

BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
Post Office Box 2950, Hagåtña Guam 96932

BERTHA M. DUENAS DIRECTOR

MICHAEL W. CRUZ, M.D. LIEUTENANT GOVERNOR

APR 292010

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

FY 2010 Special Revenue Fund Tracking

		A Actual	B Actual	C Actual	D Actual	E Actual	F Actual	G Forecast	H Forecast	l Forecast	J Forecast	K Forecast	L Forecast	M FY 2010
Description	Fund Code	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:

APR 2 9 2010

Bertha M. Duenas, BBMR Director

Date

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

		ividi G1	31, 2010 & 2009				
Emission Feur Fis pare trop are year Feathy - excess emission (15.10)	Ma	erch, 2010				Fiscal Year	Increase (Decrease)
To 1st \$25,399	r Fee / \$6 per ton per year - excess emmission / \$1,000	25,393	68,679	(43,286)	89,630	88,275	(\$1,896) 1,356 0
Land Titus Application Fees							(\$540)
Land Trius Application Pees	Land Tour Consultant Freed						
Leases 60,179 27,268 (237,477) 272,532 491,277 124 1.066 1,734 1.067 1,734 1,7		\$250	\$1,200	(\$950)	\$2,500	\$10,150	(\$7,650)
Use of money & property	The state of the s			1,			(218,645)
Committion Revolvina Fund Septime Septim	ist Lease						(678)
Commentation Shapeting Fund Stapper O							0
DOC revolving fund \$13,050 \$0 \$13,050 \$219,925 \$467,861 Use of money & property 0 0 0 0 0 0 0 0 0	Total	\$60,718	\$298,871	(\$238,153)	\$276,188	\$503,161	(\$226,973)
Use of money & property		#12 0E0	80	613.050	\$240.925	\$467.954	(\$248 02c)
Custom							(\$248,026) 0
Passgr Inspec Fee-Part Authority							(\$248,026)
Passgr Inspec Fee-Part Authority							
Passgr Irspec Fee-Prof Authority 0 62,44 68,454 37,640 37,640 40,880 28,861612 23,861612 37,855 0 3,785 23,620 15,310 23,010 23,010 21,010		\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee -Alprotr Authority			• • •				(3,250)
Cargo Inspec Fee-Part Authority		0	652,644		3,060,298	3,596,612	(536,313)
Cargo Inspec Fee-Aprof Cargo 11,600 10,500 1,100 63,250 61,975 Revenue-Otter Payments 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			*				8,310
Revenue-Other Payments							(12,835)
Use of money & property 12 180 (169) 200 1,285 Enhanced 911 Emergency Reporting System Fund 911 Surcharge \$1 \$150,076 \$136,365 \$13,710 \$897,805 \$33,80,812 911 Surcharge \$1 \$150,076 \$136,365 \$13,710 \$897,805 \$830,612 Use of money & property 0 0 0 0 0 0 Envisormental Health Fund Health Certificates \$6,654 \$4,866 \$17,88 \$41,490 \$34,962 Health Certificates \$60 0 800 \$1,220 200 200 De-Raiting Inspection and Certificates \$29,00 850 (350) \$350 4,850 Health Certificates \$29,00 \$0 \$0 \$0 \$1,338 0 Use of money & property 0 0 0 0 0 0 0 Fire. Life & Medical Emergency Fund Transport / Standby Fees \$1,005 500 \$5,785 4,799 4,799 7,799 7,799 7,799 7,799 7,799							1,275 0
To 1 a S42,802 S712,295 (\$669,493) S3,302,784 S3,846,682		-	-		-		(1,085)
S15 Norharge \$1		\$42,802	\$712,295	(\$669,493)	\$3,302,784	\$3,846,682	(\$543,898)
S15 Norharge \$1	911 Emergency Reporting System Fund	And remains a substantial and the first transfer members.		***************************************			
Total S150,076 S136,365 S13,710 S897,805 S830,612	charge \$1						\$67,194 0
Environmental Health Fund Health Permits - Business \$6,654 \$4,866 \$1,768 \$41,490 \$34,962 PH Registration and Penalty \$600 0 800 1,220 20			***************************************	-			\$67,194
Health Permits - Business	COMPANY OF THE PROPERTY OF THE		4100.000			2000,012	307,134
PH Registration and Penalty							
De-Rating Inspection and Certificates 500 850 (350) 3,550 4,850 Health Certificates 22,923 21,051 1,872 118,394 111,794 Administrative Penalties 500 0 0 0 0 Use of money & property 0 0 0 0 0 Total \$31,377 \$26,767 \$4,610 \$165,962 \$151,806 Fire, Life & Medical Emergency Fund Transport / Standby Fees 1,005 500 505 5,785 4,799 Fire Prevention Fees 2,758 5,116 (2,358) 21,878 24,970 Other Fees 42 7 35 175 105 Ambulance Service 987 0 987 1,182 0 Total \$4,792 \$5,623 (3831) \$29,020 \$29,874 Guam Contractors License Board Fund Contractors Fees \$1,044 \$9,211 \$20,173 \$118,659 \$104,533 Use of money & property 0 0 0 0 0 0 Use of money & property 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 Total \$123,917 \$139,054 \$139,054 \$139,054 \$139,079 Use of money & property 0 0 0 0 0 0 Total \$160,329 \$129,091 \$31,238 \$888,241 \$783,413 Diese fluet Taxes 75,907 \$56,213 19,694 489,044 390,772 Drawbacks 0 0 0 0 0 0 Or or or or other fuels 136,772 115,506 21,266 880,463 820,311 Interest and penalties on other fuels 136,772 115,506 21,266 880,483 820,311 Interest and penalties on other fuels 136,772 115,506 21,266 880,483 820,311							\$6,527
