



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
I Mina' Bente Nuebi Na Liheslaturan Guåhan
Twenty-Ninth Guam Legislature
155 Hesler Place
Hagåtña, Guam 96910

SEP 29 2008

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 2008 month ending August 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
I Maga 'Lahen Guåhan para pago
Acting Governor

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 9/29/08

TIME: 3:39 P.M.

BY: Paz Perez

Office of the Speaker
Judith T. Won Pat
Date: 9/29/08
Time: 3:15 p.m.
Received by: [Signature]

Attachment(s)

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

Office of the Vice-Speaker
DAVID L.G. SHIMIZU

Date: 9/29/08

Rec'd by: [Signature]
Print Name: David L.G. Shimizu

CF#0908 002505

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 Actual June 2008	J Actual July 2008	K Actual August 2008	L Forecast September 2008	M FY 2008 Tracking
Guam Highway	208	1,428,751	1,355,556	1,396,123	1,803,072	1,515,216	1,680,161	1,691,268	1,545,166	1,572,931	1,248,702	1,451,123	2,161,766	18,849,835
Solid Waste Operations	416	584,460	559,298	554,341	383,901	378,173	357,768	237,648	572,937	606,365	349,619	310,313	711,608	5,606,430
Territorial Education Facilities	205	235,694	247,889	1,092,478	1,689,841	8,187,770	1,047,550	4,428,348	426,929	648,189	687,205	242,314	326,184	19,260,392
Tourist Attraction	206	1,319,123	1,515,288	1,589,324	2,171,613	2,230,706	1,839,584	1,887,701	1,598,862	1,720,492	1,453,783	1,846,478	2,316,741	21,490,696

Certified By:



SEP 26 2008

Bertha M. Duenas, Acting Director, BBMR

Date

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

	For the Months			Fiscal Year 2008	Year-To-Date	
	August, 2008	August, 2007	Increase (Decrease)		Fiscal Year 2007	Increase (Decrease)
Air Pollution Control Special Fund						
Penalty - excess emission / \$1,000	\$2,930	\$5,133	(\$2,204)	\$333,301	\$369,814	(\$36,514)
Use of money & property	0	0	0	0	0	0
Total	\$2,930	\$5,133	(\$2,204)	\$333,301	\$369,814	(\$36,514)
Chamorro Land Trust Operations Fund						
Land Trust Application Fees	\$800	\$0	\$800	\$4,600	\$0	\$4,600
Leases	22,862	204,807	(181,745)	458,496	585,845	(128,148)
Land Trust Lease	110	0	110	1,530	0	1,530
Use of money & property	0	0	0	0	0	0
Total	\$23,772	\$204,807	(\$180,835)	\$462,626	\$585,845	(\$123,018)
Corrections Revolving Fund						
DOC revolving fund	\$115,823	\$0	\$115,823	\$1,197,883	\$1,113,748	\$84,134
Use of money & property	0	0	0	0	0	0
Total	\$115,823	\$0	\$115,823	\$1,197,883	\$1,113,748	\$84,134
Custom, Agric & Quarantine Inspo Fund						
Passgr Inspc Fee-All	\$0	\$0	\$0	\$0	\$0	\$0
Passgr Inspc Fee-Port Authority	0	0	0	55,080	27,220	27,860
Passgr Inspc Fee-Airport Authority	681,201	819,492	(138,292)	7,126,507	7,354,272	(227,764)
Cargo Inspc Fee - All	4,085	0	4,085	4,220	0	4,220
Cargo Inspc Fee-Port Authority	20,800	27,550	(6,950)	275,945	287,670	(11,725)
Cargo Inspc Fee-Airport Cargo	10,525	11,430	(905)	120,250	115,955	4,295
Revenue-Other Payments	0	0	0	8	10	(2)
Use of money & property	103	371	(268)	2,800	4,382	(1,782)
Total	\$718,523	\$858,844	(\$142,320)	\$7,584,610	\$7,789,508	(\$204,898)
Enhanced 911 Emergency Reporting System Fund						
911 Surcharge \$1	\$176,706	\$118,971	\$57,735	\$1,344,440	\$1,302,882	\$41,559
Use of money & property	0	0	0	0	0	0
Total	\$176,706	\$118,971	\$57,735	\$1,344,440	\$1,302,882	\$41,559
Environmental Health Fund						
Health Permits - Business	\$15,319	\$19,129	(\$3,810)	\$429,575	\$422,488	\$7,087
PH Registration and Penalty	0	0	0	100	435	(335)
De-Ratting Inspection and Certificates	450	2,100	(1,650)	8,630	10,000	(1,370)
Health Certificates	20,305	21,043	(738)	210,623	207,247	3,376
Administrative Penalties	200	0	200	2,400	1,675	725
Use of money & property	0	0	0	0	0	0
Total	\$36,274	\$42,272	(\$5,998)	\$651,328	\$641,845	\$9,483
Guam Board of Accountancy Fund						
CPA Exam Application Fee - Initial	\$0	\$425	(\$425)	\$3,225	\$4,725	(\$1,500)
CPA Exam Application Fee - Re Exam	100	375	(275)	3,450	4,400	(950)
CPA Exam Jurisdiction Test Fee	0	0	0	0	264,300	(264,300)
Confirmation & Licensure Initial	0	2,200	(2,200)	6,850	18,080	(9,230)
License to Practice - Renewal	0	600	(600)	750	11,125	(10,375)
Fimpermit to Practice - Initial	0	0	0	0	200	(200)
Fimpermit to Practice - Renewal	0	0	0	0	1,800	(1,800)
Substantial Equivalency - Initial	0	0	0	0	200	(200)
Reinstatement	0	0	0	750	250	500
Penalties	0	0	0	0	700	(700)
Use of money & property	0	0	0	0	0	0
Total	\$100	\$3,600	(\$3,500)	\$15,025	\$303,780	(\$288,755)
Guam Contractors License Board Fund						
Contractors Fees	\$46,206	\$40,297	\$5,909	\$726,027	\$600,665	\$125,362
Use of money & property	0	0	0	0	0	0
Total	\$46,206	\$40,297	\$5,909	\$726,027	\$600,665	\$125,362
Guam (Territorial) Highway Fund						
Liquid Fuel Taxes:						
Aviation fuel tax	\$171,358	\$177,798	(\$6,442)	\$1,928,291	\$1,928,455	(\$165)
Diesel fuel tax	48,952	77,149	(28,198)	776,723	816,845	(39,922)
Other fuel tax	19,558	30,841	(11,283)	310,130	328,408	(18,278)
Drawbacks	0	0	0	0	0	0
Mass transit surcharge on diesel fuel	233,073	385,471	(152,398)	4,106,089	4,316,497	(210,408)
Auto surcharge on other fuels	84,748	140,272	(55,525)	1,468,281	1,570,403	(102,121)
Interest and penalties on taxes	0	0	0	0	0	0
Total Liquid Fuel Taxes	557,688	811,531	(253,845)	8,687,514	8,956,408	(268,894)
Total Licenses & Registrations	779,261	891,419	87,842	8,100,482	6,521,418	2,579,064
Total Use of Money & Property	0	14	(14)	73	2,866	(2,793)
Total	\$1,336,947	\$1,502,963	(\$166,017)	\$16,688,069	\$14,480,693	\$2,207,376

