



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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AUG 31 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 July 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

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OFFICE OF THE PUBLIC AUDITOR

Attachment(s)

DATE: 8-31-09

cc: Office of Public Accountability
Office of the Vice Speaker

TIME: 9:48

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BY: [Signature]

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

Date: 8/31/09
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Government Of Guam
Combined Comparative Statement Of Revenues
Special Revenue Funds
July 31, 2009 & 2008

	For the Months			Year-To-Date		
	July, 2009	July, 2008	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	Increase (Decrease)
Air Pollution Control Special Fund						
Exission Fee/\$6 per ton per year	\$0	\$0	\$0	\$1,896	\$0	\$1,896
Penalty - excess emission / \$1,000	0	9,287	(9,287)	185,923	329,602	(143,680)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$9,287	(\$9,287)	\$187,819	\$329,602	(\$141,784)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$650	\$1,450	(\$800)	\$13,250	\$3,800	\$9,450
Leases	25,026	80,911	(55,886)	607,783	433,634	174,149
Land Trust Lease	228	590	(362)	2,992	1,420	1,572
Use of money & property	0	0	0	0	0	0
Total	\$25,904	\$82,951	(\$57,048)	\$624,025	\$438,854	\$185,171
Corrections Revolving Fund						
DOC revolving fund	\$0	\$64,463	(\$64,463)	\$1,052,220	\$1,146,522	(\$94,302)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$64,463	(\$64,463)	\$1,052,220	\$1,146,522	(\$94,302)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	63,440	55,080	8,360
Passgr Inspec Fee-Airport Authority	643,721	688,597	(44,876)	5,711,318	6,445,307	(733,988)
Cargo Inspec Fee - All	0	125	(125)	15,310	125	15,185
Cargo Inspec Fee-Port Authority	24,900	26,560	(3,660)	230,165	255,345	(25,180)
Cargo Inspec Fee-Airport Cargo	10,375	12,550	(2,175)	97,975	109,725	(11,750)
Revenue-Other Payments	5	5	0	5	8	(3)
Use of money & property	219	123	96	2,713	2,497	217
Total	\$679,220	\$729,960	(\$50,741)	\$6,120,927	\$6,868,087	(\$747,160)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$140,231	\$66,704	\$73,527	\$1,374,699	\$1,167,734	\$206,965
Use of money & property	0	0	0	0	0	0
Total	\$140,231	\$66,704	\$73,527	\$1,374,699	\$1,167,734	\$206,965
Environmental Health Fund						
Health Permits - Business	\$82,730	\$103,173	(\$20,443)	\$408,751	\$414,356	(\$5,606)
PH Registration and Penalty	0	0	0	800	100	700
De-Ratting Inspection and Certificates	350	950	(600)	8,450	8,180	270
Health Certificates	19,738	21,720	(1,982)	188,062	190,318	(2,256)
Administrative Penalties	0	0	0	0	2,200	(2,200)
Use of money & property	0	0	0	0	0	0
Total	\$102,818	\$125,843	(\$23,025)	\$606,063	\$615,154	(\$9,092)
Guam Contractors License Board Fund						
Contractors Fees	\$100,182	\$85,430	\$14,752	\$771,261	\$679,861	\$91,401
Use of money & property	0	0	0	0	0	0
Total	\$100,182	\$85,430	\$14,752	\$771,261	\$679,861	\$91,401
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$297,064	\$286,059	\$11,004
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$297,064	\$286,059	\$11,004
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$117,305	\$170,317	(\$53,012)	\$1,384,761	\$1,754,935	(\$370,173)
Diesel fuel tax	60,033	59,267	766	685,444	729,386	(43,942)
Other fuel tax	23,993	23,893	300	334,698	291,218	43,480
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	324,724	301,152	23,572	3,619,987	3,867,122	(247,135)
Auto surcharge on other fuels	118,075	109,506	8,569	1,376,459	1,381,390	(4,931)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	644,129	663,935	(19,806)	7,401,349	8,024,050	(622,701)
Total Licenses & Registrations	781,426	690,061	91,365	7,177,455	7,321,222	(143,767)
Total Use of Money & Property	0	9	(9)	9	77	(68)
Total	\$1,425,555	\$1,354,005	\$71,550	\$14,578,813	\$15,345,349	(\$766,536)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$5,866	\$7,142	(\$1,276)	\$69,965	\$66,751	\$3,214
Use of money & property	0	0	0	0	0	0
Total	\$5,866	\$7,142	(\$1,276)	\$69,965	\$66,751	\$3,214

