



**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

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

**MAR 31 2009**

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 February 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 the Public Auditor  
Office of the Vice Speaker

Office of the Speaker  
Judith T. Won Pat, Ed. D.  
Date 3/31/09  
Time 9:55A  
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MJC 3-31-09

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OFFICE OF THE PUBLIC AUDITOR

DATE: 3/31/09

TIME: 9:55am

BY: Vince D

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 February 28, 2009 & 2008

|   | For the Months     |                    |                        | Fiscal Year<br>2009 | Year-To-Date        |                        |
|---|--------------------|--------------------|------------------------|---------------------|---------------------|------------------------|
|   | February, 2009     | February, 2008     | Increase<br>(Decrease) |                     | Fiscal Year<br>2008 | Increase<br>(Decrease) |
| <b>Air Pollution Control Special Fund</b>           |                    |                    |                        |                     |                     |                        |
| Penalty - excess emission / \$1,000                 | \$4,848            | \$11,500           | (\$6,651)              | \$19,596            | \$124,423           | (\$104,827)            |
| Use of money & property                             | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$4,848</b>     | <b>\$11,500</b>    | <b>(\$6,651)</b>       | <b>\$19,596</b>     | <b>\$124,423</b>    | <b>(\$104,827)</b>     |
| <b>Chamorro Land Trust Operations Fund</b>          |                    |                    |                        |                     |                     |                        |
| Land Trust Application Fees                         | \$950              | \$0                | \$950                  | \$8,950             | \$0                 | \$8,950                |
| Leases  | 58,394             | 17,878             | 40,518                 | 183,781             | 183,262             | 10,489                 |
| Land Trust Lease                                    | 65                 | 0                  | 65                     | 1,589               | 0                   | 1,589                  |
| Use of money & property                             | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$59,409</b>    | <b>\$17,878</b>    | <b>\$41,531</b>        | <b>\$204,290</b>    | <b>\$183,262</b>    | <b>\$21,028</b>        |
| <b>Comptons Revolving Fund</b>                      |                    |                    |                        |                     |                     |                        |
| DOC revolving fund                                  | \$301,725          | \$98,519           | \$203,206              | \$467,851           | \$343,651           | \$124,199              |
| Use of money & property                             | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$301,725</b>   | <b>\$98,519</b>    | <b>\$203,206</b>       | <b>\$467,851</b>    | <b>\$343,651</b>    | <b>\$124,199</b>       |
| <b>Custom, Agric &amp; Quarantine Inspec Fund</b>   |                    |                    |                        |                     |                     |                        |
| Passgr Inspec Fee-All                               | \$0                | \$0                | \$0                    | \$0                 | \$0                 | \$0                    |
| Passgr Inspec Fee-Port Authority                    | 8,440              | 0                  | 8,440                  | 16,550              | 13,110              | 3,440                  |
| Passgr Inspec Fee-Airport Authority                 | 0                  | 677,435            | (677,435)              | 2,323,556           | 3,300,388           | (976,832)              |
| Cargo Inspec Fee - All                              | 1,445              | 0                  | 1,445                  | 15,310              | 0                   | 15,310                 |
| Cargo Inspec Fee-Port Authority                     | 20,155             | 23,855             | (3,700)                | 105,880             | 129,830             | (23,850)               |
| Cargo Inspec Fee-Airport Cargo                      | 8,560              | 10,300             | (1,750)                | 51,475              | 55,100              | (3,625)                |
| Revenue-Other Payments                              | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| Use of money & property                             | 109                | 145                | (35)                   | 1,105               | 1,483               | (355)                  |
| <b>Total</b>  | <b>\$38,669</b>    | <b>\$711,735</b>   | <b>(\$673,036)</b>     | <b>\$2,513,976</b>  | <b>\$3,499,891</b>  | <b>(\$985,916)</b>     |
| <b>Enhanced 911 Emergency Reporting System Fund</b> |                    |                    |                        |                     |                     |                        |
| 911 Surcharge \$1                                   | \$141,433          | \$10,023           | \$131,410              | \$694,248           | \$490,355           | \$203,892              |
| Use of money & property                             | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$141,433</b>   | <b>\$10,023</b>    | <b>\$131,410</b>       | <b>\$694,248</b>    | <b>\$490,355</b>    | <b>\$203,892</b>       |
| <b>Environmental Health Fund</b>                    |                    |                    |                        |                     |                     |                        |
| Health Permits - Business                           | \$3,563            | \$5,149            | (\$1,587)              | \$30,097            | \$33,070            | (\$2,974)              |
| PH Registration and Penalty                         | 200                | 100                | 100                    | 200                 | 100                 | 100                    |
| De-Rating Inspection and Certificates               | 850                | 800                | (150)                  | 4,000               | 3,750               | 250                    |
| Health Certificates                                 | 19,104             | 19,186             | (82)                   | 90,743              | 90,866              | (123)                  |
| Administrative Penalties                            | 0                  | 1,400              | (1,400)                | 0                   | 1,400               | (1,400)                |
| Use of money & property                             | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$23,517</b>    | <b>\$26,635</b>    | <b>(\$3,119)</b>       | <b>\$126,040</b>    | <b>\$129,186</b>    | <b>(\$4,147)</b>       |
| <b>Guam Contractors License Board Fund</b>          |                    |                    |                        |                     |                     |                        |
| Contractors Fees                                    | \$15,361           | \$14,918           | \$443                  | \$95,322            | \$82,069            | \$13,253               |
| Use of money & property                             | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$15,361</b>    | <b>\$14,918</b>    | <b>\$443</b>           | <b>\$95,322</b>     | <b>\$82,069</b>     | <b>\$13,253</b>        |
| <b>Guam Environmental Trust Fund</b>                |                    |                    |                        |                     |                     |                        |
| Insurance Assessment Fee                            | \$0                | \$0                | \$0                    | \$26                | \$0                 | \$26                   |
| Use of money & property                             | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>             | <b>\$26</b>         | <b>\$0</b>          | <b>\$26</b>            |
| <b>Guam (Territorial) Highway Fund</b>              |                    |                    |                        |                     |                     |                        |
| <b>Liquid Fuel Taxes:</b>                           |                    |                    |                        |                     |                     |                        |
| Aviation fuel tax                                   | \$56,222           | \$210,268          | (\$154,045)            | \$654,322           | \$898,035           | (\$243,713)            |
| Diesel fuel tax                                     | 34,306             | 81,938             | (47,633)               | \$34,371            | 373,364             | (38,983)               |
| Other fuel tax                                      | 13,722             | 32,767             | (19,045)               | 133,847             | 149,253             | (15,606)               |
| Drawbacks   | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| Mass transit surcharge on diesel fuel               | 274,106            | 390,867            | (116,581)              | 1,833,506           | 2,007,017           | (173,511)              |
| Auto surcharge on other fuels                       | 99,875             | 142,308            | (42,533)               | 704,805             | 695,689             | 8,916                  |
| Interest and penalties on taxes                     | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total Liquid Fuel Taxes</b>                      | <b>478,030</b>     | <b>657,968</b>     | <b>(179,938)</b>       | <b>3,060,651</b>    | <b>4,123,548</b>    | <b>(462,897)</b>       |
| <b>Total Licenses &amp; Registrations</b>           | <b>720,996</b>     | <b>656,391</b>     | <b>62,605</b>          | <b>3,568,594</b>    | <b>3,378,217</b>    | <b>190,376</b>         |
| <b>Total Use of Money &amp; Property</b>            | <b>1</b>           | <b>7</b>           | <b>(6)</b>             | <b>8</b>            | <b>52</b>           | <b>(44)</b>            |
| <b>Total</b>  | <b>\$1,199,027</b> | <b>\$1,516,366</b> | <b>(\$317,339)</b>     | <b>\$7,229,253</b>  | <b>\$7,501,817</b>  | <b>(\$272,565)</b>     |
| <b>Guam Plant Inspection and Permit Fund</b>        |                    |                    |                        |                     |                     |                        |
| Guam Plant Inspection & Permit                      | \$8,982            | \$5,889            | \$1,073                | \$34,453            | \$32,540            | \$1,913                |
| Use of money & property                             | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$8,982</b>     | <b>\$5,889</b>     | <b>\$1,073</b>         | <b>\$34,453</b>     | <b>\$32,540</b>     | <b>\$1,913</b>         |

