



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

APR 30 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 March 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

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 4/30/09

TIME: 3:20pm

BY: JH

Attachment(s)

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

Off. of Vice Speaker Cruz
RECEIVED
AM
3:45 pm 4/30/09

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 4/30/09
Time 3:45 pm
Received by J. Cruz

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

	For the Months			Year-To-Date		
	March, 2009	March, 2008	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	Increase (Decrease)
Air Pollution Control Special Fund						
Extension Fee/\$6 per ton per year	\$1,896	\$0	\$1,896	\$1,896	\$0	\$1,896
Penalty - excess admission / \$1,000	68,679	178,888	(110,209)	68,275	303,310	(215,036)
Use of money & property	0	0	0	0	0	0
Total	\$70,575	\$178,888	(\$108,313)	\$90,171	\$303,310	(\$213,140)
Chemung Land Trust Operations Fund						
Land Trust Application Fees	\$1,200	\$0	\$1,200	\$10,150	\$0	\$10,150
Leases	297,528	38,791	260,735	491,277	220,053	271,224
Land Trust Lease	145	0	145	1,734	0	1,734
Use of money & property	0	0	0	0	0	0
Total	\$298,871	\$38,791	\$262,080	\$503,161	\$220,053	\$283,108
Corrections Revolving Fund						
DOC revolving fund	\$0	\$0	\$0	\$467,851	\$343,651	\$124,199
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$467,851	\$343,651	\$124,199
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	24,340	24,210	130	40,890	37,320	3,570
Passgr Inspec Fee-Airport Authority	652,644	703,181	(50,537)	3,596,812	4,003,589	(406,957)
Cargo Inspec Fee - All	0	0	0	15,310	0	15,310
Cargo Inspec Fee-Port Authority	24,630	23,810	820	130,610	153,640	(23,030)
Cargo Inspec Fee-Airport Cargo	10,500	10,475	25	61,975	65,575	(3,600)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	180	374	(193)	1,285	1,837	(552)
Total	\$712,295	\$762,049	(\$49,755)	\$3,846,682	\$4,261,941	(\$415,259)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$136,365	\$233,498	(\$97,132)	\$830,612	\$723,852	\$106,759
Use of money & property	0	0	0	0	0	0
Total	\$136,365	\$233,498	(\$97,132)	\$830,612	\$723,852	\$106,759
Environmental Health Fund						
Health Permits - Business	\$4,866	\$6,790	(\$1,924)	\$34,962	\$39,660	(\$4,698)
PH Registration and Penalty	0	0	0	200	100	100
De-Ratting Inspection and Certificates	850	900	(50)	4,850	4,650	200
Health Certificates	21,051	19,424	1,627	111,794	110,290	1,504
Administrative Penalties	0	200	(200)	0	1,600	(1,600)
Use of money & property	0	0	0	0	0	0
Total	\$26,767	\$27,314	(\$547)	\$151,806	\$156,500	(\$4,694)
Guam Contractors License Board Fund						
Contractors Fees	\$9,211	\$13,362	(\$4,151)	\$104,533	\$95,431	\$9,102
Use of money & property	0	0	0	0	0	0
Total	\$9,211	\$13,362	(\$4,151)	\$104,533	\$95,431	\$9,102
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$139,054	\$118,892	\$20,162	\$139,079	\$118,892	\$20,187
Use of money & property	0	0	0	0	0	0
Total	\$139,054	\$118,892	\$20,162	\$139,079	\$118,892	\$20,187
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$129,091	\$178,309	(\$49,218)	\$783,413	\$1,076,344	(\$292,932)
Diesel fuel tax	56,334	81,162	(24,828)	390,772	454,516	(63,743)
Other fuel tax	22,515	32,448	(9,933)	156,162	161,701	(25,539)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	317,663	379,690	(62,027)	2,151,190	2,386,707	(235,517)
Auto surcharge on other fuels	115,506	138,328	(22,822)	620,311	834,217	(13,906)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	\$641,109	809,937	(168,828)	4,301,649	4,933,465	(631,816)
Total Licenses & Registrations	744,204	870,216	(126,014)	4,312,798	4,248,435	64,363
Total Use of Money & Property	0	0	0	0	59	(49)
Total	\$1,385,313	\$1,680,161	(\$294,848)	\$8,614,656	\$9,181,979	(\$567,323)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$7,015	\$7,751	(\$736)	\$41,468	\$40,291	\$1,177
Use of money & property	0	0	0	0	0	0
Total	\$7,015	\$7,751	(\$736)	\$41,468	\$40,291	\$1,177

