



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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FEB 26 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 January 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,

BERTHA M. DUENAS

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

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BY: M. Perez

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2010 & 2009

	For the Months			Fiscal Year 2010	Year-To-Date	
	January, 2010	January, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Air Pollution Control Special Fund						
Emission Fee / \$6 per ton per year	\$0	\$0	\$0	\$0	\$0	\$0
Penalty - excess emission / \$1,000	13,466	1,368	12,098	14,566	14,747	(181)
Use of money & property	0	0	0	0	0	0
Total	\$13,466	\$1,368	\$12,098	\$14,566	\$14,747	(\$181)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$450	\$3,850	(\$3,400)	\$1,550	\$8,000	(\$6,450)
Leases	33,350	39,555	(6,206)	164,711	135,357	29,354
Land Trust Lease	254	992	(738)	512	1,524	(1,012)
Use of money & property	0	0	0	0	0	0
Total	\$34,054	\$44,397	(\$10,344)	\$166,773	\$144,881	\$21,892
Corrections Revolving Fund						
DOC revolving fund	\$0	\$0	\$0	\$0	\$166,126	(\$166,126)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$166,126	(\$166,126)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	6,700	0	6,700	6,700	8,110	(1,410)
Passgr Inspec Fee-Airport Authority	0	656,893	(656,893)	1,669,106	2,323,556	(654,450)
Cargo Inspec Fee - All	3,680	1,925	1,755	16,190	13,865	2,325
Cargo Inspec Fee-Port Authority	17,275	20,305	(3,030)	77,910	85,825	(7,915)
Cargo Inspec Fee-Airport Cargo	9,200	9,725	(525)	41,225	42,925	(1,700)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	20	119	(99)	160	996	(836)
Total	\$36,875	\$688,967	(\$652,092)	\$1,811,291	\$2,475,277	(\$663,986)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$140,754	\$133,292	\$7,462	\$597,018	\$552,813	\$44,205
Use of money & property	0	0	0	0	0	0
Total	\$140,754	\$133,292	\$7,462	\$597,018	\$552,813	\$44,205
Environmental Health Fund						
Health Permits - Business	\$4,618	\$4,460	\$157	\$29,019	\$26,534	\$2,485
PH Registration and Penalty	20	0	20	420	0	420
De-Ratting Inspection and Certificates	150	850	(700)	2,650	3,350	(700)
Health Certificates	20,673	21,063	(390)	75,781	71,639	4,142
Administrative Penalties	0	0	0	673	0	673
Use of money & property	0	0	0	0	0	0
Total	\$25,461	\$26,373	(\$913)	\$108,543	\$101,523	\$7,020
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	1,920	802	1,118	3,660	4,032	(372)
Fire Prevention Fees	3,076	2,971	104	14,548	17,984	(3,436)
Other Fees	14	0	14	91	70	21
Total	\$5,010	\$3,773	\$1,236	\$18,299	\$22,086	(\$3,787)
Guam Contractors License Board Fund						
Contractors Fees	\$21,743	\$12,830	\$8,913	\$74,314	\$79,961	(\$5,648)
Use of money & property	0	0	0	0	0	0
Total	\$21,743	\$12,830	\$8,913	\$74,314	\$79,961	(\$5,648)
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$25	\$26	(\$1)	\$25	\$26	(\$1)
Use of money & property	0	0	0	0	0	0
Total	\$25	\$26	(\$1)	\$25	\$26	(\$1)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$159,732	\$150,687	\$9,044	\$538,710	\$598,100	(\$59,389)
Diesel fuel tax	86,003	85,932	71	342,017	300,065	41,952
Other fuel tax	34,382	34,341	41	136,723	119,925	16,799
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	416,796	376,012	40,784	1,642,955	1,559,400	83,555
Auto surcharge on other fuels	151,558	174,823	(23,266)	597,423	605,131	(7,707)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	848,471	821,796	26,675	3,257,829	3,182,621	75,208
Total Licenses & Registrations	784,579	768,770	15,809	2,816,124	2,847,597	(31,474)
Total Use of Money & Property	11	1	10	11	8	3
Total	\$1,633,061	\$1,590,567	\$42,494	\$6,073,964	\$6,030,226	\$43,737