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	July, 2009	July, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Healthy Futures Funds						
Cigarettes	\$114,517	\$1,011,211	(\$896,694)	\$1,842,878	\$6,604,091	(\$4,761,213)
Cigars	0	0	0	14,802	165,011	(150,209)
Others	83,059	14,008	69,050	139,377	98,607	40,770
Distilled Spirit	333,143	46,459	286,685	673,253	362,435	310,818
Vinous Beverages	99,187	7,268	91,919	211,558	102,769	108,789
Malted Fermented Beverages	934,983	81,484	853,498	1,940,816	1,007,849	932,967
Interest and Penalties on Alcohol	0	0	0	0	(17,034)	17,034
Use of money & property	45	590	(545)	1,275	7,636	(6,362)
Total	\$1,584,934	\$1,161,021	\$403,913	\$4,823,959	\$8,331,364	(\$3,507,404)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$170,927	\$223,591	(\$52,665)	\$1,371,183	\$2,894,359	(\$1,523,176)
Rental of Government Land	3,147	2,635	512	32,466	35,108	(2,642)
Recording Fee	35,084	36,430	(1,346)	316,716	363,168	(46,452)
Application Fees	0	0	0	100	0	100
Certificates of Document Fees	9,251	10,133	(882)	95,787	101,913	(6,126)
Subpoena Fees	35	0	35	175	0	175
Use of money & property	0	0	0	0	0	0
Total	\$218,443	\$272,789	(\$54,346)	\$1,816,426	\$3,394,547	(\$1,578,121)
Manpower Development Fund						
Registration Fees - GCC Share	\$175,933	\$65,333	\$110,600	\$1,340,026	\$1,093,360	\$246,665
Registration Fees - Labor Share	75,400	28,000	47,400	574,297	468,583	105,714
Citation Fee - Non Immigration Temp Work	1,586	(536)	2,122	13,400	9,875	3,525
Use of money & property	1,850	3,075	(1,225)	14,300	11,300	3,000
Total	\$254,769	\$95,872	\$158,897	\$1,942,023	\$1,583,118	\$358,905
Police Services Fund						
Annual Gun Business Regis \$600	\$3,060	\$6,600	(\$3,540)	\$10,260	\$11,160	(\$900)
Gov't of Guam ID/\$10	0	9,825	(9,825)	4,775	62,985	(58,210)
Traffic Report Copy Fee/\$10	6,487	7,185	(698)	76,962	65,220	11,742
Police Blotter Report \$.02 per page	7	0	7	14	22	(8)
Police Clearance/\$5	20,390	24,768	(4,378)	179,915	167,368	12,547
Filing Record - Security Ofcr \$75	0	0	0	220	3,975	(3,755)
Firearm Trainers \$500	0	0	0	514	500	14
Highway Special Use Permit \$50	0	0	0	0	250	(250)
Firearm Registration/\$20	3,600	4,640	(1,040)	43,195	40,760	2,435
Non-Concealed Firearm ID/\$15	6,657	4,425	2,232	40,169	31,535	8,634
Concealed Firearm ID/\$30	660	0	660	2,810	1,620	1,190
Fingerprinting Fee	1,460	5,580	(4,120)	12,865	34,360	(21,495)
Subpoena Fee	35	0	35	140	35	105
Abstract criminal records \$15	1,125	0	1,125	1,905	0	1,905
Fine-Unauth use unifrm / \$500mx	0	0	0	25	0	25
Firearm ID late renewal fee \$5	415	0	415	505	0	505
Firearm Inspection fee \$5	365	0	365	405	0	405
Special Event Fee \$100	33	0	33	33	0	33
Use of money & property	0	0	0	0	0	0
Total	\$44,294	\$63,023	(\$18,729)	\$374,712	\$419,790	(\$45,078)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$9,835	\$45,170	(\$35,335)	\$78,974	\$126,987	(\$48,013)
Use of money & property	0	0	0	0	0	0
Total	\$9,835	\$45,170	(\$35,335)	\$78,974	\$126,987	(\$48,013)
Public Recreation Services Fund						
Park Fees	\$13,205	\$21,731	(\$8,526)	\$59,438	\$70,570	(\$11,132)
Park Vendor permits	4,660	0	4,660	12,775	0	12,775
Community Programs Fees	500	7,175	(6,675)	6,054	30,557	(24,504)
Paseo Stadium Fees	3,760	413	3,347	27,796	20,013	7,783
Pool & Beach Fees	2,185	1,979	206	25,909	15,915	9,994
Recreational Admin Fees	3,000	1,530	1,470	9,729	8,564	1,166
Youth Center Fees	0	100	(100)	210	900	(690)
Guam Sports Complex	3,530	0	3,530	16,640	200	16,440
Hagalna / Tiyan tennis center	300	0	300	3,527	0	3,527
Guerrero Stadium / Tiyan Fields	550	0	550	7,422	0	7,422
Tiyan Football / Soccer Field	0	0	0	484	0	484
Recreational Water Use Plan	0	0	0	500	0	500
Use of money & property	0	0	0	0	0	0
Total	\$31,690	\$32,928	(\$1,238)	\$170,483	\$146,718	\$23,765

