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BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

FELIX P. CAMACHO
GOVERNOR

BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

MAY 24 2010

RECEIVED
R.R.
5/24/2010

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

Dear Speaker Won Pat:

Attached is the special revenue fund tracking for Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for fiscal year 2010 month ending April 2010 pursuant to item (1) of §13109(a) of Title 2 GCA, Chapter 13. The report will be posted shortly on our website.

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

Sincerely,

for BERTHA M. DUENAS

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

| | |
|---------------------------------|------------|
| RECEIVED | |
| OFFICE OF PUBLIC ACCOUNTABILITY | |
| DATE: | 05-21-2010 |
| TIME: | 1:05 pm |
| BY: | JOB |

Office of the Speaker
Judith T. Won Pat, Ed. D.

Date: May 24, 2010
Time: 12:50 pm
Received by:

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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
April 30, 2010 & 2009

| | For the Months | | | Fiscal Year 2010 | Year-To-Date | |
|---|--------------------|--------------------|------------------------|---------------------|---------------------|------------------------|
| | April, 2010 | April, 2009 | Increase (Decrease) | | Fiscal Year 2009 | Increase (Decrease) |
| Air Pollution Control Special Fund | | | | | | |
| Emission Fee / \$8 per ton per year | \$0 | \$0 | \$0 | \$0 | \$1,896 | (\$1,896) |
| Penalty - excess emission / \$1,000 | 92,582 | 90,438 | 2,124 | 182,193 | 178,713 | 3,480 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$92,582 | \$90,438 | \$2,124 | \$182,193 | \$180,609 | \$1,584 |
| Chamorro Land Trust Operations Fund | | | | | | |
| Land Trust Application Fees | \$450 | \$1,150 | (\$700) | \$2,950 | \$11,300 | (\$8,350) |
| Leases | 79,884 | 37,236 | 42,648 | 352,516 | 528,513 | (175,997) |
| Land Trust Lease | 169 | 402 | (233) | 1,225 | 2,136 | (911) |
| Payment in Lieu of Real Property Tax | 4,400 | 0 | 4,400 | 4,400 | 0 | 4,400 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$84,903 | \$38,788 | \$46,115 | \$361,091 | \$541,949 | (\$180,858) |
| Corrections Revolving Fund | | | | | | |
| DOC revolving fund | \$85,429 | \$0 | \$85,429 | \$305,254 | \$467,851 | (\$162,597) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$85,429 | \$0 | \$85,429 | \$305,254 | \$467,851 | (\$162,597) |
| Custom, Agric & Quarantine Inspec Fund | | | | | | |
| Passgr Inspec Fee-All | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Passgr Inspec Fee-Port Authority | 0 | 22,550 | (22,550) | 37,640 | 63,440 | (25,800) |
| Passgr Inspec Fee-Airport Authority | 0 | 541,211 | (541,211) | 3,767,677 | 4,137,822 | (370,146) |
| Cargo Inspec Fee - All | 3,005 | 0 | 3,005 | 26,625 | 15,310 | 11,315 |
| Cargo Inspec Fee-Port Authority | 0 | 23,800 | (23,800) | 117,775 | 154,410 | (36,635) |