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2010 & 2009

	For the Months			Fiscal Year 2010	Year-To-Date	
	January, 2010	January, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$5,321	\$7,521	(\$2,200)	\$33,359	\$27,491	\$5,868
Use of money & property	0	0	0	0	0	0
Total	\$5,321	\$7,521	(\$2,200)	\$33,359	\$27,491	\$5,868
Healthy Futures Funds						
Cigarettes	\$616,935	(\$23,099)	\$640,034	\$2,547,133	\$471,179	\$2,075,954
Cigars	193	1	192	4,891	8,638	(3,747)
Others	16,488	(150)	16,638	61,869	22,222	39,647
Distilled Spirit	65,259	36,883	28,376	268,825	134,667	134,158
Vinous Beverages	23,141	8,597	14,545	99,196	42,942	56,254
Malted Fermented Beverages	203,448	108,144	95,303	757,623	404,278	353,345
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	1	186	(184)	16	969	(953)
Total	\$925,465	\$130,562	\$794,903	\$3,739,554	\$1,084,895	\$2,654,659
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$199,920	\$85,766	\$114,154	\$728,572	\$508,368	\$220,204
Rental of Government Land	3,147	3,547	(400)	13,186	13,586	(400)
Recording Fee	28,503	26,400	2,104	118,342	117,896	446
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	6,969	9,428	(2,460)	31,644	39,113	(7,469)
Subpoena Fees	0	(45)	45	175	35	140
Use of money & property	0	0	0	0	0	0
Total	\$238,538	\$125,095	\$113,443	\$891,919	\$678,997	\$212,922
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$410	\$0	\$410
Registration Fees - GCC Share	224,233	256,900	(32,667)	569,794	367,915	201,879
Registration Fees - Labor Share	96,100	110,100	(14,000)	244,197	157,678	86,520
Citation Fee - Non Immigration Temp Work	279	1,117	(838)	1,945	5,611	(3,667)
Use of money & property	1,300	500	800	22,535	950	21,585
Total	\$321,912	\$368,617	(\$46,705)	\$838,880	\$532,154	\$306,726
Police Services Fund						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$0	\$0	\$0
Gov't of Guam ID/\$10	0	75	(75)	75	4,775	(4,700)
Traffic Report Copy Fee/\$10	7,701	8,070	(369)	30,608	31,768	(1,160)
Police Blotter Report \$.02 per page	7	0	7	17	0	17
Police Clearance/\$5	20,656	17,769	2,887	92,036	68,398	23,638
Filing Record - Security Ofcr \$75	0	14	(14)	0	49	(49)
Firearm Trainers \$500	8	0	8	30	7	23
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	4,160	4,650	(490)	19,085	17,290	1,795
Non-Concealed Firearm ID/\$15	4,675	3,775	900	19,907	10,460	9,447
Concealed Firearm ID/\$30	720	320	400	1,620	615	1,005
Fingerprinting Fee \$20	1,920	1,000	920	5,840	4,840	1,000
Abstract Criminal Records \$15	1,695	0	1,695	5,767	0	5,767
Firearm ID Late Renewal Fee \$5	265	0	265	840	0	840
Firearm Inspection Fee \$5	490	0	490	2,195	0	2,195
Special Event Fee \$100	0	0	0	400	0	400
Use of money & property	0	0	0	0	0	0
Total	\$42,297	\$35,673	\$6,624	\$178,420	\$138,202	\$40,218
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$6,405	\$5,775	\$630	\$78,992	\$40,400	\$38,592
Use of money & property	0	0	0	0	0	0
Total	\$6,405	\$5,775	\$630	\$78,992	\$40,400	\$38,592
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$3,345	\$3,643	(\$298)	\$15,409	\$24,126	(\$8,717)
Park Vendor Permits	1,190	425	765	6,890	2,300	4,590
Community Programs Fees	6,745	955	5,790	7,461	5,256	2,205
Paseo Stadium Fees	1,932	14,990	(13,058)	5,322	18,649	(13,327)
Pool & Beach Fees	2,021	2,145	(124)	5,003	5,602	(599)
Recreational Admin Fees	0	0	0	0	5	(5)
Guam Sports Complex	529	838	(309)	6,165	1,781	4,384
Hagatna / Tiyan Tennis Center	420	60	360	959	120	839
Guerrero Stadium / Tiyan Fields	1,135	500	635	2,273	580	1,693
Tiyan Football / Soccer Field	0	136	(136)	0	184	(184)
Use of money & property	1,500	0	1,500	1,500	0	1,500
Total	\$18,817	\$23,692	(\$4,875)	\$50,982	\$58,604	(\$7,622)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 January 31, 2010 & 2009

