



**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

2009 FEB 25 PM 2:16  
M.W.

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

FEB 24 2009

30-09-0280  
Office of the Speaker  
Judith T. Won Pat, Ed. D.

Date 2/25/09  
Time 1:20P  
Received by [Signature]

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.

Sincerely,

BERTHA M. DUENAS

Attachment(s)

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

0287

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	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	1,590,566	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

**DRAFT**

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

	For the Months			Year-To-Date		Increase (Decrease)
	January, 2009	January, 2008	Increase (Decrease)	Fiscal Year 2009	Fiscal Year 2008	
<b>Air Pollution Control Special Fund</b>						
Penalty - excess emission / \$1,000	\$1,368	\$3,258	(\$1,890)	\$14,747	\$112,923	(\$98,176)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,368</b>	<b>\$3,258</b>	<b>(\$1,890)</b>	<b>\$14,747</b>	<b>\$112,923</b>	<b>(\$98,176)</b>
<b>Chemero Land Trust Operations Fund</b>						
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
<b>Total</b>	<b>\$44,397</b>	<b>\$41,909</b>	<b>\$2,488</b>	<b>\$144,881</b>	<b>\$165,386</b>	<b>(\$20,505)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$0	\$0	\$0	\$166,126	\$245,132	(\$79,007)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$166,126</b>	<b>\$245,132</b>	<b>(\$79,007)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
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)	1,668,663	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)	996	1,318	(322)
<b>Total</b>	<b>\$2,044</b>	<b>\$758,613</b>	<b>(\$756,568)</b>	<b>\$1,788,354</b>	<b>\$2,788,156</b>	<b>(\$999,802)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
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
<b>Total</b>	<b>\$133,292</b>	<b>\$130,905</b>	<b>\$2,388</b>	<b>\$552,813</b>	<b>\$480,332</b>	<b>\$72,482</b>
<b>Environmental Health Fund</b>						
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 Certificates	850	680	200	3,350	2,950	400
Health Certificates	21,093	21,808	(745)	71,839	71,880	(41)
Administrative Penalties	0	0	0	0	0	0
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$26,373</b>	<b>\$29,293</b>	<b>(\$2,909)</b>	<b>\$101,523</b>	<b>\$102,551</b>	<b>(\$1,028)</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$12,830	\$18,867	(\$6,037)	\$79,961	\$67,151	\$12,810
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$12,830</b>	<b>\$18,867</b>	<b>(\$6,037)</b>	<b>\$79,961</b>	<b>\$67,151</b>	<b>\$12,810</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$26	\$0	\$26	\$26	\$0	\$26
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$26</b>	<b>\$0</b>	<b>\$26</b>	<b>\$26</b>	<b>\$0</b>	<b>\$26</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
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	291,416	8,649
Other fuel tax	34,341	39,676	(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	1,618,330	(58,930)
Auto surcharge on other fuels	174,823	170,087	4,736	605,131	553,581	51,550
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>821,796</b>	<b>990,688</b>	<b>(168,892)</b>	<b>3,182,621</b>	<b>3,265,580</b>	<b>(82,959)</b>
<b>Total Licenses &amp; Registrations</b>	<b>768,770</b>	<b>812,393</b>	<b>(43,623)</b>	<b>2,847,597</b>	<b>2,719,826</b>	<b>127,771</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>10</b>	<b>(10)</b>	<b>7</b>	<b>45</b>	<b>(37)</b>
<b>Total</b>	<b>\$1,590,566</b>	<b>\$1,803,080</b>	<b>(\$212,495)</b>	<b>\$6,030,225</b>	<b>\$5,985,452</b>	<b>\$44,774</b>
<b>Guam Plant Inspection and Permit Fund</b>						
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
<b>Total</b>	<b>\$7,521</b>	<b>\$6,398</b>	<b>\$1,123</b>	<b>\$27,491</b>	<b>\$26,651</b>	<b>\$840</b>