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

	For the Months			Fiscal Year 2008	Year-To-Date	
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Guam Plant Inspection and Permit Fund						
Guam Plant Inspection & Permit	\$6,049	\$75,657	(\$69,608)	\$72,800	\$75,657	(\$2,857)
Use of money & property	0	0	0	0	0	0
Total	\$6,049	\$75,657	(\$69,608)	\$72,800	\$75,657	(\$2,857)
Healthy Futures Funds						
Cigarettes	\$645,239	\$593,738	(\$48,499)	\$7,149,330	\$5,553,342	\$1,595,989
Cigars	0	(868)	868	165,011	277,838	(112,827)
Others	16,127	13,407	2,721	114,734	112,758	1,977
Distilled Spirit	40,080	37,212	2,868	402,515	352,240	50,275
Vinous Beverages	8,499	5,803	2,696	109,267	98,771	10,497
Malted Fermented Beverages	117,518	117,859	(141)	1,125,342	1,010,198	115,143
Interest and Penalties on Alcohol	0	0	0	(17,034)	25	(17,059)
Use of money & property	518	1,257	(739)	8,154	13,188	(5,031)
Total	\$725,981	\$768,007	(\$42,026)	\$9,057,319	\$7,418,156	\$1,639,163
Land Survey Revolving Fund						
Document Tax - Land Survey Fee	\$271,563	\$701,638	(\$430,073)	\$3,185,922	\$2,189,988	\$975,934
Rental of Government Land	3,147	3,147	(0)	38,254	34,849	3,405
Recording Fee	35,476	41,972	(6,496)	398,645	208,340	190,304
Application Fees	200	0	200	200	0	200
Certificates of Document Fees	12,856	12,193	663	114,768	104,228	10,539
Subpoena Fees	0	0	0	0	9	(9)
Use of money & property	0	0	0	0	0	0
Total	\$323,242	\$758,947	(\$435,705)	\$3,717,789	\$2,537,415	\$1,180,374
Mangrove Development Fund						
Registration Fees - GCC Share	\$123,060	\$0	\$123,060	\$1,216,420	\$98,619	\$1,119,801
Registration Fees - Labor Share	52,800	0	52,800	521,383	41,408	479,975
Citation Fee - Non Immigration Temp Work	440	1,500	(1,060)	10,315	3,275	7,040
Use of money & property	988	712	276	12,288	3,509	8,779
Total	\$177,289	\$2,212	\$175,076	\$1,780,406	\$144,811	\$1,635,595
Police Services Fund						
Annual Gun Business Regis \$800	\$1,200	\$0	\$1,200	\$11,160	\$10,800	\$360
Gov't of Guam ID/\$10	8,018	10,250	(2,232)	71,010	69,245	1,765
Traffic Report Copy Fee/\$10	7,230	7,110	120	72,450	64,590	7,860
Police Blotter Report \$.02 per page	0	3	(3)	22	153	(131)
Police Clearance/\$5	23,337	26,913	(3,576)	190,705	164,908	25,797
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	0	0	250	100	150
Firearm Registration/\$20	6,600	5,440	1,160	47,360	31,860	15,480
Non-Concealed Firearm ID/\$15	4,432	3,800	632	35,985	31,890	4,095
Concealed Firearm ID/\$30	180	180	0	1,800	1,560	210
Fingerprinting Fee	4,040	5,340	(1,300)	38,400	42,840	(4,440)
Subpoena Fee	0	35	(35)	35	176	(141)
Use of money & property	0	0	0	0	0	0
Total	\$55,037	\$59,071	(\$4,034)	\$473,652	\$418,172	\$55,481
Prof Eng, Architects & Land Surveyors Board Fund						
P.E.A.L.S. Examination/License fees	\$45,232	\$34,490	\$10,742	\$172,219	\$104,210	\$68,009
Use of money & property	0	0	0	0	0	0
Total	\$45,232	\$34,490	\$10,742	\$172,219	\$104,210	\$68,009
Public Recreation Services Fund						
Park Fees	\$10,062	\$6,056	\$4,006	\$80,778	\$80,338	\$438
Community Programs Fees	1,520	415	1,105	31,957	32,956	(999)
Paseo Stadium Fees	1,690	3,715	(2,025)	21,703	13,217	8,486
Pool & Beach Fees	832	2,897	(1,865)	18,723	23,612	(6,889)
Recreational Admin Fees	0	0	0	8,564	22,613	(14,250)
Youth Center Fees	0	0	0	900	9,775	(8,875)
Guam Sports Complex	0	0	0	200	0	200
Use of money & property	0	0	0	0	0	0
Total	\$14,104	\$12,884	\$1,221	\$180,823	\$182,711	(\$21,888)
Solid Waste Operations Fund						
Fee-Household Collection \$8 mo	\$0	\$217,590	(\$217,590)	\$1,301,178	\$2,278,160	(\$976,982)
Fee-Compact Ordot Tip \$4 cu yd	237,495	271,810	(34,315)	2,948,073	2,900,435	47,638
Fee-Uncompact Ordot Tip \$4 cu yd	65,073	75,830	(10,758)	520,401	1,323,015	(802,614)
Fee-Uncompact Agat Transfer \$1	1,110	1,385	(275)	17,975	17,425	550
Fee-Uncompact Dededo Transfer	4,085	6,620	(2,535)	69,000	72,270	(3,270)
Fee-Uncompact Malojoj Transfer	1,330	1,740	(410)	19,383	19,830	(448)
Use of money & property	1,028	2,270	(1,242)	18,813	21,347	(2,533)
Total	\$310,118	\$577,245	(\$267,126)	\$4,804,822	\$6,632,482	(\$1,737,659)