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 February 28, 2009 & 2008

|   | For the Months   |                  |                        | Year-To-Date        |                     | Increase<br>(Decrease) |
|---|------------------|------------------|------------------------|---------------------|---------------------|------------------------|
|   | February, 2009   | February, 2008   | Increase<br>(Decrease) | Fiscal Year<br>2009 | Fiscal Year<br>2008 |                        |
| <b>Healthy Futures Funds</b>                                |                  |                  |                        |                     |                     |                        |
| Cigarettes  | \$468,702        | \$552,048        | (\$83,347)             | \$939,881           | \$2,684,047         | (\$1,744,167)          |
| Cigars  | 6,000            | 884              | 5,116                  | 14,638              | 754                 | 13,884                 |
| Others  | 648              | 10,028           | (9,381)                | 22,870              | 43,117              | (20,247)               |
| Distilled Spirit  | 36,284           | 31,561           | 4,723                  | 170,951             | 173,040             | (2,089)                |
| Vinous Beverages  | 6,960            | 7,083            | (123)                  | 49,902              | 47,852              | 2,049                  |
| Malted Fermented Beverages                                  | 108,305          | 76,725           | 31,580                 | 512,630             | 460,283             | 52,346                 |
| Interest and Penalties on Alcohol                           | 0                | 0                | 0                      | 0                   | (17,227)            | 17,227                 |
| Use of money & property                                     | 60               | 587              | (527)                  | 1,028               | 5,071               | (4,043)                |
| <b>Total</b>  | <b>\$626,958</b> | <b>\$678,917</b> | <b>(\$51,959)</b>      | <b>\$1,711,896</b>  | <b>\$3,396,837</b>  | <b>(\$1,685,039)</b>   |
| <b>Land Survey Revolving Fund</b>                           |                  |                  |                        |                     |                     |                        |
| Document Tax - Land Survey Fee                              | \$119,166        | \$485,902        | (\$366,736)            | \$627,533           | \$1,320,215         | (\$692,682)            |
| Rental of Government Land                                   | 3,147            | 3,147            | 0                      | 16,733              | 19,575              | (2,842)                |
| Recording Fee   | 30,360           | 30,272           | 88                     | 148,256             | 180,056             | (31,800)               |
| Application Fees  | 0                | 0                | 0                      | 0                   | 0                   | 0                      |
| Certificates of Document Fees                               | 8,465            | 11,658           | (3,193)                | 47,578              | 47,162              | 395                    |
| Subpoena Fees   | 0                | 0                | 0                      | 35                  | 0                   | 35                     |
| Use of money & property                                     | 0                | 0                | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$191,137</b> | <b>\$530,977</b> | <b>(\$339,841)</b>     | <b>\$840,134</b>    | <b>\$1,566,828</b>  | <b>(\$726,695)</b>     |
| <b>Manpower Development Fund</b>                            |                  |                  |                        |                     |                     |                        |
| Registration Fees - GCC Share                               | \$174,111        | \$165,900        | \$8,211                | \$542,026           | \$641,954           | (\$99,928)             |
| Registration Fees - Labor Share                             | 74,819           | 71,100           | 3,519                  | 232,297             | 275,123             | (42,826)               |
| Citation Fee - Non Immigration Temp Work                    | 1,043            | 225              | 818                    | 6,654               | 4,925               | 1,729                  |
| Use of money & property                                     | 0                | 1,360            | (1,360)                | 950                 | 5,936               | (4,986)                |
| <b>Total</b>  | <b>\$249,773</b> | <b>\$238,605</b> | <b>\$11,168</b>        | <b>\$781,927</b>    | <b>\$927,938</b>    | <b>(\$146,011)</b>     |
| <b>Police Services Fund</b>                                 |                  |                  |                        |                     |                     |                        |
| Annual Gun Business Regis \$600                             | \$0              | \$0              | \$0                    | \$0                 | \$960               | (\$960)                |
| Gov't of Guam ID/\$10                                       | 0                | 1,955            | (1,955)                | 4,775               | 18,435              | (13,660)               |
| Traffic Report Copy Fee/\$10                                | 7,665            | 6,000            | 1,665                  | 39,433              | 33,480              | 5,953                  |
| Police Blotter Report \$0.02 per page                       | 0                | 0                | 0                      | 0                   | 21                  | (21)                   |
| Police Clearance/\$5  | 16,558           | 15,626           | 932                    | 84,866              | 80,246              | 4,710                  |
| Filing Record - Security Ofc \$75                           | 0                | 0                | 0                      | 49                  | 3,975               | (3,926)                |
| Firearm Trainers \$500                                      | 0                | 0                | 0                      | 7                   | 500                 | (493)                  |
