



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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LIEUTENANT GOVERNOR

APR 29 2010

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

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	March, 2010	March, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Air Pollution Control Special Fund						
Emission Fee / \$6 per ton per year	\$0	\$1,896	(\$1,896)	\$0	\$1,896	(\$1,896)
Penalty - excess emission / \$1,000	25,393	68,679	(43,286)	89,630	88,275	1,356
Use of money & property	0	0	0	0	0	0
Total	\$25,393	\$70,575	(\$45,182)	\$89,630	\$90,171	(\$540)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$250	\$1,200	(\$950)	\$2,500	\$10,150	(\$7,650)
Leases	60,179	297,526	(237,347)	272,632	491,277	(218,645)
Land Trust Lease	289	145	144	1,056	1,734	(678)
Use of money & property	0	0	0	0	0	0
Total	\$60,718	\$298,871	(\$238,153)	\$276,188	\$503,161	(\$226,973)
Corrections Revolving Fund						
DOC revolving fund	\$13,050	\$0	\$13,050	\$219,825	\$467,851	(\$248,026)
Use of money & property	0	0	0	0	0	0
Total	\$13,050	\$0	\$13,050	\$219,825	\$467,851	(\$248,026)
Custom, Agric & Quarantine Inspe Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	5,910	24,340	(18,430)	37,640	40,890	(3,250)
Passgr Inspec Fee-Airport Authority	0	652,644	(652,644)	3,060,298	3,596,612	(536,313)
Cargo Inspec Fee - All	3,785	0	3,785	23,620	15,310	8,310
Cargo Inspec Fee-Port Authority	21,495	24,630	(3,135)	117,775	130,610	(12,835)
Cargo Inspec Fee-Airport Cargo	11,600	10,500	1,100	63,250	61,975	1,275
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	12	180	(169)	200	1,285	(1,085)
Total	\$42,802	\$712,296	(\$669,493)	\$3,302,784	\$3,846,682	(\$543,898)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$150,076	\$136,365	\$13,710	\$897,805	\$830,612	\$67,194
Use of money & property	0	0	0	0	0	0
Total	\$150,076	\$136,365	\$13,710	\$897,805	\$830,612	\$67,194
Environmental Health Fund						
Health Permits - Business	\$6,654	\$4,866	\$1,788	\$41,490	\$34,962	\$6,527
PH Registration and Penalty	800	0	800	1,220	200	1,020
De-Ratting Inspection and Certificates	500	850	(350)	3,550	4,850	(1,300)
Health Certificates	22,923	21,051	1,872	118,364	111,794	6,570
Administrative Penalties	500	0	500	1,338	0	1,338
Use of money & property	0	0	0	0	0	0
Total	\$31,377	\$26,767	\$4,610	\$165,962	\$151,806	\$14,155
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	1,005	500	505	5,785	4,799	986
Fire Prevention Fees	2,758	5,116	(2,358)	21,878	24,970	(3,092)
Other Fees	42	7	35	175	105	70
Ambulance Service	987	0	987	1,182	0	1,182
Total	\$4,792	\$5,623	(\$831)	\$29,020	\$29,874	-\$854.39
Guam Contractors License Board Fund						
Contractors Fees	\$29,384	\$9,211	\$20,173	\$118,659	\$104,533	\$14,126
Use of money & property	0	0	0	0	0	0
Total	\$29,384	\$9,211	\$20,173	\$118,659	\$104,533	\$14,126
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$123,917	\$139,054	(\$15,137)	\$123,942	\$139,079	(\$15,137)
Use of money & property	0	0	0	0	0	0
Total	\$123,917	\$139,054	(\$15,137)	\$123,942	\$139,079	(\$15,137)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$160,329	\$129,091	\$31,238	\$868,241	\$783,413	\$84,828
Diesel fuel tax	75,907	56,213	19,694	489,044	390,772	98,271
Other fuel tax	30,347	22,467	7,880	195,503	156,162	39,340
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	376,133	317,663	58,470	2,421,340	2,151,190	270,150
Auto surcharge on other fuels	136,772	115,506	21,266	880,463	820,311	60,152
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	779,487	640,940	138,547	4,854,591	4,301,849	552,742
Total Licenses & Registrations	807,383	744,204	63,178	4,363,920	4,312,798	51,122
Total Use of Money & Property	13	0	12	139	9	130
Total	\$1,586,882	\$1,385,145	\$201,738	\$9,218,649	\$8,614,656	\$603,994

