

COPY



**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

SEP 29 2009

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 2009 month ending August 2009 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

RECEIVED  
OFFICE OF THE PUBLIC ACCOUNTABILITY

DATE: 10/1/09

TIME: 9:45am

BY: JH

Office of the Speaker  
Judith T. Won Pat, Ed. D.

Date: OCT 1, 09

Time: 8:34am

Received by: [Signature]

RECEIVED  
10/1/09  
Office of the Speaker Cruz

# DRAFT

Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
August 31, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	August 2009	August 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Air Pollution Control Special Fund</b>						
Exission Fee/\$6 per ton per year	\$0	\$0	\$0	\$1,896	\$0	\$1,896
Penalty - excess emission / \$1,000	2,934	3,699	(764)	188,857	333,301	(144,444)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,934</b>	<b>\$3,699</b>	<b>(\$764)</b>	<b>\$190,753</b>	<b>\$333,301</b>	<b>(\$142,548)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$650	\$800	(\$150)	\$13,900	\$4,600	\$9,300
Leases	22,071	22,862	(791)	629,854	456,496	173,357
Land Trust Lease	140	110	30	3,132	1,530	1,602
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$22,861</b>	<b>\$23,772</b>	<b>(\$911)</b>	<b>\$646,886</b>	<b>\$462,626</b>	<b>\$184,259</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$0	\$51,360	(\$51,360)	\$1,093,829	\$1,197,883	(\$104,054)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$51,360</b>	<b>(\$51,360)</b>	<b>\$1,093,829</b>	<b>\$1,197,883</b>	<b>(\$104,054)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	63,440	55,080	8,360
Passgr Inspec Fee-Airport Authority	0	681,201	(681,201)	5,711,318	7,126,507	(1,415,189)
Cargo Inspec Fee - All	1,970	4,095	(2,125)	17,280	4,220	13,060
Cargo Inspec Fee-Port Authority	21,480	20,600	880	251,865	275,945	(24,280)
Cargo inspec Fee-Airport Cargo	10,000	10,525	(525)	107,975	120,250	(12,275)
Revenue-Other Payments	0	0	0	5	8	(3)
Use of money & property	110	103	7	2,823	2,800	224
<b>Total</b>	<b>\$33,560</b>	<b>\$716,523</b>	<b>(\$682,963)</b>	<b>\$6,154,607</b>	<b>\$7,584,610</b>	<b>(\$1,430,103)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$88,577	\$176,706	(\$88,129)	\$1,463,276	\$1,344,440	\$118,836
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$88,577</b>	<b>\$176,706</b>	<b>(\$88,129)</b>	<b>\$1,463,276</b>	<b>\$1,344,440</b>	<b>\$118,836</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$14,869	\$15,239	(\$369)	\$423,620	\$429,595	(\$5,975)
PH Registration and Penalty	0	0	0	600	100	700
De-Rating Inspection and Certificates	600	450	150	9,050	8,630	420
Health Certificates	19,421	20,305	(884)	207,483	210,823	(3,140)
Administrative Penalties	0	200	(200)	0	2,400	(2,400)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$34,890</b>	<b>\$36,194</b>	<b>(\$1,303)</b>	<b>\$640,953</b>	<b>\$651,348</b>	<b>(\$10,395)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$33,383	\$46,026	(\$12,643)	\$804,644	\$725,887	\$78,756
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$33,383</b>	<b>\$46,026</b>	<b>(\$12,643)</b>	<b>\$804,644</b>	<b>\$725,887</b>	<b>\$78,756</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$297,064	\$286,059	\$11,004
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$297,064</b>	<b>\$286,059</b>	<b>\$11,004</b>
<b>Guam (Territorial) Highway Fund</b>						
Liquid Fuel Taxes:						
Aviation fuel tax	\$131,263	\$171,356	(\$40,093)	\$1,516,024	\$1,926,291	(\$410,266)
Diesel fuel tax	71,352	74,763	(3,411)	805,767	804,149	1,617
Other fuel tax	28,528	29,883	(1,354)	322,070	321,100	970
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	384,394	363,623	20,771	4,260,248	4,230,745	29,504
Auto surcharge on other fuels	139,775	132,221	7,555	1,587,188	1,513,611	73,577
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>755,313</b>	<b>771,845</b>	<b>(16,532)</b>	<b>8,491,297</b>	<b>8,795,895</b>	<b>(304,598)</b>
Total Licenses & Registrations	701,040	779,261	(78,220)	7,878,485	8,100,482	(221,997)
Total Use of Money & Property	0	4	(4)	9	82	(72)
<b>Total</b>	<b>\$1,456,354</b>	<b>\$1,551,110</b>	<b>(\$94,756)</b>	<b>\$16,369,792</b>	<b>\$16,896,459</b>	<b>(\$526,668)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$7,784	\$6,049	\$1,735	\$77,749	\$72,800	\$4,949
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,784</b>	<b>\$6,049</b>	<b>\$1,735</b>	<b>\$77,749</b>	<b>\$72,800</b>	<b>\$4,949</b>