| Highway Special Use Permit \$50                             | 0                | 0                | 0                      | 0                   | 0                   | 0                      |
| Firearm Registration/\$20                                   | 4,960            | 3,520            | 1,440                  | 22,250              | 20,920              | 1,330                  |
| Non-Concealed Firearm ID/\$15                               | 4,450            | 1,810            | 2,640                  | 14,910              | 9,560               | 5,350                  |
| Concealed Firearm ID/\$30                                   | 155              | 420              | (265)                  | 770                 | 480                 | 290                    |
| Fingerprinting Fee  | 1,020            | 1,320            | (300)                  | 5,860               | 6,960               | (3,120)                |
| Subpoena Fee  | 0                | 0                | 0                      | 0                   | 35                  | (35)                   |
| Use of money & property                                     | 0                | 0                | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$34,808</b>  | <b>\$30,851</b>  | <b>\$4,157</b>         | <b>\$173,010</b>    | <b>\$177,592</b>    | <b>(\$4,582)</b>       |
| <b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b> |                  |                  |                        |                     |                     |                        |
| P.E.A.L.S. Examination/License fees                         | \$9,305          | \$5,195          | \$4,110                | \$49,705            | \$62,102            | (\$12,397)             |
| Use of money & property                                     | 0                | 0                | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$9,305</b>   | <b>\$5,195</b>   | <b>\$4,110</b>         | <b>\$49,705</b>     | <b>\$62,102</b>     | <b>(\$12,397)</b>      |
| <b>Public Recreation Services Fund</b>                      |                  |                  |                        |                     |                     |                        |
| Park Fees   | \$3,255          | \$3,230          | \$25                   | \$26,591            | \$22,720            | \$3,871                |
| Park Vendor permits   | 125              | (8,113)          | 8,238                  | 2,425               | 0                   | 2,425                  |
| Community Programs Fees                                     | 40               | 2,612            | (2,472)                | 5,297               | 12,437              | (7,140)                |
| Passo Stadium Fees  | 1,295            | 12,550           | (11,255)               | 18,944              | 12,550              | 7,394                  |
| Pool & Beach Fees   | 1,656            | 1,313            | 343                    | 7,258               | 6,377               | 880                    |
| Recreational Admin Fees                                     | 0                | 0                | 0                      | 5                   | 850                 | (845)                  |
| Youth Center Fees   | 0                | 0                | 0                      | 0                   | 0                   | 0                      |
| Guam Sports Complex   | 1,487            | 0                | 1,487                  | 3,268               | 0                   | 3,268                  |
| Hagatna / Tiyen tennis center                               | 1,740            | 0                | 1,740                  | 1,860               | 0                   | 1,860                  |
| Guerrero Stadium / Tiyen Fields                             | 290              | 0                | 290                    | 870                 | 0                   | 870                    |
| Tiyen Football / Soccer Field                               | 300              | 0                | 300                    | 484                 | 0                   | 484                    |
| Recreational Water Use Plan                                 | 500              | 0                | 500                    | 500                 | 0                   | 500                    |
| Use of money & property                                     | 0                | 0                | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>  | <b>\$10,668</b>  | <b>\$11,492</b>  | <b>(\$804)</b>         | <b>\$68,502</b>     | <b>\$54,935</b>     | <b>\$13,567</b>        |
| <b>Solid Waste Operations Fund</b>                          |                  |                  |                        |                     |                     |                        |
| Fee-Household Collection \$8 mo                             | \$119,970        | \$0              | \$119,970              | \$597,100           | \$851,788           | (\$254,688)            |
| Fee-Compact Ordof Tip \$4 cu yd                             | 101,140          | 273,980          | (172,840)              | 807,010             | 1,329,378           | (522,368)              |
| Fee-Uncompact Ordof Tip \$4 cu yd                           | 81,198           | 93,430           | (12,233)               | 262,418             | 416,692             | (154,174)              |
| Fee-Uncompact Agal Transfer St                              | 910              | 1,285            | (375)                  | 6,750               | 5,785               | (2,015)                |
| Fee-Uncompact Dedode Transfer                               | 3,915            | 6,045            | (2,130)                | 22,980              | 33,395              | (10,435)               |
| Fee-Uncompact Malocio Transfer                              | 1,585            | 1,470            | 115                    | 8,760               | 9,233               | (473)                  |
| Use of money & property                                     | 426              | 1,963            | (1,537)                | 3,267               | 11,034              | (7,767)                |
| <b>Total</b>  | <b>\$309,146</b> | <b>\$376,173</b> | <b>(\$69,028)</b>      | <b>\$1,708,266</b>  | <b>\$2,460,183</b>  | <b>(\$751,917)</b>     |

Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 February 28, 2009 & 2008

|   | For the Months     |                    |                        | Year-To-Date        |                     | Increase<br>(Decrease) |
|---|--------------------|--------------------|------------------------|---------------------|---------------------|------------------------|
|   | February, 2009     | February, 2008     | Increase<br>(Decrease) | Fiscal Year<br>2009 | Fiscal Year<br>2008 |                        |
| <b>Street Light Fund</b>                        |                    |                    |                        |                     |                     |                        |
| Abandoned Vehicle Fee - Veh Reg                 | \$269,417          | \$248,850          | \$20,566               | \$1,443,993         | \$1,398,843         | \$45,150               |
| Use of money & property                         | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>                                    | <b>\$269,417</b>   | <b>\$248,850</b>   | <b>\$20,566</b>        | <b>\$1,443,993</b>  | <b>\$1,398,843</b>  | <b>\$45,150</b>        |
| <b>Territorial Education Facilities Fund</b>    |                    |                    |                        |                     |                     |                        |
| R&T Property taxes                              | \$8,420,266        | \$8,142,339        | \$277,947              | \$11,192,433        | \$11,291,611        | (\$99,178)             |
| Penalties & Interest                            | 51,893             | 43,656             | 8,037                  | 131,261             | 158,724             | (27,463)               |
| Real Property Tax Bank Fees                     | 0                  | 175                | (175)                  | 75                  | (148)               | 223                    |
| Use of money & property                         | 687                | 1,600              | (913)                  | 1,435               | 3,485               | (2,050)                |
| <b>Total</b>                                    | <b>\$8,472,665</b> | <b>\$8,187,770</b> | <b>\$284,896</b>       | <b>\$11,325,204</b> | <b>\$11,453,672</b> | <b>(\$128,468)</b>     |
| <b>Tourist Attraction Fund</b>                  |                    |                    |                        |                     |                     |                        |
| Occupancy taxes, including interest & penalties | \$2,174,675        | \$2,230,706        | (\$56,030)             | \$8,080,434         | \$8,828,053         | (\$745,619)            |
| Use of money & property                         | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>                                    | <b>\$2,174,675</b> | <b>\$2,230,706</b> | <b>(\$56,030)</b>      | <b>\$8,080,434</b>  | <b>\$8,828,053</b>  | <b>(\$745,619)</b>     |
| <b>Water Protection Fund</b>                    |                    |                    |                        |                     |                     |                        |
| Grading Plan Review Fees                        | \$1,932            | \$3,537            | (\$1,604)              | \$6,061             | \$6,057             | \$24                   |
| Clearing & Grubbing Permits                     | 501                | 4,067              | (3,586)                | 27,751              | 17,485              | 10,265                 |
| Stockpiling Permits                             | 551                | 0                  | 651                    | 11,247              | 8,558               | 2,689                  |
| Field Citation Violations                       | 0                  | 795                | (795)                  | 660                 | 4,315               | (3,465)                |
| Use of money & property                         | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>                                    | <b>\$2,984</b>     | <b>\$8,419</b>     | <b>(\$5,434)</b>       | <b>\$45,928</b>     | <b>\$36,415</b>     | <b>\$9,513</b>         |
| <b>Water Research &amp; Development Fund</b>    |                    |                    |                        |                     |                     |                        |
| Well Drilling Permit                            | \$7,499            | \$43,450           | (\$35,951)             | \$39,479            | \$52,450            | (\$12,971)             |
| Use of money & property                         | 0                  | 0                  | 0                      | 0                   | 0                   | 0                      |
| <b>Total</b>                                    | <b>\$7,499</b>     | <b>\$43,450</b>    | <b>(\$35,951)</b>      | <b>\$39,479</b>     | <b>\$52,450</b>     | <b>(\$12,971)</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 08/30. (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  
Five Months Ended February 28, 2009

