



Office of the Governor of Guam

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Felix P. Camacho
Governor

Michael W. Cruz, M.D.
Lieutenant Governor

The Honorable Judith Won Pat
Speaker
Mina' Bente Nuebi Na Liheslaturan Guahan
Twenty-Ninth Guam Legislature
155 Hessler Street
Hagåtña, Guam 96910

JUN 30 2008

Dear Speaker Won Pat:

Attached is the special fund tracking for Tourist Attraction Fund, Solid Waste Operations Fund (Tipping Fees), Territorial Education Facilities Fund, and the Guam Highway Fund for fiscal year 2008 month ending May 2008 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,

[Handwritten signature of Michael W. Cruz]

Michael W. Cruz, M.D.
Governor of Guam (Acting)
I Maga' Lâhen Guâhan Para Pa'go

RECEIVED
OFFICE OF THE PUBLIC AUDITOR
DATE: 6/30/08
TIME: 4:40 pm
BY: [Signature]

Attachments

cc: Vice Speaker David L.G. Shimizu
Office of the Public Auditor

Office of the Speaker
Judith T. Won Pat, E.L.D.
Date: 6/30/08
Time: 4:44 pm
Received by: [Signature]

Office of the Vice-Speaker
DR. DAVID L.G. SHIMIZU
Date: 6/30/08
Time: 4:38 pm
Rec'd by: [Signature]
Print Name: Velma Komiyama

Bureau of Budget & Management Research  
 FY 2008 Special Revenue Fund Tracking

Description	Fund Code	A Actual October 2007	B Actual November 2007	C Actual December 2007	D Actual January 2008	E Actual February 2008	F Actual March 2008	G Actual April 2008	H Actual May 2008	I Forecast June 2008	J Forecast July 2008	K Forecast August 2008	L Forecast September 2008	M FY 2008 Tracking
Guam Highway	208	1,430,701	1,355,556	1,396,135	1,803,060	1,516,366	1,680,161	1,691,268	1,438,104	1,044,953	3,326,165	1,317,962	2,161,766	20,162,197
Solid Waste Operations	416	584,470	559,298	554,341	383,901	378,173	357,768	581,113	573,128	475,421	398,602	498,809	711,608	6,056,633
Territorial Education Facilities	205	235,694	247,889	1,092,478	1,688,841	8,187,770	1,047,550	4,428,348	427,270	660,664	775,733	742,966	326,184	19,862,388
Tourist Attraction	206	1,319,123	1,515,288	1,889,324	2,171,613	2,230,706	1,839,584	1,887,701	1,598,400	1,489,067	1,344,051	1,761,665	2,316,741	21,033,252

Certified By:



JUN 30 2008

Bertha M. Duenas, Acting Director, BBMR

Date

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Government Of Guam  
 Combined Comparative Statement Of Revenues  
 Special Revenue Funds  
 May 31, 2008 & 2007

