\$ (835)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 0	\$ 0	\$ 0	\$ 835	\$ 0	\$ (835)

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 2011

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes						
Aviation fuel tax	\$ 182,502	\$ 152,078	\$ (30,426)	\$ 774,413	\$ 726,060	\$ (48,353)
Diesel fuel tax	\$ 84,419	\$ 72,591	\$ (11,828)	\$ 479,636	\$ 362,112	\$ (117,524)
Other fuel tax	\$ 32,282	\$ 28,930	\$ (3,352)	\$ 184,405	\$ 144,661	\$ (39,744)
Drawbacks	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Mass transit surcharge on diesel fuel	\$ 422,353	\$ 402,640	\$ (19,713)	\$ 2,145,706	\$ 2,068,872	\$ (76,836)
Auto surcharge on other fuels	\$ 159,568	\$ 146,405	\$ (13,163)	\$ 810,191	\$ 752,276	\$ (57,915)
Interest and penalties on taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Liquid Fuel Taxes sub-total	\$ 881,124	\$ 802,643	\$ (78,481)	\$ 4,394,353	\$ 4,053,982	\$ (340,371)
Licenses & Registrations sub-total	\$ 755,413	\$ 634,528	\$ (120,885)	\$ 3,631,536	\$ 3,471,311	\$ (160,225)
Use of Money & Property sub-total	\$ 0	\$ 13	\$ 13	\$ 0	\$ 77	\$ 77
Total	\$ 1,636,537	\$ 1,437,184	\$ (199,353)	\$ 8,025,889	\$ 7,525,370	\$ (500,519)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$ 11,398	\$ 6,631	\$ (4,767)	\$ 53,077	\$ 33,748	\$ (19,331)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 11,398	\$ 6,631	\$ (4,767)	\$ 53,077	\$ 33,748	\$ (19,331)
Healthy Futures Funds						
Cigarettes	\$ 981,933	\$ 1,056,477	\$ 94,544	\$ 5,108,187	\$ 5,382,385	\$ 254,198
Cigars	\$ 0	\$ 0	\$ 0	\$ 7,535	\$ 878	\$ (6,659)
Others	\$ 39,299	\$ 30,548	\$ (8,751)	\$ 218,992	\$ 184,569	\$ (54,423)
Distilled Spirit	\$ 42,727	\$ 33,491	\$ (9,236)	\$ 592,576	\$ 225,625	\$ (366,951)
Vinous Beverages	\$ 31,438	\$ 23,613	\$ (7,825)	\$ 329,783	\$ 115,227	\$ (214,538)
Malted Fermented Beverages	\$ 75,084	\$ 58,897	\$ (16,187)	\$ 1,430,528	\$ 652,536	\$ (777,992)
Interest and Penalties on Alcohol	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Use of money & property	\$ 0	\$ 3	\$ 3	\$ 0	\$ 7	\$ 7
Total	\$ 1,150,481	\$ 1,201,029	\$ 50,548	\$ 7,687,581	\$ 6,521,224	\$ (1,166,357)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$ 342,713	\$ 166,046	\$ (176,668)	\$ 1,111,285	\$ 1,014,768	\$ (96,519)
Rental of Government Land	\$ 3,222	\$ 2,788	\$ (434)	\$ 16,710	\$ 15,503	\$ (1,207)
Recording Fee	\$ 29,944	\$ 24,889	\$ (5,055)	\$ 160,286	\$ 143,568	\$ (16,718)