|   | For the Months     |                    |                            | Year-To-Date       |                    |                            |
|---|--------------------|--------------------|----------------------------|--------------------|--------------------|----------------------------|
|   | Estimated          | Actual             | Favorable<br>(Unfavorable) | Estimated          | Actual             | Favorable<br>(Unfavorable) |
| <b>Air Pollution Control Special Fund</b>           |                    |                    |                            |                    |                    |                            |
| Penalty - excess emission / \$1,000                 | \$8,305            | \$4,848            | (\$3,457)                  | \$28,846           | \$19,595           | (\$9,051)                  |
| Use of money & property                             | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$8,305</b>     | <b>\$4,848</b>     | <b>(\$3,457)</b>           | <b>\$28,846</b>    | <b>\$19,595</b>    | <b>(\$9,051)</b>           |
| <b>Chamorro Land Trust Operations Fund</b>          |                    |                    |                            |                    |                    |                            |
| Land Trust Application Fees                         | \$800              | \$930              | \$180                      | \$4,530            | \$8,950            | \$4,420                    |
| Leases  | 33,722             | 58,394             | 24,672                     | 181,595            | 193,751            | 12,156                     |
| Land Trust Leases                                   | 60                 | 65                 | 5                          | 640                | 1,580              | 940                        |
| Use of money & property                             | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$34,582</b>    | <b>\$59,409</b>    | <b>\$24,827</b>            | <b>\$186,765</b>   | <b>\$204,281</b>   | <b>\$17,516</b>            |
| <b>Corrections Revolving Fund</b>                   |                    |                    |                            |                    |                    |                            |
| DOC revolving fund                                  | \$96,519           | \$301,725          | \$203,206                  | \$494,061          | \$467,851          | (\$26,210)                 |
| Use of money & property                             | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$96,519</b>    | <b>\$301,725</b>   | <b>\$203,206</b>           | <b>\$494,061</b>   | <b>\$467,851</b>   | <b>(\$26,210)</b>          |
| <b>Custom, Agric &amp; Quarantine (spec) Fund</b>   |                    |                    |                            |                    |                    |                            |
| Passgr Inspec Fee-All                               | \$0                | \$0                | \$0                        | \$0                | \$0                | \$0                        |
| Passgr Inspec Fee-Port Authority                    | 8,750              | 8,440              | 1,600                      | 18,910             | 18,850             | (2,360)                    |
| Passgr Inspec Fee-Airport Authority                 | 682,169            | 0                  | (682,169)                  | 3,318,738          | 2,323,556          | (995,180)                  |
| Cargo Inspec Fee - All                              | 1,500              | 1,445              | (55)                       | 4,800              | 15,310             | 10,510                     |
| Cargo Inspec Fee-Port Authority                     | 23,256             | 20,155             | (3,101)                    | 128,921            | 105,980            | (20,941)                   |
| Cargo Inspec Fee-Airport Cargo                      | 9,350              | 8,550              | (800)                      | 50,775             | 51,475             | 700                        |
| Revenue-Other Payments                              | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| Use of money & property                             | 0                  | 109                | 109                        | 0                  | 1,105              | 1,105                      |
| <b>Total</b>  | <b>\$723,025</b>   | <b>\$38,699</b>    | <b>(\$684,326)</b>         | <b>\$3,518,142</b> | <b>\$2,513,978</b> | <b>(\$1,004,166)</b>       |
| <b>Enhanced 911 Emergency Reporting System Fund</b> |                    |                    |                            |                    |                    |                            |
| 911 Surcharge \$1                                   | \$149,934          | \$141,433          | (\$8,501)                  | \$588,835          | \$694,246          | \$105,411                  |
| Use of money & property                             | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$149,934</b>   | <b>\$141,433</b>   | <b>(\$8,501)</b>           | <b>\$588,835</b>   | <b>\$694,246</b>   | <b>\$105,411</b>           |
| <b>Environmental Health Fund</b>                    |                    |                    |                            |                    |                    |                            |
| Health Permits - Business                           | \$440              | \$3,563            | 3,123                      | \$11,315           | \$30,097           | \$18,782                   |
| PH Registration and Penalty                         | 100                | 200                | 100                        | 100                | 200                | 100                        |
| De-Rating Inspection and Certificates               | 850                | 850                | (200)                      | 3,850              | 4,000              | 150                        |
| Health Certificates                                 | 11,254             | 19,104             | 7,850                      | 49,644             | 80,743             | 41,099                     |
| Administrative Penalties                            | 100                | 0                  | (100)                      | 1,399              | 0                  | (1,399)                    |
| Use of money & property                             | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$12,744</b>    | <b>\$23,517</b>    | <b>\$10,773</b>            | <b>\$68,308</b>    | <b>\$125,040</b>   | <b>\$56,732</b>            |
| <b>Guam Contractors License Board Fund</b>          |                    |                    |                            |                    |                    |                            |
| Contractors Fees                                    | \$11,655           | \$15,361           | \$3,706                    | \$58,838           | \$95,322           | \$35,484                   |
| Use of money & property                             | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$11,655</b>    | <b>\$15,361</b>    | <b>\$3,706</b>             | <b>\$58,838</b>    | <b>\$95,322</b>    | <b>\$35,484</b>            |
| <b>Guam Environmental Trust Fund</b>                |                    |                    |                            |                    |                    |                            |
| Insurance Assessment Fee                            | \$0                | \$0                | \$0                        | \$34               | \$28               | (\$8)                      |
| Use of money & property                             | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$0</b>         | <b>\$0</b>         | <b>\$0</b>                 | <b>\$34</b>        | <b>\$28</b>        | <b>(\$8)</b>               |
| <b>Guam (Territorial) Highway Fund</b>              |                    |                    |                            |                    |                    |                            |
| <b>Liquid Fuel Taxes:</b>                           |                    |                    |                            |                    |                    |                            |
| Aviation fuel tax                                   | \$249,381          | \$58,222           | (\$193,159)                | \$1,142,006        | \$654,322          | (\$487,684)                |
| Diesel fuel tax                                     | 136,924            | 34,305             | (101,619)                  | 642,141            | 334,371            | (307,770)                  |
| Other fuel tax                                      | 88,378             | 13,722             | (74,656)                   | 426,819            | 133,647            | (293,172)                  |
| Drawbacks   | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| Mass transit surcharge on diesel fuel               | 453,660            | 274,106            | (179,544)                  | 2,241,413          | 1,833,508          | (407,907)                  |
| Auto surcharge on other fuels                       | 200,980            | 99,875             | (101,305)                  | 985,811            | 704,805            | (280,806)                  |
| Interest and penalties on taxes                     | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total Liquid Fuel Taxes</b>                      | <b>1,128,313</b>   | <b>478,030</b>     | <b>(650,283)</b>           | <b>5,447,990</b>   | <b>3,660,651</b>   | <b>(1,787,339)</b>         |
| Total Licenses & Registrations                      | 375,765            | 720,998            | 345,231                    | 2,074,850          | 3,688,594          | 1,493,644                  |
| Total Use of Money & Property                       | 0                  | 1                  | 1                          | 0                  | 8                  | 8                          |
| <b>Total</b>  | <b>\$1,504,078</b> | <b>\$1,199,027</b> | <b>(\$305,051)</b>         | <b>\$7,522,940</b> | <b>\$7,229,253</b> | <b>(\$293,687)</b>         |
| <b>Guam Plant Inspection and Permit Fund</b>        |                    |                    |                            |                    |                    |                            |
| Guam Plant Inspection & Permit                      | \$0                | \$8,982            | \$8,982                    | \$12,554           | \$34,453           | \$21,899                   |
| Use of money & property                             | 0                  | 0                  | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$0</b>         | <b>\$8,982</b>     | <b>\$8,982</b>             | <b>\$12,554</b>    | <b>\$34,453</b>    | <b>\$21,899</b>            |