DRAFT

Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
August 31, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	August, 2009	August, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Healthy Futures Funds</b>						
Cigarettes	\$641,319	\$545,239	\$96,080	\$3,953,902	\$7,149,330	(\$3,195,428)
Cigars	376	0	376	29,147	165,011	(135,864)
Others	8,261	16,127	(7,866)	168,298	114,734	53,563
Distilled Spirit	61,794	40,089	21,706	740,536	402,524	338,013
Vinous Beverages	15,850	6,509	9,341	228,858	109,277	119,581
Malted Fermented Beverages	204,195	117,551	86,644	2,147,339	1,125,400	1,021,938
Interest and Penalties on Alcohol	0	0	0	0	(17,034)	17,034
Use of money & property	6	518	(512)	1,280	8,154	(6,874)
<b>Total</b>	<b>\$931,801</b>	<b>\$726,033</b>	<b>\$205,768</b>	<b>\$7,269,360</b>	<b>\$9,057,397</b>	<b>(\$1,788,037)</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$165,631	\$271,563	(\$105,933)	\$1,536,814	\$3,165,922	(\$1,629,108)
Rental of Government Land	3,147	3,147	0	35,612	38,254	(2,642)
Recording Fee	33,942	35,476	(1,534)	350,658	398,645	(47,987)
Application Fees	0	200	(200)	100	200	(100)
Certificates of Document Fees	8,863	12,856	(3,993)	104,649	114,768	(10,119)
Subpoena Fees	35	0	35	210	0	210
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$211,617</b>	<b>\$323,242</b>	<b>(\$111,625)</b>	<b>\$2,028,043</b>	<b>\$3,717,789</b>	<b>(\$1,689,746)</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$58,100	\$123,060	(\$64,960)	\$1,398,126	\$1,216,420	\$181,705
Registration Fees - Labor Share	24,900	52,800	(27,900)	599,197	521,383	77,814
Citation Fee - Non Immigration Temp Work	1,268	440	828	14,669	10,315	4,354
Use of money & property	250	988	(738)	14,550	12,288	2,262
<b>Total</b>	<b>\$84,518</b>	<b>\$177,288</b>	<b>(\$92,770)</b>	<b>\$2,026,541</b>	<b>\$1,760,406</b>	<b>\$266,135</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$10,260	\$11,160	(\$900)
Gov't of Guam ID/\$10	0	8,025	(8,025)	4,775	71,010	(66,235)
Traffic Report Copy Fee/\$10	5,987	7,230	(1,243)	82,949	72,450	10,499
Police Blotter Report \$.02 per page	0	0	0	14	22	(8)
Police Clearance/\$5	26,123	23,337	2,786	206,038	190,705	15,333
Filing Record - Security Ofcr \$75	0	0	0	220	3,975	(3,755)
Firearm Trainers \$500	0	0	0	514	500	14
Highway Special Use Permit \$50	0	0	0	0	250	(250)
Firearm Registration/\$20	6,210	6,600	(390)	49,405	47,360	2,045
Non-Concealed Firearm ID/\$15	4,815	4,450	365	44,984	35,985	8,999
Concealed Firearm ID/\$30	180	180	0	2,990	1,800	1,190
Fingerprinting Fee	1,680	4,040	(2,360)	14,545	38,400	(23,855)
Subpoena Fee	0	0	0	140	35	105
Abstract criminal records \$15	1,185	0	1,185	3,090	0	3,090
Fine-Unauth use unifrm / \$500mx	0	0	0	25	0	25
Firearm ID late renewal fee \$5	375	0	375	880	0	880
Firearm Inspection fee \$5	835	0	835	1,240	0	1,240
Special Event Fee \$100	0	0	0	33	0	33
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$47,390</b>	<b>\$53,862</b>	<b>(\$6,472)</b>	<b>\$422,102</b>	<b>\$473,652</b>	<b>(\$51,550)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$23,415	\$45,232	(\$21,817)	\$102,389	\$172,219	(\$69,830)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$23,415</b>	<b>\$45,232</b>	<b>(\$21,817)</b>	<b>\$102,389</b>	<b>\$172,219</b>	<b>(\$69,830)</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$1,980	\$10,206	(\$8,226)	\$61,418	\$80,776	(\$19,358)
Park Vendor permits	6,410	0	6,410	19,185	0	19,185
Community Programs Fees	0	1,400	(1,400)	6,054	31,957	(25,904)
Paseo Stadium Fees	0	1,690	(1,690)	27,796	21,703	6,093
Pool & Beach Fees	1,743	808	935	27,652	16,723	10,929
Recreational Admin Fees	0	0	0	9,729	8,564	1,166
Youth Center Fees	0	0	0	210	900	(690)
Guam Sports Complex	375	0	375	17,015	200	16,815
Hagatna / Tiyan tennis center	179	0	179	3,706	0	3,706
Guerrero Stadium / Tiyan Fields	400	0	400	7,822	0	7,822
Tiyan Football / Soccer Field	0	0	0	484	0	484
Recreational Water Use Plan	0	0	0	500	0	500
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$11,087</b>	<b>\$14,104</b>	<b>(\$3,017)</b>	<b>\$181,570</b>	<b>\$160,823</b>	<b>\$20,748</b>

