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BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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FELIX P. CAMACHO
GOVERNOR

BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

MAY 24 2010

RECEIVED
5/24/2010

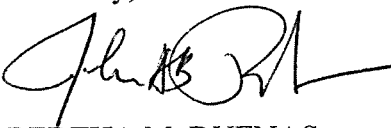
The Honorable Judith Won Pat
Speaker
I Mina'Trenta Na Liheslaturan Guåhan
Thirtieth Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

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,

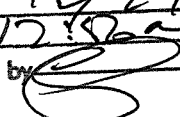

for BERTHA M. DUENAS

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 Malojo 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