Health Certificates			•				1,020 (1,300)
Administrative Penalties 500 0 500 1,338 0 0 0 0 0 0 0 0 0							6,570
Total \$31,377 \$26,767 \$4,610 \$165,962 \$151,806				500	1,338	0	1,338
Fire, Life & Medical Emergency Fund Transport / Standby Fees 1.005 500 505 5,785 4,799 Fire Prevention Fees 2,758 5,116 (2,358) 21,878 24,970 Other Fees 42 7 35 175 105 Ambulance Service 987 0 987 1,182 0 Total \$4,792 \$5,523 (\$831) \$29,020 \$29,874 Guam Contractors License Board Fund Contractors Fees \$2,834 \$9,211 \$20,173 \$118,659 \$104,533 Use of money & property 0 0 0 0 0 0 0 0 Total \$29,384 \$9,211 \$20,173 \$118,659 \$104,533 Use of money & property 0 0 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Guam (Territorial) Highway Fund Liquid Fuel Taxes: Aviation fuel tax \$160,329 \$129,091 \$31,238 \$888,241 \$783,413 Diesel fuel tax 75,907 \$6,213 19,694 \$89,044 390,772 Other fuel tax 30,347 \$24,67 7,880 195,503 156,162 Drawbacks 0 0 0 0 0 0 0 0 Mass transit surcharge on diesel fuel 376,133 317,663 \$84,70 2,421,340 2,151,190 Auto surcharge on other fuels 136,772 115,505 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849			A			***************************************	0
Transport / Standby Fees	Total	\$31,377	\$26,767	\$4,610	\$165,962	\$151,806	\$14,155
Fire Prevention Fees 2,758 5,116 (2,358) 21,878 24,970 Other Fees 42 7 35 175 105 Ambulance Service 987 0 987 1,182 0 Total \$4,792 \$5,623 (\$831) \$29,020 \$29,874 Guam Contractors License Board Fund Contractors Fees \$29,384 \$9,211 \$20,173 \$118,659 \$104,533 Use of money & property 0 0 0 0 0 0 0 Guam Environmental Trust Fund 1sus of money & property 0 <					10 mm 1 m	7 T T T T T T T T T T T T T T T T T T T	
Other Fees Ambulance Service 42 987 7 0 35 987 175 1,182 105 0 Total \$4,792 \$5,623 (\$831) \$29,020 \$29,874 Guam Contractors License Board Fund Contractors Fees Use of money & property \$29,384 \$9,211 \$20,173 \$118,659 \$104,533 Use of money & property 0							986
Ambulance Service 987 0 987 1,182 0 Total \$4,792 \$5,623 (\$831) \$29,020 \$29,874 Guam Contractors License Board Fund Contractors Fees \$29,384 \$9,211 \$20,173 \$118,659 \$104,533 Use of money & property 0 0 0 0 0 0 0 0 Total \$29,384 \$9,211 \$20,173 \$118,659 \$104,533 Use of money & property 0 0 0 0 0 0 0 0 Total \$29,384 \$9,211 \$20,173 \$118,659 \$104,533 Guam Environmental Trust Fund Insurance Assessment Fee \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Use of money & property 0 0 0 0 0 0 0 0 Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Guam (Territorial) Highway Fund Liquid Fuel Taxes: Aviation fuel tax \$160,329 \$129,091 \$31,236 \$868,241 \$783,413 Diesel fuel tax \$75,907 56,213 19,694 489,044 390,772 Other fuel tax 30,347 22,467 7,880 195,503 156,162 Drawbacks 0 0 0 0 0 0 0 0 Mass transit surcharge on diesel fuel 376,133 317,663 58,470 2,421,340 2,151,190 Auto surcharge on other fuels 136,772 115,506 21,266 880,463 820,311 interest and penalties on taxes 0 0 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849							(3,092) 70
Total \$4,792 \$5,623 \$831) \$29,020 \$29,874			•				1,182
Second Contractors Fees \$29,384 \$9,211 \$20,173 \$118,659 \$104,533 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$123,942		\$4,792	\$5,623	(\$831)	***		-854.39
Second Contractors Fees \$29,384 \$9,211 \$20,173 \$118,659 \$104,533 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$108,659 \$123,942 \$139,079 \$123,942		The state of the s	and the place of the Control of the	00, 100, 1, 100, 100, 100, 100, 100, 10			