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

	For the Months			Year-To-Date		
	March, 2009	March, 2008	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	Increase (Decrease)
Healthy Futures Funds						
Cigarettes	(\$88,448)	\$447,879	(\$536,124)	\$851,435	\$3,131,726	(\$2,280,291)
Cigars	0	4,370	(4,370)	14,838	5,124	9,514
Others	6,416	9,260	(2,844)	29,285	52,377	(23,091)
Distilled Spirit	33,754	36,157	(2,403)	204,897	209,197	(4,300)
Vinous Beverages	7,004	13,047	(6,043)	57,306	60,899	(3,593)
Malted Fermented Beverages	81,836	164,277	(82,441)	594,602	624,560	(29,958)
Interest and Penalties on Alcohol	0	0	0	0	(17,227)	17,227
Use of money & property	79	604	(526)	1,107	5,875	(4,568)
Total	\$40,843	\$675,394	(\$634,751)	\$1,753,271	\$4,072,331	(\$2,319,060)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$112,241	\$265,674	(\$153,433)	\$739,774	\$1,565,889	(\$846,115)
Rental of Government Land	3,147	3,147	0	19,879	22,522	(2,642)
Recording Fee	36,101	35,328	773	184,358	215,383	(31,027)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	10,806	10,700	106	56,383	57,682	501
Subpoena Fees	35	0	35	70	0	70
Use of money & property	0	0	0	0	0	0
Total	\$182,328	\$314,847	(\$152,519)	\$1,002,462	\$1,881,676	(\$879,214)
Manpower Development Fund						
Registration Fees - GCC Share	\$154,700	\$86,667	\$68,033	\$696,726	\$730,620	(\$33,895)
Registration Fees - Labor Share	66,300	38,000	28,300	298,597	313,123	(14,526)
Citation Fee - Non Immigration Temp Work	1,084	2,200	(1,116)	7,738	7,125	613
Use of money & property	4,250	1,799	2,451	5,200	7,735	(2,535)
Total	\$226,334	\$130,666	\$95,668	\$1,008,261	\$1,058,604	(\$50,343)
Police Services Fund						
Annual Gun Business Regs \$600	\$0	\$0	\$0	\$0	\$960	(\$960)
Gov't of Guam ID/\$10	0	4,875	(4,875)	4,775	23,310	(18,535)
Traffic Report Copy Fee/\$10	8,305	5,010	3,295	47,735	38,490	9,248
Police Blotter Report \$ 02 per page	7	0	7	7	21	(14)
Police Clearance/\$5	18,322	13,904	4,418	103,278	94,150	9,128
Filing Record - Security Ofcr \$75	7	0	7	56	3,975	(3,919)
Firearm Trainers \$500	7	0	7	14	500	(486)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	3,480	4,280	(800)	25,730	25,200	530
Non-Concealed Firearm ID/\$15	875	4,375	(3,700)	15,585	13,935	1,650
Concealed Firearm ID/\$30	80	480	(420)	830	980	(130)
Fingerprinting Fee	1,260	3,720	(2,460)	7,120	12,700	(5,580)
Subpoena Fee	0	0	0	0	35	(35)
Use of money & property	0	0	0	0	0	0
Total	\$32,123	\$36,644	(\$4,521)	\$205,133	\$214,236	(\$9,103)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$6,184	\$11,135	(\$4,951)	\$55,889	\$73,237	(\$17,348)
Use of money & property	0	0	0	0	0	0
Total	\$6,184	\$11,135	(\$4,951)	\$55,889	\$73,237	(\$17,348)
Public Recreation Services Fund						
Park Fees	\$4,090	\$3,740	\$350	\$30,681	\$26,480	\$4,221
Park Vendor permits	175	0	175	2,600	0	2,500
Community Programs Fees	0	380	(380)	5,297	12,817	(7,520)
Paseo Stadium Fees	0	2,050	(2,050)	19,944	14,800	5,344
Pool & Beach Fees	2,823	1,891	732	9,881	8,268	1,612
Recreational Admin Fees	0	0	0	5	850	(845)
Youth Center Fees	110	0	110	110	0	110
Guam Sports Complex	855	0	855	4,123	0	4,123
Hagatna / Tiyan tennis center	0	0	0	1,880	0	1,880
Guerrero Stadium / Tiyan Fields	700	0	700	1,570	0	1,570
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	\$8,553	\$8,061	\$492	\$77,055	\$62,996	\$14,059
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$120,060	\$0	\$120,060	\$717,160	\$651,788	\$65,372
Fee-Compact Ordot Tip \$4 cu yd	92,880	261,280	(168,600)	899,690	1,590,658	(690,968)
Fee-Uncompact Ordot Tip \$4 cu yd	72,843	84,495	(11,653)	335,280	501,087	(165,827)
Fee-Uncompact Agat Transfer St	1,160	1,910	(750)	7,910	10,875	(2,765)
Fee-Uncompact Dededo Transfer	4,380	5,295	(1,905)	27,350	39,690	(12,340)
Fee-Uncompact Malojai Transfer	1,620	1,630	(10)	10,380	10,863	(483)
Use of money & property	461	2,158	(1,696)	3,729	13,192	(9,463)
Total	\$293,214	\$357,768	(\$64,554)	\$2,001,479	\$2,817,951	(\$816,473)