| Cargo Inspec Fee-Airport Cargo | 0 | 10,125 | (10,125) | 63,250 | 72,100 | (8,850) |
| Revenue-Other Payments | 2 | 0 | 2 | 2 | 0 | 2 |
| Use of money & property | 44 | 384 | (340) | 245 | 1,669 | (1,424) |
| Total | \$3,051 | \$598,069 | (\$595,019) | \$4,013,213 | \$4,444,752 | (\$431,539) |
| Enhanced 911 Emergency Reporting System Fund | | | | | | |
| 911 Surcharge \$1 | \$111,523 | \$73,364 | \$38,159 | \$1,009,328 | \$903,975 | \$105,353 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$111,523 | \$73,364 | \$38,159 | \$1,009,328 | \$903,975 | \$105,353 |
| Environmental Health Fund | | | | | | |
| Health Permits - Business | \$3,500 | \$3,804 | (\$304) | \$44,990 | \$38,767 | \$6,223 |
| PH Registration and Penalty | 200 | 0 | 200 | 1,420 | 200 | 1,220 |
| De-Ratting Inspection and Certificates | 850 | 1,650 | (800) | 4,400 | 6,500 | (2,100) |
| Health Certificates | 18,826 | 18,297 | 529 | 137,190 | 130,091 | 7,099 |
| Administrative Penalties | 600 | 0 | 600 | 1,938 | 0 | 1,938 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$23,976 | \$23,751 | \$225 | \$189,938 | \$175,558 | \$14,380 |
| Fire, Life & Medical Emergency Fund | | | | | | |
| Transport / Standby Fees | 777 | 1,208 | (431) | 6,582 | 6,007 | 554 |
| Fire Prevention Fees | 1,192 | 4,580 | (3,388) | 23,070 | 29,550 | (6,480) |
| Other Fees | 7 | 7 | 0 | 182 | 112 | 70 |
| Ambulance Service | 677 | 0 | 677 | 1,859 | 0 | 1,859 |
| Total | \$2,653 | \$5,795 | (\$3,142) | \$31,672 | \$35,669 | -3996.83 |
| Guam Contractors License Board Fund | | | | | | |
| Contractors Fees | \$34,625 | \$40,976 | (\$6,351) | \$153,284 | \$145,509 | \$7,775 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$34,625 | \$40,976 | (\$6,351) | \$153,284 | \$145,509 | \$7,775 |
| Guam Environmental Trust Fund | | | | | | |
| Insurance Assessment Fee | \$76,093 | \$69,843 | \$6,250 | \$200,036 | \$208,922 | (\$8,887) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$76,093 | \$69,843 | \$6,250 | \$200,036 | \$208,922 | (\$8,887) |
| Guam (Territorial) Highway Fund | | | | | | |
| Liquid Fuel Taxes: | | | | | | |
| Aviation fuel tax | \$158,642 | \$238,112 | (\$79,470) | \$1,026,883 | \$1,021,525 | \$5,358 |
| Diesel fuel tax | 75,608 | 114,116 | (38,508) | 564,652 | 504,888 | 59,764 |
| Other fuel tax | 30,220 | 106,364 | (76,143) | 225,723 | 262,526 | (36,803) |
| Drawbacks | 0 | 0 | 0 | 0 | 0 | 0 |
| Mass transit surcharge on diesel fuel | 438,373 | 463,773 | (25,400) | 2,859,713 | 2,614,963 | 244,749 |
| Auto surcharge on other fuels | 159,405 | 190,726 | (31,321) | 1,039,868 | 1,011,037 | 28,831 |
| Interest and penalties on taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liquid Fuel Taxes | 862,248 | 1,113,091 | (250,843) | 5,716,838 | 5,414,939 | 301,899 |
| Total Licenses & Registrations | 742,457 | 728,236 | 14,221 | 5,106,377 | 5,041,034 | 65,343 |
| Total Use of Money & Property | 0 | 0 | 0 | 139 | 9 | 130 |
| Total | \$1,604,705 | \$1,841,327 | (\$236,622) | \$10,823,354 | \$10,455,983 | \$367,371 |