**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)
<b>Healthy Futures Funds</b>						
Cigarettes	(\$23,099)	\$791,107	(\$814,206)	\$471,179	\$2,131,999	(\$1,660,820)
Cigars	0	(2,551)	2,551	8,638	(130)	8,768
Others	(150)	9,196	(9,345)	22,222	33,068	(10,846)
Distilled Spirit	36,883	41,339	(4,456)	134,887	141,479	(6,592)
Vinous Beverages	6,597	17,038	(8,441)	42,942	40,789	2,153
Malted Fermented Beverages	106,191	96,363	9,827	404,324	363,558	20,766
Interest and Penalties on Alcohol	0	23	(23)	0	(17,227)	17,227
Use of money & property	186	655	(469)	969	4,484	(3,515)
<b>Total</b>	<b>\$130,607</b>	<b>\$956,160</b>	<b>(\$824,553)</b>	<b>\$1,084,941</b>	<b>\$2,718,021</b>	<b>(\$1,633,080)</b>
<b>Land Survey Revolving Fund</b>						
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)	13,568	16,228	(2,660)
Recording Fee	26,400	33,401	(7,001)	117,896	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
<b>Total</b>	<b>\$125,096</b>	<b>\$218,831</b>	<b>(\$93,735)</b>	<b>\$678,997</b>	<b>\$1,035,851</b>	<b>(\$356,854)</b>
<b>Manpower Development Fund</b>						
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)	157,678	204,023	(46,345)
Citation Fee - Non Immigration Temp Work	1,117	1,500	(383)	5,611	4,700	911
Use of money & property	500	1,508	(1,008)	950	4,556	(3,606)
<b>Total</b>	<b>\$368,617</b>	<b>\$683,185</b>	<b>(\$314,568)</b>	<b>\$532,154</b>	<b>\$689,333</b>	<b>(\$157,179)</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$360	(\$360)	\$0	\$960	(\$960)
Gov't of Guam ID/\$10	75	980	(905)	4,775	16,480	(11,705)
Traffic Report Copy Fee/\$10	8,070	5,565	2,505	31,768	27,480	4,288
Police Blotter Report \$.02 per page	0	12	(12)	0	21	(21)
Police Clearance/\$5	17,769	16,213	1,556	68,398	64,620	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	7,960	(2,820)
Subpoena Fee	0	0	0	0	35	(35)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$35,673</b>	<b>\$27,540</b>	<b>\$8,133</b>	<b>\$138,202</b>	<b>\$146,941</b>	<b>(\$8,739)</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
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
<b>Total</b>	<b>\$5,775</b>	<b>\$9,751</b>	<b>(\$3,976)</b>	<b>\$40,400</b>	<b>\$56,907</b>	<b>(\$16,507)</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$2,863	\$3,620	(\$757)	\$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	18,649	0	18,649
Pool & Beach Fees	2,145	1,504	642	5,602	5,064	538
Recreational Admin Fees	0	175	(175)	5	850	(845)
Youth Center Fees	0	0	0	0	0	0
Guam Sports Complex	838	0	838	1,781	0	1,781
Hagatna / Tiyen tennis center	80	0	80	120	0	120
Guerrero Stadium / Tiyen Fields	500	0	500	500	0	500
Tiyen Football / Soccer Field	136	0	136	184	0	184
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$22,902</b>	<b>\$16,400</b>	<b>\$4,503</b>	<b>\$57,814</b>	<b>\$43,443</b>	<b>\$14,371</b>
<b>Solid Waste Operations Fund</b>						
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	79,855	85,153	(5,298)	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	4,695	8,155	(3,460)	19,045	27,350	(8,305)
Fee-Uncompact Malojoj Transfer	1,730	1,755	(25)	7,175	7,783	(608)
Use of money & property	472	2,463	(1,991)	2,839	9,070	(6,231)
<b>Total</b>	<b>\$195,237</b>	<b>\$383,901</b>	<b>(\$188,664)</b>	<b>\$1,040,959</b>	<b>\$2,082,010</b>	<b>(\$1,041,051)</b>