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

	For the Months		Increase (Decrease)	Year-To-Date		Increase (Decrease)
	March, 2009	March, 2008		Fiscal Year 2009	Fiscal Year 2008	
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$341,433	\$329,535	\$11,898	\$1,785,426	\$1,728,378	\$57,048
Use of money & property	0	0	0	0	0	0
Total	\$341,433	\$329,535	\$11,898	\$1,785,426	\$1,728,378	\$57,048
Territorial Education Facilities Fund						
R&T Property taxes	\$1,320,833	\$997,008	\$323,824	\$12,513,265	\$12,288,820	\$224,446
Penalties & Interest	27,313	49,244	(21,930)	158,574	207,987	(49,393)
Real Property Tax Bank Fees	(180)	365	(545)	(105)	217	(322)
Use of money & property	529	533	(404)	1,964	4,418	(2,454)
Total	\$1,348,495	\$1,047,550	\$300,945	\$12,673,699	\$12,501,223	\$172,477
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,778,242	\$1,839,584	(\$61,342)	\$9,858,676	\$10,665,637	(\$806,961)
Use of money & property	0	0	0	0	0	0
Total	\$1,778,242	\$1,839,584	(\$61,342)	\$9,858,676	\$10,665,637	(\$806,961)
Water Protection Fund						
Grading Plan Review Fees	\$218	\$0	\$218	\$6,298	\$6,057	\$242
Clearing & Grubbing Permits	1,638	0	1,638	29,386	17,485	11,901
Stockpiling Permits	4,578	0	4,578	15,825	8,558	7,267
Field Citation Violations	0	0	0	850	4,315	(3,465)
Use of money & property	0	0	0	0	0	0
Total	\$6,431	\$0	\$6,431	\$62,359	\$36,415	\$25,944
Water Research & Development Fund						
Well Drilling Permit	\$9,075	\$250	\$8,825	\$48,554	\$52,700	(\$4,146)
Use of money & property	0	0	0	0	0	0
Total	\$9,075	\$250	\$8,825	\$48,554	\$52,700	(\$4,146)

Note:

¹ Revenues are based on a modified accrual basis. During the year, revenues are recognized on a cash basis, but at year end an accrual is made for actual collections relating to prior years taxes 60 days after 09/30. (In accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions). Estimates are recorded for the provision for 2008 Refunds & Section 30 is prorated for 12 months.

