



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

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LIEUTENANT GOVERNOR

JUN 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 May 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,

Office of the Speaker
Judith T. Won Pat, Ed. D
Date: 6/30/09
Time: 10:30
Received by: [Signature]

BERTHA M. DUENAS
Director

Office of the Vice Speaker
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Guam
6/30/09
10:27 AM

Attachment(s)

Cc: Office of Public Accountability
Office of the Vice Speaker

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OFFICE OF THE PUBLIC AUDITOR

DATE: 6/30/09

TIME: 10:30 AM

BY: [Signature]

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	May, 2009	May, 2008	Increase (Decrease)		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	5,750	4,080	1,670	184,463	310,891	(126,428)
Use of money & property	0	0	0	0	0	0
Total	\$5,750	\$4,080	\$1,670	\$186,359	\$310,891	(\$124,532)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$450	\$1,250	(\$800)	\$11,750	\$1,400	\$10,350
Leases	33,320	73,617	(40,298)	561,833	327,977	233,856
Land Trust Lease	220	318	(98)	2,356	388	1,968
Use of money & property	0	0	0	0	0	0
Total	\$33,990	\$75,185	(\$41,196)	\$575,939	\$329,765	\$246,174
Corrections Revolving Fund						
DGC revolving fund	\$201,037	\$201,787	(\$750)	\$668,888	\$1,016,246	(\$347,359)
Use of money & property	0	0	0	0	0	0
Total	\$201,037	\$201,787	(\$750)	\$668,888	\$1,016,246	(\$347,359)
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	0	613,765	(613,765)	4,137,822	5,159,900	(1,022,077)
Cargo Inspec Fee - All	0	0	0	15,310	0	15,310
Cargo Inspec Fee-Port Authority	24,180	24,530	(350)	178,590	204,440	(25,850)
Cargo Inspec Fee-Airport Cargo	7,675	10,750	(3,075)	79,775	87,800	(8,025)
Revenue-Other Payments	0	0	0	0	0	(0)
Use of money & property	473	321	152	2,142	2,245	(103)
Total	\$32,328	\$649,366	(\$617,038)	\$4,477,080	\$5,509,465	(\$1,032,385)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$190,666	\$106,722	\$83,944	\$1,094,641	\$974,671	\$119,971
Use of money & property	0	0	0	0	0	0
Total	\$190,666	\$106,722	\$83,944	\$1,094,641	\$974,671	\$119,971
Environmental Health Fund						
Health Permits - Business	\$5,508	\$3,294	\$2,214	\$44,274	\$46,411	(\$2,137)
PH Registration and Penalty	200	0	200	400	100	300
De-Rating Inspection and Certificates	650	1,090	(440)	7,150	6,990	160
Health Certificates	17,366	18,604	(1,238)	147,457	147,624	(167)
Administrative Penalties	0	0	0	0	2,200	(2,200)
Use of money & property	0	0	0	0	0	0
Total	\$23,724	\$22,988	\$736	\$199,281	\$203,325	(\$4,044)
Guam Contractors License Board Fund						
Contractors Fees	\$146,229	\$96,881	\$49,349	\$291,738	\$242,517	\$49,222
Use of money & property	0	0	0	0	0	0
Total	\$146,229	\$96,881	\$49,349	\$291,738	\$242,517	\$49,222
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$25	\$4,130	(\$4,105)	\$208,947	\$186,674	\$22,274
Use of money & property	0	0	0	0	0	0
Total	\$25	\$4,130	(\$4,105)	\$208,947	\$186,674	\$22,274
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$120,615	\$155,440	(\$34,825)	\$1,142,139	\$1,409,977	(\$267,837)
Diesel fuel tax	62,574	79,816	(17,241)	567,463	597,544	(30,081)
Other fuel tax	25,017	31,908	(6,891)	287,543	238,862	48,681
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	335,426	398,209	(62,783)	2,950,389	3,161,872	(211,483)
Auto surcharge on other fuels	121,945	144,757	(22,812)	1,132,982	1,124,944	8,038
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	665,577	810,129	(144,552)	6,080,516	6,533,198	(452,682)
Total Licenses & Registrations	621,958	735,033	(113,074)	5,662,992	5,885,153	(222,160)
Total Use of Money & Property	0	5	(5)	9	83	(54)
Total	\$1,287,535	\$1,545,166	(\$257,631)	\$11,743,518	\$12,418,413	(\$674,896)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$7,615	\$6,329	\$1,286	\$57,258	\$53,704	\$3,554
Use of money & property	0	0	0	0	0	0
Total	\$7,615	\$6,329	\$1,286	\$57,258	\$53,704	\$3,554