Suam Environmental Trust Fund Suam Environmental Trust Fund Insurance Assessment Fee Suam Environmental Trust Fund Suam Environmental En		\$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 Use of money & property 0 0 0 0 0 0 T ot a 1 \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Guam (Territorial) Highway Fund Liquid Fuel Taxes: Aviation fuel tax \$160,329 \$129,091 \$31,238 \$868,241 \$783,413 Diesel fuel tax 75,907 56,213 19,694 489,044 390,772 Other fuel tax 30,347 22,467 7,880 195,503 156,162 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 Auto surcharge on other fuels 136,772 115,506 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel T				The state of the s	NAME OF TAXABLE PARTY OF TAXABLE PARTY.		814.126
Insurance Assessment Fee	PROPERTY AND COMPANY OF THE PROPERTY OF THE PR	329,384	\$9,211	\$20,173	\$118,659	\$104,533	\$14,126
Use of money & property 0 0 0 0 0 T ot a1 \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079 Guam (Territorial) Highway Fund Liquid Fuel Taxes: Aviation fuel tax \$160,329 \$129,091 \$31,238 \$868,241 \$783,413 Diesel fuel tax 75,907 56,213 19,694 489,044 390,772 Other fuel tax 30,347 22,467 7,880 195,503 156,162 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 Auto surcharge on other fuels 136,772 115,506 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849							
Total \$123,917 \$139,054 (\$15,137) \$123,942 \$139,079	ce Assessment Fee						(\$15,137)
Guam (Territorial) Highway Fund Liquid Fuel Taxes: Aviation fuel tax \$160,329 \$129,091 \$31,236 \$868,241 \$783,413 Diesel fuel tax 75,907 56,213 19,694 489,044 390,772 Other fuel tax 30,347 22,467 7,880 195,503 156,162 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 Auto surcharge on other fuels 136,772 115,506 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849	The state of the s			THE PROPERTY AND PARTY AND PARTY AND PARTY AND PARTY.			0
Liquid Fuel Taxes: \$160,329 \$129,091 \$31,238 \$868,241 \$783,413 Diesel fuel tax 75,907 56,213 19,694 489,044 390,772 Other fuel tax 30,347 22,467 7,880 195,503 156,162 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 Auto surcharge on other fuels 136,772 115,506 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849	Total	\$123,917	\$139,054	(\$15,137)	\$123,942	\$139,079	(\$15,137)
Aviation fuel tax \$160,329 \$129,091 \$31,238 \$868,241 \$783,413 Diesel fuel tax 75,907 56,213 19,694 489,044 390,772 Other fuel tax 30,347 22,467 7,880 195,503 156,162 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 Auto surcharge on other fuels 136,772 115,506 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849				THE STATE OF THE S			***************************************
Diesel fuel tax 75,907 56,213 19,694 489,044 390,772 Other fuel tax 30,347 22,467 7,880 195,503 156,162 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 Auto surcharge on other fuels 136,772 115,505 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849			*****				
Other fuel tax 30,347 22,467 7,880 195,503 156,162 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 Auto surcharge on other fuels 136,772 115,505 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849							\$84,828 98,271
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 Auto surcharge on other fuels interest and penalties on taxes 136,772 115,506 21,266 880,463 820,311 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							39,340
Auto surcharge on other fuels 136,772 115,506 21,266 880,463 820,311 Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849			•				0
Interest and penalties on taxes 0 0 0 0 0 Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849	ansit surcharge on diesel fuel						270,150
Total Liquid Fuel Taxes 779,487 640,940 138,547 4,854,591 4,301,849							60,152
							553.743
Total Exercises & registrations 507,303 744,204 53,178 4,353,920 4,312,798		*************			A		552,742
Total Use of Money & Property 13 0 12 139 9			marin and a second a second and				51,122
Total Use of Money & Property 13 0 12 139 9 T ot a I \$1,586,882 \$1,385,145 \$201,738 \$9,218,649 \$8,614,656		***************************************				······································	130 \$603,994
30,014,020		THE PARTY OF THE P	41,000,170	***************************************	Complete Com	40,04,4,000	w000,594