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2010 & 2009

| | For the Months | | | Fiscal Year 2010 | Year-To-Date | |
|---|------------------|------------------|------------------------|---------------------|---------------------|------------------------|
| | April, 2010 | April, 2009 | Increase (Decrease) | | Fiscal Year 2009 | Increase (Decrease) |
| Guam Plant Inspection and Permit Fund | | | | | | |
| Guam Plant Inspection & Permit | \$6,471 | \$8,175 | (\$1,704) | \$57,862 | \$49,643 | \$8,219 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$6,471 | \$8,175 | (\$1,704) | \$57,862 | \$49,643 | \$8,219 |
| Healthy Futures Funds | | | | | | |
| Cigarettes | \$82,221 | \$630,294 | (\$548,073) | \$3,180,832 | \$1,481,729 | \$1,699,103 |
| Cigars | 872 | 0 | 672 | (2,718) | 14,638 | (17,356) |
| Others | 21,882 | 10,029 | 11,854 | 101,195 | 39,314 | 61,881 |
| Distilled Spirit | 52,552 | 36,203 | 16,349 | 449,099 | 241,099 | 207,999 |
| Vinous Beverages | 29,433 | 14,440 | 14,993 | 186,099 | 71,746 | 114,353 |
| Malted Fermented Beverages | 172,896 | 97,340 | 75,556 | 1,285,481 | 691,942 | 593,539 |
| Interest and Penalties on Alcohol | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 5 | 13 | (8) | 22 | 1,120 | (1,097) |
| Total | \$359,660 | \$788,317 | (\$428,658) | \$5,200,011 | \$2,541,588 | \$2,658,423 |
| Land Survey Revolving Fund | | | | | | |
| Document Tax - Land Survey Fee | \$175,192 | \$121,483 | \$53,709 | \$1,337,592 | \$861,258 | \$476,336 |
| Rental of Government Land | 3,547 | 3,147 | 400 | 23,026 | 23,026 | 0 |
| Recording Fee | 22,413 | 31,675 | (9,262) | 209,084 | 216,031 | (6,947) |
| Application Fees | 0 | 100 | (100) | 0 | 100 | (100) |
| Certificates of Document Fees | 10,897 | 7,743 | 3,154 | 61,219 | 66,126 | (4,907) |
| Subpoena Fees | 0 | 0 | 0 | 420 | 70 | 350 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$212,048 | \$164,146 | \$47,901 | \$1,631,340 | \$1,166,608 | \$464,732 |
| Manpower Development Fund | | | | | | |
| Registration Fees - Non Immigr | \$0 | \$0 | \$0 | \$460 | \$0 | \$460 |
| Registration Fees - GCC Share | 102,312 | 165,433 | (63,121) | 1,008,569 | 862,159 | 146,410 |
| Registration Fees - Labor Share | 43,848 | 70,900 | (27,052) | 432,848 | 369,497 | 63,351 |
| Citation Fee - Non Immigration Temp Work | 26 | 1,912 | (1,886) | 2,255 | 9,650 | (7,395) |
| Use of money & property | 2,690 | 3,602 | (912) | 33,225 | 8,802 | 24,423 |
| Total | \$148,878 | \$241,847 | (\$92,971) | \$1,477,357 | \$1,250,107 | \$227,250 |
| Police Services Fund | | | | | | |
| Annual Gun Business Regis \$600 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gov't of Guam ID/\$10 | 0 | 0 | 0 | 225 | 4,775 | (4,550) |
| Traffic Report Copy Fee/\$10 | 7,815 | 8,405 | (590) | 54,719 | 56,143 | (1,424) |
| Police Blotter Report \$.02 per page | 0 | 0 | 0 | 24 | 7 | 17 |
| Police Clearance/\$5 | 21,438 | 20,018 | 1,420 | 160,583 | 123,296 | 37,287 |
| Filing Record - Security Ofcr \$75 | 0 | 7 | (7) | 7 | 63 | (56) |
| Firearm Trainers \$500 | 8 | 0 | 8 | 57 | 14 | 43 |
| Highway Special Use Permit \$50 | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm Registration/\$20 | 4,280 | 5,285 | (985) | 34,770 | 30,995 | 3,775 |
| Non-Concealed Firearm ID/\$15 | 4,500 | 4,700 | (200) | 34,732 | 20,285 | 14,447 |
| Concealed Firearm ID/\$30 | 60 | 600 | (540) | 2,160 | 1,430 | 730 |
| Fingerprinting Fee \$20 | 1,855 | 1,480 | 395 | 11,495 | 8,580 | 2,915 |
| Abstract Criminal Records \$15 | 1,260 | 0 | 1,260 | 9,972 | 0 | 9,972 |
| Firearm ID Late Renewal Fee \$5 | 245 | 0 | 245 | 1,705 | 0 | 1,705 |
| Firearm Inspection Fee \$5 | 500 | 0 | 500 | 4,080 | 0 | 4,080 |
| Witness Fees \$35 | 0 | 0 | 0 | 35 | 0 | 35 |
| Special Event Fee \$100 | 200 | 0 | 200 | 7,450 | 0 | 7,450 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$42,161 | \$40,455 | \$1,706 | \$322,014 | \$245,588 | \$76,426 |
| Prof Eng, Architects & Land Surveyors Board Fund | | | | | | |
| P.E.A.L.S. Examination/License fees | \$60,095 | \$7,130 | \$52,965 | \$219,680 | \$63,019 | \$156,661 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$60,095 | \$7,130 | \$52,965 | \$219,680 | \$63,019 | \$156,661 |
| Public Recreation Services Fund | | | | | | |
| Park Fees / Parks Use Permits | \$3,720 | \$2,872 | \$848 | \$26,854 | \$33,553 | (\$6,699) |
| Park Vendor Permits | 350 | 375 | (25) | 9,690 | 2,975 | 6,715 |
| Community Programs Fees | 0 | 0 | 0 | 1,925 | 5,297 | (3,371) |
| Paseo Stadium Fees | 350 | 0 | 350 | 17,430 | 19,944 | (2,514) |
| Pool & Beach Fees | 1,389 | 4,182 | (2,793) | 9,272 | 14,063 | (4,791) |
| Recreational Admin Fees | 0 | 2 | (2) | 0 | 7 | (7) |
| Youth Center Fees | 0 | 0 | 0 | 0 | 110 | (110) |
| Guam Sports Complex | 2,501 | 667 | 1,834 | 12,259 | 4,790 | 7,469 |
| Hagatna / Tiyan Tennis Center | 120 | 837 | (717) | 3,728 | 2,697 | 1,030 |
| Guerrero Stadium / Tiyan Fields | 2,188 | 2,125 | 43 | 7,296 | 3,695 | 3,601 |
| Tiyan Football / Soccer Field | 0 | 0 | 0 | 0 | 484 | (484) |
| Recreational Warer Use Plan | 0 | 0 | 0 | 0 | 500 | (500) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$10,598 | \$11,060 | (\$462) | \$88,452 | \$88,114 | \$337 |