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Five Months Ended February 28, 2009

|   | For the Months   |                  |                            | Year-To-Date       |                    |                            |
|---|------------------|------------------|----------------------------|--------------------|--------------------|----------------------------|
|   | Estimated        | Actual           | Favorable<br>(Unfavorable) | Estimated          | Actual             | Favorable<br>(Unfavorable) |
| <b>Healthy Futures Funds</b>                                |                  |                  |                            |                    |                    |                            |
| Cigarettes  | \$497,048        | \$488,702        | (\$8,347)                  | \$2,567,195        | \$939,881          | (\$1,627,315)              |
| Cigars  | 5,884            | 8,000            | 116                        | 18,413             | 14,838             | (3,775)                    |
| Others  | 1,434            | 949              | (787)                      | 39,341             | 22,870             | (16,471)                   |
| Distilled Spirit  | 36,861           | 36,284           | (277)                      | 153,039            | 170,851            | 17,812                     |
| Vinous Beverages  | 6,522            | 6,960            | 438                        | 45,047             | 49,902             | 4,855                      |
| Mixed Fermented Beverages                                   | 106,725          | 108,305          | 1,580                      | 383,033            | 512,630            | 129,597                    |
| Interest and Penalties on Alcohol                           | 0                | 0                | 0                          | 0                  | 0                  | 0                          |
| Use of money & property                                     | 0                | 60               | 60                         | 0                  | 1,028              | 1,028                      |
| <b>Total</b>  | <b>\$654,174</b> | <b>\$656,956</b> | <b>(\$2,218)</b>           | <b>\$3,206,068</b> | <b>\$1,711,899</b> | <b>(\$1,494,169)</b>       |
| <b>Land Survey Revolving Fund</b>                           |                  |                  |                            |                    |                    |                            |
| Document Tax - Land Survey Fee                              | \$74,407         | \$119,188        | \$44,789                   | \$497,083          | \$627,533          | \$130,470                  |
| Rental of Government Land                                   | 3,859            | 3,147            | (512)                      | 16,381             | 16,733             | 352                        |
| Recording Fee   | 11,826           | 30,360           | 18,534                     | 58,286             | 148,258            | 91,981                     |
| Application Fees  | 0                | 0                | 0                          | 0                  | 0                  | 0                          |
| Certificates of Document Fees                               | 9,021            | 8,465            | (556)                      | 46,787             | 47,578             | 791                        |
| Subpoena Fees   | 0                | 0                | 0                          | 0                  | 35                 | 35                         |
| Use of money & property                                     | 0                | 0                | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$98,613</b>  | <b>\$181,137</b> | <b>\$82,524</b>            | <b>\$616,498</b>   | <b>\$840,134</b>   | <b>\$223,636</b>           |
| <b>Manager Development Fund</b>                             |                  |                  |                            |                    |                    |                            |
| Registration Fees - GCC Share                               | \$94,817         | \$174,111        | \$109,294                  | \$324,081          | \$542,026          | \$217,945                  |
| Registration Fees - Labor Share                             | 40,000           | 74,819           | 34,819                     | 200,000            | 232,297            | 32,297                     |
| Citation Fee - Non Immigration Temp Work                    | 100              | 1,043            | 943                        | 500                | 6,654              | 6,154                      |
| Use of money & property                                     | 0                | 0                | 0                          | 0                  | 950                | 950                        |
| <b>Total</b>  | <b>\$104,917</b> | <b>\$249,773</b> | <b>\$144,856</b>           | <b>\$524,581</b>   | <b>\$781,927</b>   | <b>\$257,346</b>           |
| <b>Police Services Fund</b>                                 |                  |                  |                            |                    |                    |                            |
| Annual Gun Business Regis \$600                             | \$600            | \$0              | (\$600)                    | \$3,000            | \$0                | (\$3,000)                  |
| Gov't of Guam ID/\$10                                       | 7,955            | 0                | (7,955)                    | 37,885             | 4,775              | (33,090)                   |
| Traffic Report Copy Fee/\$10                                | 10,160           | 7,665            | (2,495)                    | 52,280             | 39,433             | (12,847)                   |
| Police Blotter Report \$.02 per page                        | 12               | 0                | (12)                       | 51                 | 0                  | (51)                       |
| Police Clearance/\$5  | 20,826           | 16,558           | (4,068)                    | 105,246            | 84,956             | (20,290)                   |
| Filing Record - Security Ofcr \$75                          | 0                | 0                | 0                          | 3,975              | 49                 | (3,926)                    |
| Firearm Trainers \$500                                      | 5,000            | 0                | (5,000)                    | 10,900             | 7                  | (10,893)                   |