# DRAFT

Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
August 31, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	August, 2009	August, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mc	\$122,330	\$0	\$122,330	\$1,327,730	\$1,301,178	\$26,552
Fee-Compact Ordot Tip \$4 cu yd	(17,398)	237,495	(254,893)	1,283,872	2,948,073	(1,664,201)
Fee-Uncompact Ordot Tip \$4 cu yd	473,318	65,073	408,246	1,115,013	520,331	594,682
Fee-Uncompact Agat Transfer St	2,040	1,110	930	16,595	17,975	(1,380)
Fee-Uncompact Dededo Transfer	6,365	4,085	2,280	54,475	69,000	(14,525)
Fee-Uncompact Malojloj Transfer	2,265	1,330	935	19,810	19,383	428
Use of money & property	323	1,013	(690)	5,885	18,831	(12,945)
<b>Total</b>	<b>\$589,243</b>	<b>\$310,106</b>	<b>\$279,137</b>	<b>\$3,823,380</b>	<b>\$4,894,770</b>	<b>(\$1,071,390)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$303,308	\$284,390	\$18,918	\$3,258,459	\$3,271,062	(\$12,604)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$303,308</b>	<b>\$284,390</b>	<b>\$18,918</b>	<b>\$3,258,459</b>	<b>\$3,271,062</b>	<b>(\$12,604)</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$368,765	\$206,559	\$162,206	\$18,856,247	\$18,495,524	\$360,723
Penalties & Interest	36,493	35,197	1,296	390,220	432,382	(42,162)
Real Property Tax Bank Fees	0	153	(153)	340	2,095	(1,755)
Use of money & property	125	63	62	4,540	6,417	(1,877)
<b>Total</b>	<b>\$405,382</b>	<b>\$241,972</b>	<b>\$163,410</b>	<b>\$19,251,346</b>	<b>\$18,936,418</b>	<b>\$314,929</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,622,793	\$1,848,330	(\$225,537)	\$16,994,426	\$19,177,395	(\$2,182,969)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,622,793</b>	<b>\$1,848,330</b>	<b>(\$225,537)</b>	<b>\$16,994,426</b>	<b>\$19,177,395</b>	<b>(\$2,182,969)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$5,963	\$3,127	\$2,837	\$14,774	\$21,446	(\$6,672)
Clearing & Grubbing Permits	5,169	4,738	431	39,598	34,011	5,587
Stockpiling Permits	865	0	865	22,339	10,077	12,262
Field Citation Violations	305	750	(445)	1,455	5,065	(3,610)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$12,302</b>	<b>\$8,615</b>	<b>\$3,688</b>	<b>\$78,166</b>	<b>\$70,599</b>	<b>\$7,567</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$1,000	\$5,900	(\$4,900)	\$92,554	\$65,250	\$27,304
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,000</b>	<b>\$5,900</b>	<b>(\$4,900)</b>	<b>\$92,554</b>	<b>\$65,250</b>	<b>\$27,304</b>

