



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

FELIX P. CAMACHO
GOVERNOR

BERTHA M. UENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

FEB 24 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 January 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.

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 2/25/09

TIME: 1:25

BY: [Signature]
Attachment(s)

Sincerely,

BERTHA M. DUENAS

cc: Office of the Public Auditor
Office of the Vice Speaker

RECEIVED

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

Date: 2/25/09

Time: 1:20P

Received by: [Signature]

DRAFT

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	January, 2009	January, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Air Pollution Control Special Fund						
Penalty - excess emission / \$1,000	\$1,368	\$3,256	(\$1,890)	\$14,747	\$112,923	(\$98,176)
Use of money & property	0	0	0	0	0	0
Total	\$1,368	\$3,256	(\$1,890)	\$14,747	\$112,923	(\$98,176)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$3,850	\$0	\$3,850	\$8,000	\$0	\$8,000
Leases	39,555	41,909	(2,353)	135,357	165,386	(30,030)
Land Trust Lease	992	0	992	1,524	0	1,524
Use of money & property	0	0	0	0	0	0
Total	\$44,397	\$41,909	\$2,489	\$144,881	\$165,386	(\$20,505)
Corrections Revolving Fund						
DOC revolving fund	\$0	\$0	\$0	\$166,126	\$245,132	(\$79,007)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$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	11,310	(11,310)	8,110	13,110	(5,000)
Passgr Inspec Fee-Airport Authority	0	711,182	(711,182)	1,666,663	2,622,953	(956,290)
Cargo Inspec Fee - All	1,925	0	1,925	13,865	0	13,865
Cargo Inspec Fee-Port Authority	0	25,620	(25,620)	65,520	106,975	(40,455)
Cargo Inspec Fee-Airport Cargo	0	10,275	(10,275)	33,200	44,800	(11,600)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	119	226	(107)	896	1,318	(322)
Total	\$2,044	\$758,613	(\$756,568)	\$1,788,354	\$2,788,156	(\$999,802)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$133,292	\$130,905	\$2,388	\$552,813	\$480,332	\$72,482
Use of money & property	0	0	0	0	0	0
Total	\$133,292	\$130,905	\$2,388	\$552,813	\$480,332	\$72,482
Environmental Health Fund						
Health Permits - Business	\$4,460	\$6,825	(\$2,364)	\$26,534	\$27,921	(\$1,387)
PH Registration and Penalty	0	0	0	0	0	0
De-Ratting Inspection and Certificate	850	650	200	3,350	2,960	400
Health Certificates	21,063	21,808	(745)	71,639	71,680	(41)
Administrative Penalties	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
Total	\$26,373	\$29,283	(\$2,909)	\$101,523	\$102,551	(\$1,028)
Guam Contractors License Board Fund						
Contractors Fees	\$12,830	\$18,967	(\$6,037)	\$79,961	\$67,151	\$12,810
Use of money & property	0	0	0	0	0	0
Total	\$12,830	\$18,967	(\$6,037)	\$79,961	\$67,151	\$12,810
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$26	\$0	\$26	\$26	\$0	\$26
Use of money & property	0	0	0	0	0	0
Total	\$26	\$0	\$26	\$26	\$0	\$26
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$150,687	\$189,074	(\$38,387)	\$598,100	\$687,768	(\$89,668)
Diesel fuel tax	85,932	99,246	(13,314)	300,065	291,415	8,649
Other fuel tax	34,341	39,876	(5,335)	119,925	116,486	3,439
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	376,012	492,604	(116,592)	1,559,400	1,616,330	(56,930)
Auto surcharge on other fuels	174,823	170,087	4,736	606,131	553,561	51,569
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	821,799	990,686	(168,887)	3,192,821	3,265,589	(82,768)
Total Licenses & Registrations	768,770	812,393	(43,623)	2,847,507	2,719,829	127,678
Total Use of Money & Property	0	10	(10)	7	45	(37)
Total	\$1,590,569	\$1,803,089	(\$212,489)	\$6,030,225	\$5,985,452	\$44,773
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$7,521	\$6,398	\$1,123	\$27,491	\$26,651	\$840
Use of money & property	0	0	0	0	0	0
Total	\$7,521	\$6,398	\$1,123	\$27,491	\$26,651	\$840