4/19/2010

Page 1 of 3

Prepare By: Elaine Ayuyu

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

	March	31, 2010 & 2009				
		For the Months			Year-To-Date	
			Increase	Fiscal Year	Fiscal Year	Increase
	March, 2010	March, 2009	(Decrease)	2010	2009	(Decrease)
Guam Plant Inspection and Permit Fund	22.744	****	** 000	251.001	*** ***	
Guam Plant Inspection & Permit Use of money & property	\$8,714 0	\$7,015 0	\$ 1,699 0	\$51,391 0	\$41,468 0	\$9,923 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 Distilled Spirit	10,322 57,971	6,416 29,092	3,906 28.879	79,313 396,547	29,285 204,897	50,027 191,650
Vinous Beverages	26,903	6,113	20,790	156,667	57,306	99,360
Malted Fermented Beverages Interest and Penalties on Alcohol	182,057 0	79,088 0	102,968 0	1,112,585 0	594,602	517,983
Use of money & property	1	79	(77)	18	0 1,107	0 (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 Recording Fee	3,147 41,385	3,147 36,101	0 5,284	19,479 186,671	19,879 184,356	(400) 2,315
Application Fees	0	0	0	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,070
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 Total	<u>0</u> \$155,437	\$162,328	(\$6,891)	\$1,419,292	<u>0</u> \$1,002,462	\$416,831
TOTAL	9100,407	\$102,320	(\$0,031)	31,413,232	\$1,002.462	3410,031
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 Use of money & property	35 5,000	1,084 4,250	(1, 048) 750	2,229 30,535	7,738 5,200	(5,509) 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 Traffic Report Copy Fee/\$10	150 9.045	0 8,305	150 740	225 46,904	4,775 47,738	(4,550) (834)
Police Blotter Report \$.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 - Securty Ofcr \$75 Firearm Trainers \$500	7 7	7 7	0	7 49	56 14	(49) 35
Highway Special Use Permit \$50	ó	ó	ő	0	,,,	99
Firearm Registration/\$20	5,600	3,480	2,120	30,490	25,730	4,760
Non-Concealed Firearm ID/\$15	5,900 120	675	5,225	30,232	15,585	14,647
Concealed Firearm ID/\$30 Fingerprinting Fee \$20	1,940	60 1,260	60 680	2,100 9,640	830 7,120	1,270 2,520
Abstract Criminal Records \$15	1,310	0	1,310	8,712	7,120	8,712
Firearm ID Late Renewal Fee \$5	355	0	355	1,460	0	1,460
Firearm Inspection Fee \$5 Witness Fees \$35	68 0 0	0	680 0	3,580 35	0 0	3,580
Special Event Fee \$100	6,450	Ö	6,450	7,250	0	35 7,250
Use of money & property	0	00	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 Use of money & property	\$70,438 0	\$6,184 0	\$64,254 0	\$159,585 0	\$55,889	\$103,696
Total	\$70,438	\$6,184	\$64,254	\$159,585	<u>0</u> \$55,889	\$103,696
