



BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR
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BERTHA M. DUENAS
DIRECTOR

MICHAEL W. CRUZ, M.D.
LIEUTENANT GOVERNOR

2009 MAR 31 PM 4:09

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

MAR 31 2009

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 February 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

30-09-0373

Office of the Speaker

Judith T. Won Pat, Ed. D.

Date 3/3/09
Time 9:45A
Received by JW

380

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	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
		October 2008	November 2008	December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009	July 2009	August 2009	September 2009	Tracking
Guam Highway	208	1,554,437	1,375,714	1,509,509	1,590,567	1,199,026	1,559,863	1,597,777	1,481,679	1,461,995	2,248,474	1,573,278	2,390,029	19,542,349
Solid Waste Operations	416	237,845	248,709	359,168	553,710	308,833	497,947	408,804	491,303	525,789	495,326	476,229	166,497	4,770,159
Territorial Education Facilities	205	136,856	136,216	939,875	1,639,592	8,472,665	1,204,170	4,234,632	600,352	693,936	802,501	576,393	232,744	19,669,930
Tourist Attraction	206	1,397,577	1,338,696	1,501,823	1,859,991	1,982,348	1,790,266	1,852,413	1,514,945	1,571,798	1,420,968	1,850,158	2,444,022	20,525,004

Certified By:



MAR 31 2009

Bertha M. Duenas, BBMR Director

Date

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	February, 2009	February, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Air Pollution Control Special Fund						
Penalty - excess emission / \$1,000	\$4,848	\$11,500	(\$6,651)	\$19,595	\$124,423	(\$104,827)
Use of money & property	0	0	0	0	0	0
Total	\$4,848	\$11,500	(\$6,651)	\$19,595	\$124,423	(\$104,827)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$950	\$0	\$950	\$8,950	\$0	\$8,950
Leases	58,394	17,876	40,518	193,751	183,262	10,489
Land Trust Lease	65	0	65	1,589	0	1,589
Use of money & property	0	0	0	0	0	0
Total	\$59,409	\$17,876	\$41,533	\$204,290	\$183,262	\$21,028
Corrections Revolving Fund						
DOC revolving fund	\$301,725	\$98,519	\$203,206	\$467,851	\$343,651	\$124,199
Use of money & property	0	0	0	0	0	0
Total	\$301,725	\$98,519	\$203,206	\$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	8,440	0	8,440	16,550	13,110	3,440
Passgr Inspec Fee-Airport Authority	0	677,435	(677,435)	2,323,556	3,300,388	(976,832)
Cargo Inspec Fee - All	1,445	0	1,445	15,310	0	15,310
Cargo Inspec Fee-Port Authority	20,155	23,855	(3,700)	105,880	129,830	(23,950)
Cargo Inspec Fee-Airport Cargo	6,560	10,300	(1,750)	51,475	55,100	(3,625)
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	109	145	(36)	1,105	1,463	(358)
Total	\$38,699	\$711,735	(\$673,036)	\$2,513,976	\$3,499,891	(\$985,916)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$141,433	\$10,023	\$131,410	\$694,248	\$490,365	\$203,882
Use of money & property	0	0	0	0	0	0
Total	\$141,433	\$10,023	\$131,410	\$694,248	\$490,365	\$203,882
Environmental Health Fund						
Health Permits - Business	\$3,563	\$5,149	(\$1,587)	\$30,097	\$33,070	(\$2,974)
PH Registration and Penalty	200	100	100	200	100	100
De-Rating Inspection and Certificates	850	800	(150)	4,000	3,750	250
Health Certificates	19,104	19,188	(82)	90,743	90,868	(123)
Administrative Penalties	0	1,400	(1,400)	0	1,400	(1,400)
Use of money & property	0	0	0	0	0	0
Total	\$23,517	\$28,635	(\$3,119)	\$125,040	\$129,186	(\$4,147)
Guam Contractors License Board Fund						
Contractors Fees	\$15,361	\$14,918	\$443	\$95,322	\$82,069	\$13,253
Use of money & property	0	0	0	0	0	0
Total	\$15,361	\$14,918	\$443	\$95,322	\$82,069	\$13,253
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$26	\$0	\$26
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$26	\$0	\$26
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$56,222	\$210,268	(\$154,045)	\$654,322	\$898,035	(\$243,713)
Diesel fuel tax	34,305	61,938	(47,633)	334,371	373,354	(38,983)
Other fuel tax	13,722	32,767	(19,045)	133,647	149,253	(15,606)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	274,106	390,687	(116,581)	1,633,506	2,007,017	(173,511)
Auto surcharge on other fuels	99,875	142,308	(42,633)	704,805	695,889	8,916
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	478,030	857,968	(379,938)	3,080,651	4,123,548	(462,897)
Total Licenses & Registrations	720,995	658,391	62,605	3,568,594	3,378,217	190,376
Total Use of Money & Property	1	7	(6)	8	52	(44)
Total	\$1,199,027	\$1,516,366	(\$317,339)	\$7,229,253	\$7,501,817	(\$272,565)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$6,962	\$5,889	\$1,073	\$34,453	\$32,540	\$1,913
Use of money & property	0	0	0	0	0	0
Total	\$6,962	\$5,889	\$1,073	\$34,453	\$32,540	\$1,913