DRAFT

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	January, 2009	January, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Healthy Futures Funds						
Cigarettes	(\$23,099)	\$791,107	(\$814,206)	\$471,179	\$2,131,999	(\$1,660,820)
Cigars	0	(2,581)	2,581	8,638	(130)	8,768
Others	(150)	9,196	(9,345)	22,222	33,088	(10,866)
Distilled Spirit	36,863	41,339	(4,456)	134,667	141,479	(6,812)
Vinous Beverages	6,597	17,038	(8,441)	42,942	40,789	2,173
Mahed Fermented Beverages	106,191	98,363	9,827	404,324	383,558	20,766
Interest and Penalties on Alcohol	0	23	(23)	0	(17,227)	17,227
Use of money & property	186	656	(469)	969	4,484	(3,516)
Total	\$130,607	\$955,190	(\$824,583)	\$1,084,941	\$2,718,021	(\$1,633,080)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$85,766	\$171,669	(\$85,903)	\$508,368	\$834,314	(\$325,946)
Rental of Government Land	3,547	4,747	(1,200)	13,588	16,228	(2,642)
Recording Fee	26,400	33,401	(7,001)	117,696	149,784	(31,888)
Application Fee	0	0	0	0	0	0
Certificates of Document Fees	9,428	9,015	413	39,113	35,525	3,588
Subpoena Fees	(45)	0	(45)	35	0	35
Use of money & property	0	0	0	0	0	0
Total	\$125,096	\$218,831	(\$93,736)	\$678,997	\$1,035,851	(\$356,854)
Manpower Development Fund						
Registration Fees - GCC Share	\$256,900	\$476,054	(\$219,154)	\$367,915	\$476,054	(\$108,139)
Registration Fees - Labor Share	110,100	204,023	(93,923)	157,878	204,023	(46,345)
Citation Fee - Non Immigration Temp Work	1,117	1,500	(483)	5,811	4,700	911
Use of money & property	500	1,508	(1,008)	950	4,556	(3,606)
Total	\$368,617	\$683,185	(\$314,568)	\$532,154	\$689,333	(\$157,179)
Police Services Fund						
Annual Gun Business Regis \$600	\$0	\$380	(\$380)	\$0	\$860	(\$860)
Gov't of Guam ID/\$10	75	980	(905)	4,775	16,480	(11,705)
Traffic Report Copy Fee/\$10	8,070	5,965	2,505	31,768	27,480	4,288
Police Blotter Report \$.02 per page	0	12	(12)	0	21	(21)
Police Clearance/\$5	17,789	16,213	1,556	68,398	64,820	3,778
Filing Record - Security Ofcr \$75	14	0	14	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	4,650	3,360	1,290	17,290	17,400	(110)
Non-Concealed Firearm ID/\$15	3,775	350	3,425	10,460	7,750	2,710
Concealed Firearm ID/\$30	320	60	260	615	60	555
Fingerprinting Fee	1,000	640	360	4,840	7,600	(2,820)
Subpoena Fee	0	0	0	0	35	(35)
Use of money & property	0	0	0	0	0	0
Total	\$35,673	\$27,640	\$8,133	\$138,202	\$146,941	(\$8,739)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$5,775	\$9,751	(\$3,976)	\$40,400	\$56,907	(\$16,507)
Use of money & property	0	0	0	0	0	0
Total	\$5,775	\$9,751	(\$3,976)	\$40,400	\$56,907	(\$16,507)
Public Recreation Services Fund						
Park Fees	\$2,853	\$3,820	(\$967)	\$23,336	\$19,490	\$3,846
Park Vendor permits	425	8,113	(7,688)	2,300	8,113	(5,813)
Community Programs Fees	955	4,813	(3,858)	5,256	9,925	(4,669)
Paseo Stadium Fees	14,990	(25)	15,015	16,849	0	16,849
Pool & Beach Fees	2,145	1,504	642	5,802	5,064	538
Recreational Admin Fees	0	178	(178)	8	850	(842)
Youth Center Fees	0	0	0	0	0	0
Guam Sports Complex	838	0	838	1,781	0	1,781
Hagana / Tiyan tennis center	80	0	80	120	0	120
Guerrero Stadium / Tiyan Fields	500	0	500	580	0	580
Tiyan Football / Soccer Field	136	0	136	184	0	184
Use of money & property	0	0	0	0	0	0
Total	\$22,902	\$18,400	\$4,503	\$57,814	\$43,443	\$14,371
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$0	(\$972)	\$972	\$118,970	\$651,788	(\$532,818)
Fee-Compact Ordof Tip \$4 cu yd	107,220	284,938	(177,718)	706,158	1,055,398	(349,240)
Fee-Uncompact Ordof Tip \$4 cu yd	78,855	85,153	(6,498)	180,933	323,162	(142,229)
Fee-Uncompact Agal Transfer St	1,465	2,410	(945)	5,840	7,480	(1,640)
Fee-Uncompact Dededo Transfer	4,685	8,156	(3,480)	19,045	27,350	(8,305)
Fee-Uncompact Malojloj Transfer	1,730	1,755	(25)	7,175	7,763	(588)
Use of money & property	472	2,463	(1,991)	2,839	9,070	(6,231)
Total	\$195,237	\$383,901	(\$188,664)	\$1,040,959	\$2,082,010	(\$1,041,051)

