



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

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

JAN 28 2009

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 1/29/09
TIME: 10:31 pm
BY: A

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 December 2008 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 the Public Auditor
Office of the Vice Speaker

Office of BSA
1/29/09

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date: 1/28/09
Time: 5 pm
Received by: [Signature]

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2008 & 2007

	For the Months			Fiscal Year 2009	Year-To-Date	
	December, 2008	December, 2007	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Air Pollution Control Special Fund						
Penalty - excess emission / \$1,000	\$150	\$2,200	(\$2,050)	\$13,379	\$109,664	(\$96,286)
Use of money & property	0	0	0	0	0	0
Total	\$150	\$2,200	(\$2,050)	\$13,379	\$109,664	(\$96,286)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$2,600	\$0	\$2,600	\$4,150	\$0	\$4,150
Leases	31,064	40,152	(9,088)	95,801	123,477	(27,676)
Land Trust Lease	200	0	200	532	0	532
Use of money & property	0	0	0	0	0	0
Total	\$33,864	\$40,152	(\$6,288)	\$100,483	\$123,477	(\$22,994)
Corrections Revolving Fund						
DOC revolving fund	\$781	\$100,850	(\$100,070)	\$166,126	\$245,132	(\$79,007)
Use of money & property	0	0	0	0	0	0
Total	\$781	\$100,850	(\$100,070)	\$166,126	\$245,132	(\$79,007)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	0	1,800	(1,800)
Passgr Inspec Fee-Airport Authority	0	872,621	(872,621)	1,073,746	1,911,771	(838,025)
Cargo Inspec Fee - All	4,840	0	4,840	11,940	0	11,940
Cargo Inspec Fee-Port Authority	0	25,270	(25,270)	42,760	80,365	(37,595)
Cargo Inspec Fee-Airport Cargo	0	11,250	(11,250)	22,325	34,525	(12,200)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	158	270	(114)	876	1,092	(218)
Total	\$4,798	\$709,411	(\$704,615)	\$1,151,647	\$2,029,544	(\$877,898)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$132,835	\$155,822	(\$22,987)	\$419,521	\$349,427	\$70,094
Use of money & property	0	0	0	0	0	0
Total	\$132,835	\$155,822	(\$22,987)	\$419,521	\$349,427	\$70,094
Environmental Health Fund						
Health Permits - Business	\$4,822	\$4,261	\$561	\$22,074	\$21,097	\$977
PH Registration and Penalty	0	0	0	0	0	0
De-Ratting Inspection and Certificates	850	250	600	2,900	2,300	200
Health Certificates	14,005	13,088	917	50,576	49,872	704
Administrative Penalties	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
Total	\$19,677	\$17,619	\$2,058	\$75,150	\$73,269	\$1,881
Guam Contractors License Board Fund						
Contractors Fees	\$18,438	\$18,880	\$1,558	\$67,131	\$48,284	\$18,847
Use of money & property	0	0	0	0	0	0
Total	\$18,438	\$18,880	\$1,558	\$67,131	\$48,284	\$18,847
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$0	\$0	\$0
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$144,595	\$163,391	(\$18,795)	\$447,412	\$498,694	(\$51,281)
Diesel fuel tax	67,983	77,376	(9,384)	214,133	192,170	21,963
Other fuel tax	27,175	30,930	(3,755)	85,584	76,509	8,775
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	393,218	395,572	(2,355)	1,183,388	1,123,726	59,662
Auto surcharge on other fuels	142,977	143,769	(792)	430,307	363,494	46,813
Interest and penalty on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	775,958	811,038	(35,081)	2,360,825	2,274,693	85,932
Total Licenses & Registrations	733,549	585,065	148,484	2,078,827	1,907,484	171,344
Total Use of Money & Property	3	11	(8)	0	35	(29)
Total	\$1,509,511	\$1,396,135	\$113,376	\$4,439,658	\$4,182,301	\$257,267
Guam Plant Inspection and Permit Fund						
Guam Plant inspection & Permit	\$6,650	\$6,311	\$339	\$19,970	\$20,253	(\$283)
Use of money & property	0	0	0	0	0	0
Total	\$6,650	\$6,311	\$339	\$19,970	\$20,253	(\$283)