						4760,000
Public Recreation Services Fund						
Park Fees / Parks Use Permits	\$4,075	\$4,090	(\$15)	\$23,134	\$30,681	(\$7,547
			1,865	9,340	2,600	6,740
Park Vendor Permits	2,040	175				(2.274
Community Programs Fees	2,040 0	ū	0	1,925	5,297	(3,371
Community Programs Fees Paseo Stadium Fees	2,040 0 5, 9 90	0 0	0 5,990	17,080	19,944	(2,864
Community Programs Fees	2,040 0 5,990 1,886 0	ū	0			(2,864 (1,998
Community Programs Fees Paseo Stadium Fees Pool & Beach Fees Recreational Admin Fees Youth Center Fees	2,040 0 5,990 1,886 0 0	0 0 2,623 0 110	0 5,990 (737) 0 (110)	17,080 7,883 0 0	19,944 9,881 5 110	(2,864 (1,998 (5 (110
Community Programs Fees Paseo Stadium Fees Pool & Beach Fees Recreational Admin Fees Youth Center Fees Guam Sports Complex	2,040 0 5,990 1,886 0 0 2,006	0 0 2,623 0 110 855	0 5,990 (737) 0 (110) 1,151	17,080 7,883 0 0 9,758	19,944 9,881 5 110 4,123	(2,864 (1,998 (5 (110 5,635
Community Programs Fees Paseo Stadium Fees Pool & Beach Fees Recreational Admin Fees Youth Center Fees Guam Sports Complex Hagatna / Tiyan Tennis Center	2,040 0 5,990 1,886 0 0	0 0 2,623 0 110	0 5,990 (737) 0 (110) 1,151 1,406	17,080 7,883 0 0 9,758 3,606	19,944 9,881 5 110 4,123 1,860	(2,864 (1,998 (5 (110 5,635 1,746
Community Programs Fees Paseo Stadium Fees Pool & Beach Fees Recreational Admin Fees Youth Center Fees Guam Sports Complex	2,040 0 5,990 1,886 0 0 2,006 1,406 630 0	0 0 2,623 0 110 855 0	0 5,990 (737) 0 (110) 1,151 1,406 (70) 0	17,080 7,883 0 0 9,758	19,944 9,881 5 110 4,123	(2,864 (1,998 (5 (110 5,635
Community Programs Fees Paseo Stadium Fees Pool & Beach Fees Recreational Admin Fees Youth Center Fees Guam Sports Complex Hagatna / Tiyan Tennis Center Guerrero Stadium / Tiyan Fields Tiyan Football / Soccer Field Recreational Warer Use Plan	2,040 0 5,990 1,886 0 0 2,006 1,406 630 0	0 0 2,623 0 110 855 0 700 0	0 5,990 (737) 0 (110) 1,151 1,406 (70) 0	17,080 7,883 0 9,758 3,606 5,128 0	19,944 9,881 5 110 4,123 1,860 1,570 484 500	(2,864 (1,998 (5 (110 5,635 1,746 3,558
Community Programs Fees Paseo Stadium Fees Pool & Beach Fees Recreational Admin Fees Youth Center Fees Guam Sports Complex Hagatna / Tiyan Tennis Center Guerrero Stadium / Tiyan Fields Tiyan Football / Soccer Field	2,040 0 5,990 1,886 0 0 2,006 1,406 630 0	0 0 2,623 0 110 855 0 700	0 5,990 (737) 0 (110) 1,151 1,406 (70) 0	17,080 7,883 0 0 9,758 3,606 5,128	19,944 9,881 5 110 4,123 1,860 1,570 484	(2,864 (1,998 (5,635 1,746 3,558 (484