**Note:**

<sup>1</sup>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 2008 Refunds & Section 30 is prorated for 12 months.

DRAFT

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Eleven Months Ended August 31, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Air Pollution Control Special Fund</b>						
Emission Fee/\$6 per ton per year	\$0	\$0	\$0	\$179	\$1,898	\$1,717
Penalty - excess emission / \$1,000	8,248	2,934	(3,314)	259,088	188,857	(70,231)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,248</b>	<b>\$2,934</b>	<b>(\$3,314)</b>	<b>\$259,267</b>	<b>\$190,753</b>	<b>(\$68,514)</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$800	\$650	(\$150)	\$10,680	\$13,900	\$3,220
Leases	75,363	22,071	(53,292)	446,686	629,854	183,168
Land Trust Lease	120	140	20	2,320	3,132	812
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$76,283</b>	<b>\$22,861</b>	<b>(\$53,422)</b>	<b>\$459,686</b>	<b>\$646,886</b>	<b>\$187,200</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$208,898	\$0	(\$208,898)	\$1,218,216	\$1,093,829	(\$122,387)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$208,898</b>	<b>\$0</b>	<b>(\$208,898)</b>	<b>\$1,218,216</b>	<b>\$1,093,829</b>	<b>(\$122,387)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	49,220	83,440	14,220
Passgr Inspec Fee-Airport Authority	697,124	0	(697,124)	7,200,478	5,711,318	(1,489,160)
Cargo Inspec Fee - All	4,090	1,970	(2,120)	9,015	17,280	8,265
Cargo Inspec Fee-Port Authority	27,944	21,480	(6,464)	289,595	251,885	(37,930)
Cargo Inspec Fee-Airport Cargo	11,430	10,000	(1,430)	115,955	107,975	(7,980)
Revenue-Other Payments	0	0	0	0	5	5
Use of money & property	0	110	110	0	2,823	2,823
<b>Total</b>	<b>\$740,588</b>	<b>\$33,560</b>	<b>(\$707,028)</b>	<b>\$7,664,263</b>	<b>\$6,154,507</b>	<b>(\$1,509,756)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$121,593	\$88,577	(\$33,016)	\$1,320,707	\$1,463,276	\$142,569
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$121,593</b>	<b>\$88,577</b>	<b>(\$33,016)</b>	<b>\$1,320,707</b>	<b>\$1,463,276</b>	<b>\$142,569</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$14,129	\$14,869	740	\$372,229	\$423,620	\$51,391
PH Registration and Penalty	0	0	0	100	800	700
De-Ratting Inspection and Certificates	960	600	(360)	8,530	9,050	520
Health Certificates	15,133	19,421	4,288	132,087	207,483	75,396
Administrative Penalties	20	0	(20)	1,509	0	(1,509)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$30,282</b>	<b>\$34,890</b>	<b>\$4,628</b>	<b>\$514,455</b>	<b>\$640,953</b>	<b>\$126,498</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$44,362	\$33,383	(\$10,979)	\$542,663	\$804,644	\$261,981
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$44,362</b>	<b>\$33,383</b>	<b>(\$10,979)</b>	<b>\$542,663</b>	<b>\$804,644</b>	<b>\$261,981</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$0	\$0	\$0	\$218,233	\$297,064	\$78,831
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$218,233</b>	<b>\$297,064</b>	<b>\$78,831</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$234,498	\$131,263	(\$103,235)	\$2,550,157	\$1,516,024	(\$1,034,133)
Diesel fuel tax	120,530	71,352	(49,178)	1,427,024	805,767	(621,257)
Other fuel tax	82,213	28,528	(53,685)	944,781	322,070	(622,711)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	375,012	384,394	9,382	4,873,038	4,260,248	(612,790)
Auto surcharge on other fuels	172,551	139,775	(32,776)	2,169,681	1,587,188	(582,493)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>984,804</b>	<b>755,313</b>	<b>(229,491)</b>	<b>11,964,681</b>	<b>8,491,297</b>	<b>(3,473,384)</b>
<b>Total Licenses &amp; Registrations</b>	<b>680,312</b>	<b>701,640</b>	<b>20,728</b>	<b>5,402,531</b>	<b>7,878,485</b>	<b>2,475,954</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9</b>	<b>9</b>
<b>Total</b>	<b>\$1,665,116</b>	<b>\$1,456,954</b>	<b>(\$208,762)</b>	<b>\$17,367,212</b>	<b>\$16,369,792</b>	<b>(\$997,420)</b>
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$46,008	\$7,784	(\$38,224)	\$58,562	\$77,749	\$19,187
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$46,008</b>	<b>\$7,784</b>	<b>(\$38,224)</b>	<b>\$58,562</b>	<b>\$77,749</b>	<b>\$19,187</b>