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	July, 2009	July, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Solid Waste Operations Fund						
Fee-Household Collection \$6 mo	\$122,950	\$0	\$122,950	\$1,205,400	\$1,301,178	(\$95,778)
Fee-Compact Ordot Tip \$4 cu yd	96,510	251,100	(154,590)	1,301,270	2,710,578	(1,409,308)
Fee-Uncompact Ordot Tip \$4 cu yd	83,500	87,708	(4,208)	641,695	455,259	186,436
Fee-Uncompact Agat Transfer St	1,825	1,540	285	14,555	16,865	(2,310)
Fee-Uncompact Dededo Transfer	5,775	6,145	(370)	48,110	64,915	(16,805)
Fee-Uncompact Malojoj Transfer	1,895	1,875	20	17,545	18,053	(508)
Use of money & property	335	1,181	(846)	5,562	17,817	(12,255)
Total	\$312,790	\$349,549	(\$36,759)	\$3,234,137	\$4,584,664	(\$1,350,527)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$312,354	\$271,428	\$40,926	\$2,955,151	\$2,986,672	(\$31,521)
Use of money & property	0	0	0	0	0	0
Total	\$312,354	\$271,428	\$40,926	\$2,955,151	\$2,986,672	(\$31,521)
Territorial Education Facilities Fund						
R&T Property taxes	\$458,365	\$640,191	(\$181,826)	\$18,487,482	\$18,288,965	\$198,517
Penalties & Interest	55,823	49,380	6,443	353,717	397,185	(43,468)
Real Property Tax Bank Fees	391	57	334	340	1,942	(1,602)
Use of money & property	355	129	226	4,415	6,355	(1,939)
Total	\$514,934	\$689,757	(\$174,823)	\$18,845,954	\$18,694,446	\$151,508
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$771,304	\$1,455,373	(\$684,069)	\$14,941,600	\$17,329,065	(\$2,387,465)
Use of money & property	0	0	0	0	0	0
Total	\$771,304	\$1,455,373	(\$684,069)	\$14,941,600	\$17,329,065	(\$2,387,465)
Water Protection Fund						
Grading Plan Review Fees	\$0	\$6,418	(\$6,418)	\$8,811	\$18,320	(\$9,509)
Clearing & Grubbing Permits	0	5,944	(5,944)	34,429	29,273	5,156
Stockpiling Permits	0	769	(769)	21,474	10,077	11,397
Field Citation Violations	0	0	0	1,150	4,315	(3,165)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$13,131	(\$13,131)	\$65,864	\$61,985	\$3,879
Water Research & Development Fund						
Well Drilling Permit	\$0	\$900	(\$900)	\$91,554	\$59,350	\$32,204
Use of money & property	0	0	0	0	0	0
Total	\$0	\$900	(\$900)	\$91,554	\$59,350	\$32,204

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.