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 April 30, 2010 & 2009

| | For the Months | | | Fiscal Year 2010 | Year-To-Date | |
|---|--------------------|--------------------|------------------------|---------------------|---------------------|------------------------|
| | April, 2010 | April, 2009 | Increase (Decrease) | | Fiscal Year 2009 | Increase (Decrease) |
| Solid Waste Operations Fund | | | | | | |
| Fee-Household Collection \$8 mo | \$0 | \$122,190 | (\$122,190) | \$112,520 | \$839,350 | (\$726,830) |
| Fee-Compact Ordot Tip \$4 cu yd | 975 | 104,700 | (103,725) | (5,104) | 1,004,390 | (1,009,494) |
| Fee-Uncompact Ordot Tip \$4 cu yd | 654,309 | 75,102 | 579,207 | 3,667,334 | 410,362 | 3,256,972 |
| Fee-Uncompact Agat Transfer St | 1,894 | 1,355 | 539 | 12,641 | 9,265 | 3,376 |
| Fee-Uncompact Dededo Transfer | 7,766 | 4,245 | 3,521 | 49,421 | 31,595 | 17,826 |
| Fee-Uncompact Malojoj Transfer | 2,075 | 1,645 | 430 | 22,856 | 12,025 | 10,831 |
| Use of money & property | 47 | 641 | (593) | 849 | 4,369 | (3,520) |
| Total | \$667,066 | \$309,878 | \$357,189 | \$3,860,517 | \$2,311,356 | \$1,549,161 |
| Street Light Fund | | | | | | |
| Abandoned Vehicle Fee - Veh Reg | \$308,627 | \$293,900 | \$14,727 | \$2,118,250 | \$2,079,326 | \$38,924 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$308,627 | \$293,900 | \$14,727 | \$2,118,250 | \$2,079,326 | \$38,924 |
| Territorial Education Facilities Fund | | | | | | |
| R&T Property taxes | \$4,868,347 | \$4,700,319 | \$168,028 | \$17,937,963 | \$17,213,585 | \$724,378 |
| Penalties & Interest | 36,390 | 67,064 | (30,674) | 174,474 | 225,638 | (51,164) |
| Real Property Tax Bank Fees | 20 | 35 | (15) | 432 | (70) | 502 |
| Use of money & property | 93 | 1,203 | (1,110) | 393 | 3,167 | (2,774) |
| Total | \$4,904,850 | \$4,768,621 | \$136,229 | \$18,113,263 | \$17,442,320 | \$670,942 |
| Tourist Attraction Fund | | | | | | |
| Occupancy taxes, including interest & penalties | \$1,910,006 | \$1,751,673 | \$158,333 | \$12,422,338 | \$11,610,349 | \$811,989 |
| Use of money & property | 10 | 0 | 10 | 34 | 0 | 34 |
| Total | \$1,910,017 | \$1,751,673 | \$158,344 | \$12,422,372 | \$11,610,349 | \$812,024 |
| Water Protection Fund | | | | | | |
| Grading Plan Review Fees | \$7,488 | \$343 | \$7,145 | \$9,604 | \$6,641 | \$2,963 |
| Clearing & Grubbing Permits | 26,115 | 136 | 25,979 | 45,531 | 29,522 | 16,009 |
| Stockpiling Permits | 60 | 124 | (64) | 7,648 | 15,949 | (8,301) |
| Field Citation Violations | 0 | 0 | 0 | 390 | 850 | (460) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$33,662 | \$603 | \$33,060 | \$63,174 | \$52,962 | \$10,212 |
| Water Research & Development Fund | | | | | | |
| Well Drilling Permit | \$1,050 | \$0 | \$1,050 | \$65,800 | \$48,554 | \$17,246 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$1,050 | \$0 | \$1,050 | \$65,800 | \$48,554 | \$17,246 |
| Tax Collection Enhancement Fund | | | | | | |
| Passport Fees | \$54,423 | \$48,919 | \$5,504 | \$292,405 | \$274,625 | \$17,780 |
| Passport Expedite Fees | 12,403 | 11,764 | 639 | 79,156 | 73,131 | 6,025 |
| Passport Expedite Mail Fees | 2,723 | 3,195 | (472) | 13,834 | 8,967 | 4,867 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$69,548 | \$63,878 | \$5,671 | \$385,395 | \$356,723 | \$28,672 |
| Public School Library Resources Fund | | | | | | |
| Well Drilling Permit | \$66,825 | \$60,683 | \$6,143 | \$371,621 | \$347,856 | \$23,765 |
| Use of money & property | 41 | 224 | (183) | 294 | 3,821 | (3,526) |
| Total | \$66,866 | \$60,907 | \$5,959 | \$371,915 | \$351,676 | \$20,239 |
| Guam Board of Accountancy Fund | | | | | | |
| CPA Exam Application Fee - Initial | \$0 | \$0 | \$0 | \$0 | \$75 | (\$75) |
| CPA Exam Application Fee - Re Exam | 0 | 0 | 0 | 0 | 200 | (200) |
| Confirmation & Licensure Initial | 0 | 0 | 0 | 0 | 0 | 0 |
| License to Practice - Renewal | 0 | 0 | 0 | 0 | 0 | 0 |
| Reinstatement | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0 | \$0 | \$0 | \$0 | \$275 | (\$275) |

Note:

¹ Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2009 Refunds & Section 30 is prorated for 12 months.

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Seven Months Ended April 30, 2010

