



# BUREAU OF BUDGET & MANAGEMENT RESEARCH

OFFICE OF THE GOVERNOR

Post Office Box 2950, Hagåtña Guam 96932

FELIX PEREZ CAMACHO  
GOVERNOR

KALEO SCOTT MOYLAN  
LIEUTENANT GOVERNOR

CARLOS P. BORDALLO  
DIRECTOR

JOSE S. CALVO  
DEPUTY DIRECTOR

## CERTIFICATION

The Bureau of Budget and Management Research has certified that the Department/Agency total General Fund and/or Special Fund request for Fiscal Year 2006 is within the Governor's approved budget ceiling level for:

### CHAMORRO LAND TRUST COMMISSION

It should be noted that the accuracy and justification of the information contained in the attached budget document is the responsibility of the aforementioned Department/Agency.

CARLOS P. BORDALLO

Acting

Date: 2/24/05

Committee on Finance, Taxation and Commerce  
Office of Finance and Budget

Date Rcv'd: 2/24/05

Time: 11:15 am

Rcv'd by: D Chaco

Print Name: Die Chaco


**Government of Guam  
Fiscal Year 2006 Budget**

Agency Budget Certification

Agency: Chamorro Land Trust Commission

Agency Head: Thomas A. Elliott

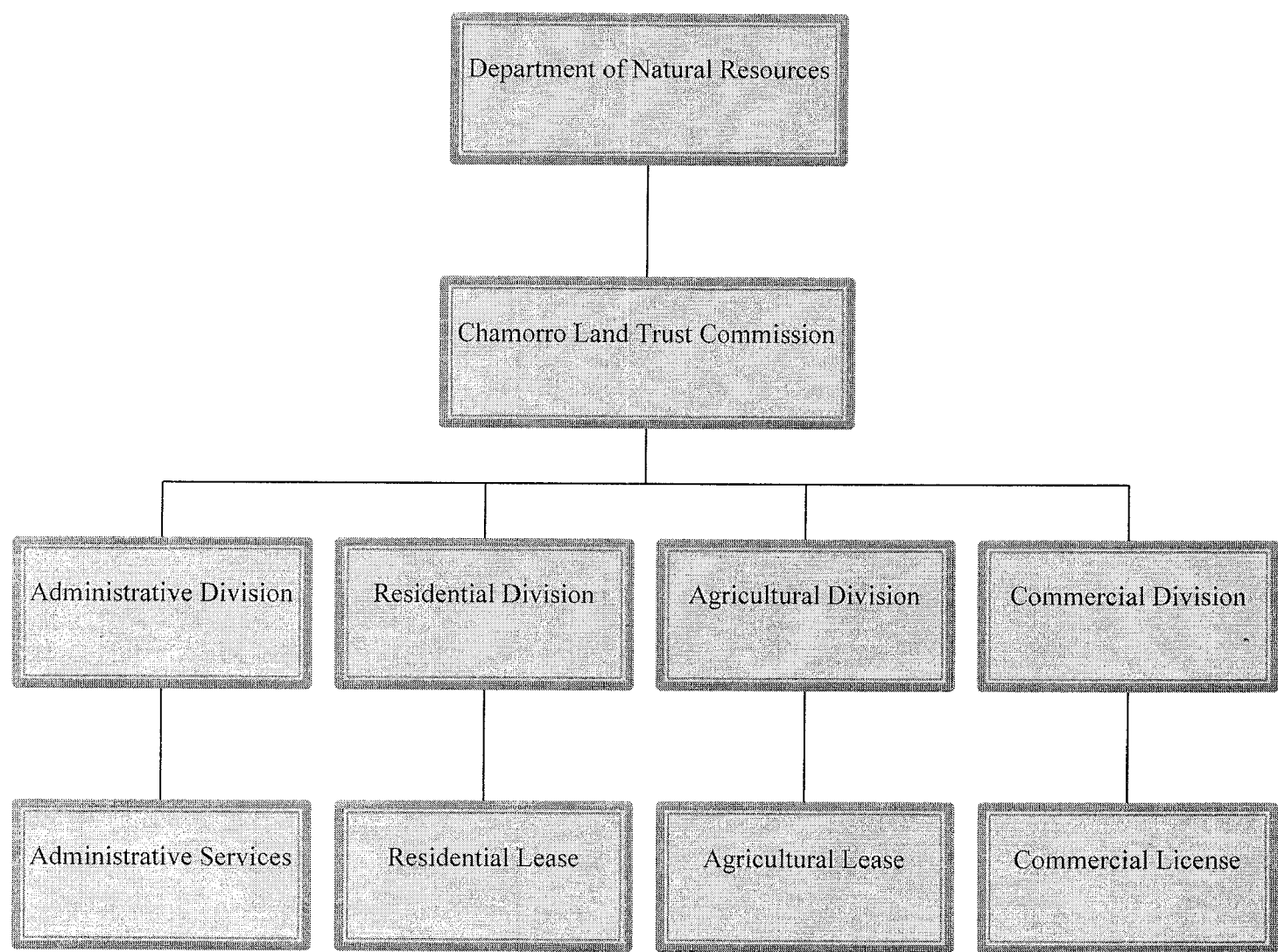
This is to certify that I have carefully reviewed the attached budget documents and find the amounts requested therein, to be sufficient to execute the mission, goals, and objectives of this department for Fiscal Year 2006. I further certify the accuracy of the information contained in this document.