**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)
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$336,859	\$324,101	\$12,758	\$1,174,576	\$1,148,993	\$24,583
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$336,859</b>	<b>\$324,101</b>	<b>\$12,758</b>	<b>\$1,174,576</b>	<b>\$1,148,993</b>	<b>\$24,583</b>
<b>Territorial Education Facilities Fund</b>						
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	79,568	115,098	(35,500)
Real Property Tax Bank Fees	0	(857)	857	75	(323)	398
Use of money & property	389	1,227	(838)	749	1,885	(1,137)
<b>Total</b>	<b>\$1,639,592</b>	<b>\$1,689,841</b>	<b>(\$50,249)</b>	<b>\$2,852,539</b>	<b>\$3,269,932</b>	<b>(\$413,384)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,667,664	\$2,171,613	(\$503,950)	\$5,905,759	\$6,595,348	(\$689,589)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,667,664</b>	<b>\$2,171,613</b>	<b>(\$503,950)</b>	<b>\$5,905,759</b>	<b>\$6,595,348</b>	<b>(\$689,589)</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$3,900	\$820	\$2,980	\$4,148	\$2,520	\$1,628
Clearing & Grubbing Permits	16,058	7,063	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
<b>Total</b>	<b>\$21,348</b>	<b>\$9,192</b>	<b>\$12,157</b>	<b>\$42,944</b>	<b>\$27,997</b>	<b>\$14,947</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$8,200	\$8,000	\$200	\$31,980	\$9,000	\$22,980
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,200</b>	<b>\$8,000</b>	<b>\$200</b>	<b>\$31,980</b>	<b>\$9,000</b>	<b>\$22,980</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 ) 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)
<b>Air Pollution Control Special Fund</b>						
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
<b>Total</b>	<b>\$3,164</b>	<b>\$1,368</b>	<b>(\$1,796)</b>	<b>\$20,341</b>	<b>\$14,747</b>	<b>(\$5,594)</b>
<b>Chemorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$0	\$3,850	\$3,850	\$3,730	\$6,000	\$4,270
Leases	41,833	39,555	(2,278)	147,873	135,357	(12,517)
Land Trust Lease	0	992	992	580	1,524	944
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$41,833</b>	<b>\$44,397</b>	<b>\$2,564</b>	<b>\$152,183</b>	<b>\$144,881</b>	<b>(\$7,302)</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$21,019	\$0	(\$21,019)	\$395,542	\$166,128	(\$229,414)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$21,019</b>	<b>\$0</b>	<b>(\$21,019)</b>	<b>\$395,542</b>	<b>\$166,128</b>	<b>(\$229,414)</b>
<b>Custom, Agric &amp; Quarantine Inspec Fund</b>						
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	1,686,683	(967,884)
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	10,675	0	(10,675)	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
<b>Total</b>	<b>\$775,711</b>	<b>\$2,044</b>	<b>(\$773,667)</b>	<b>\$2,795,117</b>	<b>\$1,788,354</b>	<b>(\$1,006,763)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$108,368	\$133,292	\$26,923	\$438,901	\$652,813	\$113,912
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$108,368</b>	<b>\$133,292</b>	<b>\$26,923</b>	<b>\$438,901</b>	<b>\$652,813</b>	<b>\$113,912</b>
<b>Environmental Health Fund</b>						
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	7,615	21,063	13,248	38,390	71,698	33,248
Administrative Penalties	34	0	(34)	1,299	0	(1,299)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$11,419</b>	<b>\$26,373</b>	<b>\$14,954</b>	<b>\$53,564</b>	<b>\$101,523</b>	<b>\$47,959</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$8,998	\$12,830	\$3,832	\$48,183	\$79,061	\$31,878
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,998</b>	<b>\$12,830</b>	<b>\$3,832</b>	<b>\$48,183</b>	<b>\$79,061</b>	<b>\$31,878</b>
<b>Guam Environmental Trust Fund</b>						
Insurance Assessment Fee	\$34	\$26	(\$8)	\$34	\$26	(\$8)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$34</b>	<b>\$26</b>	<b>(\$8)</b>	<b>\$34</b>	<b>\$26</b>	<b>(\$8)</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$238,829	\$150,687	(\$88,142)	\$892,625	\$598,100	(\$294,525)
Diesel fuel tax	127,891	85,932	(41,959)	506,217	300,085	(206,132)
Other fuel tax	85,184	34,341	(50,823)	338,441	119,925	(218,516)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	465,760	376,012	(89,748)	1,787,763	1,559,400	(228,363)
Auto surcharge on other fuels	205,441	174,823	(30,618)	794,831	805,131	(189,700)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>1,123,005</b>	<b>821,795</b>	<b>(301,289)</b>	<b>4,319,877</b>	<b>3,182,621</b>	<b>(1,137,256)</b>
<b>Total Licenses &amp; Registrations</b>	<b>440,291</b>	<b>768,770</b>	<b>328,479</b>	<b>1,699,185</b>	<b>2,847,597</b>	<b>1,148,412</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7</b>	<b>7</b>
<b>Total</b>	<b>\$1,563,376</b>	<b>\$1,590,565</b>	<b>\$27,190</b>	<b>\$6,018,862</b>	<b>\$6,030,225</b>	<b>\$11,363</b>
<b>Guam Plant Inspection and Permit Fund</b>						
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
<b>Total</b>	<b>\$0</b>	<b>\$7,521</b>	<b>\$7,521</b>	<b>\$12,554</b>	<b>\$27,491</b>	<b>\$14,937</b>

