



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

AUG 23 2010

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

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 8/24/2010
Time 10:45 AM
Received by [Signature]

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 July 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,

[Signature]
BERTHA M. DUENAS

Attachment(s)

cc: Office of Public Accountability
Office of the Vice Speaker

RECEIVED
OFFICE OF PUBLIC ACCOUNTABILITY
DATE: 08/24/10
TIME: 10:55 pm
BY: [Signature]

RECEIVED
[Signature]
8/24/10
10:47 AM

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

	For the Months			Fiscal Year 2010	Year To-Date	
	July, 2010	July, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Air Pollution Control Special Fund						
Emission Fee / \$6 per ton per year	\$0	\$0	\$0	\$0	\$1,896	(\$1,896)
Penalty - excess emission / \$1,000	5,600	0	5,600	188,393	185,923	2,470
Use of money & property	0	0	0	0	0	0
Total	\$5,600	\$0	\$5,600	\$188,393	\$187,819	\$574
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$4,700	\$050	\$4,050	\$8,100	\$13,250	(\$5,150)
Leases	31,921	25,028	6,893	453,271	607,783	(154,511)
Land Trust Lease	34	228	(194)	1,490	2,992	(1,502)
Payment in Lieu of Real Property Tax	0	0	0	4,400	0	4,400
Use of money & property	0	0	0	0	0	0
Total	\$36,655	\$25,904	\$10,751	\$487,261	\$624,025	(\$156,763)
Corrections Revolving Fund						
DOC revolving fund	\$426,600	\$41,608	\$384,992	\$759,604	\$1,093,829	(\$334,225)
Use of money & property	0	0	0	0	0	0
Total	\$426,600	\$41,608	\$384,992	\$759,604	\$1,093,829	(\$334,225)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	59,620	63,440	(3,820)
Passgr Inspec Fee-Airport Authority	0	843,721	(843,721)	5,494,875	5,711,318	(216,444)
Cargo Inspec Fee - All	4,540	0	4,540	40,450	15,310	25,140
Cargo Inspec Fee-Port Authority	0	24,920	(24,920)	176,105	230,185	(54,080)
Cargo Inspec Fee-Airport Cargo	0	10,375	(10,375)	94,500	97,975	(3,475)
Revenue-Other Payments	5	5	0	7	5	2
Use of money & property	11	219	(208)	285	2,713	(2,428)
Total	\$4,556	\$879,240	(\$874,684)	\$5,965,842	\$6,120,947	(\$255,105)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$90,555	\$140,231	(\$49,676)	\$1,394,081	\$1,374,699	\$19,382
Use of money & property	0	0	0	0	0	0
Total	\$90,555	\$140,231	(\$49,676)	\$1,394,081	\$1,374,699	\$19,382
Environmental Health Fund						
Health Permits Business	\$120,064	\$82,730	\$46,334	\$423,968	\$408,751	\$15,237
PH Registration and Penalty	400	0	400	2,420	800	1,620
De-Rating Inspection and Certificates	250	350	(100)	5,890	8,450	(2,780)
Health Certificates	21,165	19,738	1,427	199,531	188,062	11,469
Administrative Penalties	50	0	50	2,788	0	2,788
Use of money & property	0	0	0	0	0	0
Total	\$150,929	\$102,818	\$48,111	\$634,417	\$606,063	\$28,354
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	20	0	20	8,537	6,740	1,797
Fire Prevention Fees	2,285	8,405	(6,120)	33,475	47,201	(13,726)
Other Fees	7	14	(7)	224	345	(121)
Ambulance Service	2,068	0	2,068	20,218	0	20,218
Total	\$4,380	\$8,419	(\$4,039)	\$62,454	\$54,286	\$8,168
Guam Contractors License Board Fund						
Contractors Fees	\$69,247	\$100,182	(\$30,935)	\$787,013	\$771,261	(\$4,249)
Use of money & property	0	0	0	0	0	0
Total	\$69,247	\$100,182	(\$30,935)	\$787,013	\$771,261	(\$4,249)
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$285,883	\$297,064	(\$11,181)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$285,883	\$297,064	(\$11,181)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$159,013	\$117,305	\$41,708	\$1,469,178	\$1,384,761	\$84,418
Diesel fuel tax	70,151	109,003	(38,851)	790,805	734,414	56,101
Other fuel tax	28,039	(17,163)	45,201	316,043	293,542	22,502
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	399,083	580,591	(181,508)	4,100,930	3,875,854	225,076
Auto surcharge on other fuels	145,113	189,028	(43,915)	1,491,202	1,447,413	43,790
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	801,399	978,764	(177,365)	8,187,956	7,735,984	431,974
Total Licenses & Registrations	749,839	751,416	(31,700)	7,219,987	7,177,445	42,543
Total Use of Money & Property	0	0	0	177	0	167
Total	\$1,551,035	\$1,750,180	(\$209,145)	\$15,398,122	\$14,913,438	\$474,684