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

		For the Months			Year-To-Date	
			Increase	Fiscal Year	Fiscal Year	Increase
	March, 2010	March, 2009	(Decrease)	2010	2009	(Decrease)
California Connections Fund	Water, 2010	March, 2003	(Decrease)	2010	2003	(Devicese)
Solid Waste Operations Fund Fee-Household Collection \$8 mo	\$10	\$120,060	(\$120,050)	\$112,520	\$717,160	(\$604,640)
	\$10	92,680		(6,079)	899,690	
Fee-Compact Ordot Tip \$4 cu yd	-		(92,680)			(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 Malojioj Transfer	2,428	1,620	808	20,781	10,380	10,401
Use of money & property		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)	\$1,80 9 ,623	\$1,785,426	\$24,197
Use of money & property	00	0	0_	<u> </u>	00	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)
Claering & 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	o o	390	850	(460)
Use of money & property	0	0	0	0	0	, o
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	Q	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
	2,332	, ,,,,0	1,014	,,,,,,	0,772	5,33 9 D
Use of money & property Total	\$72,222	\$64,864	\$7,359	\$315.847	\$292,845	\$23,002
1010						020,002
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	, ,
Total	\$69,325	\$63,896	\$5,429	\$305,049	\$290,769	(3,343)
contrares and the second secon	903,323	\$03,090	90,425	\$303,049	\$290,765	\$14,279
Curry Board of Associates as Fried						
Guam Board of Accountancy Fund CPA Exam Application Fee - Initial	\$0	\$0	\$0	\$0	\$75	(\$75)
	0	0	90	э. О		
CPA Exam Application Fee - Re Exam	0	0			200	(200)
Confirmation & Licensure Initial			Q Q	0	0	0
License to Practice - Renewal	0	0	0	0	0	0
Reinstatement	00	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 Originial 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	\$2,041	\$0	(\$2,041)	\$2,041	\$0	(\$2,041
Emission Fee / \$6 per ton per year Penalty - excess emmission / \$1,000	79,679	25,393	(54,286)	154,994	89.630	(65,364
Use of money & property	0	0	0	0	0	(30,20
Total	\$81,720	\$25,393	(\$56,327)	\$157,035	\$89,630	(\$67,405
Charnorro Land Trust Operations Fund				· · · · · · · · · · · · · · · · · · ·		
Land Trust Application Fees	\$1,200	\$250	(\$950)	\$8,150	\$2,500	(\$5,650
Leases	287,526 145	60,179	(227,347)	432,277	272,632	(159,645
Land Trust Lease Use of money & property	0	289 0	144 0	1,334 0	1,0 5 6 0	(276
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	(\$327,37
Use of money & property	0	0	0	0	0	
Total	\$0	\$13,050	\$13,050	\$547,199	\$219,825	(\$327,374
Custom, Agric & Quarantine Inspe Fund		40	• 0	r.o.	*^	•
Passgr Inspec Fee-All Passgr Inspec Fee-Port Authority	\$0 25.3 4 0	\$ 0 5.910	\$0 (19,430)	\$0 42.890	\$0 37.640	\$(5,25)
Passgr Inspec Fee-Port Authority Passgr Inspec Fee-Airport Authority	712,644	5,510	(712,644)	3,956,613	3,060,298	(3,23)