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

	For the Months			Fiscal Year 2008	Year-To-Date	
	August, 2008	August, 2007	Increase (Decrease)		Fiscal Year 2007	Increase (Decrease)
Street Light Fund						
Abandoned Vehicle Fee - Veh Reg	\$284,390	\$294,829	(\$10,439)	\$3,271,062	\$2,872,797	\$398,265
Use of money & property	0	0	0	0	0	0
Total	\$284,390	\$294,829	(\$10,439)	\$3,271,062	\$2,872,797	\$398,265
Territorial Education Facilities Fund						
R&T Property taxes	\$208,866	\$1,069,053	(\$860,187)	\$18,495,942	\$21,082,501	(\$2,586,559)
Penalties & Interest	35,209	117,568	(82,358)	429,754	332,501	97,253
Real Property Tax Bank Fees	153	486	(313)	2,085	5,354	(3,259)
Use of money & property	63	480	(417)	6,417	13,719	(7,302)
Total	\$244,291	\$1,187,586	(\$943,275)	\$18,934,208	\$21,444,075	(\$2,509,867)
Tourist Attraction Fund						
Occupancy taxes, including interest & penalties	\$1,846,598	\$1,846,860	(\$263)	\$19,173,954	\$18,384,018	\$789,936
Use of money & property	0	0	0	0	0	0
Total	\$1,846,598	\$1,846,860	(\$263)	\$19,173,954	\$18,384,018	\$789,936
Water Protection Fund						
Grading Plan Review Fees	\$0	\$13,399	(\$13,399)	\$18,320	\$38,810	(\$18,490)
Clearing & Grubbing Permits	7,865	3,577	4,288	37,137	45,718	(8,581)
Stockpiling Permits	769	0	769	10,077	2,113	7,964
Field Citation Violations	750	4,420	(3,670)	5,065	25,587	(20,521)
Use of money & property	0	0	0	0	0	0
Total	\$9,384	\$21,396	(\$12,012)	\$70,599	\$110,228	(\$39,628)
Water Research & Development Fund						
Well Drilling Permit	\$5,900	\$3,050	\$2,850	\$65,250	\$113,984	(\$48,734)
Use of money & property	0	0	0	0	0	0
Total	\$5,900	\$3,050	\$2,850	\$65,250	\$113,984	(\$48,734)

Notes:

¹All 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).