Government Of Guam
 Combined Comparative Statement Of Revenues
 Social Revenue Funds
 July 31, 2010 & 2009

	For the Months			Fiscal Year 2010	Year To-Date	
	July, 2010	July, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$7,082	\$5,088	\$1,216	\$78,213	\$89,965	\$8,248
Use of money & property	0	0	0	0	0	0
Total	\$7,082	\$5,088	\$1,216	\$78,213	\$89,965	\$8,248
Healthy Futures Funds						
Cigarettes	\$87,260	\$1,584,222	(\$1,516,982)	\$7,842,743	\$3,312,583	\$4,530,150
Cigars	0	13,969	(13,969)	(2,099)	28,771	(30,871)
Others	54,417	103,718	(49,301)	223,870	160,038	63,834
Distilled Spirit	82,892	338,833	(275,941)	822,587	678,742	(56,155)
Vinous Beverages	30,482	100,837	(70,175)	269,606	213,008	56,598
Malted Fermented Beverages	182,129	937,310	(775,182)	1,785,307	1,943,144	(157,837)
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	2	45	(43)	40	1,275	(1,239)
Total	\$378,962	\$3,078,534	(\$2,701,572)	\$10,741,852	\$6,337,560	\$4,404,293
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$148,305	\$170,827	(\$22,822)	\$2,340,212	\$1,371,183	\$969,029
Rental of Government Land	2,635	3,147	(512)	31,953	32,485	(512)
Recording Fee	35,925	35,084	841	311,879	318,718	(4,838)
Application Fees	0	0	0	0	100	(100)
Certificates of Document Fees	11,489	9,251	2,218	91,208	95,787	(4,579)
Subpoena Fees	0	35	(35)	525	175	350
Use of money & property	0	0	0	0	0	0
Total	\$198,334	\$218,443	(\$20,109)	\$2,775,777	\$1,816,426	\$959,351
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$480	\$0	\$480
Registration Fees - GCC Share	35,894	175,933	(140,040)	1,159,803	1,340,020	(180,423)
Registration Fees - Labor Share	15,383	75,400	(60,017)	497,577	574,297	(76,720)
Citation Fee - Non Immigration Temp Work	28	1,886	(1,561)	2,365	13,400	(11,036)
Use of money & property	10,000	1,850	8,150	44,325	14,300	30,025
Total	\$61,302	\$254,769	(\$193,468)	\$1,704,329	\$1,942,023	(\$237,694)
Police Services Fund						
Annual Gun Business Regis \$800	\$1,800	\$3,060	(\$1,260)	\$10,200	\$10,280	(\$80)
Gov't of Guam ID/\$10	25	0	25	600	4,775	(4,175)