² GRT collections of \$1,031,416.87 as of 3/2009 pending allocation to proper GRT accounts. This is due to new DRT scanning system.

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Six Months Ended March 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	\$179	\$1,898	\$1,717	\$179	\$1,898	\$1,717
Penalty - excess emission / \$1,000	2,500	68,679	66,179	31,146	88,275	57,129
Use of money & property	0	0	0	0	0	0
Total	\$2,679	\$70,575	\$67,896	\$31,325	\$90,171	\$58,846
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$860	\$1,200	\$350	\$5,380	\$10,160	\$4,770
Leases	37,042	297,528	260,484	218,637	491,277	272,640
Land Trust Lease	120	145	25	760	1,734	974
Use of money & property	0	0	0	0	0	0
Total	\$38,012	\$298,871	\$260,859	\$224,777	\$503,161	\$278,384
Corrections Revolving Fund						
DOC revolving fund	\$59,536	\$0	(\$59,536)	\$553,597	\$467,851	(\$85,746)
Use of money & property	0	0	0	0	0	0
Total	\$59,536	\$0	(\$59,536)	\$553,597	\$467,851	(\$85,746)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	4,370	24,340	19,970	23,280	40,890	17,610
Passgr Inspec Fee-Airport Authority	709,129	652,644	(56,485)	4,025,865	3,596,612	(429,253)
Cargo Inspec Fee - All	0	0	0	4,800	15,310	10,510
Cargo Inspec Fee-Port Authority	28,013	24,630	(3,383)	154,934	130,610	(24,324)
Cargo Inspec Fee-Airport Cargo	11,075	10,500	(575)	61,850	61,975	125
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	180	180	0	1,285	1,285
Total	\$752,587	\$712,295	(\$40,292)	\$4,270,729	\$3,846,682	(\$424,047)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$123,772	\$136,365	\$12,593	\$712,607	\$830,612	\$118,005
Use of money & property	0	0	0	0	0	0
Total	\$123,772	\$136,365	\$12,593	\$712,607	\$830,612	\$118,005
Environmental Health Fund						
Health Permits - Business	\$360	\$4,866	4,506	\$11,875	\$34,882	\$23,287
PH Registration and Penalty	0	0	0	100	200	100
Dr-Rafting Inspection and Certificates	350	850	500	4,200	4,850	650
Health Certificates	13,418	21,051	7,633	63,062	111,794	48,732
Administrative Penalties	10	0	(10)	1,409	0	(1,409)
Use of money & property	0	0	0	0	0	0
Total	\$14,138	\$26,767	\$12,629	\$80,446	\$151,806	\$71,380
Guam Contractors License Board Fund						
Contractors Fees	\$11,072	\$9,211	(\$1,861)	\$70,910	\$104,533	\$33,623
Use of money & property	0	0	0	0	0	0
Total	\$11,072	\$9,211	(\$1,861)	\$70,910	\$104,533	\$33,623
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$63,683	\$139,054	\$75,371	\$63,717	\$139,079	\$75,362
Use of money & property	0	0	0	0	0	0
Total	\$63,683	\$139,054	\$75,371	\$63,717	\$139,079	\$75,362
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$234,192	\$129,091	(\$105,101)	\$1,376,198	\$783,413	(\$592,785)
Diesel fuel tax	123,169	56,334	(66,835)	765,310	390,772	(374,538)
Other fuel tax	83,270	22,515	(60,755)	610,089	158,162	(451,927)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	428,838	317,663	(111,175)	2,670,251	2,151,190	(519,061)
Auto surcharge on other fuels	192,037	115,506	(76,531)	1,187,648	820,311	(367,337)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,061,506	641,109	(420,397)	6,509,496	4,301,849	(2,207,647)
Total Licenses & Registrations	368,210	744,204	375,994	2,443,160	4,312,798	1,869,638
Total Use of Money & Property	0	0	0	0	0	0
Total	\$1,429,716	\$1,385,313	(\$44,403)	\$8,952,656	\$8,614,656	(\$338,000)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0	\$7,015	\$7,015	\$12,554	\$41,468	\$28,914
Use of money & property	0	0	0	0	0	0
Total	\$0	\$7,015	\$7,015	\$12,554	\$41,468	\$28,914