DRAFT

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	January, 2009	January, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Street Lights Fund						
Abandoned Vehicle Fee - Veh Reg	\$336,859	\$324,101	\$12,758	\$1,174,576	\$1,149,993	\$24,583
Use of money & property	0	0	0	0	0	0
Total	\$336,859	\$324,101	\$12,758	\$1,174,576	\$1,149,993	\$24,583
Territorial Education Facilities Fund						
R&T Property taxes	\$1,619,873	\$1,674,638	(\$54,765)	\$2,772,147	\$3,149,272	(\$377,125)
Penalties & interest	19,331	14,833	4,497	79,588	115,068	(35,500)
Real Property Tax Bank Fees	0	(857)	857	75	(323)	388
Use of money & property	389	1,227	(638)	749	1,885	(1,137)
Total	\$1,639,592	\$1,689,841	(\$50,249)	\$2,852,539	\$3,285,903	(\$433,364)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,667,664	\$2,171,813	(\$503,950)	\$5,905,759	\$6,595,348	(\$689,589)
Use of money & property	0	0	0	0	0	0
Total	\$1,667,664	\$2,171,813	(\$503,950)	\$5,905,759	\$6,595,348	(\$689,589)
Water Protection Fund						
Grading Plan Review Fees	\$3,900	\$820	\$2,980	\$4,148	\$2,520	\$1,628
Cleaning & Grubbing Permits	18,058	7,663	8,395	27,250	13,398	13,852
Stockpiling Permits	1,400	710	781	10,696	8,558	2,138
Field Citation Violations	0	0	0	850	3,521	(2,671)
Use of money & property	0	0	0	0	0	0
Total	\$21,348	\$9,192	\$12,157	\$42,944	\$27,997	\$14,947
Water Research & Development Fund						
Well Drilling Permit	\$8,200	\$8,000	\$200	\$31,980	\$9,000	\$22,980
Use of money & property	0	0	0	0	0	0
Total	\$8,200	\$8,000	\$200	\$31,980	\$9,000	\$22,980

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
Four Months Ended January 31, 2009**