Agency Head:   
(Signature)

Date: 2/17/05

# Government of Guam

## Departmental Organizational Chart



**Government of Guam  
Fiscal Year 2006 Budget  
Agency Narrative**

**FUNCTION:** NATURAL RESOURCES

**AGENCY:** CHAMORRO LAND TRUST COMMISSION

**MISSION STATEMENT:**

- THE MISSION OF THE CHAMORRO LAND TRUST COMMISSION IS TO ACT EXCLUSIVELY IN THE INTEREST OF BENEFICIARIES UNDER THE CHAMORRO LAND TRUST ACT;
- 
- TO HOLD AND PROTECT TRUST PROPERTY FOR ITS BENEFICIARIES;
- 
- TO MAINTAIN AND UPHOLD THEIR FIDUCIARY RESPONSIBILITIES TO THE BENEFICIARIES OF THE TRUST; AND,
- 
- TO EXERCISE DUE CARE AND DILIGENCE IN THE MANAGEMENT OF CHAMORRO HOMELANDS.
- 

**GOALS AND OBJECTIVES:**

- TO PROVIDE MANAGEMENT FUNCTIONS, LEADERSHIP AND DIRECTION TO THE AGENCY STAFF AND COMMISSION THAT WILL ENSURE THE PROTECTION AND SECURITY OF TRUST LAND INVENTORIES;
- TO CARRY OUT THE LEGAL MANDATES OF THE AGENCY AND ADMINISTER THE PROGRAMS OF EACH SECTION.
- TO ADMINISTER AND MANAGE THE AGENCY USING “BEST-MANAGEMENT PRACTICES”, ENSURING RESPONSIBLE MANAGEMENT DECISIONS, FAIRNESS, SOUNDNESS, ETC.
- TO INSTITUTE SOUND LAND USE PLANNING PRACTICES AND PRINCIPLES THAT WILL PROTECT TRUST LANDS AND ENSURE EFFICIENT AND EFFECTIVE AWARD AND USE OF THESE VALUABLE AND TANGIBLE ASSET;

**Decision Package  
FY 2006**

Department: Chamorro Land Trust Commission

Division/Section: Administration

Program Title: Administration and Management

**Activity Description:**

- TO PROVIDE MANAGEMENT FUNCTIONS, LEADERSHIP AND DIRECTION TO THE AGENCY STAFF AND COMMISSION THAT WILL ENSURE THE SAFEGUARD, PROTECTION AND SECURITY OF TRUST LAND INVENTORIES;
- TO CARRY OUT THE LEGAL MANDATES OF THE AGENCY AND ADMINISTER THE PROGRAMS OF EACH SECTION.
- TO PURSUE THE CONSTRUCTION OF A NEW “LAND SERVICES” BUILDING IN COORDINATION WITH THE DEPARTMENT OF LAND MANAGEMENT, AND OTHER RELATED AGENCIES;
- TO ADMINISTER AND MANAGE THE AGENCY USING “BEST-MANAGEMENT PRACTICES”, ENSURING RESPONSIBLE MANAGEMENT DECISIONS, FAIRNESS, SOUNDNESS, ETC.
- TO INSTITUTE SOUND LAND USE PLANNING PRACTICES AND PRINCIPLES THAT WILL PROTECT TRUST LANDS AND ENSURE EFFICIENT AND EFFECTIVE AWARD AND USE OF THESE VALUABLE AND TANGIBLE ASSET;
- ETC.