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

	For the Months			Fiscal Year 2009	Year-To-Date Fiscal Year 2008	Increase (Decrease)
	May, 2009	May, 2008	Increase (Decrease)			
Healthy Futures Funds						
Cigarettes	\$15,120	\$578,208	(\$563,088)	\$1,488,169	\$4,883,379	(\$3,395,210)
Cigars	164	159,666	(159,502)	14,802	165,011	(150,209)
Others	8,729	12,493	(3,764)	48,043	74,536	(26,493)
Distilled Spirit	35,889	38,220	(2,332)	276,988	280,521	(3,533)
Vinous Beverages	15,101	10,899	4,202	86,848	81,526	5,322
Matted Fermented Beverages	91,570	96,884	(5,314)	783,512	813,389	(29,876)
Interest and Penalties on Alcohol	0	0	0	0	(17,227)	17,227
Use of money & property	29	639	(610)	1,148	6,567	(5,419)
Total	\$166,602	\$897,010	(\$730,408)	\$2,699,510	\$6,287,702	(\$3,588,192)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$189,519	\$626,471	(\$436,952)	\$1,050,775	\$2,456,241	(\$1,405,466)
Rental of Government Land	3,147	3,147	0	26,172	28,815	(2,642)
Recording Fee	32,407	39,973	(7,566)	248,438	292,022	(43,585)
Application Fees	0	0	0	100	0	100
Certificates of Document Fees	9,184	11,549	(2,365)	75,309	81,007	(5,698)
Subpoena Fees	0	0	0	70	0	70
Use of money & property	0	0	0	0	0	0
Total	\$234,256	\$681,139	(\$446,883)	\$1,400,864	\$2,858,055	(\$1,457,221)
Manpower Development Fund						
Registration Fees - GCC Share	\$119,700	\$59,733	\$59,967	\$981,859	\$900,860	\$80,999
Registration Fees - Labor Share	51,300	25,600	25,700	420,797	386,083	34,714
Citation Fee - Non Immigration Temp Work	509	1,883	(1,173)	10,159	9,608	552
Use of money & property	3,648	(692)	4,341	12,450	7,925	4,525
Total	\$175,158	\$86,324	\$88,834	\$1,425,265	\$1,304,476	\$120,789
Police Services Fund						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$0	\$960	(\$960)
Gov't of Guam ID/\$10	0	7,800	(7,800)	4,775	40,485	(35,710)
Traffic Report Copy Fee/\$10	7,065	6,015	1,050	63,208	51,015	12,193
Police Blotter Report \$0.2 per page	0	0	(0)	7	22	(15)
Police Clearance/\$5	16,678	13,337	3,341	139,974	123,163	16,811
Filing Record - Security Olcr \$75	0	0	0	63	3,975	(3,912)
Firearm Trainers \$500	500	0	500	514	500	14
Highway Special Use Permit \$50	0	0	0	0	150	(150)
Firearm Registration/\$20	4,160	3,440	720	35,155	32,160	2,995
Non-Concealed Firearm ID/\$15	4,595	4,175	420	24,880	23,460	1,420
Concealed Firearm ID/\$30	180	60	120	1,610	1,500	110
Fingerprinting Fee	1,185	3,800	(2,615)	9,765	21,840	(11,875)
Subpoena Fee	0	0	0	0	35	(35)
Use of money & property	0	0	0	0	0	0
Total	\$34,363	\$36,627	(\$4,264)	\$279,951	\$299,065	(\$19,114)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$6,120	\$2,960	\$3,160	\$69,139	\$78,787	(\$9,648)
Use of money & property	0	0	0	0	0	0
Total	\$6,120	\$2,960	\$3,160	\$69,139	\$78,787	(\$9,648)
Public Recreation Services Fund						
Park Fees	\$4,885	\$3,822	\$1,063	\$38,438	\$36,289	\$2,149
Park Vendor permits	1,010	0	1,010	3,985	0	3,985
Community Programs Fees	0	2,415	(2,415)	5,297	16,796	(11,499)
Paseo Stadium Fees	4,092	3,000	1,092	24,036	17,600	6,436
Pool & Beach Fees	2,570	1,222	1,348	16,633	11,314	5,318
Recreational Admin Fees	27	2	25	34	854	(820)
Youth Center Fees	100	200	(100)	210	200	10
Guam Sports Complex	990	200	790	5,780	200	5,580
Hagatna / Tiyán tennis center	530	0	530	3,227	0	3,227
Guerrero Stadium / Tiyán Fields	3,177	0	3,177	6,872	0	6,872
Tiyán 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	\$17,381	\$10,861	\$6,520	\$105,495	\$83,253	\$22,243
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$121,630	\$216,580	(\$94,950)	\$960,980	\$1,086,238	(\$125,258)
Fee-Compact Ordot Tip \$4 cu yd	102,360	317,360	(215,000)	1,106,750	2,173,138	(1,066,388)
Fee-Uncompact Ordot Tip \$4 cu yd	73,083	29,370	43,713	483,445	273,874	209,571
Fee-Uncompact Agal Transfer St	1,455	1,335	120	10,720	13,730	(3,010)
Fee-Uncompact Dededo Transfer	4,575	5,475	(900)	36,170	51,775	(15,605)
Fee-Uncompact Maldeko Transfer	1,685	1,830	(145)	13,710	14,413	(703)
Use of money & property	490	1,202	(712)	4,849	15,584	(10,735)
Total	\$305,267	\$573,152	\$267,885	\$2,616,823	\$3,628,751	(\$1,011,928)