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

	For the Months			Fiscal Year 2010	Year-To-Date Fiscal Year 2009	Increase (Decrease)
	March, 2010	March, 2009	Increase (Decrease)			
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$8,714	\$7,015	\$1,699	\$51,391	\$41,468	\$9,923
Use of money & property	0	0	0	0	0	0
Total	\$8,714	\$7,015	\$1,699	\$51,391	\$41,468	\$9,923
Healthy Futures Funds						
Cigarettes	\$389,546	(\$88,454)	\$477,999	\$3,098,611	\$851,435	\$2,247,177
Cigars	321	0	321	(3,390)	14,638	(18,028)
Others	10,322	6,416	3,906	79,313	29,285	50,027
Distilled Spirit	57,971	29,092	28,879	396,547	204,897	191,650
Vinous Beverages	26,903	6,113	20,790	156,667	57,306	99,360
Malted Fermented Beverages	182,057	79,088	102,968	1,112,585	594,602	517,983
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	1	79	(77)	18	1,107	(1,089)
Total	\$667,120	\$32,335	\$634,786	\$4,840,351	\$1,753,271	\$3,087,080
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$101,117	\$112,241	(\$11,124)	\$1,162,401	\$739,774	\$422,627
Rental of Government Land	3,147	3,147	0	19,479	19,879	(400)
Recording Fee	41,385	36,101	5,284	186,671	184,356	2,315
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	9,579	10,806	(1,226)	50,322	58,383	(8,061)
Subpoena Fees	210	35	175	420	70	350
Use of money & property	0	0	0	0	0	0
Total	\$155,437	\$162,328	(\$6,891)	\$1,419,292	\$1,002,462	\$416,831
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$460	\$0	\$460
Registration Fees - GCC Share	179,440	154,700	24,740	906,257	696,726	209,532
Registration Fees - Labor Share	76,903	66,300	10,603	389,000	298,597	90,404
Citation Fee - Non Immigration Temp Work	35	1,084	(1,048)	2,229	7,738	(5,509)
Use of money & property	5,000	4,250	750	30,535	5,200	25,335
Total	\$261,379	\$226,334	\$35,045	\$1,328,481	\$1,008,261	\$320,220
Police Services Fund						
Annual Gun Business Regis \$600	(\$60)	\$0	(\$60)	\$0	\$0	\$0