| | For the Months | | | Year-To-Date | | |
|---|--------------------|--------------------|------------------------------|---------------------|---------------------|------------------------------|
| | Estimated | Actual | Favorable (Unfavorable) | Estimated | Actual | Favorable (Unfavorable) |
| Air Pollution Control Special Fund | | | | | | |
| Emission Fee / \$6 per ton per year | \$0 | \$0 | \$0 | \$2,041 | \$0 | (\$2,041) |
| Penalty - excess emission / \$1,000 | 101,582 | 92,562 | (9,020) | 256,576 | 182,193 | (74,383) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$101,582 | \$92,562 | (\$9,020) | \$258,617 | \$182,193 | (\$76,424) |
| Chamorro Land Trust Operations Fund | | | | | | |
| Land Trust Application Fees | \$1,150 | \$450 | (\$700) | \$9,300 | \$2,950 | (\$6,350) |
| Leases | 27,236 | 79,884 | 52,648 | 459,513 | 352,516 | (106,997) |
| Land Trust Lease | 302 | 169 | (133) | 1,636 | 1,225 | (411) |
| 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 |
| Total | \$28,688 | \$84,903 | \$56,215 | \$470,449 | \$361,091 | (\$109,358) |
| Corrections Revolving Fund | | | | | | |
| DOC revolving fund | \$0 | \$85,429 | \$85,429 | \$547,199 | \$305,254 | (\$241,945) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0 | \$85,429 | \$85,429 | \$547,199 | \$305,254 | (\$241,945) |
| Custom, Agric & Quarantine Inspec Fund | | | | | | |
| Passgr Inspec Fee-All | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Passgr Inspec Fee-Port Authority | 23,550 | 0 | (23,550) | 66,440 | 37,640 | (28,800) |
| Passgr Inspec Fee-Airport Authority | 601,211 | 0 | (601,211) | 4,557,824 | 3,767,677 | (790,147) |
| Cargo Inspec Fee - All | 1,000 | 3,005 | 2,005 | 23,310 | 26,625 | 3,315 |
| Cargo Inspec Fee-Port Authority | 24,800 | 0 | (24,800) | 164,410 | 117,775 | (46,635) |
| Cargo Inspec Fee-Airport Cargo | 11,125 | 0 | (11,125) | 79,100 | 63,250 | (15,850) |
| Revenue-Other Payments | 0 | 2 | 2 | 0 | 2 | 2 |
| Use of money & property | 432 | 44 | (388) | 2,004 | 245 | (1,759) |
| Total | \$662,118 | \$3,051 | (\$659,067) | \$4,893,088 | \$4,013,213 | (\$879,875) |
| Enhanced 911 Emergency Reporting System Fund | | | | | | |
| 911 Surcharge \$1 | \$58,664 | \$111,523 | \$52,859 | \$801,082 | \$1,009,328 | \$208,246 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$58,664 | \$111,523 | \$52,859 | \$801,082 | \$1,009,328 | \$208,246 |
| Environmental Health Fund | | | | | | |
| Health Permits - Business | \$3,731 | \$3,500 | (\$231) | \$36,914 | \$44,990 | \$8,076 |
| PH Registration and Penalty | 400 | 200 | (200) | 1,300 | 1,420 | 120 |
| De-Ratting Inspection and Certificates | 1,650 | 850 | (800) | 7,500 | 4,400 | (3,100) |
| Health Certificates | 18,898 | 18,826 | (72) | 130,291 | 137,190 | 6,899 |
| Administrative Penalties | 800 | 600 | (200) | 1,280 | 1,938 | 658 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$25,479 | \$23,976 | (\$1,503) | \$177,285 | \$189,938 | \$12,653 |
| Fire, Life & Medical Emergency Fund | | | | | | |
| Transport / Standby Fees | \$1,247 | 777 | (\$470) | \$6,781 | 6,562 | (\$219) |
| Fire Prevention Fees | 7,380 | 1,192 | (6,188) | 47,669 | 23,070 | (24,599) |
| Other Fees | 7 | 7 | 0 | 112 | 182 | 70 |
| Ambulance Service | 0 | 677 | 677 | 980 | 1,859 | 879 |
| Total | \$8,634 | \$2,653 | (\$5,981) | \$55,542 | \$31,672 | (\$23,870) |
| Guam Contractors License Board Fund | | | | | | |
| Contractors Fees | \$30,493 | \$34,625 | \$4,132 | \$72,128 | \$153,284 | \$81,156 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$30,493 | \$34,625 | \$4,132 | \$72,128 | \$153,284 | \$81,156 |
| Guam Environmental Trust Fund | | | | | | |
| Insurance Assessment Fee | \$67,685 | \$76,093 | \$8,408 | \$204,606 | \$200,036 | (\$4,570) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$67,685 | \$76,093 | \$8,408 | \$204,606 | \$200,036 | (\$4,570) |
| Guam (Territorial) Highway Fund | | | | | | |
| Liquid Fuel Taxes: | | | | | | |
| Aviation fuel tax | \$248,112 | \$158,642 | (\$89,470) | \$1,091,526 | \$1,026,883 | (\$64,643) |
| Diesel fuel tax | 118,116 | 75,608 | (42,508) | 532,889 | 564,652 | 31,763 |
| Other fuel tax | 107,216 | 30,220 | (76,996) | 268,489 | 225,723 | (42,766) |
| Drawbacks | 0 | 0 | 0 | 0 | 0 | 0 |
| Mass transit surcharge on diesel fuel | 473,773 | 438,373 | (35,400) | 2,684,964 | 2,859,713 | 174,749 |
| Auto surcharge on other fuels | 194,726 | 159,405 | (35,321) | 1,039,036 | 1,039,068 | 832 |
| Interest and penalties on taxes | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Liquid Fuel Taxes | 1,141,943 | 862,248 | (279,695) | 5,616,904 | 5,716,838 | 99,934 |
| Total Licenses & Registrations | 728,236 | 742,457 | 14,221 | 5,041,033 | 5,106,377 | 65,344 |
| Total Use of Money & Property | 0 | 0 | 0 | 10 | 139 | 129 |
| Total | \$1,870,179 | \$1,604,705 | (\$265,474) | \$10,657,947 | \$10,823,354 | \$165,407 |