DRAFT

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Penalty - excess emission / \$1,000	\$3,164	\$1,368	(\$1,796)	\$20,341	\$14,747	(\$5,594)
Use of money & property	0	0	0	0	0	0
Total	\$3,164	\$1,368	(\$1,796)	\$20,341	\$14,747	(\$5,594)
Chemorro Land Trust Operations Fund						
Land Trust Application Fees	\$0	\$3,850	\$3,850	\$3,730	\$8,000	\$4,270
Leases	41,833	39,555	(2,278)	147,873	138,357	(12,517)
Land Trust Lease	0	992	992	580	1,524	944
Use of money & property	0	0	0	0	0	0
Total	\$41,833	\$44,397	\$2,564	\$152,183	\$144,881	(\$7,302)
Corrections Revolving Fund						
DOC revolving fund	\$21,019	\$0	(\$21,019)	\$395,542	\$166,126	(\$229,416)
Use of money & property	0	0	0	0	0	0
Total	\$21,019	\$0	(\$21,019)	\$395,542	\$166,126	(\$229,416)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	11,940	0	(11,940)	12,160	8,110	(4,050)
Passgr Inspec Fee-Airport Authority	726,816	0	(726,816)	2,634,567	1,666,663	(967,904)
Cargo Inspec Fee - All	0	1,925	1,925	3,300	13,665	10,365
Cargo Inspec Fee-Port Authority	26,280	0	(26,280)	103,665	65,520	(38,145)
Cargo Inspec Fee-Airport Cargo	10,678	0	(10,678)	41,425	33,200	(8,225)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	119	119	0	996	996
Total	\$775,711	\$2,044	(\$773,667)	\$2,798,117	\$1,788,354	(\$1,009,763)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$108,369	\$133,282	\$28,923	\$438,901	\$652,813	\$113,912
Use of money & property	0	0	0	0	0	0
Total	\$108,369	\$133,282	\$28,923	\$438,901	\$652,813	\$113,912
Environmental Health Fund						
Health Permits - Business	\$2,870	\$4,460	1,590	\$10,875	\$26,534	\$15,659
PH Registration and Penalty	0	0	0	0	0	0
Do-Ratting Inspection and Certificates	700	850	150	3,000	3,350	350
Health Certificates	7,815	21,063	13,248	38,390	71,636	33,246
Administrative Penalties	34	0	(34)	1,298	0	(1,298)
Use of money & property	0	0	0	0	0	0
Total	\$11,419	\$26,373	\$14,954	\$53,563	\$101,520	\$47,957
Guam Contractors License Board Fund						
Contractors Fees	\$8,988	\$12,830	\$3,842	\$48,163	\$79,981	\$31,818
Use of money & property	0	0	0	0	0	0
Total	\$8,988	\$12,830	\$3,842	\$48,163	\$79,981	\$31,818
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$34	\$26	(\$8)	\$34	\$26	(\$8)
Use of money & property	0	0	0	0	0	0
Total	\$34	\$26	(\$8)	\$34	\$26	(\$8)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$238,829	\$150,687	(\$88,142)	\$882,625	\$596,100	(\$286,525)
Diesel fuel tax	127,891	85,832	(41,959)	506,217	300,085	(206,132)
Other fuel tax	85,164	34,341	(50,823)	338,441	119,925	(218,516)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	465,780	376,012	(89,768)	1,787,783	1,558,400	(229,383)
Auto surcharge on other fuels	205,441	174,823	(30,618)	794,631	665,131	(129,500)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,123,085	621,795	(501,290)	4,319,677	3,162,821	(1,156,856)
Total Licenses & Registrations	440,291	768,770	328,479	1,699,165	2,847,597	1,148,432
Total Use of Money & Property	0	0	0	0	7	7
Total	\$1,563,376	\$1,390,565	(\$172,811)	\$6,018,862	\$6,030,225	\$11,363
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0	\$7,521	\$7,521	\$12,554	\$27,491	\$14,937
Use of money & property	0	0	0	0	0	0
Total	\$0	\$7,521	\$7,521	\$12,554	\$27,491	\$14,937

**Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Four Months Ended January 31, 2009**

	For the Month			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Healthy Futures Funds						
Cigarettes	\$798,546	(\$23,099)	(\$821,645)	\$2,070,147	\$471,179	(\$1,598,968)
Cigars	0	0	0	12,529	8,638	(3,891)
Others	10,802	(150)	(10,752)	37,907	22,222	(15,685)
Distilled Spirit	36,339	36,863	544	116,478	134,667	18,189
Vinous Beverages	16,477	8,567	(7,880)	38,525	42,942	4,417
Malted Fermented Beverages	48,363	106,191	58,828	276,308	404,324	128,016
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	186	186	0	969	969
Total	\$910,327	\$130,607	(\$779,720)	\$2,551,694	\$1,084,941	(\$1,466,753)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$127,105	\$85,766	(\$41,339)	\$422,656	\$508,368	\$85,712
Rental of Government Land	4,450	3,547	(903)	12,722	13,586	864
Recording Fee	11,268	28,400	15,132	44,739	117,896	73,157
Application Fees	0	0	0	0	0	0
Certificate of Document Fees	9,192	9,428	236	37,766	39,113	1,347
Subpoena Fees	0	(45)	(45)	0	35	35
Use of money & property	0	0	0	0	0	0
Total	\$152,015	\$125,096	(\$26,920)	\$517,663	\$678,997	\$161,334
Manpower Development Fund						
Registration Fees - GCC Share	\$84,817	\$256,900	\$192,083	\$259,264	\$367,915	\$108,651
Registration Fees - Labor Share	40,000	110,100	70,100	180,000	157,878	(22,122)
Citation Fee - Non Immigration Temp Work	100	1,117	1,017	400	5,611	5,211
Use of money & property	0	500	500	0	950	950
Total	\$104,917	\$368,617	\$263,700	\$419,664	\$532,154	\$112,490
Police Services Fund						
Annual Gun Business Regis \$800	\$800	\$0	(\$800)	\$2,400	\$0	(\$2,400)
Gov't of Guam ID/\$10	7,980	75	(7,905)	26,910	4,775	(22,135)
Traffic Report Copy Fee/\$10	10,725	8,070	(2,655)	42,120	31,788	(10,332)
Police Blotter Report \$02 per page	12	0	(12)	39	0	(39)
Police Clearance/\$5	21,213	17,799	(3,444)	84,820	68,398	(16,422)
Filing Record - Security Ofcr \$75	0	14	14	3,975	49	(3,926)
Firearm Trainers \$500	0	0	0	5,000	7	(4,993)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	6,360	4,650	(1,710)	27,520	17,290	(10,230)
Non-Concealed Firearm ID/\$15	4,350	3,775	(575)	18,750	10,460	(8,290)
Concealed Firearm ID/\$30	60	320	260	480	815	335
Fingerprinting Fee	6,640	1,000	(7,640)	32,180	4,840	(27,340)
Subpoena Fee	0	0	0	35	0	(35)
Use of money & property	0	0	0	0	0	0
Total	\$59,940	\$35,673	(\$24,267)	\$247,909	\$138,202	(\$109,707)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$8,031	\$5,775	(\$2,256)	\$35,551	\$40,400	\$4,849
Use of money & property	0	0	0	0	0	0
Total	\$8,031	\$5,775	(\$2,256)	\$35,551	\$40,400	\$4,849
Public Recreation Services Fund						
Park Fees	\$0,150	\$2,853	(\$3,207)	\$24,840	\$23,336	(\$1,504)
Park Vendor permits	0	425	425	1,898	2,300	402
Community Programs Fees	3,000	955	(2,045)	6,839	5,256	(1,583)
Paseo Stadium Fees	9,800	14,990	5,090	12,617	18,649	6,032
Pool & Beach Fees	1,504	2,145	641	5,498	5,602	104
Recreational Admin Fees	175	0	(175)	175	5	(170)
Youth Center Fees	0	0	0	15	0	(15)
Guam Sports Complex	0	638	638	1,000	1,781	781
Hagatna / Tiyen tennis center	0	60	60	60	120	60
Guerrero Stadium / Tiyen Fields	0	500	500	50	590	540
Tiyen Football / Soccer Field	0	136	136	50	164	114
Use of money & property	0	0	0	0	0	0
Total	\$20,729	\$22,902	\$2,173	\$43,262	\$57,814	\$14,552
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$166,136	\$0	(\$166,136)	\$726,748	\$118,970	(\$607,778)
Fee-Compact Ordol Tip \$4 cu yd	215,278	107,220	(108,058)	986,736	706,158	(279,578)
Fee-Uncompact Ordol Tip \$4 cu yd	121,188	79,655	(41,513)	339,207	180,933	(158,274)
Fee-Uncompact Agal Transfer St	1,510	1,465	(45)	6,580	5,840	(740)
Fee-Uncompact Dededo Transfer	6,120	4,895	(1,425)	25,315	19,045	(6,270)
Fee-Uncompact Malolaj Transfer	1,425	1,730	306	7,433	7,175	(258)
Use of money & property	0	472	472	0	2,839	2,839
Total	\$511,636	\$195,237	(\$316,402)	\$2,091,021	\$1,040,959	(\$1,050,062)