Gov't of Guam ID/\$10	150	0	150	225	4,775	(4,550)
Traffic Report Copy Fee/\$10	9,045	8,305	740	46,904	47,738	(834)
Police Blotter Report \$0.02 per page	7	7	0	24	7	17
Police Clearance/\$5	28,582	18,322	10,260	139,145	103,278	35,867
Filing Record - Security Ofcr \$75	7	7	0	7	56	(49)
Firearm Trainers \$500	7	7	0	49	14	35
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	5,600	3,480	2,120	30,490	25,730	4,760
Non-Concealed Firearm ID/\$15	5,900	675	5,225	30,232	15,585	14,647
Concealed Firearm ID/\$30	120	60	60	2,100	830	1,270
Fingerprinting Fee \$20	1,940	1,260	680	9,640	7,120	2,520
Abstract Criminal Records \$15	1,310	0	1,310	8,712	0	8,712
Firearm ID Late Renewal Fee \$5	355	0	355	1,460	0	1,460
Firearm Inspection Fee \$5	680	0	680	3,580	0	3,580
Witness Fees \$35	0	0	0	35	0	35
Special Event Fee \$100	6,450	0	6,450	7,250	0	7,250
Use of money & property	0	0	0	0	0	0
Total	\$60,093	\$32,123	\$27,970	\$279,853	\$205,133	\$74,720
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$70,438	\$6,184	\$64,254	\$159,585	\$55,889	\$103,696
Use of money & property	0	0	0	0	0	0
Total	\$70,438	\$6,184	\$64,254	\$159,585	\$55,889	\$103,696
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$4,075	\$4,090	(\$15)	\$23,134	\$30,681	(\$7,547)
Park Vendor Permits	2,040	175	1,865	9,340	2,600	6,740
Community Programs Fees	0	0	0	1,925	5,297	(3,371)
Paseo Stadium Fees	5,990	0	5,990	17,080	19,944	(2,864)
Pool & Beach Fees	1,886	2,623	(737)	7,883	9,881	(1,998)
Recreational Admin Fees	0	0	0	0	5	(5)
Youth Center Fees	0	110	(110)	0	110	(110)
Guam Sports Complex	2,006	855	1,151	9,758	4,123	5,635
Hagatna / Tiyan Tennis Center	1,406	0	1,406	3,606	1,860	1,746
Guerrero Stadium / Tiyan Fields	630	700	(70)	5,128	1,570	3,558
Tiyan Football / Soccer Field	0	0	0	0	484	(484)
Recreational Waver Use Plan	0	0	0	0	500	(500)
Use of money & property	0	0	0	0	0	0
Total	\$18,032	\$8,553	\$9,479	\$77,854	\$77,055	\$799