	For the Months			Fiscal Year 2010	Year-To-Date	
	January, 2010	January, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$0	\$358,160	(\$358,160)	\$112,500	\$477,130	(\$364,630)
Fee-Compact Ordov Tip \$4 cu yd	0	106,933	(106,933)	(6,079)	705,870	(711,949)
Fee-Uncompact Ordov Tip \$4 cu yd	477,884	80,255	397,629	1,882,009	181,532	1,700,477
Fee-Uncompact Agat Transfer St	2,527	1,465	1,062	7,632	5,840	1,792
Fee-Uncompact Dededo Transfer	7,245	4,695	2,550	28,110	19,045	9,065
Fee-Uncompact Malojoj Transfer	3,058	1,730	1,328	15,933	7,175	8,758
Use of money & property	124	472	(348)	624	2,839	(2,215)
Total	\$490,837	\$553,709	(\$62,872)	\$2,040,729	\$1,399,431	\$641,298
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$317,295	\$536,859	(\$219,564)	\$1,177,469	\$1,174,576	\$2,894
Use of money & property	0	0	0	0	0	0
Total	\$317,295	\$536,859	(\$219,564)	\$1,177,469	\$1,174,576	\$2,894
Territorial Education Facilities Fund						
R&T Property taxes	\$1,737,974	\$1,619,873	\$118,102	\$3,131,109	\$2,772,147	\$358,962
Penalties & Interest	16,405	19,331	(2,926)	85,823	79,568	6,255
Real Property Tax Bank Fees	0	0	0	296	75	221
Use of money & property	90	389	(299)	167	749	(582)
Total	\$1,754,469	\$1,639,592	\$114,877	\$3,217,395	\$2,852,539	\$364,856
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,956,667	\$1,856,616	\$100,050	\$6,390,530	\$6,094,712	\$295,818
Use of money & property	6	0	6	6	0	6
Total	\$1,956,673	\$1,856,616	\$100,056	\$6,390,536	\$6,094,712	\$295,824
Water Protection Fund						
Grading Plan Review Fees	\$255	\$3,800	(\$3,545)	\$1,647	\$4,148	(\$2,501)
Clearing & Grubbing Permits	206	16,058	(15,852)	6,849	27,250	(20,401)
Stockpiling Permits	33	1,490	(1,458)	5,005	10,696	(5,691)
Field Citation Violations	0	0	0	150	850	(700)
Use of money & property	0	0	0	0	0	0
Total	\$494	\$21,348	(\$20,855)	\$13,651	\$42,944	(\$29,293)
Water Research & Development Fund						
Well Drilling Permit	\$6,100	\$8,200	(\$2,100)	\$15,100	\$31,980	(\$16,880)
Use of money & property	0	0	0	0	0	0
Total	\$6,100	\$8,200	(\$2,100)	\$15,100	\$31,980	(\$16,880)
Tax Collection Enhancement Fund						
Passport Fees	\$32,710	\$40,293	(\$7,583)	\$134,738	\$129,982	\$4,756
Passport Expedite Fees	8,834	10,967	(2,133)	42,241	37,715	4,526
Passport Expedite Mail Fees	1,325	414	911	5,645	2,946	2,699
Use of money & property	0	0	0	0	0	0
Total	\$42,869	\$51,674	(\$8,805)	\$182,624	\$170,643	\$11,981
Public School Library Resources Fund						
Well Drilling Permit	\$41,544	\$51,260	(\$9,716)	\$177,039	\$167,797	\$9,242
Use of money & property	46	390	(344)	167	3,082	(2,915)
Total	\$41,589	\$51,649	(\$10,060)	\$177,206	\$170,879	\$6,327
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:

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.