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Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2008 & 2007

	For the Months			Fiscal Year 2009	Year-To-Date	
	December, 2008	December, 2007	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Healthy Futures Funds						
Cigarettes	\$188,890	\$608,203	(\$419,313)	\$771,044	\$1,340,892	(\$569,848)
Cigars	8,538	46	8,592	8,638	2,430	6,207
Others	(543)	9,452	(9,995)	22,372	23,892	(1,521)
Distilled Spirit	34,113	40,588	(6,475)	97,784	100,140	(2,356)
Vinous Beverages	8,816	8,033	(1,217)	34,346	23,731	10,614
Malted Fermented Beverages	102,272	110,379	(8,107)	296,044	285,195	10,849
Interest and Penalties on Alcohol	0	0	0	0	(17,250)	17,250
Use of money & property	68	1,453	(1,384)	783	3,830	(3,047)
Total	\$340,253	\$778,154	(\$437,900)	\$1,231,010	\$1,762,661	(\$531,651)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$164,327	\$203,350	(\$39,023)	\$422,602	\$662,645	(\$240,043)
Rental of Government Land	3,747	3,940	(194)	10,040	11,482	(1,442)
Recording Fee	27,170	39,418	(12,248)	91,497	116,384	(24,887)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	8,902	10,329	(1,427)	29,685	26,510	3,175
Subpoena Fees	0	0	0	80	0	80
Use of money & property	0	0	0	0	0	0
Total	\$204,145	\$257,036	(\$52,891)	\$553,902	\$817,020	(\$263,118)
Manpower Development Fund						
Registration Fees - GCC Share	\$0	\$0	\$0	\$111,015	\$0	\$111,015
Registration Fees - Labor Share	0	0	0	47,578	0	47,578
Citation Fee - Non Immigration Temp Work	4,045	2,600	1,445	4,495	3,100	1,395
Use of money & property	(2,958)	1,219	(4,173)	450	3,048	(2,598)
Total	\$1,089	\$3,819	(\$2,730)	\$183,537	\$6,148	\$157,389
Police Services Fund						
Annual Gun Business Regs \$600	\$0	\$0	\$0	\$0	\$600	(\$600)
Gov't of Guam ID/\$10	4,700	475	4,225	4,700	15,500	(10,800)
Traffic Report Copy Fee/\$10	7,894	5,865	1,829	23,698	21,915	1,783
Police Biostat Report \$.02 per page	0	0	0	0	9	(9)
Police Clearance/\$5	18,380	18,436	(56)	50,629	48,407	2,222
Filing Record - Security Ofcr \$75	21	0	21	35	3,975	(3,940)
Firearm Trainers \$500	0	0	0	7	500	(493)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	4,040	4,920	(880)	12,640	14,040	(1,400)
Non-Concealed Firearm ID/\$15	75	250	(175)	6,885	7,400	(715)
Concealed Firearm ID/\$30	0	0	0	295	0	295
Fingerprinting Fee	1,060	480	580	3,840	7,020	(3,180)
Subpoena Fee	0	35	(35)	0	35	(35)
Use of money & property	0	0	0	0	0	0
Total	\$33,970	\$28,461	\$5,509	\$102,529	\$119,401	(\$16,872)
Prof. Eng. Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$5,165	\$17,033	(\$11,868)	\$34,625	\$47,156	(\$12,531)
Use of money & property	0	0	0	0	0	0
Total	\$5,165	\$17,033	(\$11,868)	\$34,625	\$47,156	(\$12,531)
Public Recreation Services Fund						
Park Fees	\$3,435	\$4,690	(\$1,255)	\$20,483	\$15,670	\$4,813
Park Vendor permits	1,875	0	1,875	1,875	0	1,875
Community Programs Fees	241	1,298	(1,057)	4,301	5,112	(811)
Paseo Stadium Fees	2,489	25	2,464	3,659	25	3,634
Pool & Beach Fees	1,005	1,567	(562)	3,457	3,581	(104)
Recreational Admin Fees	0	0	0	5	875	(670)
Youth Center Fees	0	0	0	0	0	0
Guam Sports Complex	830	0	830	943	0	943
Hagana / Tiyán tennis center	60	0	60	60	0	60
Guerrero Stadium / Tiyán Fields	0	0	0	80	0	80
Tiyán Football / Soccer Field	36	0	36	48	0	48
Use of money & property	0	0	0	0	0	0
Total	\$9,971	\$7,580	\$2,391	\$34,911	\$25,043	\$9,868
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$118,970	\$216,500	(\$97,530)	\$118,970	\$652,760	(\$533,790)
Fee-Compact Ordol Tip \$4 cu yd	199,768	235,420	(35,653)	568,938	770,460	(171,523)
Fee-Uncompact Ordol Tip \$4 cu yd	30,785	90,484	(59,699)	101,278	238,009	(136,732)
Fee-Uncompact Agel Transfer \$1	1,460	1,230	230	4,375	5,070	(695)
Fee-Uncompact Dededo Transfer	5,500	6,375	(875)	14,350	19,195	(4,845)
Fee-Uncompact Malojo Transfer	2,180	2,180	0	5,445	6,008	(563)
Use of money & property	505	2,152	(1,647)	2,367	6,607	(4,241)
Total	\$359,108	\$554,341	(\$195,173)	\$845,722	\$1,668,109	(\$822,387)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 December 31, 2008 & 2007