Traffic Report Copy Fee/\$10	6,000	6,487	113	75,749	78,962	(1,213)
Police Blotter Report \$.02 per page	14	7	7	43	14	29
Police Clearance/\$5	22,382	20,390	2,002	236,078	179,915	56,163
Filing Record - Security Ofcr \$75	0	0	0	7	220	(213)
Firearm Trainers \$500	7	0	7	71	514	(443)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,240	3,000	1,640	49,375	43,195	6,180
Non-Concealed Firearm ID/\$15	4,525	8,857	(2,132)	47,157	40,189	6,968
Concealed Firearm ID/\$30	120	680	(540)	2,820	2,810	10
Fingerprinting Fee \$20	1,820	1,400	300	16,415	12,865	3,550
Subpoena Fee	0	35	(35)	0	140	(140)
Abstract Criminal Records \$15	1,280	1,125	135	13,572	1,905	11,667
Fine-Unauth use unitim / \$500mx	0	0	0	0	25	(25)
Firearm ID Late Renewal Fee \$5	200	415	(215)	2,220	505	1,715
Firearm Inspection Fee \$5	575	365	210	5,685	405	5,280
Witness Fees \$35	35	0	35	105	0	105
Special Event Fee \$100	0	33	(33)	9,350	33	9,317
Use of money & property	0	0	0	0	0	0
Total	\$44,813	\$44,294	\$319	\$489,447	\$374,712	\$94,735
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S Examination/License fees	\$8,849	\$9,835	(\$986)	\$274,459	\$78,974	\$195,485
Use of money & property	0	0	0	0	0	0
Total	\$8,849	\$9,835	(\$986)	\$274,459	\$78,974	\$195,485
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$13,130	\$14,805	(\$1,475)	\$51,144	\$60,838	(\$9,694)
Park Vendor Permits	7,810	4,880	3,150	27,830	12,775	15,055
Community Programs Fees	75	500	(425)	2,000	8,054	(4,053)
Paseo Stadium Fees	0	3,760	(3,760)	19,207	27,798	(8,590)
Pool & Beach Fees	1,671	2,185	(514)	15,146	25,908	(10,763)
Recreational Admin Fees	4,525	3,000	1,525	8,195	9,729	(1,534)
Youth Center Fees	0	0	0	0	210	(210)
Guam Sports Complex	5,493	3,530	1,983	28,202	16,640	11,562
Hagatna / Tiyen Tennis Center	225	300	(75)	5,584	3,527	2,057
Guerrero Stadium / Tiyen Fields	188	550	(363)	7,835	7,422	413
Tiyen Football / Soccer Field	0	0	0	0	404	(404)
Recreational Water Use Plan	0	0	0	0	500	(500)
Use of money & property	0	0	0	0	0	0
Total	\$33,116	\$33,090	\$28	\$195,142	\$171,883	\$23,259