**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)
<b>Healthy Futures Funds</b>						
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	10,602	(150)	(10,752)	37,907	22,222	(15,685)
Distilled Spirit	36,339	36,883	544	116,478	134,667	18,189
Vinous Beverages	16,477	6,697	(7,880)	38,625	42,942	4,417
Malted Fermented Beverages	48,363	106,191	59,828	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
<b>Total</b>	<b>\$910,327</b>	<b>\$130,607</b>	<b>(\$779,720)</b>	<b>\$2,551,694</b>	<b>\$1,064,941</b>	<b>(\$1,486,753)</b>
<b>Land Survey Revolving Fund</b>						
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	26,400	15,132	44,739	117,896	73,157
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	9,182	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
<b>Total</b>	<b>\$182,015</b>	<b>\$125,096</b>	<b>(\$56,919)</b>	<b>\$517,883</b>	<b>\$678,907</b>	<b>\$161,024</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$64,817	\$256,900	\$192,083	\$259,284	\$367,915	\$108,631
Registration Fees - Labor Share	40,000	110,100	70,100	160,000	157,878	(2,122)
Citation Fee - Non Immigration Temp Work	100	1,117	1,017	400	5,611	5,211
Use of money & property	0	900	900	0	950	950
<b>Total</b>	<b>\$104,917</b>	<b>\$368,917</b>	<b>\$263,700</b>	<b>\$419,684</b>	<b>\$532,154</b>	<b>\$112,470</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$600	\$0	(\$600)	\$2,400	\$0	(\$2,400)
Gov't of Guam ID/\$10	7,980	75	(7,905)	29,910	4,775	(25,135)
Traffic Report Copy Fee/\$10	10,725	8,070	(2,655)	42,120	31,768	(10,352)
Police Blotter Report \$ .02 per page	12	0	(12)	39	0	(39)
Police Clearance/\$5	21,213	17,769	(3,444)	84,820	68,398	(16,422)
Filing Record - Security Ofc \$75	0	14	14	3,978	49	(3,929)
Firearm Trainers \$500	0	0	0	5,900	7	(5,893)
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	616	136
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
<b>Total</b>	<b>\$59,940</b>	<b>\$35,673</b>	<b>(\$24,267)</b>	<b>\$247,909</b>	<b>\$138,202</b>	<b>(\$109,707)</b>
<b>Prof. Eng. Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$8,031	\$6,775	(\$2,256)	\$35,551	\$40,400	\$4,849
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$8,031</b>	<b>\$6,775</b>	<b>(\$2,256)</b>	<b>\$35,551</b>	<b>\$40,400</b>	<b>\$4,849</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$0,150	\$2,853	(\$3,297)	\$24,640	\$23,336	(\$1,304)
Park Vendor permits	0	425	425	1,698	2,300	602
Community Programs Fees	3,000	955	(2,045)	6,839	5,256	(1,583)
Paseo Stadium Fees	9,600	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	838	838	1,000	1,781	781
Hagatna / Tiyen tennis center	0	60	60	80	120	40
Guerrero Stadium / Tiyen Fields	0	500	500	50	580	30
Tiyen Football / Soccer Field	0	136	136	50	164	114
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$20,729</b>	<b>\$22,902</b>	<b>\$2,173</b>	<b>\$53,262</b>	<b>\$57,814</b>	<b>\$4,552</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$166,138	\$0	(\$166,138)	\$726,748	\$118,970	(\$607,778)
Fee-Compact Ordol Tip \$4 cu yd	215,278	107,220	(108,058)	985,738	706,158	(279,580)
Fee-Uncompact Ordol Tip \$4 cu yd	121,188	79,655	(41,513)	339,207	180,933	(158,274)
Fee-Uncompact Agat Transfer St	1,510	1,465	(45)	6,580	5,840	(740)
Fee-Uncompact Dedado Transfer	6,120	4,095	(1,425)	25,316	19,045	(6,271)
Fee-Uncompact Matofoj Transfer	1,425	1,730	305	7,433	7,175	(258)
Use of money & property	0	472	472	0	2,839	2,839
<b>Total</b>	<b>\$511,639</b>	<b>\$195,237</b>	<b>(\$316,402)</b>	<b>\$2,091,021</b>	<b>\$1,040,959</b>	<b>(\$1,050,062)</b>