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Seven Months Ended April 30, 2010

| | For the Months | | | Year-To-Date | | |
|---|------------------|------------------|------------------------------|--------------------|--------------------|------------------------------|
| | Estimated | Actual | Favorable (Unfavorable) | Estimated | Actual | Favorable (Unfavorable) |
| Guam Plant Inspection and Permit Fund | | | | | | |
| Guam Plant Inspection & Permit | \$9,423 | \$6,471 | (\$2,952) | \$58,379 | \$57,862 | (\$517) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$9,423 | \$6,471 | (\$2,952) | \$58,379 | \$57,862 | (\$517) |
| Healthy Futures Funds | | | | | | |
| Cigarettes | \$469,594 | \$82,221 | (\$387,373) | \$2,623,466 | \$3,180,832 | \$557,366 |
| Cigars | 700 | 672 | (28) | 700 | (2,718) | (3,418) |
| Others | 25,028 | 21,882 | (3,146) | 83,654 | 101,195 | 17,541 |
| Distilled Spirit | 61,203 | 52,552 | (8,651) | 304,736 | 449,099 | 144,363 |
| Vinous Beverages | 34,439 | 29,433 | (5,006) | 141,744 | 186,099 | 44,355 |
| Malted Fermented Beverages | 197,340 | 172,896 | (24,444) | 941,942 | 1,285,481 | 343,539 |
| Interest and Penalties on Alcohol | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 13 | 5 | (8) | 1,121 | 22 | (1,099) |
| Total | \$788,317 | \$359,660 | (\$428,657) | \$4,097,363 | \$5,200,011 | \$1,102,648 |
| Land Survey Revolving Fund | | | | | | |
| Document Tax - Land Survey Fee | \$221,483 | \$175,192 | (\$46,292) | \$1,561,257 | \$1,337,592 | (\$223,665) |
| Rental of Government Land | 4,044 | 3,547 | (497) | 29,305 | 23,026 | (6,279) |
| Recording Fee | 36,675 | 22,413 | (14,262) | 251,032 | 209,084 | (41,949) |
| Application Fees | 100 | 0 | (100) | 100 | 0 | (100) |
| Certificates of Document Fees | 11,740 | 10,897 | (844) | 93,923 | 61,219 | (32,704) |
| Subpoena Fees | 0 | 0 | 0 | 360 | 420 | 60 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$274,042 | \$212,048 | (\$61,994) | \$1,935,977 | \$1,631,340 | (\$304,637) |
| Manpower Development Fund | | | | | | |
| Registration Fees - Non Immigr | \$0 | \$0 | \$0 | \$400 | \$460 | \$60 |
| Registration Fees - GCC Share | 265,432 | 102,312 | (163,120) | 1,596,958 | 1,008,569 | (578,389) |
| Registration Fees - Labor Share | 75,900 | 43,848 | (32,052) | 461,098 | 432,848 | (28,250) |
| Citation Fee - Non Immigration Temp Work | 2,253 | 26 | (2,227) | 7,852 | 2,255 | (5,397) |
| Use of money & property | 6,602 | 2,690 | (3,912) | 35,713 | 33,225 | (2,488) |
| Total | \$350,187 | \$148,876 | (\$201,311) | \$2,091,821 | \$1,477,357 | (\$614,464) |
| Police Services Fund | | | | | | |
| Annual Gun Business Regis \$600 | \$0 | \$0 | \$0 | \$30 | \$0 | (\$30) |
| Gov't of Guam ID/\$10 | 0 | 0 | 0 | 325 | 225 | (100) |
| Traffic Report Copy Fee/\$10 | 9,205 | 7,815 | (1,390) | 56,973 | 54,719 | (2,254) |
| Police Blotter Report \$.02 per page | 0 | 0 | 0 | 7 | 24 | 17 |
| Police Clearance/\$5 | 21,218 | 21,438 | 220 | 132,696 | 160,583 | 27,887 |
| Filing Record - Security Ofcr \$75 | 7 | 0 | (7) | 63 | 7 | (56) |
| Firearm Trainers \$500 | 0 | 8 | 8 | 34 | 57 | 23 |
| Highway Special Use Permit \$50 | 0 | 0 | 0 | 0 | 0 | 0 |
| Firearm Registration/\$20 | 5,365 | 4,280 | (1,085) | 35,205 | 34,770 | (435) |
| Non-Concealed Firearm ID/\$15 | 4,600 | 4,500 | (100) | 26,620 | 34,732 | 8,112 |
| Concealed Firearm ID/\$30 | 620 | 60 | (560) | 1,650 | 2,160 | 510 |
| Fingerprinting Fee \$20 | 2,360 | 1,855 | (505) | 13,180 | 11,495 | (1,685) |
| Abstract Criminal Records \$15 | 1,100 | 1,260 | 160 | 6,710 | 9,972 | 3,262 |
| Firearm ID Late Renewal Fee \$5 | 300 | 245 | (55) | 1,390 | 1,705 | 315 |
| Firearm Inspection Fee \$5 | 400 | 500 | 100 | 3,070 | 4,080 | 1,010 |
| Witness Fees \$35 | 0 | 0 | 0 | 35 | 35 | 0 |
| Special Event Fee \$100 | 200 | 200 | 0 | 2,020 | 7,450 | 5,430 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$45,375 | \$42,161 | (\$3,214) | \$280,008 | \$322,014 | \$42,006 |
| Prof Eng, Architects & Land Surveyors Board Fund | | | | | | |
| P.E.A.L.S. Examination/License fees | \$9,245 | \$60,095 | \$50,850 | \$77,824 | \$219,680 | \$141,856 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$9,245 | \$60,095 | \$50,850 | \$77,824 | \$219,680 | \$141,856 |
| Public Recreation Services Fund | | | | | | |
| Park Fees / Parks Use Permits | \$2,572 | \$3,720 | \$1,148 | \$23,494 | \$26,854 | \$3,360 |
| Park Vendor Permits | 375 | 350 | (25) | 7,435 | 9,690 | 2,255 |
| Community Programs Fees | 0 | 0 | 0 | 1,196 | 1,925 | 729 |
| Paseo Stadium Fees | 400 | 350 | (50) | 20,344 | 17,430 | (2,914) |
| Pool & Beach Fees | 2,582 | 1,399 | (1,193) | 11,959 | 9,272 | (2,687) |
| Recreational Admin Fees | 2 | 0 | (2) | 7 | 0 | (7) |
| Youth Center Fees | 0 | 0 | 0 | 0 | 0 | 0 |
| Guam Sports Complex | 1,617 | 2,501 | 884 | 10,850 | 12,259 | 1,409 |
| Hagatna / Tiyan Tennis Center | 837 | 120 | (717) | 3,185 | 3,726 | 541 |
| Guerrero Stadium / Tiyan Fields | 2,078 | 2,168 | 90 | 5,300 | 7,296 | 1,996 |
| Tiyan Football / Soccer Field | 0 | 0 | 0 | 172 | 0 | (172) |
| Recreational Water Use Plan | 0 | 0 | 0 | 0 | 0 | 0 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$10,463 | \$10,598 | \$135 | \$83,942 | \$88,452 | \$4,510 |