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

	For the Months			Fiscal Year 2010	Year-To-Date	
	March, 2010	March, 2009	Increase (Decrease)		Fiscal Year 2009	Increase (Decrease)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$10	\$120,060	(\$120,050)	\$112,520	\$717,160	(\$604,640)
Fee-Compact Ordot Tip \$4 cu yd	0	92,680	(92,680)	(6,079)	899,690	(905,769)
Fee-Uncompact Ordot Tip \$4 cu yd	513,928	72,843	441,086	3,013,025	335,260	2,677,765
Fee-Uncompact Agat Transfer St	1,735	1,160	575	10,747	7,910	2,837
Fee-Uncompact Dededo Transfer	7,275	4,390	2,885	41,655	27,350	14,305
Fee-Uncompact Malojloj Transfer	2,428	1,620	808	20,781	10,380	10,401
Use of money & property	77	461	(385)	802	3,729	(2,927)
Total	\$525,452	\$293,214	\$232,238	\$3,193,450	\$2,001,479	\$1,191,972
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$340,968	\$341,433	(\$465)	\$1,809,623	\$1,785,426	\$24,197
Use of money & property	0	0	0	0	0	0
Total	\$340,968	\$341,433	(\$465)	\$1,809,623	\$1,785,426	\$24,197
Territorial Education Facilities Fund						
R&T Property taxes	\$947,759	\$1,218,510	(\$270,752)	\$13,069,615	\$12,513,265	\$556,350
Penalties & Interest	29,181	27,313	1,867	138,085	158,574	(20,490)
Real Property Tax Bank Fees	0	(180)	180	412	(105)	517
Use of money & property	25	529	(504)	300	1,964	(1,664)
Total	\$976,964	\$1,246,173	(\$269,209)	\$13,208,413	\$12,673,699	\$534,713
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,966,820	\$1,763,475	\$203,344	\$10,512,332	\$9,858,676	\$653,656
Use of money & property	6	0	6	24	0	24
Total	\$1,966,825	\$1,763,475	\$203,350	\$10,512,356	\$9,858,676	\$653,680
Water Protection Fund						
Grading Plan Review Fees	\$415	\$218	\$198	\$2,117	\$6,298	(\$4,182)
Clearing & Grubbing Permits	915	1,636	(721)	19,416	29,386	(9,970)
Stockpiling Permits	2,485	4,578	(2,093)	7,588	15,825	(8,237)
Field Citation Violations	0	0	0	390	850	(460)
Use of money & property	0	0	0	0	0	0
Total	\$3,815	\$6,431	(\$2,616)	\$29,511	\$52,359	(\$22,848)
Water Research & Development Fund						
Well Drilling Permit	\$4,250	\$9,075	(\$4,825)	\$64,750	\$48,554	\$16,196
Use of money & property	0	0	0	0	0	0
Total	\$4,250	\$9,075	(\$4,825)	\$64,750	\$48,554	\$16,196
Tax Collection Enhancement Fund						
Passport Fees	\$55,943	\$51,711	\$4,232	\$237,982	\$225,706	\$12,277
Passport Expedite Fees	13,347	12,035	1,313	66,754	61,368	5,386
Passport Expedite Mail Fees	2,932	1,118	1,814	11,111	5,772	5,339
Use of money & property	0	0	0	0	0	0
Total	\$72,222	\$64,864	\$7,359	\$315,847	\$292,845	\$23,002
Public School Library Resources Fund						
Well Drilling Permit	\$69,290	\$63,745	\$5,545	\$304,796	\$287,173	\$17,623
Use of money & property	35	151	(116)	253	3,596	(3,343)
Total	\$69,325	\$63,896	\$5,429	\$305,049	\$290,769	\$14,279
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
Six Months Ended March 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	\$2,041	\$0	(\$2,041)	\$2,041	\$0	(\$2,041)
Penalty - excess emission / \$1,000	79,679	25,393	(\$4,286)	154,994	89,630	(65,364)
Use of money & property	0	0	0	0	0	0
Total	\$81,720	\$25,393	(\$56,327)	\$157,035	\$89,630	(\$67,405)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$1,200	\$250	(\$950)	\$8,150	\$2,500	(\$5,650)