	For the Months			Fiscal Year 2009	Year-To-Date	
	December, 2008	December, 2007	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$304,085	\$252,602	\$51,483	\$837,717	\$825,891	\$11,825
Use of money & property	0	0	0	0	0	0
Total	\$304,085	\$252,602	\$51,483	\$837,717	\$825,891	\$11,825
Territorial Education Facilities Fund						
R&T Property taxes	\$912,010	\$1,061,001	(\$148,991)	\$1,149,970	\$1,474,634	(\$324,664)
Penalties & interest	25,381	31,157	(5,776)	60,238	100,235	(39,997)
Real Property Tax Bank Fees	0	100	(100)	75	534	(459)
Use of money & property	180	220	(40)	360	656	(296)
Total	\$937,571	\$1,092,478	(\$154,907)	\$1,210,643	\$1,576,061	(\$365,418)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,501,544	\$1,589,324	(\$87,779)	\$4,237,296	\$4,423,734	(\$186,438)
Use of money & property	0	0	0	0	0	0
Total	\$1,501,544	\$1,589,324	(\$87,779)	\$4,237,296	\$4,423,734	(\$186,438)
Water Protection Fund						
Grading Plan Review Fees	\$83	\$977	(\$914)	\$348	\$1,700	(\$1,353)
Clearing & Grubbing Permits	0	2,421	(2,421)	11,192	5,735	5,456
Stockpiling Permits	5,553	811	4,742	9,206	7,849	1,357
Field Citation Violations	70	750	(680)	850	3,521	(2,671)
Use of money & property	0	0	0	0	0	0
Total	\$5,886	\$4,959	\$726	\$21,596	\$18,805	\$2,790
Water Research & Development Fund						
Well Drilling Permit	\$0	\$250	(\$250)	\$23,780	\$1,000	\$22,780
Use of money & property	0	0	0	0	0	0
Total	\$0	\$250	(\$250)	\$23,780	\$1,000	\$22,780

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 2008 Refunds & Section 30 is prorated for 12 months.