| Highway Special Use Permit \$50                             | 0                | 0                | 0                          | 0                  | 0                  | 0                          |
| Firearm Registration/\$20                                   | 6,520            | 4,980            | (1,580)                    | 34,040             | 22,250             | (11,790)                   |
| Non-Concealed Firearm ID/\$15                               | 4,810            | 4,450            | (360)                      | 23,560             | 14,910             | (8,650)                    |
| Concealed Firearm ID/\$30                                   | 420              | 155              | (265)                      | 900                | 770                | (130)                      |
| Fingerprinting Fee  | 7,320            | 1,020            | (6,300)                    | 39,480             | 5,860              | (33,620)                   |
| Subpoena Fee  | 0                | 0                | 0                          | 35                 | 0                  | (35)                       |
| Use of money & property                                     | 0                | 0                | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$63,423</b>  | <b>\$34,808</b>  | <b>(\$28,615)</b>          | <b>\$311,332</b>   | <b>\$173,010</b>   | <b>(\$138,322)</b>         |
| <b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b> |                  |                  |                            |                    |                    |                            |
| P.E.A.L.S. Examination/License fees                         | \$13,869         | \$9,305          | (\$4,364)                  | \$49,220           | \$49,705           | \$485                      |
| Use of money & property                                     | 0                | 0                | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$13,869</b>  | <b>\$9,305</b>   | <b>(\$4,364)</b>           | <b>\$49,220</b>    | <b>\$49,705</b>    | <b>\$485</b>               |
| <b>Public Recreation Services Fund</b>                      |                  |                  |                            |                    |                    |                            |
| Park Fees   | \$4,040          | \$3,255          | (\$785)                    | \$28,880           | \$26,591           | (\$2,289)                  |
| Park Vendor permits   | 120              | 125              | 5                          | 2,018              | 2,425              | 407                        |
| Community Programs Fees                                     | 1,304            | 40               | (1,264)                    | 8,143              | 5,297              | (2,846)                    |
| Paseo Stadium Fees  | 2,625            | 1,295            | (1,330)                    | 15,442             | 19,944             | 4,502                      |
| Pool & Beach Fees   | 1,313            | 1,658            | 343                        | 6,811              | 7,258              | 447                        |
| Recreational Admin Fees                                     | 0                | 0                | 0                          | 175                | 5                  | (170)                      |
| Youth Center Fees   | 0                | 0                | 0                          | 19                 | 0                  | (19)                       |
| Guam Sports Complex   | 1,400            | 1,487            | 87                         | 2,400              | 3,268              | 868                        |
| Hapaina / Tiyen tennis center                               | 1,820            | 1,740            | (80)                       | 1,900              | 1,860              | (40)                       |
| Guerrero Stadium / Tiyen Fields                             | 300              | 290              | (10)                       | 360                | 870                | 520                        |
| Tiyen Football / Soccer Field                               | 300              | 300              | 0                          | 350                | 484                | 134                        |
| Recreational Water Use Plan                                 | 600              | 500              | (100)                      | 900                | 500                | (100)                      |
| Use of money & property                                     | 0                | 0                | 0                          | 0                  | 0                  | 0                          |
| <b>Total</b>  | <b>\$13,822</b>  | <b>\$10,688</b>  | <b>(\$3,134)</b>           | <b>\$67,084</b>    | <b>\$66,502</b>    | <b>\$1,416</b>             |
| <b>Solid Waste Operations Fund</b>                          |                  |                  |                            |                    |                    |                            |
| Fee-Household Collection \$8 mo                             | \$168,870        | \$119,970        | (\$68,900)                 | \$913,618          | \$597,100          | (\$316,518)                |
| Fee-Compact Ordof Tip \$4 cu yd                             | 228,543          | 101,140          | (128,403)                  | 1,212,281          | 807,010            | (405,271)                  |
| Fee-Uncompact Ordof Tip \$4 cu yd                           | 71,855           | 81,198           | 9,343                      | 411,062            | 262,418            | (148,645)                  |
| Fee-Uncompact Agal Transfer St                              | 595              | 910              | 315                        | 7,175              | 8,750              | (425)                      |
| Fee-Uncompact Deduct Transfer                               | 4,806            | 3,915            | (890)                      | 29,920             | 22,980             | (6,980)                    |
| Fee-Uncompact Malofof Transfer                              | 800              | 1,585            | 725                        | 8,293              | 8,780              | 487                        |
| Use of money & property                                     | 0                | 428              | 428                        | 0                  | 3,267              | 3,267                      |
| <b>Total</b>  | <b>\$481,328</b> | <b>\$309,146</b> | <b>(\$182,182)</b>         | <b>\$2,582,349</b> | <b>\$1,708,295</b> | <b>(\$874,054)</b>         |