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	February, 2009	February, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Healthy Futures Funds						
Cigarettes	\$468,702	\$552,048	(\$83,347)	\$939,881	\$2,684,047	(\$1,744,167)
Cigars	6,000	884	5,116	14,838	754	13,884
Others	648	10,028	(9,381)	22,870	43,117	(20,247)
Distilled Spirit	36,284	31,581	4,723	170,951	173,040	(2,089)
Vinous Beverages	6,960	7,083	(123)	49,902	47,852	2,049
Malted Fermented Beverages	108,305	78,725	31,580	512,630	480,283	52,346
Interest and Penalties on Alcohol	0	0	0	0	(17,227)	17,227
Use of money & property	60	587	(527)	1,028	5,071	(4,043)
Total	\$626,858	\$678,917	(\$51,959)	\$1,711,899	\$3,396,937	(\$1,685,039)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$119,166	\$485,902	(\$366,736)	\$627,533	\$1,320,215	(\$692,682)
Rental of Government Land	3,147	3,147	0	18,733	19,375	(2,642)
Recording Fee	30,360	30,272	88	148,256	180,056	(31,800)
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	8,465	11,658	(3,193)	47,578	47,182	395
Subpoena Fees	0	0	0	35	0	35
Use of money & property	0	0	0	0	0	0
Total	\$161,137	\$530,977	(\$369,841)	\$840,134	\$1,566,828	(\$726,695)
Manpower Development Fund						
Registration Fees - GCC Share	\$174,111	\$165,900	\$8,211	\$542,028	\$641,954	(\$99,926)
Registration Fees - Labor Share	74,819	71,100	3,519	232,297	275,123	(42,826)
Chation Fee - Non Immigration Temp Work	1,043	225	818	6,854	4,925	1,729
Use of money & property	0	1,360	(1,360)	950	5,936	(4,986)
Total	\$249,773	\$238,605	\$11,168	\$781,927	\$927,938	(\$146,011)
Police Services Fund						
Annual Gun Business Regis \$600	\$0	\$0	\$0	\$0	\$960	(\$960)
Govt of Guam ID/\$10	0	1,955	(1,955)	4,775	18,435	(13,660)
Traffic Report Copy Fee/\$10	7,665	6,000	1,665	39,433	33,460	5,953
Police Blotter Report \$0.2 per page	0	0	0	0	21	(21)
Police Clearance/\$5	16,558	15,626	932	84,965	80,248	4,710
Filing Record - Security Ofcr \$75	0	0	0	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	4,960	3,520	1,440	22,250	20,820	1,330
Non-Concealed Firearm ID/\$15	4,450	1,810	2,640	14,910	9,560	5,350
Concealed Firearm ID/\$30	155	420	(265)	770	490	280
Fingerprinting Fee	1,020	1,320	(300)	5,860	6,960	(3,120)
Subpoena Fee	0	0	0	0	35	(35)
Use of money & property	0	0	0	0	0	0
Total	\$34,808	\$30,651	\$4,157	\$173,010	\$177,592	(\$4,582)
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$9,305	\$5,195	\$4,110	\$49,705	\$62,102	(\$12,397)
Use of money & property	0	0	0	0	0	0
Total	\$9,305	\$5,195	\$4,110	\$49,705	\$62,102	(\$12,397)
Public Recreation Services Fund						
Park Fees	\$3,255	\$3,230	\$25	\$26,591	\$22,720	\$3,871
Park Vendor permits	125	(6,113)	8,238	2,425	0	2,425
Community Programs Fees	40	2,612	(2,472)	5,297	12,437	(7,140)
Paseo Stadium Fees	1,295	12,550	(11,255)	19,944	12,550	7,394
Pool & Beach Fees	1,856	1,313	343	7,258	6,377	880
Recreational Admin Fees	0	0	0	5	850	(845)
Youth Center Fees	0	0	0	0	0	0
Guam Sports Complex	1,487	0	1,487	3,268	0	3,268
Hageina / Tyan tennis center	1,740	0	1,740	1,860	0	1,860
Guerrero Stadium / Tyan Fields	290	0	290	870	0	870
Tyan Football / Soccer Field	300	0	300	484	0	484
Recreational Water Use Plan	500	0	500	500	0	500
Use of money & property	0	0	0	0	0	0
Total	\$10,668	\$11,492	(\$804)	\$68,502	\$54,935	\$13,567
Solid Waste Operations Fund						
Fee-Household Collection \$6 mo	\$119,970	\$0	\$119,970	\$597,100	\$651,788	(\$54,688)
Fee-Compact Ordof Tip \$4 cu yd	101,140	273,980	(172,840)	807,010	1,329,378	(522,368)
Fee-Uncompact Ordof Tip \$4 cu yd	61,198	93,430	(12,233)	262,418	416,692	(154,174)
Fee-Uncompact Agmt Transfer St	910	1,285	(375)	8,750	8,785	(2,015)
Fee-Uncompact Dedock Transfer	3,915	6,045	(2,130)	22,960	33,395	(10,435)
Fee-Uncompact Malojio Transfer	1,585	1,470	115	6,760	9,233	(473)
Use of money & property	428	1,993	(1,535)	3,287	11,034	(7,787)
Total	\$309,146	\$378,173	(\$69,028)	\$1,706,265	\$2,490,183	(\$781,918)