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Emission Fee/\$6 per ton per year	\$0	\$0	\$0	\$179	\$1,896	\$1,717
Penalty - excess emission / \$1,000	38,263	0	(38,263)	252,840	185,923	(66,917)
Use of money & property	0	0	0	0	0	0
Total	\$38,263	\$0	(\$38,263)	\$253,019	\$187,819	(\$65,200)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$1,450	\$650	(\$800)	\$9,880	\$13,250	\$3,370
Leases	41,022	25,026	(15,996)	371,323	607,783	236,460
Land Trust Lease	580	228	(352)	2,200	2,992	792
Use of money & property	0	0	0	0	0	0
Total	\$43,052	\$25,904	(\$17,148)	\$383,403	\$624,025	\$240,622
Corrections Revolving Fund						
DOC revolving fund	\$164,463	\$0	(\$164,463)	\$1,007,318	\$1,052,220	\$44,902
Use of money & property	0	0	0	0	0	0
Total	\$164,463	\$0	(\$164,463)	\$1,007,318	\$1,052,220	\$44,902
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	0	0	0	49,220	63,440	14,220
Passgr Inspec Fee-Airport Authority	743,495	643,721	(99,774)	6,593,354	5,711,318	(792,036)
Cargo Inspec Fee - All	125	0	(125)	4,925	15,310	10,385
Cargo Inspec Fee-Port Authority	27,136	24,900	(2,236)	261,851	230,165	(31,686)
Cargo Inspec Fee-Airport Cargo	10,975	10,375	(600)	104,525	97,975	(6,550)
Revenue-Other Payments	0	5	5	0	5	5
Use of money & property	0	219	219	0	2,713	2,713
Total	\$781,731	\$679,220	(\$102,511)	\$6,923,675	\$6,120,927	(\$802,748)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$151,521	\$140,231	(\$11,290)	\$1,199,114	\$1,374,699	\$175,585
Use of money & property	0	0	0	0	0	0
Total	\$151,521	\$140,231	(\$11,290)	\$1,199,114	\$1,374,699	\$175,585
Environmental Health Fund						
Health Permits - Business	\$110,350	\$82,730	(27,620)	\$358,100	\$408,751	\$50,651
PH Registration and Penalty	0	0	0	100	800	700
De-Ratting Inspection and Certificates	750	350	(400)	7,550	8,450	900
Health Certificates	15,392	19,738	4,346	116,954	188,062	71,108
Administrative Penalties	60	0	(60)	1,489	0	(1,489)
Use of money & property	0	0	0	0	0	0
Total	\$126,552	\$102,818	(\$23,734)	\$484,193	\$606,063	\$121,870
Guam Contractors License Board Fund						
Contractors Fees	\$87,440	\$100,182	\$12,742	\$498,301	\$771,261	\$272,960
Use of money & property	0	0	0	0	0	0
Total	\$87,440	\$100,182	\$12,742	\$498,301	\$771,261	\$272,960
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$37,050	\$0	(\$37,050)	\$218,233	\$297,064	\$78,831
Use of money & property	0	0	0	0	0	0
Total	\$37,050	\$0	(\$37,050)	\$218,233	\$297,064	\$78,831
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$243,508	\$117,305	(\$126,203)	\$2,315,659	\$1,384,761	(\$930,898)
Diesel fuel tax	132,388	60,033	(72,355)	1,306,494	685,444	(621,050)
Other fuel tax	86,955	23,993	(62,962)	862,568	334,698	(527,870)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	451,199	324,724	(126,475)	4,498,026	3,619,987	(878,039)
Auto surcharge on other fuels	200,152	118,075	(82,077)	1,997,130	1,376,459	(620,671)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,114,202	644,129	(470,073)	10,979,877	7,401,349	(3,578,528)
Total Licenses & Registrations	727,385	781,426	54,041	4,722,219	7,177,455	2,455,236
Total Use of Money & Property	0	0	0	0	9	9
Total	\$1,841,587	\$1,425,555	(\$416,032)	\$15,702,096	\$14,578,813	(\$1,123,283)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0	\$5,866	\$5,866	\$12,554	\$69,965	\$57,411
Use of money & property	0	0	0	0	0	0
Total	\$0	\$5,866	\$5,866	\$12,554	\$69,965	\$57,411