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	July, 2010	July, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$0	\$122,950	(\$122,950)	\$112,520	\$1,205,400	(\$1,092,880)
Fee-Compact Ordor Tip \$4 cu yd	50	96,510	(96,460)	(5,664)	1,301,270	(1,308,934)
Fee-Uncompact Ordor Tip \$4 cu yd	4,828	83,500	(78,672)	4,802,370	641,695	4,160,675
Fee-Uncompact Agal Transfer St	2,363	1,825	558	19,559	14,555	5,004
Fee-Uncompact Dodado Transfer	6,934	5,775	1,159	71,774	48,110	23,664
Fee-Uncompact Malojoj Transfer	2,703	1,896	808	30,966	17,545	13,421
Use of money & property	82	335	(253)	1,120	5,562	(4,442)
Total	\$16,979	\$312,790	(\$295,811)	\$5,012,644	\$3,234,137	\$1,778,508
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$282,838	\$312,354	(\$29,516)	\$2,967,268	\$2,955,151	\$12,117
Use of money & property	0	0	0	0	0	0
Total	\$282,838	\$312,354	(\$29,516)	\$2,967,268	\$2,955,151	\$12,117
Territorial Education Facilities Fund						
R&T Property taxes	\$220,835	\$458,306	(\$231,471)	\$18,659,185	\$18,487,423	\$171,762
Penalties & Interest	17,670	55,833	(38,163)	241,448	353,727	(112,279)
Real Property Tax Bank Fees	124	301	(208)	570	340	231
Use of money & property	6	356	(349)	485	4,415	(3,930)
Total	\$244,635	\$514,885	(\$270,250)	\$18,901,688	\$18,845,905	\$55,783
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,624,678	\$1,201,337	\$423,340	\$16,999,580	\$15,371,833	\$1,627,748
Use of money & property	0	0	0	34	0	34
Total	\$1,624,678	\$1,201,337	\$423,340	\$16,999,614	\$15,371,833	\$1,627,781
Water Protection Fund						
Grading Plan Review Fees	\$284	\$0	\$284	\$12,520	\$8,811	\$3,714
Clearing & Grubbing Permits	105	0	105	48,838	34,429	12,410
Stockpiling Permits	167	0	167	8,608	21,474	(12,866)
Field Citation Violations	0	0	0	4,190	1,150	3,040
Use of money & property	0	0	0	0	0	0
Total	\$556	\$0	\$556	\$72,160	\$45,864	\$6,298
Water Research & Development Fund						
Well Drilling Permit	\$750	\$0	\$750	\$88,860	\$91,554	(\$21,694)
Use of money & property	0	0	0	0	0	0
Total	\$750	\$0	\$750	\$88,860	\$91,554	(\$21,694)
Tax Collection Enhancement Fund						
Passport Fees	\$47,625	\$44,870	\$2,755	\$436,131	\$411,846	\$24,285
Passport Expedite Fees	9,270	12,044	(2,775)	117,884	117,125	859
Passport Expedite Mail Fees	987	(5,281)	6,268	18,245	7,009	11,236
Use of money & property	0	0	0	0	0	0
Total	\$57,881	\$51,633	\$6,248	\$572,380	\$535,980	\$36,380
Public School Library Resources Fund						
Well Drilling Permit	\$56,894	\$56,914	(\$20)	\$554,175	\$520,071	\$25,104
Use of money & property	62	67	(5)	480	4,549	(4,069)
Total	\$56,956	\$56,981	(\$25)	\$554,654	\$524,620	\$21,034
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:

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 CASB 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
Ten Months Ended July 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	\$2,041	\$0	(\$2,041)
Penalty - excess emission / \$1,000	11,153	5,600	(5,553)	297,227	188,393	(108,834)
Use of money & property	0	0	0	0	0	0
Total	\$11,153	\$5,600	(\$5,553)	\$299,268	\$188,393	(\$110,875)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$650	\$4,700	\$4,050	\$11,250	\$8,100	(\$3,150)
Leases	15,026	31,921	16,895	508,183	453,271	(54,912)
Land Trust Lease	128	24	(94)	2,192	1,490	(702)
Payment in Lieu of Real Property Tax	0	0	0	0	4,400	4,400
Use of money & property	0	0	0	0	0	0
Total	\$15,804	\$36,625	\$20,851	\$521,625	\$467,261	(\$54,364)
Corrections Revolving Fund						
DOC revolving fund	\$61,447	\$476,600	\$365,153	\$1,232,690	\$759,804	(\$473,088)
Use of money & property	0	0	0	0	0	0
Total	\$61,447	\$476,600	\$365,153	\$1,232,690	\$759,804	(\$473,088)
Custom, Agric & Quarantine Inape Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	68,740	59,620	(9,120)
Passgr Inspec Fee-Airport Authority	703,721	0	(703,721)	6,310,330	5,494,875	(815,455)
Cargo Inspec Fee - All	2,000	4,540	2,540	29,310	40,450	11,140
Cargo Inspec Fee-Port Authority	25,920	0	(25,920)	240,885	176,105	(64,780)
Cargo Inspec Fee-Airport Cargo	11,375	0	(11,375)	108,965	94,500	(14,465)
Revenue Other Payments	5	5	0	6	7	2
Use of money & property	267	11	(256)	3,192	295	(2,897)
Total	\$743,288	\$4,556	(\$738,732)	\$6,761,427	\$5,865,842	(\$895,585)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$125,532	\$90,555	(\$34,977)	\$1,227,708	\$1,394,081	\$166,373
Use of money & property	0	0	0	0	0	0
Total	\$125,532	\$90,555	(\$34,977)	\$1,227,708	\$1,394,081	\$166,373
Environmental Health Fund						
Health Permits - Business	\$82,280	\$129,094	\$46,784	\$405,798	\$423,988	\$18,189
PH Registration and Penalty	450	400	(50)	2,350	2,420	70
De-Rating Inspection and Certificates	350	250	(100)	8,450	5,850	(3,600)
Health Certificates	19,738	21,165	1,427	188,281	190,531	11,270
Administrative Penalties	0	50	50	1,930	2,788	858
Use of money & property	0	0	0	0	0	0
Total	\$102,818	\$150,929	\$48,111	\$807,798	\$834,417	\$26,619
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$1,706	20	(\$1,686)	\$10,968	8,537	(\$2,431)
Fire Prevention Fees	9,104	2,285	(6,819)	70,819	33,475	(37,344)
Other Fees	14	7	(7)	344	224	(120)
Ambulance Service	2,100	2,088	(12)	3,080	20,218	17,138
Total	\$12,924	\$4,380	(\$8,544)	\$85,011	\$62,454	(\$22,557)
Guam Contractors License Board Fund						
Contractors Fees	\$89,696	\$69,247	(\$20,449)	\$666,420	\$767,013	\$100,593
Use of money & property	0	0	0	0	0	0
Total	\$89,696	\$69,247	(\$20,449)	\$666,420	\$767,013	\$100,593
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$290,599	\$285,883	(\$4,716)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$290,599	\$285,883	(\$4,716)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes						
Aviation fuel tax	\$127,305	\$159,013	\$31,708	\$1,484,763	\$1,469,178	(\$15,585)
Diesel fuel tax	113,003	70,151	(42,852)	774,415	790,605	16,190
Other fuel tax	24,646	28,039	3,494	342,916	316,043	(26,873)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	590,591	399,083	(191,508)	3,975,855	4,100,930	125,075
Auto surcharge on other fuels	193,028	145,113	(47,915)	1,487,411	1,491,202	3,791
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,048,472	801,399	(247,073)	8,085,360	8,167,958	82,598
Total Licenses & Registrations	781,418	746,635	(34,783)	7,177,444	7,219,987	42,543
Total Use of Money & Property	0	0	0	10	177	167
Total	\$1,829,890	\$1,548,034	(\$278,856)	\$15,242,814	\$15,398,122	\$155,308