Government Of Guam
 Combined Comparative Statement Of Revenues
 Special Revenue Funds
 February 28, 2009 & 2008

	For the Months			Fiscal Year 2009	Year-To-Date	
	February, 2009	February, 2008	Increase (Decrease)		Fiscal Year 2008	Increase (Decrease)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$269,417	\$248,850	\$20,566	\$1,443,993	\$1,398,843	\$45,150
Use of money & property	0	0	0	0	0	0
Total	\$269,417	\$248,850	\$20,566	\$1,443,993	\$1,398,843	\$45,150
Territorial Education Facilities Fund						
R&T Property taxes	\$8,420,288	\$8,142,339	\$277,947	\$11,192,433	\$11,291,611	(\$99,178)
Penalties & Interest	51,893	43,658	8,037	131,261	158,724	(27,463)
Real Property Tax Bank Fees	0	175	(175)	75	(148)	223
Use of money & property	887	1,600	(913)	1,435	3,485	(2,050)
Total	\$8,472,665	\$8,187,770	\$284,896	\$11,325,204	\$11,453,672	(\$128,468)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$2,174,675	\$2,230,708	(\$56,030)	\$8,080,434	\$8,826,053	(\$745,619)
Use of money & property	0	0	0	0	0	0
Total	\$2,174,675	\$2,230,708	(\$56,030)	\$8,080,434	\$8,826,053	(\$745,619)
Water Protection Fund						
Grading Plan Review Fees	\$1,932	\$3,537	(\$1,604)	\$6,061	\$6,057	\$24
Clearing & Grubbing Permits	501	4,087	(3,586)	27,751	17,485	10,265
Stockpiling Permits	551	0	551	11,247	8,558	2,689
Field Citation Violations	0	795	(795)	860	4,315	(3,455)
Use of money & property	0	0	0	0	0	0
Total	\$2,984	\$8,419	(\$5,434)	\$45,928	\$36,415	\$9,513
Water Research & Development Fund						
Well Drilling Permit	\$7,499	\$43,450	(\$35,951)	\$39,479	\$52,450	(\$12,971)
Use of money & property	0	0	0	0	0	0
Total	\$7,499	\$43,450	(\$35,951)	\$39,479	\$52,450	(\$12,971)