	For the Months			Year-To-Date		Increase (Decrease)
	May, 2008	May, 2007	Increase (Decrease)	Fiscal Year 2008	Fiscal Year 2007	
<b>Air Pollution Control Special Fund</b>						
Penalty - excess omission / \$1,000	\$4,080	\$116,559	(\$112,479)	\$310,891	\$247,810	\$63,081
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$4,080</b>	<b>\$116,559</b>	<b>(\$112,479)</b>	<b>\$310,891</b>	<b>\$247,810</b>	<b>\$63,081</b>
<b>Chamorro Land Trust Operations Fund</b>						
Land Trust Application Fees	\$1,250	\$0	\$1,250	\$1,400	\$0	\$1,400
Leases	73,817	49,017	24,801	327,977	306,980	20,997
Land Trust Lease	318	0	318	388	0	388
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$75,185</b>	<b>\$49,017</b>	<b>\$26,168</b>	<b>\$329,765</b>	<b>\$306,980</b>	<b>\$22,785</b>
<b>Corrections Revolving Fund</b>						
DOC revolving fund	\$143,625	\$0	\$143,625	\$916,426	\$789,248	\$127,179
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$143,625</b>	<b>\$0</b>	<b>\$143,625</b>	<b>\$916,426</b>	<b>\$789,248</b>	<b>\$127,179</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	3,920	(3,920)	55,080	27,220	27,860
Passgr Inspec Fee-Airport Authority	0	565,620	(565,620)	4,546,134	5,160,943	(614,809)
Cargo Inspec Fee - All	0	0	0	0	0	0
Cargo Inspec Fee-Port Authority	24,530	26,425	(1,895)	204,440	207,635	(3,195)
Cargo Inspec Fee-Airport Cargo	10,750	10,975	(225)	87,600	82,825	4,775
Revenue-Other Payments	0	0	0	0	10	(10)
Use of money & property	321	593	(272)	2,245	3,297	(1,052)
<b>Total</b>	<b>\$35,601</b>	<b>\$607,533</b>	<b>(\$571,932)</b>	<b>\$4,895,899</b>	<b>\$5,481,930</b>	<b>(\$586,230)</b>
<b>Enhanced 911 Emergency Reporting System Fund</b>						
911 Surcharge \$1	\$106,722	\$121,702	(\$14,979)	\$974,671	\$944,603	\$30,068
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$106,722</b>	<b>\$121,702</b>	<b>(\$14,979)</b>	<b>\$974,671</b>	<b>\$944,603</b>	<b>\$30,068</b>
<b>Environmental Health Fund</b>						
Health Permits - Business	\$3,294	\$4,410	(\$1,116)	\$46,411	\$46,090	\$321
PH Registration and Penalty	0	0	0	100	435	(335)
De-Rating Inspection and Certificates	1,090	700	390	6,990	6,150	840
Health Certificates	18,604	19,743	(1,139)	147,624	144,248	3,378
Administrative Penalties	0	200	(200)	2,200	1,675	525
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$22,988</b>	<b>\$25,053</b>	<b>(\$2,065)</b>	<b>\$203,325</b>	<b>\$198,598</b>	<b>\$4,727</b>
<b>Guam Board of Accountancy Fund</b>						
CPA Exam Application Fee - Initial	\$125	\$0	\$125	\$3,125	\$325	\$2,800
CPA Exam Application Fee - Re Exam	50	0	50	2,975	400	2,575
Confirmation & Licensure Initial	200	0	200	6,650	2,200	4,450
License to Practice - Renewal	75	0	75	225	0	225
Reinstatement	0	0	0	750	0	750
Penalties	0	0	0	0	50	(50)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$450</b>	<b>\$0</b>	<b>\$450</b>	<b>\$13,725</b>	<b>\$2,975</b>	<b>\$10,750</b>
<b>Guam Contractors License Board Fund</b>						
Contractors Fees	\$96,881	\$69,259	\$27,622	\$242,517	\$156,612	\$85,905
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$96,881</b>	<b>\$69,259</b>	<b>\$27,622</b>	<b>\$242,517</b>	<b>\$156,612</b>	<b>\$85,905</b>
<b>Guam (Territorial) Highway Fund</b>						
<b>Liquid Fuel Taxes:</b>						
Aviation fuel tax	\$155,440	\$172,466	(\$17,026)	\$1,409,977	\$1,387,718	\$22,259
Diesel fuel tax	66,199	70,109	(3,910)	583,927	584,776	(849)
Other fuel tax	26,462	28,032	(1,570)	233,415	233,716	(301)
Drawbacks	0	(122,070)	122,070	0	(122,070)	122,070
Mass transit surcharge on diesel fuel	333,679	391,880	(58,200)	3,097,342	3,133,457	(36,114)
Auto surcharge on other fuels	121,291	142,819	(21,528)	1,101,478	1,139,946	(38,468)
Interest and penalties on taxes	0	0	0	0	0	0
<b>Total Liquid Fuel Taxes</b>	<b>703,071</b>	<b>683,236</b>	<b>19,835</b>	<b>6,426,140</b>	<b>6,357,543</b>	<b>68,597</b>
<b>Total Licenses &amp; Registrations</b>	<b>736,033</b>	<b>484,135</b>	<b>250,898</b>	<b>5,885,153</b>	<b>3,533,203</b>	<b>2,351,950</b>
<b>Total Use of Money &amp; Property</b>	<b>0</b>	<b>196</b>	<b>(196)</b>	<b>59</b>	<b>2,533</b>	<b>(2,475)</b>
<b>Total</b>	<b>\$1,438,104</b>	<b>\$1,167,567</b>	<b>\$270,537</b>	<b>\$12,311,351</b>	<b>\$9,893,279</b>	<b>\$2,418,072</b>

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**Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
May 31, 2008 & 2007**