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

	For the Months			Year-To-Date		Favorable (Unfavorable)
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$7,114	\$7,082	(\$32)	\$82,445	\$78,213	(\$4,232)
Use of money & property	0	0	0	0	0	0
Total	\$7,114	\$7,082	(\$32)	\$82,445	\$78,213	(\$4,232)
Healthy Futures Funds						
Cigarettes	\$1,264,890	\$87,250	(\$1,197,630)	\$4,134,980	\$7,842,743	\$3,707,754
Cigars	13,969	0	(13,969)	14,833	(2,089)	(18,932)
Others	103,718	54,417	(49,301)	204,377	223,870	19,293
Distilled Spirit	338,833	82,692	(275,941)	742,379	822,587	(119,792)
Vinous Beverages	100,637	30,462	(70,175)	293,005	269,608	(13,398)
Malted Fermented Beverages	937,310	162,129	(775,181)	2,193,144	1,785,307	(407,837)
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	45	2	(43)	1,278	40	(1,238)
Total	\$2,759,202	\$376,952	(\$2,382,240)	\$7,574,003	\$10,741,852	\$3,167,849
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$270,927	\$148,305	(\$122,622)	\$2,371,185	\$2,340,212	(\$30,973)
Rental of Government Land	4,044	2,135	(1,409)	41,437	31,963	(9,484)
Recording Fee	40,084	35,926	(4,159)	366,718	311,879	(54,840)
Application Fees	0	0	0	100	0	(100)
Certificates of Document Fees	13,260	11,469	(1,781)	135,581	91,208	(44,373)
Subpoena Fees	35	0	(35)	465	625	80
Use of money & property	0	0	0	0	0	0
Total	\$328,340	\$198,334	(\$130,006)	\$2,915,486	\$2,775,777	(\$139,709)
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$400	\$460	\$60
Registration Fees - GCC Share	275,933	35,894	(240,039)	2,364,825	1,159,803	(1,205,222)
Registration Fees - Labor Share	80,400	15,383	(65,017)	680,898	487,577	(193,321)
Citation Fee - Non Immigration Temp Work	1,927	25	(1,902)	12,426	2,365	(10,061)
Use of money & property	4,850	10,000	5,150	50,211	44,325	(5,886)
Total	\$383,110	\$61,302	(\$321,808)	\$3,108,760	\$1,704,329	(\$1,404,431)
Police Services Fund						
Annual Gun Business Rngis \$600	\$3,080	\$1,800	(\$1,280)	\$10,260	\$10,200	(\$60)
Gov't of Guam ID/\$10	0	25	25	325	600	275
Traffic Report Copy Fee/\$10	7,287	6,600	(687)	80,192	75,749	(4,443)
Police Blotter Report \$ 02 per page	7	14	7	14	43	29
Police Clearance/\$5	21,590	22,392	802	192,915	236,078	43,163
Filing Record - Security Ofcr \$75	0	0	0	220	7	(213)
Firearm Trainers \$500	0	7	7	34	71	37
Highway Special Use Permit \$50	0	0	0	500	0	(500)
Firearm Registration/\$20	4,800	5,240	640	50,405	49,375	(1,030)
Non-Concealed Firearm ID/\$15	7,657	4,525	(3,132)	47,444	47,197	(247)
Concealed Firearm ID/\$30	680	120	(560)	3,090	2,820	(270)
Fingerprinting Fee \$20	2,360	1,820	(540)	20,185	16,415	(3,750)
Subpoena Fee	35	0	(35)	140	0	(140)
Abstract Criminal Records \$15	1,125	1,260	135	9,685	13,572	3,887
Five-Month use uniform / \$500mx	0	0	0	25	0	(25)
Firearm ID Late Renewal Fee \$6	415	200	(215)	2,025	2,220	195
Firearm Inspection Fee \$5	365	575	210	4,035	5,685	1,650
Witness Fees \$35	0	35	35	15	105	70
Special Event Fee \$100	33	0	(33)	2,373	8,350	6,077
Use of money & property	0	0	0	0	0	0
Total	\$49,214	\$44,913	(\$4,301)	\$423,892	\$469,447	\$45,555
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$11,950	\$8,849	(\$3,101)	\$107,385	\$274,459	\$167,074
Use of money & property	0	0	0	0	0	0
Total	\$11,950	\$8,849	(\$3,101)	\$107,385	\$274,459	\$167,074
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$14,405	\$13,130	(\$1,275)	\$52,979	\$51,144	(\$1,835)
Park Vendor Permits	4,460	7,810	3,350	16,630	27,830	11,195
Community Programs Fees	600	75	(425)	1,953	2,000	47
Paseo Stadium Fees	3,660	0	(3,660)	27,148	19,207	(7,939)
Pool & Beach Fees	2,135	1,871	(464)	22,665	15,149	(7,509)
Recreational Admin Fees	2,954	4,625	1,571	9,637	8,195	(1,442)
Youth Center Fees	0	0	0	100	0	(100)
Guam Sports Complex	3,530	5,493	1,963	24,450	28,202	3,752
Hagatha / Tiyas Tennis Center	300	225	(75)	4,015	5,584	1,569
Cuerrero Stadium / Tiyas Fields	560	188	(363)	6,181	7,835	1,654
Tiyas 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	\$32,494	\$33,118	\$622	\$165,923	\$165,142	(\$781)