Cargo Inspec Fee - All	1,000	3,785	2,785	22,310	23,620	1,31
Cargo Inspec Fee-Port Authority	25,630	21,495	(4,135)	139,610	117,775	(21,83
Cargo Inspec Fee-Airport Cargo	11,500 0	11,600 0	100 0	67,975 0	63,250 0	(4,72
Revenue-Other Payments Use of money & property	228	12	(216)	1,572	200	(1,37)
Total	\$776,342	\$42,802	(\$733,540)	\$4,230,970	\$3,302,784	(\$928,18
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$121,667	\$150,076	\$28,409	\$742,418	\$897,805	\$155,38
Use of money & property	0	0	0	0	0	
Total	\$121,667	\$150,076	\$28,409	\$742,418	\$897,805	\$155,38
Environmental Health Fund	*4.500	***	#0.000	*00.400	F.4. 400	đợi an
Health Permits - Business PH Registration and Penalty	\$4,566 300	\$6,654 800	\$2,088 500	\$33,183 900	\$41,490 1,220	\$8,30° 32
De-Ratting Inspection and Certificates	850	500	(350)	5,850	3,550	(2,30
Health Certificates	20,650	22,923	2,273	111,393	118,364	6,97
Administrative Penalties	400	500	100	480	1,338	85
Use of money & property Total	<u> </u>	<u> </u>	<u>0</u> \$4,611	0 \$151,806	0 \$165,962	\$14,15
					P	
Fire, Life & Medical Emergency Fund Transport / Standby Fees	\$ 1,039	1,005	(\$34)	\$5,534	5,785	\$25
Fire Prevention Fees	6,436	2,758	(3,678)	40,289	21,878	(18.41
Other Fees	6	42	36	105	175	7
Ambulance Service	980	987	7	980	1,182	20
Total	\$8,461	\$4,792	(\$3,669)	\$46,908	\$29,020	(\$17,88
Guam Contractors License Board Fund	£2.720	P 20 004	#0F 0F0	g.11.005	2440.000	*27 0c
Contractors Fees Use of money & property	\$3,728 0	\$29,384 0	\$25,656 0	\$41,635 0	\$118,659 0	\$77,02
Total	\$3,728	\$29,384	\$25,656	\$41,635	\$ 118,659	\$77,02
Guam Environmental Trust Fund	**************************************		·	<u></u>		
Insurance Assessment Fee	\$136,895	\$123,917	(\$12,978)	\$136,921	\$123,942	(\$12,97
Use of money & property	0	0	0	0	0	
Total	\$136,895	\$123,917	(\$12,978)	\$136,921	\$123,942	(\$12.97
Guarn (Territorial) Highway Fund						
Liquid Fuel Taxes:	.					
Aviation fuel tax	\$139,092	\$160,329	\$21,237	\$843,414	\$868,241	\$24,82
Diesel fuel tax	60,213	75,907	15,694	414,773	489,044	74,27
Other fuel tax	23,319	30,347	7,028	161,273	195,503	34,23
Drawbacks Mass transit surcharge on diesel fuel	0 327,663	0 376,133	0 48,470	0 2,211,191	2.424.240	040 4
Mass transit surcharge on dieserine: Auto surcharge on other fuels	119,505	136,772	48,470 17,267	2,211,191 844,310	2,421,340 880,463	210,14 36,15
Interest and penalties on taxes	0	0	,,,20,	0	0	50,10
Total Liquid Fuel Taxes	669,792	779,487	109,695	4,474,961	4,854,591	379,63
Total Licenses & Registrations	744,204	807,383	63,179	4,312,797	4,363,920	51,12
Total Use of Money & Property Total	\$1,413,997	\$1,586,882	\$172,885	\$8,787,768	\$9,218,649	\$430,88
; v.a.;	Ψ1, - 1,0,331	φι,υυυ,οο2	\$172,000	90,101,100	95,210,045	\$4,50,88