	For the Months			Fiscal Year 2008	Year-To-Date	
	May, 2008	May, 2007	Increase (Decrease)		Fiscal Year 2007	Increase (Decrease)
<b>Guam Plant Inspection and Permit Fund</b>						
Guam Plant Inspection & Permit	\$6,329	\$0	\$6,329	\$53,704	\$0	\$53,704
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$6,329</b>	<b>\$0</b>	<b>\$6,329</b>	<b>\$53,704</b>	<b>\$0</b>	<b>\$53,704</b>
<b>Healthy Futures Funds</b>						
Cigarettes	\$578,208	\$484,853	\$93,355	\$4,883,379	\$4,434,071	\$449,308
Cigars	159,666	76,534	83,133	165,011	267,769	(102,759)
Others	12,493	9,702	2,790	74,536	71,473	3,063
Distilled Spirit	38,220	35,033	3,188	280,521	248,072	34,450
Vinous Beverages	10,899	10,933	(34)	81,526	72,097	9,428
Malted Fermented Beverages	96,884	95,934	950	813,389	717,964	95,425
Interest and Penalties on Alcohol	0	25	(25)	(17,227)	25	(17,252)
Use of money & property	639	2,102	(1,463)	6,567	9,810	(3,243)
<b>Total</b>	<b>\$897,010</b>	<b>\$715,115</b>	<b>\$181,894</b>	<b>\$6,287,702</b>	<b>\$5,819,282</b>	<b>\$468,420</b>
<b>Land Survey Revolving Fund</b>						
Document Tax - Land Survey Fee	\$626,471	\$133,887	\$492,784	\$2,456,241	\$921,054	\$1,535,187
Rental of Government Land	3,147	3,147	(0)	26,815	25,409	3,406
Recording Fee	39,973	13,202	26,771	292,022	94,541	197,482
Certificates of Document Fees	11,549	8,328	3,223	81,007	74,769	6,238
Subpoena Fees	0	0	0	0	9	(9)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$681,139</b>	<b>\$155,362</b>	<b>\$522,777</b>	<b>\$2,858,085</b>	<b>\$1,115,782</b>	<b>\$1,742,303</b>
<b>Manpower Development Fund</b>						
Registration Fees - GCC Share	\$59,733	\$96,619	(\$36,886)	\$900,860	\$96,619	\$804,241
Registration Fees - Labor Share	25,600	41,408	(15,808)	386,083	41,408	344,675
Citation Fee - Non Immigration Temp Work	1,683	500	1,183	9,608	1,675	7,933
Use of money & property	(692)	373	(1,065)	7,925	1,525	6,400
<b>Total</b>	<b>\$86,324</b>	<b>\$138,900</b>	<b>(\$52,576)</b>	<b>\$1,304,476</b>	<b>\$141,228</b>	<b>\$1,163,248</b>
<b>Police Services Fund</b>						
Annual Gun Business Regis \$600	\$0	\$900	(\$900)	\$980	\$900	\$80
Gov't of Guam ID/\$10	7,800	4,490	3,310	40,485	39,160	1,325
Traffic Report Copy Fee/\$10	6,015	5,540	475	51,015	43,950	7,065
Police Blotter Report \$.02 per page	0	26	(26)	22	41	(19)
Police Clearance/\$5	13,337	12,675	662	123,163	98,955	24,208
Filing Record - Security Ofcr \$75	0	0	0	3,975	0	3,975
Firearm Trainers \$500	0	0	0	500	0	500
Highway Special Use Permit \$50	0	50	(50)	150	50	100
Firearm Registration/\$20	3,440	2,620	820	32,160	18,220	13,940
Non-Concealed Firearm ID/\$15	4,175	2,220	1,955	23,460	20,910	2,550
Concealed Firearm ID/\$30	60	90	(30)	1,500	930	570
Fingerprinting Fee	3,800	3,760	40	21,640	25,790	(4,150)
Subpoena Fee	0	0	0	35	70	(35)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$38,627</b>	<b>\$32,371</b>	<b>\$6,257</b>	<b>\$299,065</b>	<b>\$248,976</b>	<b>\$50,089</b>
<b>Prof Eng, Architects &amp; Land Surveyors Board Fund</b>						
P.E.A.L.S. Examination/License fees	\$2,960	\$500	\$2,460	\$78,787	\$40,140	\$38,646
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$2,960</b>	<b>\$500</b>	<b>\$2,460</b>	<b>\$78,787</b>	<b>\$40,140</b>	<b>\$38,646</b>
<b>Public Recreation Services Fund</b>						
Park Fees	\$3,822	\$5,010	(\$1,188)	\$38,289	\$35,001	\$1,288
Community Programs Fees	2,415	1,243	1,172	16,796	21,104	(4,308)
Paseo Stadium Fees	3,000	1,050	1,950	17,600	9,502	8,098
Pool & Beach Fees	1,222	2,415	(1,193)	11,314	9,166	2,148
Recreational Admin Fees	2	5,140	(5,138)	864	17,603	(16,750)
Youth Center Fees	200	375	(175)	200	375	(175)
Guam Sports Complex	0	0	0	200	0	200
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$10,661</b>	<b>\$15,232</b>	<b>(\$4,571)</b>	<b>\$83,253</b>	<b>\$92,751</b>	<b>(\$9,498)</b>
<b>Solid Waste Operations Fund</b>						
Fee-Household Collection \$8 mo	\$216,580	\$228,484	(\$11,904)	\$1,086,238	\$1,611,020	(\$524,782)
Fee-Compact Ordof Tip \$4 cu yd	317,380	230,260	87,100	2,173,138	2,682,385	90,753
Fee-Uncompact Ordof Tip \$4 cu yd	29,370	91,868	(62,498)	617,339	1,071,567	(454,228)
Fee-Uncompact Agat Transfer St	1,335	1,375	(40)	13,730	13,310	420
Fee-Uncompact Dededo Transfer	5,475	6,125	(650)	51,775	53,025	(1,250)
Fee-Uncompact Malojloj Transfer	1,830	1,825	5	14,413	14,485	(73)
Use of money & property	1,178	3,080	(1,902)	15,660	14,153	1,407
<b>Total</b>	<b>\$573,128</b>	<b>\$563,017</b>	<b>\$10,112</b>	<b>\$3,972,192</b>	<b>\$4,869,945</b>	<b>(\$887,753)</b>