Leases	287,526	60,179	(227,347)	432,277	272,632	(159,645)
Land Trust Lease	145	289	144	1,334	1,056	(278)
Use of money & property	0	0	0	0	0	0
Total	\$288,871	\$60,718	(\$228,153)	\$441,761	\$276,188	(\$165,573)
Corrections Revolving Fund						
DOC revolving fund	\$0	\$13,050	\$13,050	\$547,199	\$219,825	(\$327,374)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$13,050	\$13,050	\$547,199	\$219,825	(\$327,374)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	25,340	5,910	(19,430)	42,890	37,640	(5,250)
Passgr Inspec Fee-Airport Authority	712,644	0	(712,644)	3,956,613	3,060,298	(896,315)
Cargo Inspec Fee - All	1,000	3,785	2,785	22,310	23,620	1,310
Cargo Inspec Fee-Port Authority	25,630	21,495	(4,135)	139,610	117,775	(21,835)
Cargo Inspec Fee-Airport Cargo	11,500	11,600	100	67,975	63,250	(4,725)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	228	12	(216)	1,572	200	(1,372)
Total	\$776,342	\$42,802	(\$733,540)	\$4,230,970	\$3,302,784	(\$928,186)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$121,667	\$150,076	\$28,409	\$742,418	\$897,805	\$155,387
Use of money & property	0	0	0	0	0	0
Total	\$121,667	\$150,076	\$28,409	\$742,418	\$897,805	\$155,387
Environmental Health Fund						
Health Permits - Business	\$4,566	\$6,654	\$2,088	\$33,183	\$41,490	\$8,307
PH Registration and Penalty	300	800	500	900	1,220	320
De-Ratting Inspection and Certificates	850	500	(350)	5,850	3,550	(2,300)
Health Certificates	20,650	22,923	2,273	111,393	118,364	6,971
Administrative Penalties	400	500	100	480	1,338	858
Use of money & property	0	0	0	0	0	0
Total	\$26,766	\$31,377	\$4,611	\$151,806	\$165,962	\$14,156
Fire, Life & Medical Emergency Fund						
Transport / Standby Fees	\$1,039	1,005	(\$34)	\$5,534	5,785	\$251
Fire Prevention Fees	6,436	2,758	(3,678)	40,289	21,978	(18,411)
Other Fees	6	42	36	105	175	70
Ambulance Service	980	987	7	980	1,182	202
Total	\$8,461	\$4,792	(\$3,669)	\$46,908	\$29,020	(\$17,888)
Guam Contractors License Board Fund						
Contractors Fees	\$3,728	\$29,384	\$25,656	\$41,635	\$118,659	\$77,024
Use of money & property	0	0	0	0	0	0
Total	\$3,728	\$29,384	\$25,656	\$41,635	\$118,659	\$77,024
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$136,895	\$123,917	(\$12,978)	\$136,921	\$123,942	(\$12,979)
Use of money & property	0	0	0	0	0	0
Total	\$136,895	\$123,917	(\$12,978)	\$136,921	\$123,942	(\$12,979)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$139,092	\$160,329	\$21,237	\$843,414	\$868,241	\$24,827
Diesel fuel tax	60,213	75,907	15,694	414,773	489,044	74,271
Other fuel tax	23,319	30,347	7,028	161,273	195,503	34,230
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	327,663	376,133	48,470	2,211,191	2,421,340	210,149
Auto surcharge on other fuels	119,505	136,772	17,267	844,310	880,463	36,153
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	669,792	779,487	109,695	4,474,961	4,954,591	379,630
Total Licenses & Registrations	744,204	807,383	63,179	4,312,797	4,363,920	51,123
Total Use of Money & Property	1	13	12	10	139	129
Total	\$1,413,997	\$1,586,882	\$172,885	\$8,787,768	\$9,218,649	\$430,881