Government Of Guam Actual Revenues Compared to Originial Estimates Special Revenue Funds Six Months Ended March 31, 2010

	Six Months	Ended March 31, 2	010			
		For the Months			Year-To-Date	
			Favorable		100000	Favorable
	Estimated	Actual	(Unfavorable)	Estimated	Actual	(Unfavorable)
Character and Compit Sand						**************************************
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 Others	0 10,416	321 10,322	321 (95)	6 58,626	(3,390) 79,313	(3,390) 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 Total	\$568,467	\$667,121	(79) \$98,654	1,108 \$3,309,046	\$4,840,351	(1,090) \$1,531,305
			ACCUPATION OF THE PARTY OF THE			
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 0	41,385 0	285 0	214,357 0	186,671 O	(27,687) 0
Application Fees 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	Constitution of the State of State of State of the State of State			de publication de la production de la company de la compan		
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 7,250	35 5,000	(1,390) (2,250)	5,399 29,111	2,229 30,535	(3,170) 1,424
Use of money & property Total	\$334,675	\$261,379	(\$73,296)	\$1,741,634	\$1,328,481	(\$413,153)
		55.08.18.0.18.0.18.0.18.0.10.0.0.0.0.0.0.0	Marie Anna Marie Anna Anna Anna Anna Anna Anna Anna Ann			
Police Services Fund	••	(200)	(400)	***	•	
Annual Gun Business Regis \$600	\$0 200	(\$60) 150	(\$60) (50)	\$30 325	\$0 225	(\$30)
Gov't of Guam ID/\$10 Traffic Report Copy Fee/\$10	7,885	9,045	1,160	47,768	48,90 4	(100) (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 - Securty Ofcr \$75	7	7	0	56	7	(49)
Firearm Trainers \$500 Highway Special Use Permit \$50	7 0	7 0	0	34 0	49 0	15 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 1D/\$30	80	120	40	1,030	2,100	1,070
Fingerprinting Fee \$20	1,460 500	1,940	480	10,820	9,640	(1,180)
Abstract Criminal Records \$15 Firearm ID Late Renewal Fee \$5	200	1,310 355	810 155	5,610 1,090	8,712 1,460	3,102 370
Firearm Inspection Fee \$5	250	680	430	2,670	3,580	910
Witness Fees \$35	0	0	O	35	35	0
Special Event Fee \$100	1,020	6,450	5,430	1,820	7,250	5,430
Use of money & property Total	\$37,043	\$60,093	\$23,050	\$234,633	\$279,853	\$45,220
1 O (21		2017/03/20	723,000	1000, PO3B	3279,000	φ40,Z20
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	870.439	0 *62 120	600 570	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 5.000	0	1,196	1,925	729
Paseo Stadium Fees Pool & Beach Fees	800 1,623	5,990 1,886	5,190 263	19,944 9,377	17,080 7,883	(2,864
Recreational Admin Fees	0	0	0	9,377	7,583	(1,494 (5
Youth Center Fees	ő	ő	ő	0	o	(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 0	172 0	0	(172
Recreational Water Use Plan Use of money & property	0	0	0	0	0	0
Total	\$7,957	\$18,032	\$10,075	\$73,479	\$77,854	\$4,375
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4/19/2010

Page 2 of 3

Prepare By: Elaine Ayuyu

Government Of Guam Actual Revenues Compared to Originial Estimates Special Revenue Funds Six Months Ended March 31, 2010

		For the Months	5 · ·		Year-To-Date	
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo Fee-Compact Ordot Tip \$4 cu yd	\$60 80	\$†0 0	(\$50) (80)	\$882,730 656,182	\$112,520 (6,079)	(\$770,210) (66 2,261)
Fee-Uncompact Ordot Tip \$4 cu yd	419,443	513,928	94,485	1,385,729	3,013,025	1,627,296
Fee-Uncompact Agait Transfer St	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 Malojloj 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
Claering & Grubbing Permits	1,636	915	(721)	37,062	19,416	(17,646
Stockpiling Permits	4 ,577 0	2,485	(2,092)	10,374	7,588	(2,786
Field Citation Violations Use of money & property	o o	0	0	1,100 0	3 9 0 0	(710 C
Total	\$8,431	\$3,815	(\$4,616)	\$55,534	\$29.511	(\$26,023
Water Research & Development Fund		an ingaya ang minang mang ang ang ang ang ang ang ang ang ang	**************************************		and the same of th	***************************************
Well Drilling Permit	\$7,763	\$4,250	(\$3,513)	\$41,990	\$64,750	\$22,760
Use of money & property	0	0	0	0	0	422 ,700
Total	\$7,763	\$4,250	(\$3,513)	\$41,990	\$64,750	\$22,760
Tax Collection Enhancement Fund			tin e en marco e del Palatita i incluire al mese e monere al ante del Palatita del Palatita i incluire a men		1994 - 1995 - 1995 - 1997 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 - 1996 -	
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	3,768
Use of money & property Total	\$78,104	572,222	(\$5,882)	\$385,164	5315,847	(\$69,318
		THE RESERVE THE PROPERTY OF TH				
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	(\$16,14)
CPA Exam Application Fee - Re Exam	2.525	0	(2,525)	14,475	0	(14,47
Confirmation & Licensure Initial	29,600	0	(29,600)	180,250	0	(180.25
License to Practice - Renewal	0	0	0 0	75 500	0	(75
Reinstatement	\$34,647	<u>0</u>	(\$34,647)	\$211,443	50	(50)
Management of the second secon		ALT.	1904.047)	45.11,440	\$0	(\$211,44

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.