Note:

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

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Air Pollution Control Special Fund						
Penalty - excess emission / \$1,000	\$8,305	\$4,848	(\$3,457)	\$28,848	\$19,595	(\$9,051)
Use of money & property	0	0	0	0	0	0
Total	\$8,305	\$4,848	(\$3,457)	\$28,848	\$19,595	(\$9,051)
Chamorro Land Trust Concessions Fund						
Land Trust Application Fees	\$800	\$950	\$150	\$4,530	\$8,950	\$4,420
Leases	33,722	58,394	24,672	181,596	193,751	12,156
Land Trust Lease	60	65	5	840	1,589	949
Use of money & property	0	0	0	0	0	0
Total	\$34,582	\$59,409	\$24,827	\$186,966	\$204,280	\$17,325
Corrections Revolving Fund						
DOC revolving fund	\$98,519	\$301,725	\$203,206	\$494,061	\$487,851	(\$26,210)
Use of money & property	0	0	0	0	0	0
Total	\$98,519	\$301,725	\$203,206	\$494,061	\$487,851	(\$26,210)
Custom, Agric & Quaranting Inspec Fund						
Passgr Inspec Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspec Fee-Port Authority	8,750	8,440	1,600	18,910	18,550	(2,360)
Passgr Inspec Fee-Airport Authority	682,189	0	(682,189)	3,318,738	2,323,556	(963,180)
Cargo Inspec Fee - All	1,500	1,445	(55)	4,800	15,310	10,510
Cargo Inspec Fee-Port Authority	23,256	20,155	(3,101)	128,921	105,980	(20,841)
Cargo Inspec Fee-Airport Cargo	9,350	8,550	(800)	50,775	51,475	700
Revenue-Other Payments	0	0	0	0	0	0
Use of money & property	0	109	109	0	1,105	1,105
Total	\$723,025	\$38,699	(\$684,326)	\$3,518,142	\$2,513,976	(\$1,004,166)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$149,934	\$141,433	(\$8,501)	\$588,835	\$694,246	\$105,411
Use of money & property	0	0	0	0	0	0
Total	\$149,934	\$141,433	(\$8,501)	\$588,835	\$694,246	\$105,411
Environmental Health Fund						
Health Permits - Business	\$440	\$3,563	3,123	\$11,315	\$30,097	\$18,782
PH Registration and Penalty	100	200	100	100	200	100
De-Rating Inspection and Certificates	850	850	(200)	3,850	4,000	150
Health Certificates	11,254	19,104	7,850	49,044	80,743	41,099
Administrative Penalties	100	0	(100)	1,389	0	(1,389)
Use of money & property	0	0	0	0	0	0
Total	\$12,744	\$23,517	\$10,773	\$86,308	\$125,040	\$58,732
Guam Contractors License Board Fund						
Contractors Fees	\$11,655	\$15,361	\$3,706	\$59,838	\$95,322	\$35,484
Use of money & property	0	0	0	0	0	0
Total	\$11,655	\$15,361	\$3,706	\$59,838	\$95,322	\$35,484
Guam Environmental Trust Fund						
Insurance Assessment Fee	\$0	\$0	\$0	\$34	\$28	(\$6)
Use of money & property	0	0	0	0	0	0
Total	\$0	\$0	\$0	\$34	\$28	(\$6)
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$249,381	\$56,222	(\$193,159)	\$1,142,006	\$654,322	(\$487,684)
Diesel fuel tax	135,924	34,305	(101,619)	642,141	334,371	(307,770)
Other fuel tax	88,378	13,722	(74,656)	428,819	133,647	(295,172)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	453,660	274,106	(179,544)	2,241,413	1,833,606	(407,907)
Auto surcharge on other fuels	200,980	99,875	(101,305)	995,811	704,805	(290,806)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	1,128,313	478,030	(650,283)	5,447,990	3,680,651	(1,787,339)
Total Licenses & Registrations	375,765	720,996	345,231	2,074,850	3,688,584	1,493,644
Total Use of Money & Property	0	1	1	0	8	8
Total	\$1,504,078	\$1,199,027	(\$305,051)	\$7,522,840	\$7,229,253	(\$293,687)
Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$0	\$6,962	\$6,962	\$12,554	\$34,453	\$21,899
Use of money & property	0	0	0	0	0	0
Total	\$0	\$6,962	\$6,962	\$12,554	\$34,453	\$21,899