DRAFT

**Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Four Months Ended January 31, 2009**

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$312,580	\$336,859	\$24,279	\$1,104,281	\$1,174,578	\$70,297
Use of money & property	0	0	0	0	0	0
Total	\$312,580	\$336,859	\$24,279	\$1,104,281	\$1,174,578	\$70,297
Territorial Education Facilities Fund						
R&T Property taxes	\$1,574,932	\$1,619,873	\$44,941	\$2,371,454	\$2,772,147	\$400,693
Penalties & interest	14,630	19,331	4,701	109,000	79,588	(29,412)
Real Property Tax Bank Fees	120	0	(120)	650	75	(575)
Use of money & property	0	389	389	0	749	749
Total	\$1,589,682	\$1,639,593	\$49,910	\$2,481,104	\$2,852,539	\$371,435
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,646,643	\$1,667,664	(\$178,980)	\$6,207,084	\$5,905,759	(\$301,325)
Use of money & property	0	0	0	0	0	0
Total	\$1,646,643	\$1,667,664	(\$178,980)	\$6,207,084	\$5,905,759	(\$301,325)
Water Production Fund						
Grading Plan Review Fees	\$820	\$3,800	\$2,980	\$2,520	\$4,148	\$1,628
Clearing & Grubbing Permits	7,663	16,068	8,395	11,397	27,280	15,883
Stockpiling Permits	710	1,490	780	9,708	10,608	899
Field Citation Violations	0	0	0	1,517	850	(667)
Use of money & property	0	0	0	0	0	0
Total	\$9,193	\$21,348	\$12,155	\$25,142	\$42,944	\$17,802
Water Research & Development Fund						
Well Drilling Permit	\$5,102	\$8,200	\$3,098	\$30,543	\$31,980	\$1,437
Use of money & property	0	0	0	0	0	0
Total	\$5,102	\$8,200	\$3,098	\$30,543	\$31,980	\$1,437

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 06/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). b
 for the provision for 2006 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	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	1,554,437	1,375,714	1,509,509	1,590,566	1,475,287	1,341,201	1,507,989	1,270,468	1,401,622	3,254,224	1,514,697	2,250,680	20,046,393
Solid Waste Operations	416	237,845	248,709	359,168	195,237	441,500	455,091	430,180	708,348	501,610	388,791	461,069	432,049	4,859,596
Territorial Education Facilities	205	136,856	136,216	939,875	1,639,592	8,301,888	1,349,625	4,199,138	621,376	658,169	758,538	642,768	302,212	19,686,252
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,667,664	2,035,197	1,790,266	1,852,413	1,514,945	1,571,798	1,420,968	1,850,158	2,559,223	20,500,726

Certified By:



Bertha M. Duenas, BBMR Director

FEB 24 2009

Date