# DRAFT

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Eleven Months Ended August 31, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Healthy Futures Funds</b>						
Cigarettes	\$555,239	\$641,319	\$86,080	\$6,192,478	\$3,953,902	(\$2,238,576)
Cigars	450	376	(74)	134,525	29,147	(105,378)
Others	8,583	8,261	(322)	109,039	188,298	59,259
Distilled Spirit	38,589	61,794	23,205	450,023	740,536	290,513
Vinous Beverages	5,948	15,850	9,902	103,106	228,858	125,752
Malted Fermented Beverages	37,551	204,195	166,644	1,613,150	2,147,339	534,189
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	8	8	0	1,280	1,280
<b>Total</b>	<b>\$646,360</b>	<b>\$931,801</b>	<b>\$285,441</b>	<b>\$8,602,321</b>	<b>\$7,269,380</b>	<b>(\$1,332,961)</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$501,636	\$165,631	(\$336,006)	\$1,969,471	\$1,536,814	(\$432,658)
Rental of Government Land	3,147	3,147	(0)	34,852	35,612	760
Recording Fee	41,972	33,942	(8,030)	207,867	350,658	142,791
Application Fees	0	0	0	7,064	100	(6,964)
Certificates of Document Fees	12,142	8,863	(3,280)	96,752	104,649	7,897
Subpoena Fees	50	35	(15)	110	210	100
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$558,947</b>	<b>\$211,617</b>	<b>(\$347,330)</b>	<b>\$2,316,116</b>	<b>\$2,028,043</b>	<b>(\$288,073)</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$64,817	\$58,100	(\$6,717)	\$712,983	\$1,398,126	\$685,143
Registration Fees - Labor Share	39,000	24,900	(14,100)	439,000	599,197	160,197
Citation Fee - Non Immigration Temp Work	1,100	1,268	168	2,100	14,669	12,569
Use of money & property	0	250	250	0	14,550	14,550
<b>Total</b>	<b>\$104,917</b>	<b>\$84,518</b>	<b>(\$20,399)</b>	<b>\$1,154,083</b>	<b>\$2,026,541</b>	<b>\$872,458</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$600	\$0	(\$600)	\$21,600	\$10,260	(\$11,340)
Gov't of Guam ID/\$10	8,025	0	(8,025)	76,730	4,775	(71,955)
Traffic Report Copy Fee/\$10	10,390	5,987	(4,403)	114,210	82,949	(31,261)
Police Blotter Report \$.02 per page	12	0	(12)	123	14	(109)