Government Of Guam  
Actual Revenues Compared to Original Estimates  
Special Revenue Funds  
Five Months Ended February 28, 2009

|   | For the Months     |                    |                              | Year-To-Date        |                     |                              |
|---|--------------------|--------------------|------------------------------|---------------------|---------------------|------------------------------|
|   | Estimated          | Actual             | Favorable<br>( Unfavorable ) | Estimated           | Actual              | Favorable<br>( Unfavorable ) |
| <b>Street Light Fund</b>                        |                    |                    |                              |                     |                     |                              |
| Abandoned Vehicle Fee - Veh Reg                 | \$267,909          | \$269,417          | \$1,418                      | \$1,372,280         | \$1,443,993         | \$71,713                     |
| Use of money & property                         | 0                  | 0                  | 0                            | 0                   | 0                   | 0                            |
| <b>Total</b>                                    | <b>\$267,909</b>   | <b>\$269,417</b>   | <b>\$1,418</b>               | <b>\$1,372,280</b>  | <b>\$1,443,993</b>  | <b>\$71,713</b>              |
| <b>Territorial Education Facilities Fund</b>    |                    |                    |                              |                     |                     |                              |
| R&T Property taxes                              | \$7,974,180        | \$8,420,288        | \$446,108                    | \$10,345,834        | \$11,192,433        | \$846,599                    |
| Penalties & Interest                            | 43,650             | 51,893             | 8,043                        | 152,650             | 131,281             | (21,369)                     |
| Real Property Tax Bank Fees                     | 170                | 0                  | (170)                        | 820                 | 75                  | (745)                        |
| Use of money & property                         | 0                  | 687                | 687                          | 0                   | 1,435               | 1,435                        |
| <b>Total</b>                                    | <b>\$8,018,000</b> | <b>\$8,472,668</b> | <b>\$454,665</b>             | <b>\$10,498,104</b> | <b>\$11,325,204</b> | <b>\$826,100</b>             |
| <b>Tourist Attraction Fund</b>                  |                    |                    |                              |                     |                     |                              |
| Occupancy taxes, including interest & penalties | \$2,180,899        | \$2,174,675        | (\$6,224)                    | \$8,367,983         | \$8,080,434         | (\$307,549)                  |
| Use of money & property                         | 0                  | 0                  | 0                            | 0                   | 0                   | 0                            |
| <b>Total</b>                                    | <b>\$2,180,899</b> | <b>\$2,174,675</b> | <b>(\$6,224)</b>             | <b>\$8,367,983</b>  | <b>\$8,080,434</b>  | <b>(\$307,549)</b>           |
| <b>Water Protection Fund</b>                    |                    |                    |                              |                     |                     |                              |
| Grading Plan Review Fees                        | \$4,537            | \$1,932            | (\$2,605)                    | \$7,057             | \$6,081             | (\$976)                      |
| Cleaning & Grubbing Permits                     | 3,087              | 501                | (2,586)                      | 14,484              | 27,751              | 13,267                       |
| Stockpiling Permits                             | 0                  | 551                | 551                          | 9,708               | 11,247              | 1,539                        |
| Field Citation Violations                       | 795                | 0                  | (795)                        | 2,312               | 850                 | (1,462)                      |
| Use of money & property                         | 0                  | 0                  | 0                            | 0                   | 0                   | 0                            |
| <b>Total</b>                                    | <b>\$8,419</b>     | <b>\$2,984</b>     | <b>(\$5,435)</b>             | <b>\$33,561</b>     | <b>\$45,928</b>     | <b>\$12,367</b>              |
| <b>Water Research &amp; Development Fund</b>    |                    |                    |                              |                     |                     |                              |
| Well Drilling Permit                            | \$3,158            | \$7,499            | \$4,341                      | \$33,701            | \$38,479            | \$5,778                      |
| Use of money & property                         | 0                  | 0                  | 0                            | 0                   | 0                   | 0                            |
| <b>Total</b>                                    | <b>\$3,158</b>     | <b>\$7,499</b>     | <b>\$4,341</b>               | <b>\$33,701</b>     | <b>\$38,479</b>     | <b>\$5,778</b>               |

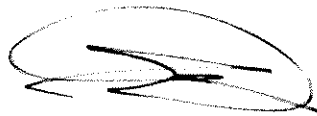
**Note:**

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 ). 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           | Actual          | Actual           | Forecast      | Forecast      | Forecast    | Forecast     | Forecast     | Forecast       | Forecast          | FY 2009    |
|                                  |           | October<br>2008 | November<br>2008 | December<br>2008 | January<br>2009 | February<br>2009 | March<br>2009 | April<br>2009 | May<br>2009 | June<br>2009 | July<br>2009 | August<br>2009 | September<br>2009 | Tracking   |
| Guam Highway                     | 208       | 1,554,437       | 1,375,714        | 1,509,509        | 1,590,567       | 1,199,026        | 1,559,863     | 1,597,777     | 1,481,679   | 1,461,995    | 2,248,474    | 1,573,278      | 2,390,029         | 19,542,349 |
| Solid Waste Operations           | 416       | 237,845         | 248,709          | 359,168          | 553,710         | 308,833          | 497,947       | 408,804       | 491,303     | 525,789      | 495,326      | 476,229        | 166,497           | 4,770,159  |
| Territorial Education Facilities | 205       | 136,856         | 136,216          | 939,875          | 1,639,592       | 8,472,665        | 1,204,170     | 4,234,632     | 600,352     | 693,936      | 802,501      | 576,393        | 232,744           | 19,669,930 |
| Tourist Attraction               | 206       | 1,397,577       | 1,338,696        | 1,501,823        | 1,859,991       | 1,982,348        | 1,790,266     | 1,852,413     | 1,514,945   | 1,571,798    | 1,420,968    | 1,850,158      | 2,444,022         | 20,525,004 |

Certified By:



MAR 31 2009

Bertha M. Duenas, BBMR Director

Date