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 )
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$312,580	\$336,856	\$24,276	\$1,104,281	\$1,174,576	\$70,295
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$312,580</b>	<b>\$336,856</b>	<b>\$24,276</b>	<b>\$1,104,281</b>	<b>\$1,174,576</b>	<b>\$70,295</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$1,574,932	\$1,619,873	\$44,941	\$2,371,454	\$2,772,147	\$400,693
Penalties & Interest	14,830	19,331	4,701	109,000	79,566	(29,434)
Real Property Tax Bank Fees	120	0	(120)	650	75	(575)
Use of money & property	0	389	389	0	749	749
<b>Total</b>	<b>\$1,589,882</b>	<b>\$1,639,593</b>	<b>\$49,910</b>	<b>\$2,481,104</b>	<b>\$2,852,537</b>	<b>\$371,437</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,846,643	\$1,667,664	(\$178,979)	\$6,207,084	\$5,905,759	(\$301,325)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,846,643</b>	<b>\$1,667,664</b>	<b>(\$178,979)</b>	<b>\$6,207,084</b>	<b>\$5,905,759</b>	<b>(\$301,325)</b>
<b>Water Protection Fund</b>						
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	27,250	15,853
Stockpiling Permits	710	1,490	780	9,708	10,696	988
Field Citation Violations	0	0	0	1,517	850	(667)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$9,193</b>	<b>\$21,348</b>	<b>\$12,155</b>	<b>\$25,142</b>	<b>\$42,944</b>	<b>\$17,802</b>
<b>Water Research &amp; Development Fund</b>						
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
<b>Total</b>	<b>\$5,102</b>	<b>\$8,200</b>	<b>\$3,098</b>	<b>\$30,543</b>	<b>\$31,980</b>	<b>\$1,437</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 08/30. ( 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.