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Four Months Ended January 31, 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	\$0	\$0	\$0
Penalty - excess emission / \$1,000	12,512	13,466	954	59,323	14,566	(44,757)
Use of money & property	0	0	0	0	0	0
Total	\$12,512	\$13,466	\$954	\$59,323	\$14,566	(\$44,757)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$3,850	\$450	(\$3,400)	\$6,000	\$1,550	(\$4,450)
Leases	29,556	33,350	3,794	97,357	164,711	67,354
Land Trust Lease	892	254	(638)	1,124	512	(612)
Use of money & property	0	0	0	0	0	0
Total	\$34,298	\$34,054	(\$244)	\$104,481	\$166,773	\$62,292
Corrections Revolving Fund						
DOC revolving fund	\$0	\$0	\$0	\$225,637	\$0	(\$225,637)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$225,637	\$0	(\$225,637)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	6,700	6,700	8,110	6,700	(1,410)
Passgr Inspec Fee-Airport Authority	716,893	0	(716,893)	2,563,557	1,669,106	(894,451)
Cargo Inspec Fee - All	2,925	3,680	755	18,865	16,190	(2,675)
Cargo Inspec Fee-Port Authority	22,305	17,275	(5,030)	92,825	77,910	(14,915)
Cargo Inspec Fee-Airport Cargo	10,725	9,200	(1,525)	46,925	41,225	(5,700)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	167	20	(147)	1,187	160	(1,027)
Total	\$753,015	\$36,875	(\$716,140)	\$2,731,469	\$1,811,291	(\$920,178)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$118,593	\$140,754	\$22,161	\$494,017	\$597,018	\$103,001
Use of money & property	0	0	0	0	0	0
Total	\$118,593	\$140,754	\$22,161	\$494,017	\$597,018	\$103,001
Environmental Health Fund						
Health Permits - Business	\$4,460	\$4,618	\$158	\$25,054	\$29,019	\$3,965
PH Registration and Penalty	0	20	20	400	420	20
De-Ratting Inspection and Certificates	850	150	(700)	4,350	2,650	(1,700)
Health Certificates	21,063	20,673	(390)	71,639	75,781	4,142
Administrative Penalties	0	0	0	80	673	593
Use of money & property	0	0	0	0	0	0
Total	\$26,373	\$25,461	(\$913)	\$101,523	\$108,543	\$7,020
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$841	1,920	\$1,079	\$4,189	3,660	(\$529)
Fire Prevention Fees	5,771	3,076	(2,696)	29,183	14,548	(14,635)
Other Fees	0	14	14	70	91	21
Total	\$6,612	\$5,010	(\$1,603)	\$33,442	\$18,299	(\$15,143)
Guam Contractors License Board Fund						
Contractors Fees	\$2,347	\$21,743	\$19,396	\$33,029	\$74,314	\$41,285
Use of money & property	0	0	0	0	0	0
Total	\$2,347	\$21,743	\$19,396	\$33,029	\$74,314	\$41,285
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$26	\$25	(\$1)	\$26	\$25	(\$1)
Use of money & property	0	0	0	0	0	0
Total	\$26	\$25	(\$1)	\$26	\$25	(\$1)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$160,687	\$159,732	(\$955)	\$638,100	\$538,710	(\$99,390)
Diesel fuel tax	89,932	86,003	(3,929)	316,066	342,017	25,951
Other fuel tax	35,193	34,382	(811)	123,332	136,723	13,391
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	386,012	416,796	30,784	1,599,401	1,642,955	43,554
Auto surcharge on other fuels	178,823	151,558	(27,265)	621,130	597,423	(23,707)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	850,647	848,471	(2,176)	3,298,029	3,257,829	(40,200)
Total Licenses & Registrations	768,770	784,579	15,809	2,847,597	2,816,124	(31,473)
Total Use of Money & Property	1	11	10	8	11	3
Total	\$1,619,418	\$1,633,061	\$13,643	\$6,145,634	\$6,073,964	(\$71,670)