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Healthy Futures Funds						
Cigarettes	\$497,048	\$488,702	(\$8,347)	\$2,567,195	\$939,861	(\$1,627,315)
Cigars	5,884	6,000	116	18,413	14,838	(3,775)
Others	1,434	846	(787)	39,341	22,870	(16,471)
Distilled Spirit	36,861	36,284	(277)	153,039	170,951	17,912
Vinous Beverages	6,522	6,860	438	45,047	49,902	4,855
Malted Fermented Beverages	106,725	108,305	1,580	383,033	512,630	129,597
Interest and Penalties on Alcohol	0	0	0	0	0	0
Use of money & property	0	60	60	0	1,028	1,028
Total	\$654,174	\$626,958	(\$27,216)	\$3,206,068	\$1,711,699	(\$1,494,169)
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$74,407	\$119,168	\$44,760	\$497,063	\$627,533	\$130,470
Rental of Government Land	3,859	3,147	(512)	16,381	18,733	352
Recording Fee	11,528	30,360	18,832	56,285	148,256	91,991
Application Fees	0	0	0	0	0	0
Certificates of Document Fees	9,021	8,465	(556)	46,787	47,578	781
Subpoena Fees	0	0	0	0	35	35
Use of money & property	0	0	0	0	0	0
Total	\$98,613	\$161,137	\$62,524	\$616,496	\$840,134	\$223,638
Manpower Development Fund						
Registration Fees - GCC Share	\$94,817	\$174,111	\$109,294	\$324,081	\$542,026	\$217,945
Registration Fees - Labor Share	40,000	74,819	34,819	200,000	232,297	32,297
Citation Fee - Non Immigration Temp Work	100	1,043	943	500	6,654	6,154
Use of money & property	0	0	0	0	950	950
Total	\$104,917	\$249,773	\$144,856	\$524,581	\$781,927	\$257,346
Police Services Fund						
Annual Gun Business Regis \$600	\$600	\$0	(\$600)	\$3,000	\$0	(\$3,000)
Govt of Guam ID/\$10	7,955	0	(7,955)	37,865	4,775	(33,090)
Traffic Report Copy Fee/\$10	10,160	7,665	(2,495)	52,280	39,433	(12,847)
Police Blotter Report \$.02 per page	12	0	(12)	51	0	(51)
Police Clearance/\$5	20,826	16,558	(4,068)	106,246	84,958	(20,290)
Filing Record - Security Ofcr \$75	0	0	0	3,975	49	(3,928)
Firearm Trainers \$500	5,000	0	(5,000)	10,900	7	(10,893)
Highway Special Use Permit \$50	0	0	0	0	0	0
Firearm Registration/\$20	6,520	4,980	(1,540)	34,040	22,250	(11,790)
Non-Concealed Firearm ID/\$15	4,810	4,450	(360)	23,560	14,910	(8,650)
Concealed Firearm ID/\$30	420	155	(265)	900	770	(130)
Fingerprinting Fee	7,320	1,020	(6,300)	39,480	5,880	(33,600)
Subpoena Fee	0	0	0	35	0	(35)
Use of money & property	0	0	0	0	0	0
Total	\$63,423	\$34,808	(\$28,615)	\$311,332	\$173,010	(\$138,322)
Prof. Eng. Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$13,669	\$9,305	(\$4,364)	\$49,220	\$49,705	\$485
Use of money & property	0	0	0	0	0	0
Total	\$13,669	\$9,305	(\$4,364)	\$49,220	\$49,705	\$485
Public Recreation Services Fund						
Park Fees	\$4,040	\$3,255	(\$785)	\$28,880	\$26,591	(\$2,289)
Park Vendor permits	120	125	5	2,018	2,425	407
Community Programs Fees	1,304	40	(1,264)	6,143	5,297	(2,846)
Paseo Stadium Fees	2,625	1,295	(1,330)	15,442	19,944	4,502
Pool & Beach Fees	1,313	1,856	343	6,811	7,258	447
Recreational Admin Fees	0	0	0	175	5	(170)
Youth Center Fees	0	0	0	15	0	(15)
Guam Sports Complex	1,400	1,487	87	2,400	3,268	868
Hapaina / Tiyan tennis center	1,820	1,740	(80)	1,900	1,860	(40)
Guerrero Stadium / Tiyan Fields	300	290	(10)	350	670	520
Tiyan Football / Soccer Field	300	300	0	350	484	134
Recreational Water Use Plan	600	500	(100)	900	500	(100)
Use of money & property	0	0	0	0	0	0
Total	\$13,822	\$10,688	(\$3,134)	\$67,084	\$66,502	\$1,418
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$188,870	\$119,970	(\$68,900)	\$913,818	\$597,100	(\$316,518)
Fee-Compact Ordol Tip \$4 cu yd	226,543	101,140	(125,403)	1,212,281	607,010	(405,271)
Fee-Uncompact Ordol Tip \$4 cu yd	71,855	81,198	9,343	411,062	262,418	(148,645)
Fee-Uncompact Agal Transfer St	595	910	315	7,175	6,750	(425)
Fee-Uncompact Dedeulo Transfer	4,605	3,915	(690)	29,920	22,980	(6,940)
Fee-Uncompact Malojtoj Transfer	660	1,585	725	8,293	8,760	467
Use of money & property	0	428	428	0	3,267	3,267
Total	\$491,328	\$309,146	(\$182,182)	\$2,582,349	\$1,708,265	(\$874,084)