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Healthy Futures Funds						
Cigarettes	\$457,879	(\$88,446)	(\$546,126)	\$3,024,874	\$651,435	(\$2,173,439)
Cigars	4,370	0	(4,370)	22,783	14,638	(8,145)
Others	10,666	8,418	(4,250)	50,007	29,285	(20,722)
Distilled Spirit	31,157	33,754	2,597	184,198	204,897	20,701
Vinous Beverages	12,486	7,004	(5,482)	57,533	57,306	(227)
Mixed Fermented Beverages	134,277	81,836	(52,441)	517,310	594,602	77,292
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	79	79	0	1,107	1,107
Total	\$650,635	\$40,643	(\$609,992)	\$3,856,703	\$1,753,271	(\$2,103,432)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$209,515	\$112,241	(\$97,275)	\$708,578	\$739,774	\$33,196
Rental of Government Land	2,737	3,147	410	19,118	19,879	761
Recording Fee	13,457	36,101	22,644	69,722	184,366	114,634
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	8,996	10,806	1,808	55,785	56,363	2,598
Subpoena Fees	0	35	35	0	70	70
Use of money & property	0	0	0	0	0	0
Total	\$234,707	\$162,328	(\$72,379)	\$851,203	\$1,002,462	\$161,259
Manpower Development Fund						
Registration Fees - GCC Share	\$64,817	\$154,700	\$89,883	\$388,898	\$699,726	\$307,828
Registration Fees - Labor Share	40,000	66,300	26,300	240,000	299,597	58,597
Citation Fee - Non Immigration Temp Work	100	1,084	984	600	7,738	7,138
Use of money & property	0	4,250	4,250	0	5,200	5,200
Total	\$104,917	\$226,334	\$121,417	\$629,498	\$1,008,261	\$378,763
Police Services Fund						
Annual Gun Business Regis \$600	\$600	\$0	(\$600)	\$3,600	\$0	(\$3,600)
Gov't of Guam ID/\$10	7,875	0	(7,875)	45,740	4,775	(40,965)
Traffic Report Copy Fee/\$10	10,170	8,306	(1,865)	62,450	47,738	(14,712)
Police Blotter Report \$.02 per page	12	7	(5)	63	7	(56)
Police Clearance/\$5	23,904	18,322	(5,582)	129,150	103,278	(25,872)
Filing Record - Security Ofcr \$75	0	7	7	3,975	58	(3,919)
Firearm Trainers \$500	0	7	7	10,900	14	(10,886)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	9,280	3,480	(5,800)	43,320	25,730	(17,590)
Non-Concealed Firearm ID/\$15	5,375	675	(4,700)	28,835	15,585	(13,250)
Concealed Firearm ID/\$30	480	60	(420)	1,380	830	(550)
Fingerprinting Fee	8,720	1,260	(7,460)	48,200	7,120	(41,080)
Subpoena Fee	0	0	0	35	0	(35)
Use of money & property	0	0	0	0	0	0
Total	\$66,416	\$32,123	(\$34,293)	\$377,748	\$205,133	(\$172,615)
Prof. Eng. Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$10,814	\$6,184	(\$4,630)	\$60,034	\$55,889	(\$4,145)
Use of money & property	0	0	0	0	0	0
Total	\$10,814	\$6,184	(\$4,630)	\$60,034	\$55,889	(\$4,145)
Public Recreation Services Fund						
Park Fees	\$5,890	\$4,090	(\$1,800)	\$34,770	\$30,881	(\$4,089)
Park Vendor permits	180	175	(5)	2,198	2,800	402
Community Programs Fees	460	0	(460)	8,603	5,297	(3,306)
Paseo Stadium Fees	1,150	0	(1,150)	18,592	19,944	3,352
Pool & Beach Fees	1,890	2,623	733	8,701	9,881	1,180
Recreational Admin Fees	40	0	(40)	215	5	(210)
Youth Center Fees	120	110	(10)	135	110	(25)
Guam Sports Complex	900	855	(45)	3,300	4,123	823
Hagatna / Tiyan tennis center	0	0	0	1,900	1,860	(40)
Guerrero Stadium / Tiyan Fields	800	700	(100)	1,150	1,570	420
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	\$11,430	\$8,563	(\$2,877)	\$78,514	\$77,055	(\$1,459)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$186,330	\$120,080	(\$66,270)	\$1,069,948	\$717,180	(\$382,788)
Fee-Compact Ordol Tip \$4 cu yd	198,078	92,880	(103,398)	1,408,359	899,690	(508,669)
Fee-Uncompact Ordol Tip \$4 cu yd	84,465	72,843	(11,653)	495,557	335,260	(160,297)
Fee-Uncompact Agat Transfer St	1,910	1,160	(750)	9,085	7,910	(1,175)
Fee-Uncompact Dedado Transfer	6,295	4,390	(1,905)	36,215	27,350	(8,865)
Fee-Uncompact Malajo Transfer	1,630	1,620	(10)	9,823	10,380	457
Use of money & property	0	461	461	0	3,729	3,729
Total	\$478,738	\$293,214	(\$183,524)	\$3,059,987	\$2,001,479	(\$1,057,608)