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Six Months Ended March 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	\$8,263	\$8,714	\$451	\$48,956	\$51,391	\$2,435
Use of money & property	0	0	0	0	0	0
Total	\$8,263	\$8,714	\$451	\$48,956	\$51,391	\$2,435
Healthy Futures Funds						
Cigarettes	\$343,678	\$389,546	\$45,868	\$2,153,872	\$3,098,611	\$944,739
Cigars	0	321	321	0	(3,390)	(3,390)
Others	10,416	10,322	(95)	58,626	79,313	20,687
Distilled Spirit	29,092	57,971	28,879	243,533	396,547	153,014
Vinous Beverages	26,113	26,903	790	107,305	156,667	49,362
Malted Fermented Beverages	159,088	182,057	22,969	744,602	1,112,585	367,983
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	80	1	(79)	1,108	18	(1,090)
Total	\$568,467	\$667,121	\$98,654	\$3,309,046	\$4,840,351	\$1,531,305
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$212,241	\$101,117	(\$111,125)	\$1,339,774	\$1,162,401	(\$177,374)
Rental of Government Land	4,044	3,147	(897)	25,261	19,479	(5,782)
Recording Fee	41,100	41,385	285	214,357	186,671	(27,687)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	14,606	9,579	(5,027)	82,183	50,322	(31,861)
Subpoena Fees	235	210	(25)	360	420	60
Use of money & property	0	0	0	0	0	0
Total	\$272,226	\$155,437	(\$116,789)	\$1,661,935	\$1,419,292	(\$242,643)
Manpower Development Fund						
Registration Fees - Non Immigr	\$0	\$0	\$0	\$400	\$460	\$60
Registration Fees - GCC Share	254,700	179,440	(75,260)	1,321,526	906,257	(415,269)
Registration Fees - Labor Share	71,300	76,903	5,603	385,198	389,000	3,802
Citation Fee - Non Immigration Temp Work	1,425	35	(1,390)	5,399	2,229	(3,170)
Use of money & property	7,250	5,000	(2,250)	29,111	30,535	1,424
Total	\$334,675	\$261,379	(\$73,296)	\$1,741,634	\$1,328,481	(\$413,153)
Police Services Fund						
Annual Gun Business Regls \$600	\$0	(\$60)	(\$60)	\$30	\$0	(\$30)
Gov't of Guam ID/\$10	200	150	(50)	325	225	(100)
Traffic Report Copy Fee/\$10	7,885	9,045	1,160	47,768	46,904	(864)
Police Blotter Report \$.02 per page	7	7	0	7	24	17
Police Clearance/\$5	19,522	28,582	9,060	111,478	139,145	27,667
Filing Record - Security Ofcr \$75	7	7	0	56	7	(49)
Firearm Trainers \$500	7	7	0	34	49	15
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	4,230	5,600	1,370	29,840	30,490	650
Non-Concealed Firearm ID/\$15	1,675	5,900	4,225	22,020	30,232	8,212
Concealed Firearm ID/\$30	80	120	40	1,030	2,100	1,070
Fingerprinting Fee \$20	1,460	1,940	480	10,820	9,640	(1,180)
Abstract Criminal Records \$15	500	1,310	810	5,610	8,712	3,102
Firearm ID Late Renewal Fee \$5	200	355	155	1,090	1,460	370
Firearm Inspection Fee \$5	250	680	430	2,670	3,580	910
Witness Fees \$35	0	0	0	35	35	0
Special Event Fee \$100	1,020	6,450	5,430	1,820	7,250	5,430
Use of money & property	0	0	0	0	0	0
Total	\$37,043	\$60,093	\$23,050	\$234,633	\$279,853	\$45,220
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$8,299	\$70,438	\$62,139	\$68,579	\$159,585	\$91,006
Use of money & property	0	0	0	0	0	0
Total	\$8,299	\$70,438	\$62,139	\$68,579	\$159,585	\$91,006
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$3,790	\$4,075	\$285	\$20,922	\$23,134	\$2,212
Park Vendor Permits	175	2,040	1,865	7,060	9,340	2,280
Community Programs Fees	0	0	0	1,196	1,925	729
Paseo Stadium Fees	800	5,990	5,190	19,944	17,080	(2,864)
Pool & Beach Fees	1,623	1,886	263	9,377	7,883	(1,494)
Recreational Admin Fees	0	0	0	5	0	(5)
Youth Center Fees	0	0	0	0	0	0
Guam Sports Complex	915	2,006	1,091	9,233	9,758	525
Hagatna / Tiyan Tennis Center	54	1,406	1,352	2,348	3,606	1,258
Guerrero Stadium / Tiyan Fields	600	630	30	3,222	5,128	1,906
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	\$7,957	\$18,032	\$10,075	\$73,479	\$77,854	\$4,375