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Healthy Futures Funds						
Cigarettes	\$121,211	\$114,517	(\$6,694)	\$5,637,239	\$1,842,878	(\$3,794,361)
Cigars	0	0	0	134,075	14,802	(119,273)
Others	15,414	83,059	67,645	100,456	139,377	38,921
Distilled Spirit	136,459	333,143	196,684	411,434	673,253	261,819
Vinous Beverages	6,707	99,187	92,480	97,158	211,558	114,400
Malted Fermented Beverages	851,484	934,983	83,499	1,575,599	1,940,816	365,217
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	45	45	0	1,275	1,275
Total	\$1,131,275	\$1,564,934	\$433,659	\$7,955,961	\$4,823,959	(\$3,132,002)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$454,572	\$170,927	(\$283,646)	\$1,467,835	\$1,371,183	(\$96,652)
Rental of Government Land	3,147	3,147	(0)	31,705	32,485	760
Recording Fee	33,209	35,084	1,875	165,895	316,716	150,821
Application Fees	0	0	0	7,084	100	(6,984)
Certificates of Document Fees	10,142	9,251	(891)	84,610	95,787	11,177
Subpoena Fees	60	35	(25)	60	175	115
Use of money & property	0	0	0	0	0	0
Total	\$501,130	\$218,443	(\$282,687)	\$1,757,169	\$1,816,426	\$59,257
Manpower Development Fund						
Registration Fees - GCC Share	\$64,817	\$175,933	\$111,116	\$648,168	\$1,340,026	\$691,860
Registration Fees - Labor Share	40,000	75,400	35,400	400,000	574,297	174,297
Citation Fee - Non Immigration Temp Work	100	1,586	1,486	1,000	13,400	12,400
Use of money & property	0	1,850	1,850	0	14,300	14,300
Total	\$104,917	\$254,769	\$149,852	\$1,049,168	\$1,942,023	\$892,857
Police Services Fund						
Annual Gun Business Regis \$600	\$6,600	\$3,060	(\$3,540)	\$21,000	\$10,260	(\$10,740)
Gov't of Guam ID/\$10	0	0	0	68,705	4,775	(63,930)
Traffic Report Copy Fee/\$10	10,345	6,487	(3,858)	103,820	76,962	(26,858)
Police Slottier Report \$.02 per page	12	7	(5)	111	14	(97)
Police Clearance/\$5	29,788	20,390	(9,378)	223,368	179,915	(43,453)
Filing Record - Security Ofcr \$75	0	0	0	3,975	220	(3,755)
Firearm Trainers \$500	0	0	0	11,900	514	(11,386)
Highway Special Use Permit \$50	0	0	0	150	0	(150)
Firearm Registration/\$20	9,640	3,600	(6,040)	86,120	43,195	(42,925)
Non-Concealed Firearm ID/\$15	11,425	6,657	(4,768)	62,645	40,169	(22,476)
Concealed Firearm ID/\$30	90	680	570	2,130	2,810	680
Fingerprinting Fee	9,580	1,460	(8,120)	84,860	12,865	(71,995)
Subpoena Fee	55	35	(20)	295	140	(155)
Abstract criminal records \$15	1,225	1,125	(100)	1,905	1,905	0
Fine-Unauth use uniform / \$500mx	0	0	0	50	25	(25)
Firearm ID late renewal fee \$5	820	415	(405)	920	505	(415)
Firearm Inspection fee \$5	620	365	(255)	670	405	(265)
Special Event Fee \$100	105	33	(72)	105	33	(72)
Use of money & property	0	0	0	0	0	0
Total	\$80,285	\$44,294	(\$35,991)	\$672,729	\$374,712	(\$298,017)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$33,423	\$9,835	(\$23,588)	\$124,164	\$78,974	(\$45,190)
Use of money & property	0	0	0	0	0	0
Total	\$33,423	\$9,835	(\$23,588)	\$124,164	\$78,974	(\$45,190)
Public Recreation Services Fund						
Park Fees	\$19,060	\$13,205	(\$5,855)	\$69,392	\$59,438	(\$9,954)
Park Vendor permits	7,175	4,660	(2,515)	14,848	12,775	(2,073)
Community Programs Fees	413	500	87	9,542	6,054	(3,488)
Paseo Stadium Fees	1,979	3,760	1,781	21,371	27,796	6,425
Pool & Beach Fees	1,530	2,185	655	22,847	25,909	3,062
Recreational Admin Fees	100	3,000	2,900	7,145	9,729	2,584
Youth Center Fees	0	0	0	235	210	(25)
Guam Sports Complex	4,000	3,530	(470)	15,810	16,640	830
Hagatna / Tiyan tennis center	400	300	(100)	3,520	3,527	7
Guererro Stadium / Tiyan Fields	600	550	(50)	5,891	7,422	1,531
Tiyan Football / Soccer Field	0	0	0	350	484	134
Recreational Water Use Plan	0	0	0	600	500	(100)
Use of money & property	0	0	0	0	0	0
Total	\$35,257	\$31,690	(\$3,567)	\$171,551	\$170,483	(\$1,068)