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

	For the Months			Fiscal Year 2009	Year-To-Date	
	May, 2009	May, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$282,827	\$284,199	(\$1,573)	\$2,361,953	\$2,339,375	\$22,578
Use of money & property	0	0	0	0	0	0
Total	\$282,827	\$284,199	(\$1,573)	\$2,361,953	\$2,339,375	\$22,578
Territorial Education Facilities Fund						
R&T Property taxes	\$325,498	\$397,134	(\$71,636)	\$17,539,214	\$17,037,095	\$502,119
Penalties & interest	27,358	27,728	(370)	253,014	311,688	(58,672)
Real Property Tax Bank Fees	0	1,109	(1,109)	(70)	1,570	(1,639)
Use of money & property	643	958	(314)	3,811	6,149	(2,339)
Total	\$353,500	\$426,929	(\$73,430)	\$17,795,970	\$17,356,500	\$439,470
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,322,830	\$1,599,862	(\$277,032)	\$12,933,178	\$14,153,200	(\$1,220,022)
Use of money & property	0	0	0	0	0	0
Total	\$1,322,830	\$1,599,862	(\$277,032)	\$12,933,178	\$14,153,200	(\$1,220,022)
Water Protection Fund						
Grading Plan Review Fees	\$1,473	\$0	\$1,473	\$8,114	\$11,902	(\$3,788)
Clearing & Grubbing Permits	1,170	0	1,170	30,693	23,328	7,364
Stockpiling Permits	4,680	0	4,680	20,629	9,308	11,320
Field Citation Violations	150	0	150	1,000	4,315	(3,315)
Use of money & property	0	0	0	0	0	0
Total	\$7,473	\$0	\$7,473	\$60,435	\$48,854	\$11,581
Water Research & Development Fund						
Well Drilling Permit	\$40,750	\$0	\$40,750	\$89,304	\$54,450	\$34,854
Use of money & property	0	0	0	0	0	0
Total	\$40,750	\$0	\$40,750	\$89,304	\$54,450	\$34,854