**Major Objective(s):**

- To administer the overall agency programs, mandates, and to exercise fiscally responsible decisions and expenditures;
- To pursue adequate staffing for the Agency on an as-needed basis that will ensure efficient administration of its’ programs;
- To network with regulatory agencies and departments in ensuring land use enforcement, monitoring, regulatory tasks towards protecting Trust properties;
- To network with selected GovGuam and Federal agencies possessing the expertise in the farming industries towards assisting present and future farmers on Guam with the technical and financial assistance;
- To work with selected GovGuam agencies and private entities in “master planning” of all Trust land

inventories;

- To conduct a comprehensive and accurate inventory of all Trust lands and to categorize lands using a master matrix database that will identify all physical constraints, characteristics, physical land features, etc;
- To network with the Department of Land Management ensuring quality land research;
- To work with DLM in ensuring that Trust lands comply with land use laws (land registration, surveying & subdivision, zoning, recordation, land administration, etc.)
- To identify all Trust lands that have “commercial potential” based on physical locations, characteristics, infrastructure availability, etc.
- To finalize for commission approval the draft commercial leasing program that will augment the commercial programs, including commercial farming industry in coordination with Department of Agriculture, USDA, SBA, GEDCA, etc.
- To move the Trust towards independency in its’ operation;
- To develop an overall Strategic Five and Ten Year Master Plan for commission approval
- To execute a master memorandum of understanding between CLTC and several GovGuam agencies and departments, private entities and organizations that will establish and lay down the platform regulating the award of Trust lands, use of the land, land use regulations, enforcement, monitoring and permitting of Trust lands to include the possible future taxation of lands, if permissible;
- Etc.

#### **Short-Term Goals:**

- Complete processing of all 1<sup>st</sup> Day (Dec. 2, 1995) applicants and begin processing of 2<sup>nd</sup> Day applicants by Mar. 15, 2005;
- Continue processing and recording of CLTC maps;
- Relocate office to larger area in same building (subject to approval by CLTC board);
- Fill position vacancy (Land Agent II) by April 15, 2005;
- Develop more commercial license prospects;
- Develop agricultural training/certification program for CLTC applicants, through existing programs with DoAgr and UOG;
- Propose and coordinate agricultural training for handicapped persons and sensitivity training for CLTC staff through DISID;
- Etc.

Continued next page....

Workload Output			
Workload Indicator:	FY 2004 Level of Accomplishment	FY 2005 Anticipated Level	FY 2006 Proposed Request
<b>Total Paid Applications</b>	155	19	85
Residential Applicants	67	10	45
Agriculuture Applicants	88	9	40
<b>Leases Signed</b>	199	5	200
Residential Leases	163	2	160
Agriculuture Leases	36	3	40
<b>Utility Authorizations</b>	200	15	125
Residential Utilities	110	8	80
Agriculture Utilities	90	7	45
<b>Survey Authorizations issued</b>	314	52	290
Residential Survey Authorization	215	41	205
Agriculture Survey Authorization	99	11	85

Function: Department of Natural Resources  
Agency: Chamorro Land Trust Commission  
Program: Agency Summary