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

	For the Months			Year-To-Date		Favorable (Unfavorable)
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$172,950	\$0	(\$172,950)	\$1,227,700	\$112,520	(\$1,115,260)
Fee-Compact Ordot Tip \$4 cu yd	148,510	50	(140,460)	954,762	(5,664)	(960,426)
Fee-Uncompact Ordot Tip \$4 cu yd	108,500	4,828	(103,672)	2,448,954	4,802,370	2,355,418
Fee-Uncompact Agat Transfer St	6,668	2,383	(4,288)	49,995	19,559	(30,436)
Fee-Uncompact Dededo Transfer	10,775	6,934	(3,841)	92,110	71,774	(20,336)
Fee-Uncompact Malojos Transfer	4,895	2,703	(2,193)	41,545	30,966	(10,580)
Use of money & property	335	82	(253)	4,961	1,120	(3,841)
Total	\$450,634	\$10,979	(\$433,655)	\$4,818,107	\$5,032,644	\$214,537
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$293,549	\$282,838	(\$10,711)	\$2,767,101	\$2,967,268	\$200,167
Use of money & property	0	0	0	0	0	0
Total	\$293,549	\$282,838	(\$10,711)	\$2,767,101	\$2,967,268	\$200,167
Territorial Education Facilities Fund						
R&T Property taxes	\$523,308	\$226,035	(\$296,471)	\$19,138,524	\$18,650,105	(\$478,339)
Penalties & Interest	57,114	17,670	(39,444)	308,538	241,448	(125,090)
Real Property Tax Bank Fees	391	124	(267)	519	570	51
Use of money & property	355	6	(349)	3,318	485	(2,831)
Total	\$581,168	\$244,635	(\$336,531)	\$19,509,897	\$18,901,688	(\$607,209)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,343,772	\$1,624,678	\$280,906	\$16,795,983	\$16,999,580	\$203,597
Use of money & property	0	0	0	0	34	34
Total	\$1,343,772	\$1,624,678	\$280,906	\$16,795,983	\$16,999,614	\$203,631
Water Protection Fund						
Grading Plan Review Fees	\$0	\$284	\$284	\$11,512	\$12,525	\$1,013
Cleaning & Grubbing Permits	0	105	105	42,104	48,839	4,735
Stockpiling Permits	0	167	167	12,023	8,606	(3,417)
Field Citation Violations	0	0	0	5,400	4,190	(1,210)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$556	\$556	\$71,039	\$72,150	\$1,121
Water Research & Development Fund						
Well Drilling Permit	\$0	\$750	\$750	\$84,990	\$89,860	(\$15,131)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$750	\$750	\$84,990	\$89,860	(\$15,131)
Tax Collection Enhancement Fund						
Passport Fees	\$41,623	\$47,625	\$8,002	\$511,931	\$436,131	(\$75,801)
Passport Expedite Fees	13,260	9,270	(3,991)	151,970	117,984	(33,986)
Passport Expedite Mail Fees	732	987	255	12,008	18,245	6,236
Use of money & property	0	0	0	0	0	0
Total	\$55,615	\$57,881	\$2,266	\$675,910	\$572,360	(\$103,151)
Public School Library Resources Fund						
Well Drilling Permit	\$54,850	\$56,094	\$2,044	\$683,175	\$554,175	(\$109,001)
Use of money & property	877	62	(815)	11,037	460	(10,577)
Total	\$55,727	\$56,956	\$1,229	\$674,212	\$554,634	(\$119,578)
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$2,222	\$0	(\$2,222)	\$25,206	\$0	(\$25,206)
CPA Exam Application Fee - Re Exam	2,225	0	(2,225)	23,350	0	(23,350)
Confirmation & Licensure Initial	29,000	0	(29,000)	296,850	0	(296,850)
License to Practice - Renewal	0	0	0	750	0	(750)
Reinstatement	0	0	0	500	0	(500)
Total	\$33,447	\$0	(\$33,447)	\$346,656	\$0	(\$346,656)


Note

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.

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	Actual	Actual	Actual	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	1,604,717	1,441,299	1,572,422	1,551,035	1,519,720	2,011,886	18,919,728
Solid Waste Operations	416	494,516	478,635	576,740	490,837	627,269	525,452	667,086	575,548	579,581	16,979	492,210	184,656	5,709,510
Territorial Education Facilities	205	222,016	286,909	954,001	1,757,203	9,011,319	976,964	4,905,135	230,203	313,304	244,635	611,640	210,281	19,723,609
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,956,685	2,154,983	1,966,825	1,910,017	1,392,835	1,559,730	1,624,678	1,772,661	2,445,944	21,218,219

Certified By:


8/23/10

 Bertha M. Duenas, BBMR Director Date