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Three Months Ended December 31, 2008

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Penalty - excess emission / \$1,000	\$4,280	\$150	(\$4,110)	\$17,177	\$13,378	(\$3,798)
Use of money & property	0	0	0	0	0	0
Total	\$4,280	\$150	(\$4,110)	\$17,177	\$13,378	(\$3,798)
Chamorro Land Trust Operations Fund						
Land Trust Application Fee	\$2,680	\$2,600	(\$80)	\$3,730	\$4,150	\$420
Leases	32,850	31,064	(1,786)	106,040	95,801	(10,239)
Land Trust Lease	250	200	(50)	580	532	(48)
Use of money & property	0	0	0	0	0	0
Total	\$35,780	\$33,864	(\$1,916)	\$110,350	\$100,483	(\$9,867)
Corrections Revolving Fund						
DOC revolving fund	\$177,632	\$781	(\$176,852)	\$374,523	\$166,126	(\$208,397)
Use of money & property	0	0	0	0	0	0
Total	\$177,632	\$781	(\$176,852)	\$374,523	\$166,126	(\$208,397)
Custom, Agric. & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	220	0	(220)	220	0	(220)
Passgr Inspec Fee-Airport Authority	702,012	0	(702,012)	1,907,751	1,073,748	(834,003)
Cargo Inspec Fee - All	0	4,640	4,640	3,300	11,940	8,640
Cargo Inspec Fee-Port Authority	25,398	0	(25,398)	77,385	42,760	(34,625)
Cargo Inspec Fee-Airport Cargo	10,150	0	(10,150)	30,750	22,325	(8,425)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	156	156	0	876	876
Total	\$737,780	\$4,796	(\$732,984)	\$2,019,406	\$1,151,647	(\$867,759)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$91,392	\$132,835	\$41,443	\$332,532	\$419,521	\$86,989
Use of money & property	0	0	0	0	0	0
Total	\$91,392	\$132,835	\$41,443	\$332,532	\$419,521	\$86,989
Environmental Health Fund						
Health Permits - Business	\$1,115	\$4,822	3,707	\$8,005	\$22,074	\$14,069
PH Registration and Penalty	0	0	0	0	0	0
De-Rating Inspection and Certificates	800	850	250	2,300	2,500	200
Health Certificates	8,998	14,005	7,008	30,575	50,578	20,001
Administrative Penalties	65	0	(65)	1,265	0	(1,265)
Use of money & property	0	0	0	0	0	0
Total	\$8,778	\$19,677	\$10,898	\$42,145	\$75,150	\$33,005
Guam Contractors License Board Fund						
Contractors Fees	\$10,815	\$18,438	\$7,623	\$39,185	\$67,131	\$27,946
Use of money & property	0	0	0	0	0	0
Total	\$10,815	\$18,438	\$7,623	\$39,185	\$67,131	\$27,946
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$0	\$0	\$0
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$0	\$0	\$0
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$218,773	\$144,595	(\$74,178)	\$653,798	\$447,412	(\$206,386)
Diesel fuel tax	128,880	87,993	(60,888)	378,328	214,133	(164,193)
Other fuel tax	85,348	27,175	(58,173)	253,277	85,584	(167,693)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	447,467	393,218	(54,249)	1,322,003	1,183,388	(138,615)
Auto surcharge on other fuels	198,741	142,977	(55,764)	589,190	430,307	(158,883)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,079,209	775,958	(303,251)	3,195,592	2,360,825	(835,767)
Total Licenses & Registrations	383,953	733,549	349,596	1,258,894	2,078,827	\$19,933
Total Use of Money & Property	0	3	3	0	8	8
Total	\$1,463,162	\$1,509,511	\$46,349	\$4,454,486	\$4,439,658	(\$15,828)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0	\$6,650	\$6,650	\$12,554	\$19,970	\$7,416
Use of money & property	0	0	0	0	0	0
Total	\$0	\$6,650	\$6,650	\$12,554	\$19,970	\$7,416

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Three Months Ended December 31, 2008