Police Clearance/\$5	28,337	26,123	(2,214)	251,705	206,038	(45,667)
Filing Record - Security Ofcr \$75	150	0	(150)	4,125	220	(3,905)
Firearm Trainers \$500	0	0	0	11,900	514	(11,386)
Highway Special Use Permit \$50	0	0	0	150	0	(150)
Firearm Registration/\$20	9,600	6,210	(3,390)	95,720	49,405	(46,315)
Non-Concealed Firearm ID/\$15	4,450	4,815	365	67,095	44,984	(22,111)
Concealed Firearm ID/\$30	180	180	0	2,310	2,990	680
Fingerprinting Fee	5,480	1,680	(3,800)	90,340	14,545	(75,795)
Subpoena Fee	0	0	0	295	140	(155)
Abstract criminal records \$15	1,200	1,185	(15)	3,105	3,090	(15)
Fine-Unauth use uniform / \$500mx	0	0	0	50	25	(25)
Firearm ID late renewal fee \$5	460	375	(85)	1,390	880	(500)
Firearm inspection fee \$5	900	835	(65)	1,570	1,240	(330)
Special Event Fee \$100	0	0	0	105	33	(72)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$69,784</b>	<b>\$47,390</b>	<b>(\$22,394)</b>	<b>\$742,513</b>	<b>\$422,102</b>	<b>(\$320,411)</b>
<b>Prof. Eng. Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$45,660	\$23,415	(\$22,245)	\$169,824	\$102,389	(\$67,435)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$45,660</b>	<b>\$23,415</b>	<b>(\$22,245)</b>	<b>\$169,824</b>	<b>\$102,389</b>	<b>(\$67,435)</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$6,936	\$1,980	(\$4,956)	\$76,328	\$61,418	(\$14,910)
Park Vendor permits	7,208	6,410	(798)	22,056	19,185	(2,871)
Community Programs Fees	0	0	0	9,542	6,054	(3,488)
Paseo Stadium Fees	0	0	0	21,371	27,796	6,425
Pool & Beach Fees	1,690	1,743	53	24,537	27,652	3,115
Recreational Admin Fees	0	0	0	7,145	9,729	2,584
Youth Center Fees	0	0	0	235	210	(25)
Guam Sports Complex	420	375	(45)	16,230	17,015	785
Hagatna / Tiyan tennis center	220	179	(41)	3,740	3,706	(34)
Guerrero Stadium / Tiyan Fields	460	400	(60)	6,351	7,822	1,471
Tiyan Football / Soccer Field	0	0	0	350	484	134
Recreational Water Use Plan	0	0	0	600	500	(100)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$16,934</b>	<b>\$11,087</b>	<b>(\$5,847)</b>	<b>\$188,485</b>	<b>\$181,570</b>	<b>(\$6,915)</b>