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**Government Of Guam  
Combined Comparative Statement Of Revenues  
Special Revenue Funds  
May 31, 2008 & 2007**

	For the Months			Fiscal Year 2008	Year-To-Date Fiscal Year 2007	Increase (Decrease)
	May, 2008	May, 2007	Increase (Decrease)			
<b>Street Light Fund</b>						
Abandoned Vehicle Fee - Veh Reg	\$284,199	\$282,211	\$1,988	\$2,339,375	\$2,068,781	\$270,594
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$284,199</b>	<b>\$282,211</b>	<b>\$1,988</b>	<b>\$2,339,375</b>	<b>\$2,068,781</b>	<b>\$270,594</b>
<b>Territorial Education Facilities Fund</b>						
R&T Property taxes	\$397,485	\$858,389	(\$460,903)	\$17,037,095	\$17,743,589	(\$706,494)
Penalties & Interest	28,114	6,133	21,981	312,027	183,131	128,896
Real Property Tax Bank Fees	1,109	355	755	1,570	2,137	(568)
Use of money & property	958	3,414	(2,457)	6,149	10,794	(4,645)
<b>Total</b>	<b>\$427,666</b>	<b>\$868,291</b>	<b>(\$440,625)</b>	<b>\$17,356,841</b>	<b>\$17,939,852</b>	<b>(\$582,811)</b>
<b>Tourist Attraction Fund</b>						
Occupancy taxes, including interest & penalties	\$1,598,400	\$1,675,661	(\$77,261)	\$14,151,739	\$13,624,848	\$526,891
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$1,598,400</b>	<b>\$1,675,661</b>	<b>(\$77,261)</b>	<b>\$14,151,739</b>	<b>\$13,624,848</b>	<b>\$526,891</b>
<b>Water Protection Fund</b>						
Grading Plan Review Fees	\$0	\$5,400	(\$5,400)	\$11,902	\$21,764	(\$9,863)
Clothing & Grubbing Permits	0	8,357	(8,357)	23,328	32,215	(8,887)
Stockpiling Permits	0	874	(874)	9,308	1,779	7,530
Field Citation Violations	0	3,147	(3,147)	4,315	8,697	(4,382)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$17,778</b>	<b>(\$17,778)</b>	<b>\$48,854</b>	<b>\$64,455</b>	<b>(\$15,602)</b>
<b>Water Research &amp; Development Fund</b>						
Well Drilling Permit	\$0	\$2,950	(\$2,950)	\$54,450	\$103,850	(\$49,400)
Use of money & property	0	0	0	0	0	0
<b>Total</b>	<b>\$0</b>	<b>\$2,950</b>	<b>(\$2,950)</b>	<b>\$54,450</b>	<b>\$103,850</b>	<b>(\$49,400)</b>

**Note:**  
<sup>1</sup>All of the above actual revenues are based upon the cash basis of accounting due to the difficulties in projecting when assessed taxes may ultimately be collected estimated revenues are based on revenues adopted per Public Law No: 29-19, Section 2 (and not in accordance with GASB 33 - Accounting Financial Reporting for non-exchange transactions).  
<sup>2</sup>"Draft" for the month of May, 2008, pending Custom, Agric & Quarantine Inspe Fund receipts for posting from C&Q Dept.