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Four Months Ended January 31, 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	\$8,769	\$5,321	(\$3,448)	\$32,483	\$33,359	\$876
Use of money & property	0	0	0	0	0	0
Total	\$8,769	\$5,321	(\$3,448)	\$32,483	\$33,359	\$876
Healthy Futures Funds						
Cigarettes	\$491,106	\$616,935	\$125,829	\$1,471,484	\$2,547,133	\$1,075,649
Cigars	0	193	193	0	4,891	4,891
Others	9,196	16,488	7,292	41,563	61,869	20,306
Distilled Spirit	36,883	65,259	28,376	143,303	268,825	125,522
Vinous Beverages	8,597	23,141	14,544	42,942	99,196	56,254
Malted Fermented Beverages	108,144	203,448	95,304	404,278	757,623	353,345
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	185	1	(184)	968	16	(952)
Total	\$654,111	\$925,465	\$271,354	\$2,104,538	\$3,739,554	\$1,635,016
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$185,766	\$199,920	\$14,154	\$908,367	\$728,572	(\$179,796)
Rental of Government Land	4,443	3,147	(1,296)	17,174	13,186	(3,988)
Recording Fee	31,400	28,503	(2,897)	137,897	118,342	(19,555)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	13,428	6,969	(6,460)	55,112	31,644	(23,468)
Subpoena Fees	45	0	(45)	125	175	50
Use of money & property	0	0	0	0	0	0
Total	\$235,082	\$238,538	\$3,456	\$1,118,675	\$891,919	(\$226,756)
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$400	\$410	\$10
Registration Fees - GCC Share	356,900	224,233	(132,667)	792,715	569,794	(222,921)
Registration Fees - Labor Share	115,100	96,100	(19,000)	234,279	244,197	9,918
Citation Fee - Non Immigration Temp Work	1,458	279	(1,179)	2,590	1,945	(645)
Use of money & property	3,500	1,300	(2,200)	18,861	22,535	3,674
Total	\$476,958	\$321,912	(\$155,046)	\$1,048,845	\$838,880	(\$209,965)
Police Services Fund						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$30	\$0	(\$30)
Gov't of Guam ID/\$10	75	0	(75)	125	75	(50)
Traffic Report Copy Fee/\$10	8,870	7,701	(1,169)	32,988	30,608	(2,380)
Police Blotter Report \$.02 per page	0	7	7	0	17	17
Police Clearance/\$5	18,969	20,656	1,687	74,198	92,036	17,838
Filing Record - Security Ofcr \$75	14	0	(14)	49	0	(49)
Firearm Trainers \$500	0	8	8	7	30	23
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,650	4,160	(1,490)	19,650	19,085	(565)
Non-Concealed Firearm ID/\$15	4,775	4,675	(100)	16,300	19,907	3,607
Concealed Firearm ID/\$30	360	720	360	775	1,620	845
Fingerprinting Fee \$20	1,900	1,920	20	7,440	5,840	(1,600)
Abstract Criminal Records \$15	0	1,695	1,695	3,560	5,767	2,207
Firearm ID Late Renewal Fee \$5	0	265	265	620	840	220
Firearm Inspection Fee \$5	0	490	490	1,720	2,195	475
Special Event Fee \$100	0	0	0	400	400	0
Use of money & property	0	0	0	0	0	0
Total	\$40,613	\$42,297	\$1,684	\$157,862	\$178,420	\$20,558
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$7,890	\$6,405	(\$1,485)	\$48,860	\$78,992	\$30,132
Use of money & property	0	0	0	0	0	0
Total	\$7,890	\$6,405	(\$1,485)	\$48,860	\$78,992	\$30,132
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$3,344	\$3,345	\$1	\$14,967	\$15,409	\$442
Park Vendor Permits	425	1,190	765	6,760	6,890	130
Community Programs Fees	755	6,745	5,990	1,156	7,461	6,305
Paseo Stadium Fees	14,940	1,932	(13,008)	18,049	5,322	(12,727)
Pool & Beach Fees	2,099	2,021	(78)	6,098	5,003	(1,095)
Recreational Admin Fees	0	0	0	5	0	(5)
Guam Sports Complex	838	529	(309)	6,881	6,165	(716)
Hagatna / Tiyan Tennis Center	60	420	360	600	959	359
Guerrero Stadium / Tiyan Fields	500	1,135	635	1,532	2,273	741
Tiyan Football / Soccer Field	136	0	(136)	172	0	(172)
Use of money & property	0	1,500	1,500	0	1,500	1,500
Total	\$23,097	\$18,817	(\$4,280)	\$56,220	\$50,982	(\$5,238)

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Four Months Ended January 31, 2010