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
Eight Months Ended May 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	58,619	5,750	(\$2,869)	139,199	184,463	45,264
Use of money & property	0	0	0	0	0	0
Total	\$58,619	\$5,750	(\$2,869)	\$139,378	\$186,359	\$46,981
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$1,250	\$450	(\$800)	\$7,480	\$11,750	\$4,270
Leases	47,764	33,320	(14,444)	300,232	561,833	261,601
Land Trust Lease	300	220	(80)	1,180	2,356	1,176
Use of money & property	0	0	0	0	0	0
Total	\$49,314	\$33,990	(\$15,324)	\$308,892	\$575,939	\$267,047
Corrections Revolving Fund						
DOC revolving fund	\$8,500	\$201,037	\$192,537	\$708,609	\$668,888	(\$39,721)
Use of money & property	0	0	0	0	0	0
Total	\$8,500	\$201,037	\$192,537	\$708,609	\$668,888	(\$39,721)
Custom, Agric & Quarantine Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	3,920	0	(3,920)	49,220	63,440	14,220
Passgr Inspec Fee-Airport Authority	566,620	0	(566,620)	5,143,643	4,137,822	(1,005,821)
Cargo Inspec Fee - All	0	0	0	4,800	15,310	10,510
Cargo Inspec Fee-Port Authority	26,569	24,180	(2,389)	208,466	178,590	(29,876)
Cargo Inspec Fee-Airport Cargo	10,975	7,875	(3,300)	82,825	79,775	(3,050)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	473	473	0	2,142	2,142
Total	\$608,084	\$32,328	(\$575,766)	\$5,488,954	\$4,477,080	(\$1,011,874)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$122,524	\$190,666	\$68,142	\$956,874	\$1,094,641	\$137,767
Use of money & property	0	0	0	0	0	0
Total	\$122,524	\$190,666	\$68,142	\$956,874	\$1,094,641	\$137,767
Environmental Health Fund						
Health Permits - Business	\$410	\$5,508	5,098	\$12,651	\$44,274	\$31,623
PH Registration and Penalty	0	200	200	100	400	300
De-Ratting Inspection and Certificates	700	650	(50)	5,750	7,150	1,400
Health Certificates	12,832	17,368	4,534	84,996	147,457	62,461
Administrative Penalties	200	0	(200)	1,609	0	(1,609)
Use of money & property	0	0	0	0	0	0
Total	\$14,142	\$23,724	\$9,582	\$105,106	\$199,281	\$94,175
Guam Contractors License Board Fund						
Contractors Fees	\$76,244	\$146,229	\$69,985	\$172,408	\$291,738	\$119,330
Use of money & property	0	0	0	0	0	0
Total	\$76,244	\$146,229	\$69,985	\$172,408	\$291,738	\$119,330
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$25	\$25	\$125,173	\$208,947	\$83,774
Use of money & property	0	0	0	0	0	0
Total	\$0	\$25	\$25	\$125,173	\$208,947	\$83,774
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$229,166	\$120,615	(\$108,551)	\$1,841,319	\$1,142,139	(\$699,180)
Diesel fuel tax	126,809	62,574	(64,235)	1,038,375	567,463	(470,912)
Other fuel tax	84,732	25,017	(59,715)	687,317	287,543	(399,774)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	448,580	335,426	(113,154)	3,587,056	2,950,389	(636,667)
Auto surcharge on other fuels	199,519	121,945	(77,574)	1,593,546	1,132,982	(460,564)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,088,806	665,577	(423,229)	8,747,613	6,080,516	(2,667,097)
Total Licenses & Registrations	478,318	621,958	145,640	3,447,636	5,662,992	2,215,356
Total Use of Money & Property	0	0	0	0	9	9
Total	\$1,567,124	\$1,287,535	(\$277,589)	\$12,195,249	\$11,743,518	(\$451,731)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0	\$7,615	\$7,615	\$12,554	\$57,258	\$44,704
Use of money & property	0	0	0	0	0	0
Total	\$0	\$7,615	\$7,615	\$12,554	\$57,258	\$44,704