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Healthy Futures Funds						
Cigarettes	\$518,803	\$188,800	(\$330,713)	\$1,271,801	\$771,044	(\$500,557)
Cigars	5,846	8,638	(8)	12,528	8,638	(3,891)
Others	10,858	(543)	(11,401)	27,306	22,372	(4,933)
Distilled Spirit	35,588	34,113	(1,475)	80,139	97,784	17,645
Vinous Beverages	7,472	8,816	(856)	22,048	34,345	12,297
Malted Fermented Beverages	130,379	102,272	(28,107)	227,945	298,044	88,099
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	88	88	0	783	783
Total	\$712,548	\$340,253	(\$372,293)	\$1,841,567	\$1,231,010	(\$610,557)
Land Survey Revolving Fund						
Document Tax - Land Survey Foo	\$124,841	\$184,327	\$39,486	\$295,551	\$422,502	\$127,051
Rental of Government Land	3,747	3,747	(0)	8,272	10,040	1,768
Recording Fee	10,683	27,170	16,477	33,471	91,497	58,026
Application Fees	0	0	0	0	0	0
Certificates of Document Fee	9,972	8,902	(1,070)	28,574	29,685	1,111
Subpoena Fees	0	0	0	0	80	80
Use of money & property	0	0	0	0	0	0
Total	\$149,253	\$204,145	\$54,892	\$365,868	\$553,902	\$188,034
Manpower Development Fund						
Registration Fees - GCC Share	\$84,818	\$0	(\$84,818)	\$184,447	\$111,015	(\$83,432)
Registration Fees - Labor Share	40,000	0	(40,000)	120,000	47,578	(72,422)
Citation Fee - Non Immigration Temp Work	100	4,045	3,945	300	4,495	4,195
Use of money & property	0	(2,958)	(2,958)	0	450	450
Total	\$104,918	\$1,087	(\$103,827)	\$314,747	\$163,537	(\$151,210)
Police Services Fund						
Annual Gun Business Regis \$800	\$800	\$0	(\$800)	\$1,800	\$0	(\$1,800)
Gov't of Guam ID/\$10	7,475	4,700	(2,775)	21,930	4,700	(17,230)
Traffic Report Copy Fee/\$10	11,025	7,694	(3,331)	31,395	23,698	(7,697)
Police Blotter Report \$.02 per page	9	0	(9)	27	0	(27)
Police Clearance/\$5	21,438	16,380	(5,058)	63,407	50,829	(12,778)
Filing Record - Security Ofcr \$75	0	21	21	3,975	35	(3,940)
Firearm Trainers \$500	0	0	0	5,900	7	(5,893)
Highway Special Use Permit \$90	0	0	0	0	0	0
Firearm Registration/\$20	7,920	4,040	(3,880)	21,160	12,840	(8,520)
Non-Concealed Firearm ID/\$15	4,250	75	(4,175)	14,400	6,885	(7,715)
Concealed Firearm ID/\$30	240	0	(240)	420	295	(125)
Fingerprinting Fee	8,980	1,060	(7,920)	23,520	3,840	(19,680)
Subpoena Fee	35	0	(35)	35	0	(35)
Use of money & property	0	0	0	0	0	0
Total	\$61,970	\$33,970	(\$28,000)	\$187,969	\$102,529	(\$85,440)
Prof. Eng. Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examinations/License fees	\$3,995	\$5,165	\$1,170	\$27,520	\$34,625	\$7,105
Use of money & property	0	0	0	0	0	0
Total	\$3,995	\$5,165	\$1,170	\$27,520	\$34,625	\$7,105
Public Recreation Services Fund						
Park Fees	\$5,000	\$3,435	(\$1,565)	\$20,290	\$20,483	\$193
Park Vendor permits	1,298	1,875	577	5,112	1,875	(3,237)
Community Programs Fees	25	241	216	375	4,301	3,926
Paseo Stadium Fees	1,587	2,488	922	4,581	3,859	(922)
Pool & Beach Fees	1,000	1,005	5	1,015	3,457	2,442
Recreational Admin Fees	0	0	0	0	5	5
Youth Center Fees	0	0	0	100	0	(100)
Guam Sports Complex	900	830	(70)	1,000	943	(57)
Hagetna / Tiyen tennis center	80	60	(20)	180	60	(120)
Guerrero Stadium / Tiyen Fields	0	0	0	30	80	50
Tiyen Football / Soccer Field	40	36	(4)	50	48	(2)
Use of money & property	0	0	0	0	0	0
Total	\$9,910	\$9,971	\$61	\$32,733	\$34,911	\$2,178
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$188,870	\$118,970	(\$67,900)	\$560,810	\$118,970	(\$441,640)
Fee-Compact Ordal Tip \$4 cu yd	235,420	199,768	(35,653)	770,460	598,938	(171,523)
Fee-Uncompact Ordal Tip \$4 cu yd	90,484	30,783	(59,699)	218,039	101,278	(116,762)
Fee-Uncompact Agal Transfer St	1,230	1,480	230	5,070	4,375	(695)
Fee-Uncompact Dededo Transfer	8,375	5,500	(875)	19,195	14,350	(4,845)
Fee-Uncompact Malojaj Transfer	2,180	2,180	0	8,008	5,445	(2,563)
Use of money & property	0	505	505	0	2,367	2,367
Total	\$522,559	\$358,166	(\$163,391)	\$1,576,382	\$845,722	(\$730,660)