Government Of Guam
Actual Revenues Compared to Original Estimates
Special Revenue Funds
Five Months Ended February 28, 2009

	For the Months			Year-To-Date		
	Estimated	Actual	Favorable (Unfavorable)	Estimated	Actual	Favorable (Unfavorable)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$267,909	\$269,417	\$1,418	\$1,372,280	\$1,443,993	\$71,713
Use of money & property	0	0	0	0	0	0
Total	\$267,909	\$269,417	\$1,418	\$1,372,280	\$1,443,993	\$71,713
Territorial Education Facilities Fund						
R&T Property taxes	\$7,974,180	\$8,420,298	\$446,108	\$10,345,834	\$11,192,433	\$846,799
Penalties & Interest	43,850	51,893	8,043	152,850	131,281	(21,389)
Real Property Tax Bank Fees	170	0	(170)	820	75	(745)
Use of money & property	0	687	687	0	1,435	1,435
Total	\$8,018,000	\$8,472,665	\$454,665	\$10,499,104	\$11,325,204	\$826,100
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$2,180,899	\$2,174,675	(\$6,224)	\$8,387,983	\$8,080,434	(\$307,549)
Use of money & property	0	0	0	0	0	0
Total	\$2,180,899	\$2,174,675	(\$6,224)	\$8,387,983	\$8,080,434	(\$307,549)
Water Protection Fund						
Grading Plan Review Fees	\$4,537	\$1,932	(\$2,605)	\$7,057	\$6,081	(\$976)
Cleaning & Grubbing Permits	3,087	501	(2,586)	14,484	27,751	13,267
Stockpiling Permits	0	561	561	9,708	11,247	1,539
Field Citation Violations	785	0	(785)	2,312	850	(1,462)
Use of money & property	0	0	0	0	0	0
Total	\$8,419	\$2,984	(\$5,435)	\$33,561	\$45,928	\$12,367
Water Research & Development Fund						
Well Drilling Permit	\$3,158	\$7,499	\$4,341	\$33,701	\$39,479	\$5,778
Use of money & property	0	0	0	0	0	0
Total	\$3,158	\$7,499	\$4,341	\$33,701	\$39,479	\$5,778

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). b for the provision for 2008 Refunds & Section 30 is prorated for 12 months.