Application Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Certificates of Document Fees	\$ 9,898	\$ 10,108	\$ 210	\$ 44,741	\$ 48,919	\$ 4,178
Subpoena Fees	\$ 94	\$ 0	\$ (94)	\$ 339	\$ 35	\$ (304)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 385,871	\$ 203,810	\$ (182,061)	\$ 1,333,361	\$ 1,222,791	\$ (110,570)
Manpower Development Fund						
Registration Fees - Non Immigr	\$ 250	\$ 0	\$ (250)	\$ 1,070	\$ 0	\$ (1,070)
Registration Fees - GCC Share	\$ 286,023	\$ 124,092	\$ (141,931)	\$ 1,271,816	\$ 548,083	\$ (723,733)
Registration Fees - Labor Share	\$ 180,390	\$ 53,182	\$ (127,208)	\$ 874,547	\$ 234,893	\$ (639,654)
Citation Fee - Non Immigration Temp Work	\$ 1,550	\$ 1,700	\$ 150	\$ 8,600	\$ 22,133	\$ 13,533
Use of money & property	\$ 0	\$ 18	\$ 16	\$ 0	\$ 90	\$ 90
Total	\$ 448,213	\$ 178,990	\$ (269,223)	\$ 2,156,033	\$ 805,199	\$ (1,350,834)
Police Services Fund						
Annual Gun Business Regis \$600	\$ 0	\$ 0	\$ 0	\$ 0	\$ 600	\$ 600
Gov't of Guam ID/\$10	\$ 0	\$ 0	\$ 0	\$ 750	\$ 600	\$ (150)
Traffic Report Copy Fee/\$10	\$ 7,251	\$ 6,967	\$ (284)	\$ 37,884	\$ 38,870	\$ 1,186
Police Blotter Report \$.02 per page	\$ 0	\$ 8	\$ 8	\$ 17	\$ 22	\$ 5
Police Clearance/\$5	\$ 18,737	\$ 17,657	\$ (1,080)	\$ 110,093	\$ 115,519	\$ 5,426
Filing Record - Security Ofcr \$75	\$ 0	\$ 0	\$ 0	\$ 0	\$ 75	\$ 75
Firearm Trainers \$500	\$ 12	\$ 0	\$ (12)	\$ 742	\$ 514	\$ (228)
Highway Special Use Permit \$50	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Registration/\$20	\$ 5,805	\$ 3,965	\$ (1,840)	\$ 24,890	\$ 24,435	\$ (455)
Non-Concealed Firearm ID/\$15	\$ 2,425	\$ 2,400	\$ (25)	\$ 21,832	\$ 17,525	\$ (4,307)
Concealed Firearm ID/\$30	\$ 360	\$ 0	\$ (360)	\$ 1,980	\$ 1,020	\$ (960)
Fingerprinting Fee	\$ 1,880	\$ 1,180	\$ (680)	\$ 7,700	\$ 6,780	\$ (920)
Subpoena Fee	\$ 0	\$ 0	\$ 0	\$ 80	\$ 35	\$ (45)
Abstract Criminal Records \$15	\$ 1,635	\$ 1,110	\$ (525)	\$ 7,252	\$ 5,340	\$ (1,912)
Fine - Unauth use uniform / \$500mx	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm ID Late Renewal Fee \$5	\$ 265	\$ 95	\$ (170)	\$ 1,380	\$ 535	\$ (845)
Cerified copy of records \$10	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Firearm Inspection Fee \$5	\$ 705	\$ 455	\$ (250)	\$ 3,365	\$ 3,185	\$ (180)
Witness Fees \$35	\$ 35	\$ 35	\$ 0	\$ 35	\$ 35	\$ 0
Special Event Fee \$100	\$ 2,400	\$ 2,750	\$ 350	\$ 2,950	\$ 3,000	\$ 50
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 41,490	\$ 36,622	\$ (4,868)	\$ 220,750	\$ 218,090	\$ (2,660)