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Three Months Ended December 31, 2008

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$266,039	\$304,085	\$38,046	\$791,701	\$837,717	\$46,016
Use of money & property	0	0	0	0	0	0
Total	\$266,039	\$304,085	\$38,046	\$791,701	\$837,717	\$46,016
Territorial Education Facilities Fund						
RAT Property taxes	\$727,851	\$912,010	\$184,129	\$798,522	\$1,149,970	\$353,448
Penalties & Interest	25,500	25,381	(119)	94,370	60,238	(34,132)
Real Property Tax Bank Fees	100	0	(100)	530	75	(455)
Use of money & property	0	180	180	0	360	360
Total	\$753,451	\$937,571	\$184,090	\$891,422	\$1,210,643	\$319,221
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,559,952	\$1,501,544	(\$58,408)	\$4,360,441	\$4,237,296	(\$123,145)
Use of money & property	0	0	0	0	0	0
Total	\$1,559,952	\$1,501,544	(\$58,408)	\$4,360,441	\$4,237,296	(\$123,145)
Water Protection Fund						
Grading Plan Review Fees	\$977	\$83	(\$894)	\$1,700	\$348	(\$1,352)
Clearing & Grubbing Permits	420	0	(420)	3,734	11,192	7,458
Stockpiling Permits	3,480	5,553	2,093	8,998	9,206	208
Field Citation Violations	100	70	(30)	1,517	850	(667)
Use of money & property	0	0	0	0	0	0
Total	\$4,957	\$5,686	\$729	\$15,949	\$21,596	\$5,646
Water Research & Development Fund						
Well Drilling Permit	\$4,519	\$0	(\$4,519)	\$25,441	\$23,780	(\$1,661)
Use of money & property	0	0	0	0	0	0
Total	\$4,519	\$0	(\$4,519)	\$25,441	\$23,780	(\$1,661)

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 90 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). b
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	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		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	1,554,434	1,375,714	1,509,511	1,335,959	1,475,543	1,465,714	1,507,989	1,270,468	1,277,109	3,254,224	1,514,697	2,183,989	19,725,348
Solid Waste Operations	416	237,845	248,709	359,168	570,573	441,500	455,091	430,180	708,348	501,610	388,791	461,069	644,177	5,447,060
Territorial Education Facilities	205	136,856	136,216	937,571	1,644,344	8,301,888	1,349,625	4,199,138	621,376	658,169	758,538	642,768	302,212	19,688,700
Tourist Attraction	206	1,397,577	1,338,175	1,501,544	1,825,693	2,035,197	1,790,266	1,852,413	1,514,945	1,571,798	1,420,968	1,850,158	2,394,685	20,493,419

Certified By:



JAN 28 2009

Bertha M. Duenas, BBMR Director

Date