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Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Seven Months Ended April 30, 2010

| | For the Months | | | Year-To-Date | | |
|---|--------------------|--------------------|------------------------------|---------------------|---------------------|------------------------------|
| | Estimated | Actual | Favorable (Unfavorable) | Estimated | Actual | Favorable (Unfavorable) |
| Solid Waste Operations Fund | | | | | | |
| Fee-Household Collection \$8 mo | \$0 | \$0 | \$0 | \$882,730 | \$112,520 | (\$770,210) |
| Fee-Compact Ordot Tip \$4 cu yd | 1,700 | 975 | (725) | 657,882 | (5,104) | (662,986) |
| Fee-Uncompact Ordot Tip \$4 cu yd | 425,892 | 654,309 | 228,417 | 1,811,621 | 3,667,334 | 1,855,713 |
| Fee-Uncompact Agat Transfer St | 6,199 | 1,894 | (4,305) | 34,173 | 12,641 | (21,532) |
| Fee-Uncompact Dededo Transfer | 9,245 | 7,766 | (1,479) | 62,595 | 49,421 | (13,174) |
| Fee-Uncompact Malojoj Transfer | 4,645 | 2,075 | (2,570) | 29,025 | 22,856 | (6,170) |
| Use of money & property | 40 | 47 | 7 | 3,768 | 849 | (2,919) |
| Total | \$447,721 | \$667,066 | \$219,345 | \$3,481,794 | \$3,860,517 | \$378,723 |
| Street Light Fund | | | | | | |
| Abandoned Vehicle Fee - Veh Reg | \$275,095 | \$308,627 | \$33,532 | \$1,947,691 | \$2,118,250 | \$170,559 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$275,095 | \$308,627 | \$33,532 | \$1,947,691 | \$2,118,250 | \$170,559 |
| Territorial Education Facilities Fund | | | | | | |
| R&T Property taxes | \$4,766,419 | \$4,868,347 | \$101,928 | \$17,669,685 | \$17,937,963 | \$268,278 |
| Penalties & Interest | 68,345 | 36,390 | (31,955) | 234,605 | 174,474 | (60,131) |
| Real Property Tax Bank Fees | 35 | 20 | (15) | 110 | 432 | 322 |
| Use of money & property | 103 | 93 | (10) | 2,067 | 393 | (1,674) |
| Total | \$4,834,902 | \$4,904,850 | \$69,948 | \$17,906,467 | \$18,113,263 | \$206,796 |
| Tourist Attraction Fund | | | | | | |
| Occupancy taxes, including interest & penalties | \$1,894,108 | \$1,910,006 | \$15,898 | \$12,607,394 | \$12,422,338 | (\$185,056) |
| Use of money & property | 0 | 10 | 10 | 0 | 34 | 34 |
| Total | \$1,894,108 | \$1,910,017 | \$15,909 | \$12,607,394 | \$12,422,372 | (\$185,022) |
| Water Protection Fund | | | | | | |
| Grading Plan Review Fees | \$2,343 | \$7,488 | \$5,145 | \$9,341 | \$9,604 | \$263 |
| Claening & Grubbing Permits | 136 | 26,115 | 25,979 | 37,198 | 45,531 | 8,333 |
| Stockpiling Permits | 124 | 60 | (64) | 10,498 | 7,648 | (2,850) |
| Field Citation Violations | 0 | 0 | 0 | 1,100 | 390 | (710) |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$2,603 | \$33,662 | \$31,059 | \$58,137 | \$63,174 | \$5,037 |
| Water Research & Development Fund | | | | | | |
| Well Drilling Permit | \$0 | \$1,050 | \$1,050 | \$41,990 | \$65,800 | \$23,810 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$0 | \$1,050 | \$1,050 | \$41,990 | \$65,800 | \$23,810 |