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$255,823	\$341,433	\$75,610	\$1,838,103	\$1,785,426	\$147,323
Use of money & property	0	0	0	0	0	0
Total	\$255,823	\$341,433	\$75,610	\$1,838,103	\$1,785,426	\$147,323
Territorial Education Facilities Fund						
R&T Property taxes	\$1,352,840	\$1,320,833	(\$32,007)	\$11,998,474	\$12,513,285	\$814,791
Penalties & Interest	49,240	27,313	(21,927)	201,890	158,574	(43,316)
Real Property Tax Bank Fees	350	(180)	(530)	1,170	(105)	(1,275)
Use of money & property	0	529	529	0	1,964	1,964
Total	\$1,402,430	\$1,348,495	(\$53,935)	\$11,991,534	\$12,673,698	\$772,165
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,953,703	\$1,778,242	(\$175,461)	\$10,341,886	\$9,858,676	(\$483,010)
Use of money & property	0	0	0	0	0	0
Total	\$1,953,703	\$1,778,242	(\$175,461)	\$10,341,886	\$9,858,676	(\$483,010)
Water Protection Fund						
Grading Plan Review Fees	\$430	\$218	(\$218)	\$7,493	\$6,298	(\$1,195)
Clearing & Grubbing Permits	1,558	1,836	78	16,042	29,386	13,344
Stockpiling Permits	1,106	4,578	3,472	10,814	15,825	5,011
Field Citation Violations	300	0	(300)	2,812	850	(1,762)
Use of money & property	0	0	0	0	0	0
Total	\$3,400	\$6,431	\$3,031	\$36,961	\$52,359	\$15,398
Water Research & Development Fund						
Well Drilling Permit	\$17,444	\$9,075	(\$8,369)	\$51,145	\$48,554	(\$2,591)
Use of money & property	0	0	0	0	0	0
Total	\$17,444	\$9,075	(\$8,369)	\$51,145	\$48,554	(\$2,591)

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 90 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.

²GRT collections of \$1,031,416.87 as of 3/2009 pending allocation to proper GRT accounts. This is due to new GRT scanning system.

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	Forecast	Forecast	Forecast	Forecast	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	1,597,777	1,481,679	1,461,995	2,248,474	1,573,278	2,390,029	19,367,889
Solid Waste Operations	416	237,845	248,709	359,168	553,710	308,833	293,214	408,804	491,303	525,789	495,326	476,229	166,497	4,565,426
Territorial Education Facilities	205	136,856	136,216	939,875	1,639,592	8,574,988	1,246,173	4,234,632	600,352	693,936	802,501	576,393	232,744	19,814,256
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,856,616	2,000,489	1,763,475	1,852,413	1,514,945	1,571,798	1,420,968	1,850,158	2,444,022	20,512,979

Certified By:



APR 30 2009

Bertha M. Duenas, BBMR Director

Date