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$408,160	\$0	(\$408,160)	\$882,660	\$112,500	(\$770,160)
Fee-Compact Ordot Tip \$4 cu yd	156,933	0	(156,933)	656,102	(6,079)	(662,181)
Fee-Uncompact Ordot Tip \$4 cu yd	105,255	477,884	372,629	531,301	1,882,009	1,350,708
Fee-Uncompact Agat Transfer St	6,309	2,527	(3,782)	25,216	7,632	(17,584)
Fee-Uncompact Dededo Transfer	9,695	7,245	(2,450)	39,045	28,110	(10,935)
Fee-Uncompact Malojloj Transfer	4,730	3,058	(1,673)	19,175	15,933	(3,242)
Use of money & property	472	124	(348)	2,839	624	(2,215)
Total	\$691,554	\$490,837	(\$200,717)	\$2,156,338	\$2,040,729	(\$115,609)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$318,054	\$317,295	(\$759)	\$1,099,356	\$1,177,469	\$78,113
Use of money & property	0	0	0	0	0	0
Total	\$318,054	\$317,295	(\$759)	\$1,099,356	\$1,177,469	\$78,113
Territorial Education Facilities Fund						
R&T Property taxes	\$1,684,873	\$1,737,974	\$53,101	\$3,032,148	\$3,131,109	\$98,961
Penalties & Interest	20,612	16,405	(4,207)	84,692	85,823	1,131
Real Property Tax Bank Fees	0	0	0	75	296	221
Use of money & property	388	90	(298)	748	167	(581)
Total	\$1,705,873	\$1,754,469	\$48,596	\$3,117,663	\$3,217,395	\$99,732
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,999,052	\$1,956,667	(\$42,385)	\$6,664,452	\$6,390,530	(\$273,922)
Use of money & property	0	6	6	0	6	6
Total	\$1,999,052	\$1,956,673	(\$42,379)	\$6,664,452	\$6,390,536	(\$273,916)
Water Protection Fund						
Grading Plan Review Fees	\$3,800	\$255	(\$3,545)	\$4,648	\$1,647	(\$3,001)
Claering & Grubbing Permits	16,058	206	(15,852)	32,925	6,849	(26,076)
Stockpiling Permits	1,491	33	(1,458)	5,696	5,005	(691)
Field Citation Violations	0	0	0	850	150	(700)
Use of money & property	0	0	0	0	0	0
Total	\$21,349	\$494	(\$20,855)	\$44,119	\$13,651	(\$30,468)
Water Research & Development Fund						
Well Drilling Permit	\$7,544	\$6,100	(\$1,444)	\$26,356	\$15,100	(\$11,256)
Use of money & property	0	0	0	0	0	0
Total	\$7,544	\$6,100	(\$1,444)	\$26,356	\$15,100	(\$11,256)
Tax Collection Enhancement Fund						
Passport Fees	\$69,146	\$32,710	(\$36,436)	\$179,204	\$134,738	(\$44,466)
Passport Expedite Fees	16,253	8,834	(7,420)	53,243	42,241	(11,002)
Passport Expedite Mail Fees	1,460	1,325	(135)	3,675	5,645	1,970
Use of money & property	0	0	0	0	0	0
Total	\$86,859	\$42,869	(\$43,991)	\$236,122	\$182,624	(\$53,498)
Public School Library Resources Fund						
Well Drilling Permit	\$85,366	\$41,544	(\$43,823)	\$232,315	\$177,039	(\$55,276)
Use of money & property	1,327	46	(1,281)	4,867	167	(4,700)
Total	\$86,693	\$41,589	(\$45,104)	\$237,182	\$177,206	(\$59,976)
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$3,147	\$0	(\$3,147)	\$11,149	\$0	(\$11,149)
CPA Exam Application Fee - Re Exam	2,375	0	(2,375)	9,800	0	(9,800)
Confirmation & Licensure Initial	30,200	0	(30,200)	121,450	0	(121,450)
License to Practice - Renewal	0	0	0	75	0	(75)
Reinstatement	250	0	(250)	500	0	(500)
Total	\$35,972	\$0	(\$35,972)	\$142,974	\$0	(\$142,974)

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	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		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	1,633,061	1,416,778	1,550,174	1,697,228	1,438,899	1,478,943	1,640,981	1,519,720	2,011,886	18,828,572
Solid Waste Operations	416	494,516	478,635	576,740	490,837	425,717	417,599	395,275	480,413	507,740	415,160	492,210	184,656	5,359,499
Territorial Education Facilities	205	222,016	286,909	954,001	1,754,469	8,338,634	1,274,410	4,516,378	549,515	728,800	839,554	611,640	210,281	20,286,608
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,956,673	2,117,755	1,835,462	1,846,579	1,533,239	1,488,881	1,352,363	1,772,661	2,445,944	20,783,420

Certified By:



Bertha M. Duenas, BBMR Director

FEB 26 2010

Date