| Tax Collection Enhancement Fund | | | | | | |
| Passport Fees | \$62,590 | \$54,423 | (\$8,168) | \$360,243 | \$292,405 | (\$67,839) |
| Passport Expedite Fees | 16,837 | 12,403 | (4,435) | 97,002 | 79,156 | (17,846) |
| Passport Expedite Mail Fees | 1,365 | 2,723 | 1,358 | 8,711 | 13,834 | 5,123 |
| Use of money & property | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | \$80,792 | \$69,548 | (\$11,244) | \$465,956 | \$385,395 | (\$80,562) |
| Public School Library Resources Fund | | | | | | |
| Well Drilling Permit | \$79,394 | \$66,825 | (\$12,569) | \$457,014 | \$371,621 | (\$85,394) |
| Use of money & property | 759 | 41 | (718) | 8,616 | 294 | (8,322) |
| Total | \$80,153 | \$66,866 | (\$13,287) | \$465,630 | \$371,915 | (\$93,715) |
| Guam Board of Accountancy Fund | | | | | | |
| CPA Exam Application Fee - Initial | \$2,247 | \$0 | (\$2,247) | \$18,390 | \$0 | (\$18,390) |
| CPA Exam Application Fee - Re Exam | 2,450 | 0 | (2,450) | 16,925 | 0 | (16,925) |
| Confirmation & Licensure Initial | 29,200 | 0 | (29,200) | 209,450 | 0 | (209,450) |
| License to Practice - Renewal | 75 | 0 | (75) | 150 | 0 | (150) |
| Reinstatement | 0 | 0 | 0 | 500 | 0 | (500) |
| Total | \$33,972 | \$0 | (\$33,972) | \$245,415 | \$0 | (\$245,415) |

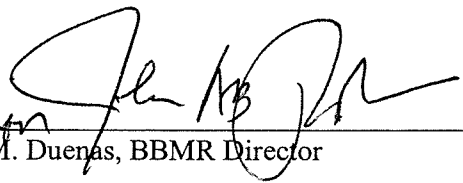
Note:

¹Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2009 Refunds & Section 30 is prorated for 12 months.

FY 2010 Special Revenue Fund Tracking

| Description | Fund Code | A | B | C | D | E | F | G | H | I | J | K | L | M |
|----------------------------------|-----------|--------------|---------------|---------------|--------------|---------------|------------|------------|-----------|-----------|-----------|-------------|----------------|------------|
| | | Actual | Actual | Actual | Actual | Actual | Actual | Actual | Forecast | Forecast | Forecast | Forecast | Forecast | FY 2010 |
| | | October 2009 | November 2009 | December 2009 | January 2010 | February 2010 | March 2010 | April 2010 | May 2010 | June 2010 | July 2010 | August 2010 | September 2010 | Tracking |
| Guam Highway | 208 | 1,613,660 | 1,318,437 | 1,508,806 | 1,633,164 | 1,557,701 | 1,586,882 | 1,604,705 | 1,438,899 | 1,478,943 | 1,640,981 | 1,519,720 | 2,011,886 | 18,913,782 |
| Solid Waste Operations | 416 | 494,516 | 478,635 | 576,740 | 490,837 | 627,269 | 525,452 | 667,066 | 480,413 | 507,740 | 415,160 | 492,210 | 184,656 | 5,940,696 |
| Territorial Education Facilities | 205 | 222,016 | 286,909 | 954,001 | 1,757,203 | 9,011,319 | 976,964 | 4,904,850 | 549,515 | 728,800 | 839,554 | 611,640 | 210,281 | 21,053,052 |
| Tourist Attraction | 206 | 1,451,511 | 1,490,652 | 1,491,700 | 1,956,685 | 2,154,983 | 1,966,825 | 1,910,017 | 1,533,239 | 1,488,881 | 1,352,363 | 1,772,661 | 2,445,944 | 21,015,461 |

Certified By:



 Bertha M. Duenas, BBMR Director

5/24/10

 Date