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Healthy Futures Funds						
Cigarettes	\$588,208	\$15,120	(\$573,088)	\$4,796,527	\$1,488,169	(\$3,308,358)
Cigars	161,072	164	(160,908)	184,075	14,802	(169,273)
Others	12,493	8,729	(3,764)	73,573	48,043	(25,530)
Distilled Spirit	33,220	35,889	2,669	245,520	276,988	31,468
Vinous Beverages	10,338	15,101	4,763	77,037	88,848	9,811
Malted Fermented Beverages	51,884	91,570	39,686	631,139	783,512	152,373
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	29	29	0	1,148	1,148
Total	\$857,215	\$166,602	(\$690,613)	\$6,007,871	\$2,699,510	(\$3,308,361)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$133,687	\$189,519	\$55,832	\$900,537	\$1,050,775	\$150,238
Rental of Government Land	3,147	3,147	(0)	25,412	26,172	760
Recording Fee	13,202	32,407	19,205	94,066	248,438	154,372
Application Fees	0	0	0	0	100	100
Certificates of Document Fees	8,326	9,184	858	74,468	75,309	841
Subpoena Fees	0	0	0	0	70	70
Use of money & property	0	0	0	0	0	0
Total	\$158,362	\$234,256	\$75,894	\$1,094,483	\$1,400,864	\$306,381
Manpower Development Fund						
Registration Fees - GCC Share	\$64,817	\$119,700	\$54,883	\$518,532	\$981,859	\$463,327
Registration Fees - Labor Share	40,000	51,300	11,300	320,000	420,797	100,797
Citation Fee - Non Immigration Temp Work	100	509	409	800	10,159	9,359
Use of money & property	0	3,648	3,648	0	12,450	12,450
Total	\$104,917	\$175,158	\$70,241	\$839,332	\$1,425,265	\$585,933
Police Services Fund						
Annual Gun Business Regis \$600	\$600	\$0	(\$600)	\$4,800	\$0	(\$4,800)
Gov't of Guam ID/\$10	7,800	0	(7,800)	62,915	4,775	(58,140)
Traffic Report Copy Fee/\$10	10,175	7,065	(3,110)	83,295	63,208	(20,087)
Police Blotter Report \$.02 per page	12	0	(12)	87	7	(80)
Police Clearance/\$5	23,337	16,678	(6,659)	173,163	139,974	(33,189)
Filing Record - Security Ofcr \$75	0	0	0	3,975	63	(3,912)
Firearm Trainers \$500	0	500	500	10,900	514	(10,386)
Highway Special Use Permit \$50	0	0	0	150	0	(150)
Firearm Registration/\$20	10,440	4,160	(6,280)	66,280	35,155	(31,125)
Non-Concealed Firearm ID/\$15	4,175	4,595	420	38,460	24,880	(13,580)
Concealed Firearm ID/\$30	60	180	120	1,920	1,610	(310)
Fingerprinting Fee	8,800	1,185	(7,615)	66,140	9,765	(56,375)
Subpoena Fee	0	0	0	35	0	(35)
Use of money & property	0	0	0	0	0	0
Total	\$65,399	\$34,363	(\$31,036)	\$512,120	\$279,951	(\$232,169)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$4,600	\$6,120	\$1,520	\$80,421	\$69,139	(\$11,282)
Use of money & property	0	0	0	0	0	0
Total	\$4,600	\$6,120	\$1,520	\$80,421	\$69,139	(\$11,282)
Public Recreation Services Fund						
Park Fees	\$6,152	\$4,885	(\$1,267)	\$44,252	\$38,438	(\$5,814)
Park Vendor permits	2,415	1,010	(1,405)	4,823	3,985	(838)
Community Programs Fees	0	0	0	6,603	5,297	(3,306)
Paseo Stadium Fees	3,000	4,092	1,092	19,592	24,036	4,444
Pool & Beach Fees	1,222	2,570	1,348	14,397	16,633	2,236
Recreational Admin Fees	200	27	(173)	415	34	(381)
Youth Center Fees	0	100	100	135	210	75
Guam Sports Complex	0	990	990	3,950	5,780	1,830
Hagatna / Tiyan tennis center	0	530	530	2,720	3,227	507
Guerrero Stadium / Tiyan Fields	0	3,177	3,177	3,591	6,872	3,281
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	\$12,989	\$17,381	\$4,392	\$103,428	\$105,495	\$2,067
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$184,484	\$121,630	(\$62,854)	\$1,470,872	\$960,980	(\$509,892)
Fee-Compact Ordot Tip \$4 cu yd	265,120	102,360	(162,760)	1,934,759	1,106,750	(828,009)
Fee-Uncompact Ordot Tip \$4 cu yd	84,868	73,083	(11,786)	664,920	483,445	(181,476)
Fee-Uncompact Agat Transfer St	875	1,455	580	11,870	10,720	(1,150)
Fee-Uncompact Dededo Transfer	5,555	4,575	(980)	48,065	36,170	(11,895)
Fee-Uncompact Maijokj Transfer	1,325	1,685	360	12,878	13,710	832
Use of money & property	0	480	480	0	4,849	4,849
Total	\$542,227	\$305,267	(\$236,960)	\$4,143,364	\$2,816,523	(\$1,326,741)