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 2011

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<u>Prof Eng, Architects & Land Surveyors Board Fund</u>						
P.E.A.L.S. Examination/License fees	\$ 4,198	\$ 19,900	\$ 15,702	\$ 59,362	\$ 87,092	\$ 27,730
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 4,198	\$ 19,900	\$ 15,702	\$ 59,362	\$ 87,092	\$ 27,730
<u>Public Recreation Services Fund</u>						
Park Fees	\$ 2,750	\$ 2,695	\$ (55)	\$ 19,759	\$ 18,625	\$ (1,134)
Park Vendor Permits	\$ 2,410	\$ 2,795	\$ 385	\$ 9,400	\$ 7,790	\$ (1,610)
Community Programs Fees	\$ 0	\$ 0	\$ 0	\$ 1,431	\$ 0	\$ (1,431)
Paseo Stadium Fees	\$ 874	\$ 4,575	\$ 3,701	\$ 12,564	\$ 10,055	\$ (2,509)
Pool & Beach Fees	\$ 1,661	\$ 7,434	\$ 5,773	\$ 8,732	\$ 20,116	\$ 11,384
Recreational Admin Fees	\$ 0	\$ 0	\$ 0	\$ 600	\$ 500	\$ (100)
Youth Center Fees	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Guam Sports Complex	\$ 1,271	\$ 1,238	\$ (33)	\$ 8,932	\$ 6,553	\$ (2,379)
Hagatna / Tiyan Tennis Center	\$ 1,452	\$ 2,310	\$ 858	\$ 2,801	\$ 3,338	\$ 537
Guerrero Stadium / Tiyan Fields	\$ 135	\$ 80	\$ (55)	\$ 5,748	\$ 3,432	\$ (2,316)
Tiyan 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	\$ 10,553	\$ 21,127	\$ 10,574	\$ 69,967	\$ 70,409	\$ 442
<u>Public School Library Resources Fund</u>						
School Library Resources Fund	\$ 201,057	\$ 68,505	\$ (134,553)	\$ 378,097	\$ 252,800	\$ (125,297)
Use of money & property	\$ 0	\$ 12	\$ 12	\$ 0	\$ 103	\$ 103
Total	\$ 201,057	\$ 68,518	\$ (134,541)	\$ 378,097	\$ 252,903	\$ (125,194)
<u>Solid Waste Operations Fund</u>						
Fee-Household Collection \$8 mo	\$ 460,000	\$ 459,432	\$ (568)	\$ 1,814,055	\$ 1,895,804	\$ 81,549
Fee-Compact Ordof Tip \$4 cu yd	\$ 797,570	\$ 842,088	\$ (155,482)	\$ 3,843,629	\$ 3,458,320	\$ (385,309)
Fee-Uncompact Ordof Tip \$4 cu yd	\$ 57,088	\$ 27,552	\$ (29,538)	\$ 354,096	\$ 197,456	\$ (156,642)
Fee-Uncompact Agat Transfer St	\$ 0	\$ 0	\$ 0	\$ 3,330	\$ 532	\$ (2,798)
Fee-Uncompact Dededo Transfer	\$ 0	\$ 0	\$ 0	\$ 51,970	\$ 2,308	\$ (49,662)
Fee-Uncompact Malojloj Transfer	\$ 0	\$ 0	\$ 0	\$ 45,763	\$ 735	\$ (45,028)
Use of money & property	\$ 0	\$ 88	\$ 88	\$ 0	\$ 475	\$ 475
Total	\$ 1,314,658	\$ 1,129,158	\$ (185,500)	\$ 6,112,845	\$ 5,555,430	\$ (557,415)
<u>Street Light Fund</u>						
Abandoned Vehicle Fee - Veh Reg	\$ 290,094	\$ 290,684	\$ 590	\$ 1,463,195	\$ 1,489,874	\$ 28,679
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 290,094	\$ 290,684	\$ 590	\$ 1,463,195	\$ 1,489,874	\$ 28,679
<u>Tax Collection Enhancement Fund</u>						
Passport Fees	\$ 57,301	\$ 57,445	\$ 144	\$ 232,040	\$ 215,660	\$ (16,381)
Passport Expedite Fees	\$ 12,166	\$ 9,060	\$ (3,108)	\$ 58,408	\$ 37,141	\$ (21,268)
Passport Expedite Mail Fees	\$ 2,814	\$ 809	\$ (2,005)	\$ 9,577	\$ 3,893	\$ (5,684)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 72,281	\$ 67,314	\$ (4,968)	\$ 300,025	\$ 256,693	\$ (43,332)
<u>Territorial Education Facilities Fund</u>						
R&T Property taxes	\$ 9,213,764	\$ 8,975,704	\$ (238,060)	\$ 13,250,608	\$ 12,273,491	\$ (977,117)
Penalties & Interest	\$ 43,081	\$ 34,444	\$ (8,637)	\$ 208,905	\$ 127,909	\$ (80,996)
Real Property Tax Bank Fees	\$ 118	\$ 0	\$ (116)	\$ 412	\$ 220	\$ (192)
Use of money & property	\$ 0	\$ 104	\$ 104	\$ 0	\$ 204	\$ 204
Total	\$ 9,256,961	\$ 9,010,252	\$ (246,709)	\$ 13,459,925	\$ 12,401,824	\$ (1,058,101)
<u>Tourist Attraction Fund</u>						
Occupancy taxes, including interest & penalties	\$ 2,214,197	\$ 2,416,005	\$ 201,808	\$ 8,841,583	\$ 9,343,172	\$ 501,589
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 11	\$ 11
Total	\$ 2,214,197	\$ 2,416,005	\$ 201,808	\$ 8,841,583	\$ 9,343,183	\$ 501,599
<u>Water Protection Fund</u>						
Grading Plan Review Fees	\$ 154	\$ 235	\$ 81	\$ 5,643	\$ 7,841	\$ 2,198
Claengng & Grubbing Permits	\$ 11,953	\$ 777	\$ (11,176)	\$ 19,614	\$ 5,161	\$ (14,453)
Stockpiling Permits	\$ 114	\$ 86	\$ (28)	\$ 2,233	\$ 1,931	\$ (302)
Field Citation Violations	\$ 250	\$ 0	\$ (250)	\$ 250	\$ 0	\$ (250)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 12,471	\$ 1,099	\$ (11,372)	\$ 27,740	\$ 14,932	\$ (12,808)

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 2011

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
<u>Water Research & Development Fund</u>						
Well Drilling Permit	\$ 46,750	\$ 17,000	\$ (29,750)	\$ 67,369	\$ 28,476	\$ (38,893)
Use of money & property	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total	\$ 46,750	\$ 17,000	\$ (29,750)	\$ 67,369	\$ 28,476	\$ (38,893)

- Note:**
1. Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made in accordance with GASB 33.
 2. Estimates are recorded for the provision for 2011 Refunds & Section 30 is prorated for 12 months.