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$184,484	\$122,950	(\$61,534)	\$1,839,840	\$1,205,400	(\$634,440)
Fee-Compact Ordol Tip \$4 cu yd	286,340	96,510	(189,830)	2,538,459	1,301,270	(1,237,189)
Fee-Uncompact Ordol Tip \$4 cu yd	93,677	83,500	(10,177)	787,967	641,695	(146,273)
Fee-Uncompact Agat Transfer St	1,595	1,825	230	14,800	14,555	(245)
Fee-Uncompact Dededo Transfer	6,995	5,775	(1,220)	60,535	48,110	(12,425)
Fee-Uncompact Malojloj Transfer	1,765	1,895	130	16,473	17,545	1,072
Use of money & property	0	335	335	0	5,562	5,562
Total	\$574,856	\$312,790	(\$262,066)	\$5,258,074	\$3,234,137	(\$2,023,937)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$265,422	\$312,354	\$46,932	\$2,745,042	\$2,955,151	\$210,109
Use of money & property	0	0	0	0	0	0
Total	\$265,422	\$312,354	\$46,932	\$2,745,042	\$2,955,151	\$210,109
Territorial Education Facilities Fund						
R&T Property taxes	\$1,140,753	\$458,365	(\$682,388)	\$18,510,110	\$18,487,482	(\$22,628)
Penalties & Interest	49,380	55,823	6,443	391,050	353,717	(37,333)
Real Property Tax Bank Fees	120	391	271	2,690	340	(2,350)
Use of money & property	0	355	355	0	4,415	4,415
Total	\$1,190,253	\$514,934	(\$675,319)	\$18,903,850	\$18,845,954	(\$57,896)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,431,317	\$771,304	(\$660,013)	\$16,990,813	\$14,941,600	(\$2,049,213)
Use of money & property	0	0	0	0	0	0
Total	\$1,431,317	\$771,304	(\$660,013)	\$16,990,813	\$14,941,600	(\$2,049,213)
Water Protection Fund						
Grading Plan Review Fees	\$4,487	\$0	(\$4,487)	\$14,209	\$8,811	(\$5,398)
Claiering & Grubbing Permits	3,349	0	(3,349)	26,399	34,429	8,030
Stockpiling Permits	769	0	(769)	19,101	21,474	2,373
Field Citation Violations	0	0	0	2,927	1,150	(1,777)
Use of money & property	0	0	0	0	0	0
Total	\$8,605	\$0	(\$8,605)	\$62,636	\$65,864	\$3,228
Water Research & Development Fund						
Well Drilling Permit	\$3,547	\$0	(\$3,547)	\$74,841	\$91,554	\$16,713
Use of money & property	0	0	0	0	0	0
Total	\$3,547	\$0	(\$3,547)	\$74,841	\$91,554	\$16,713

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.

FY 2009 Special Revenue Fund Tracking

Description	Fund Code	A	B	C	D	E	F	G	H	I	J	K	L	M
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Forecast	Forecast	FY 2009
		October 2008	November 2008	December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009	July 2009	August 2009	September 2009	Tracking
Guam Highway	208	1,554,437	1,375,714	1,509,509	1,590,567	1,199,285	1,385,145	1,841,327	1,287,535	1,409,741	1,425,555	1,573,278	2,390,029	18,542,121
Solid Waste Operations	416	237,845	248,709	359,168	553,710	308,833	293,214	309,878	305,285	304,706	312,790	476,229	166,497	3,876,862
Territorial Education Facilities	205	136,856	136,216	939,875	1,639,592	8,574,988	1,246,173	4,768,621	353,325	535,375	514,934	576,393	232,744	19,655,090
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,856,616	2,000,489	1,763,475	1,751,673	1,324,195	1,235,752	771,304	1,850,158	2,444,022	19,235,780

Certified By:



Bertha M. Duenas, BBMR Director

8/31/09
Date