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

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$293,097	\$282,627	(\$10,470)	\$2,204,666	\$2,361,953	\$157,287
Use of money & property	0	0	0	0	0	0
Total	\$293,097	\$282,627	(\$10,470)	\$2,204,666	\$2,361,953	\$157,287
Territorial Education Facilities Fund						
R&T Property taxes	\$720,844	\$325,498	(\$395,346)	\$16,521,823	\$17,539,214	\$1,017,391
Penalties & interest	27,720	27,358	(362)	305,560	253,014	(52,546)
Real Property Tax Bank Fees	850	0	(850)	2,260	(70)	(2,330)
Use of money & property	0	643	643	0	3,811	3,811
Total	\$749,414	\$353,500	(\$395,914)	\$16,829,643	\$17,795,970	\$968,327
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,717,238	\$1,322,830	(\$394,409)	\$14,012,317	\$12,933,178	(\$1,079,139)
Use of money & property	0	0	0	0	0	0
Total	\$1,717,238	\$1,322,830	(\$394,409)	\$14,012,317	\$12,933,178	(\$1,079,139)
Water Protection Fund						
Grading Plan Review Fees	\$2,568	\$1,473	(\$1,095)	\$10,472	\$8,114	(\$2,358)
Clearing & Grubbing Permits	2,130	1,170	(960)	22,455	30,893	8,238
Stockpiling Permits	874	4,680	3,806	16,332	20,629	4,297
Field Citation Violations	315	150	(165)	2,927	1,000	(1,927)
Use of money & property	0	0	0	0	0	0
Total	\$5,887	\$7,473	\$1,586	\$52,186	\$80,435	\$6,249
Water Research & Development Fund						
Well Drilling Permit	\$2,867	\$40,750	\$37,883	\$68,929	\$89,304	\$20,375
Use of money & property	0	0	0	0	0	0
Total	\$2,867	\$40,750	\$37,883	\$68,929	\$89,304	\$20,375

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). 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	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	1,841,327	1,287,535	1,461,995	2,248,474	1,573,278	2,390,029	19,417,294
Solid Waste Operations	416	237,845	248,709	359,168	553,710	308,833	293,214	309,878	305,268	525,789	495,326	476,229	166,497	4,280,464
Territorial Education Facilities	205	136,856	136,216	939,875	1,639,592	8,574,988	1,246,173	4,768,771	353,500	693,936	802,501	576,393	232,744	20,101,542
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,856,616	2,000,489	1,763,475	1,751,673	1,322,830	1,571,798	1,420,968	1,850,158	2,444,022	20,220,124

Certified By:



JUN 30 2009

Bertha M. Duenas, BBMR Director

Date