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Six Months Ended March 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	\$60	\$10	(\$50)	\$882,730	\$112,520	(\$770,210)
Fee-Compact Ordol Tip \$4 cu yd	80	0	(80)	656,182	(6,079)	(662,261)
Fee-Uncompact Ordol Tip \$4 cu yd	419,443	513,928	94,485	1,385,729	3,013,025	1,627,296
Fee-Uncompact Agal Transfer Sl	1,004	1,735	731	27,974	10,747	(17,227)
Fee-Uncompact Dededo Transfer	7,390	7,275	(115)	53,350	41,655	(11,695)
Fee-Uncompact Malojoj Transfer	2,620	2,428	(193)	24,380	20,781	(3,600)
Use of money & property	461	77	(384)	3,728	802	(2,926)
Total	\$431,058	\$525,452	\$94,394	\$3,034,073	\$3,193,450	\$159,377
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$322,628	\$340,968	\$18,340	\$1,672,596	\$1,809,623	\$137,027
Use of money & property	0	0	0	0	0	0
Total	\$322,628	\$340,968	\$18,340	\$1,672,596	\$1,809,623	\$137,027
Territorial Education Facilities Fund						
R&T Property taxes	\$1,283,510	\$947,759	(\$335,751)	\$12,903,266	\$13,069,615	\$166,349
Penalties & Interest	28,594	29,181	587	166,260	138,085	(28,175)
Real Property Tax Bank Fees	0	0	0	75	412	337
Use of money & property	530	25	(505)	1,964	300	(1,664)
Total	\$1,312,634	\$976,964	(\$335,670)	\$13,071,565	\$13,208,413	\$136,848
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,905,910	\$1,966,820	\$60,910	\$10,713,286	\$10,512,332	(\$200,954)
Use of money & property	0	6	6	0	24	24
Total	\$1,905,910	\$1,966,825	\$60,915	\$10,713,286	\$10,512,356	(\$200,930)
Water Protection Fund						
Grading Plan Review Fees	\$2,218	\$415	(\$1,803)	\$6,998	\$2,117	(\$4,881)
Clearing & Grubbing Permits	1,636	915	(721)	37,062	19,416	(17,646)
Stockpiling Permits	4,577	2,485	(2,092)	10,374	7,588	(2,786)
Field Citation Violations	0	0	0	1,100	390	(710)
Use of money & property	0	0	0	0	0	0
Total	\$8,431	\$3,815	(\$4,616)	\$55,534	\$29,511	(\$26,023)
Water Research & Development Fund						
Well Drilling Permit	\$7,763	\$4,250	(\$3,513)	\$41,990	\$64,750	\$22,760
Use of money & property	0	0	0	0	0	0
Total	\$7,763	\$4,250	(\$3,513)	\$41,990	\$64,750	\$22,760
Tax Collection Enhancement Fund						
Passport Fees	\$62,093	\$55,943	(\$6,150)	\$297,653	\$237,982	(\$59,671)
Passport Expedite Fees	13,690	13,347	(343)	80,165	66,754	(13,412)
Passport Expedite Mail Fees	2,321	2,932	611	7,346	11,111	3,765
Use of money & property	0	0	0	0	0	0
Total	\$78,104	\$72,222	(\$5,882)	\$385,164	\$315,847	(\$69,318)
Public School Library Resources Fund						
Well Drilling Permit	\$75,750	\$69,290	(\$6,460)	\$377,620	\$304,796	(\$72,825)
Use of money & property	1,658	35	(1,623)	7,857	253	(7,604)
Total	\$77,408	\$69,325	(\$8,083)	\$385,477	\$305,049	(\$80,428)
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$2,522	\$0	(\$2,522)	\$16,143	\$0	(\$16,143)
CPA Exam Application Fee - Re Exam	2,525	0	(2,525)	14,475	0	(14,475)
Confirmation & Licensure Initial	29,600	0	(29,600)	180,250	0	(180,250)
License to Practice - Renewal	0	0	0	75	0	(75)
Reinstatement	0	0	0	500	0	(500)
Total	\$34,647	\$0	(\$34,647)	\$211,443	\$0	(\$211,443)


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	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	1,633,164	1,557,701	1,586,882	1,697,228	1,438,899	1,478,943	1,640,981	1,519,720	2,011,886	19,006,306
Solid Waste Operations	416	494,516	478,635	576,740	490,837	627,269	525,452	395,275	480,413	507,740	415,160	492,210	184,656	5,668,904
Territorial Education Facilities	205	222,016	286,909	954,001	1,757,203	9,011,319	976,964	4,516,378	549,515	728,800	839,554	611,640	210,281	20,664,581
Tourist Attraction	206	1,451,511	1,490,652	1,491,700	1,956,685	2,154,983	1,966,825	1,846,579	1,533,239	1,488,881	1,352,363	1,772,661	2,445,944	20,952,024

Certified By:



Bertha M. Duenas, BBMR Director

APR 29 2010

Date