DRAFT

Government Of Guam  
 Actual Revenues Compared to Original Estimates  
 Special Revenue Funds  
 Eleven Months Ended August 31, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable ( Unfavorable )	Estimated	Actual	Favorable ( Unfavorable )
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$173,590	\$122,330	(\$51,260)	\$2,013,430	\$1,327,730	(\$685,700)
Fee-Compact Ordot Tip \$4 cu yd	237,495	(17,398)	(254,893)	2,775,954	1,283,672	(1,492,082)
Fee-Uncompact Ordot Tip \$4 cu yd	65,073	473,318	408,245	853,040	1,115,013	261,973
Fee-Uncompact Agai Transfer St	1,110	2,040	930	15,910	16,595	685
Fee-Uncompact Dededo Transfer	4,085	6,365	2,280	64,620	54,475	(10,145)
Fee-Uncompact Malojoj Transfer	1,330	2,265	935	17,803	19,810	2,007
Use of money & property	0	323	323	0	5,885	5,885
<b>Total</b>	<b>\$482,683</b>	<b>\$589,243</b>	<b>\$106,560</b>	<b>\$5,740,757</b>	<b>\$3,823,380</b>	<b>(\$1,917,377)</b>
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$303,564	\$303,308	(\$256)	\$3,048,606	\$3,258,459	\$209,853
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$303,564</b>	<b>\$303,308</b>	<b>(\$256)</b>	<b>\$3,048,606</b>	<b>\$3,258,459</b>	<b>\$209,853</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$1,031,343	\$368,765	(\$662,578)	\$19,541,453	\$18,856,247	(\$685,206)
Penalties & Interest	35,160	36,493	1,313	426,230	390,220	(36,010)
Real Property Tax Bank Fees	150	0	(150)	2,840	340	(2,500)
Use of money & property	0	125	125	0	4,540	4,540
<b>Total</b>	<b>\$1,066,673</b>	<b>\$405,382</b>	<b>(\$661,291)</b>	<b>\$19,970,523</b>	<b>\$19,251,346</b>	<b>(\$719,177)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,895,054	\$1,622,793	(\$272,261)	\$18,885,867	\$16,994,426	(\$1,891,441)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,895,054</b>	<b>\$1,622,793</b>	<b>(\$272,261)</b>	<b>\$18,885,867</b>	<b>\$16,994,426</b>	<b>(\$1,891,441)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$3,127	\$5,963	\$2,836	\$17,336	\$14,774	(\$2,562)
Clearing & Grubbing Permits	3,738	5,169	1,431	30,137	39,598	9,461
Stockpiling Permits	400	865	465	19,501	22,339	2,838
Field Citation Violations	350	305	(45)	3,277	1,455	(1,822)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$7,615</b>	<b>\$12,302</b>	<b>\$4,687</b>	<b>\$70,251</b>	<b>\$78,166</b>	<b>\$7,915</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$2,964	\$1,000	(\$1,964)	\$77,805	\$82,554	\$14,749
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,964</b>	<b>\$1,000</b>	<b>(\$1,964)</b>	<b>\$77,805</b>	<b>\$82,554</b>	<b>\$14,749</b>

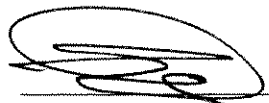
Note:

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 2008 Refunds & Section 30 is prorated for 12 months.

FY 2009 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	Actual	Forecast	FY 2009
		October 2008	November 2008	December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009	July 2009	August 2009	September 2009	Tracking
Guam Highway	208	1,554,437	1,375,714	1,509,509	1,590,567	1,199,285	1,385,145	1,841,327	1,287,535	1,409,741	1,794,505	1,456,354	2,390,029	18,794,146
Solid Waste Operations	416	237,845	248,709	359,168	553,710	308,833	293,214	309,878	305,285	304,706	312,790	589,243	166,497	3,989,876
Territorial Education Facilities	205	136,856	136,216	939,875	1,639,592	8,574,988	1,246,173	4,768,621	353,325	535,375	514,944	405,382	232,744	19,484,090
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,856,616	2,000,489	1,763,475	1,751,673	1,324,195	1,235,752	1,201,337	1,622,793	2,444,022	19,438,448

Certified By:



Bertha M. Duenas, BBMR Director

SEP 29 2009

Date