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F
		FY 2004 Expenditures & Encumbrances	FY 2005 Authorized Level	Governor's Request			
				FY 2006 General Fund	FY 2006 Federal Fund(s)	FY 2006 Other Fund 1/	FY 2006 Total Req. (C+D+E)
	PERSONNEL SERVICES						
111	Regular Salaries/Increments	\$326,342	\$359,598	\$0	\$0	\$360,526	\$360,526
112	Overtime/Special Pay	0	0	0	0	0	0
113	Benefits	94,843	106,268	0	0	108,276	108,276
	TOTAL PERSONNEL SERVICES	\$421,185	\$465,866	\$0	\$0	\$468,802	\$468,802
	OPERATIONS						
220	TRAVEL- Off-Island/Local Mileage Reimburs.	\$0	\$0	\$0	\$0	\$0	\$0
230	CONTRACTUAL SERVICES:	16,618	16,800	0	0	9,464	9,464
233	OFFICE SPACE RENTAL:	0	0	0	0	0	0
240	SUPPLIES & MATERIALS:	3,708	9,600	0	0	8,000	8,000
250	EQUIPMENT:	0	0	0	0	0	0
280	SUB-RECIPIENT/SUBGRANT:	0	0	0	0	0	0
290	MISCELLANEOUS:	0	0	0	0	6,000	6,000
	TOTAL OPERATIONS	\$20,326	\$26,400	\$0	\$0	\$23,464	\$23,464
	UTILITIES						
361	Power	\$6,000	\$0	\$0	\$0	\$0	\$0
362	Water/ Sewer	0	0	0	0	0	0
363	Telephone/ Toll	5,313	0	0	0	0	0
	TOTAL UTILITIES	\$11,313	\$0	\$0	\$0	\$0	\$0
701	INDIRECT COST	\$0	\$0	\$0	\$0	\$0	\$0
450	CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL APPROPRIATIONS	\$452,824	\$492,266	\$0	\$0	\$492,266	\$492,266
1/ Specify Fund Source: Chamorro Land Trust Fund							
	FULL TIME EQUIVALENCIES (FTEs)						
	UNCLASSIFIED	3.00	2.00	0.00	0.00	2.00	2.00
	CLASSIFIED	12.00	11.00	0.00	0.00	10.00	10.00
	TOTAL FTEs	15.00	13.00	0.00	0.00	12.00	12.00



Schedule A - Off-Island Travel

Department: Chamorro Land Trust Commission  
Division: Administration  
Program: Summary

Purpose / Justification for Travel
N/A

Travel Date: \_\_\_\_\_ No. of Travelers: \_\_\_\_\_\*

Position Title of Traveler(s)	Air Fare	Per diem	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

Purpose / Justification for Travel
N/A

Travel Date: \_\_\_\_\_ No. of Travelers: \_\_\_\_\_\*

Position Title of Traveler(s)	Air Fare	Per diem	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

Purpose / Justification for Travel
N/A

Travel Date: \_\_\_\_\_ No. of Travelers: \_\_\_\_\_\*

Position Title of Traveler(s)	Air Fare	Per diem	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

\* Provide justification for more than one traveler to the same conference / training / workshop / etc.

Schedule A - Off-Island Travel

Department: Chamorro Land Trust Commission  
Division: Administration  
Program: Summary

Purpose / Justification for Travel				
N/A				
Travel Date: _____		No. of Travelers: _____ *		
Position Title of Traveler(s)	Air Fare	Per diem	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

Purpose / Justification for Travel				
N/A				
Travel Date: _____		No. of Travelers: _____ *		
Position Title of Traveler(s)	Air Fare	Per diem	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

Purpose / Justification for Travel				
N/A				
Travel Date: _____		No. of Travelers: _____ *		
Position Title of Traveler(s)	Air Fare	Per diem	Registration	Total Cost
	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -

\* Provide justification for more than one traveler to the same conference / training / workshop / etc.

Schedule B- Contractual

Item	Quantity	Unit Price	Total Price	Funded in FY 2005?	
				Yes	No
Xerox DC420 Copier/Fax Lease	6	285.60	\$ 1,713.60	x	
Xerox DC460 Digital Copier	6	805.67	\$ 4,834.02	x	
Xerox DC460 Digital Copier - Estimated repair	1	2,916.38	\$ 2,916.38	x	
			\$ -		
			\$ -		
			\$ -		
Total Contractual			\$ 9,464.00		

Schedule C - Supplies & Materials

Item	Quantity	Unit Price	Total Price	Funded in FY 2004?	
				Yes	No
Fuel (gas & oil)	12	400	\$ 4,800.00	x	
Office Supplies	4	800	\$ 3,200.00	x	
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Supplies & Materials			\$ 8,000.00		

Schedule D - Equipment

Item	Quantity	Unit Price	Total Price	Funded in FY 2004?	
				Yes	No
Stipend-Board Members	12	500	\$ 6,000.00		x
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Equipment			\$ 6,000.00		

Schedule E - Miscellaneous

Item	Quantity	Unit Price	Total Price	Funded in FY 2004?	
				Yes	No
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Miscellaneous			\$ -		

Schedule F - Capital Outlay

Item	Quantity	Unit Price	Total Price	Funded in FY 2004?	
				Yes	No
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
			\$ -		
Total Capital Outlay			\$ -		

FUNCTIONAL AREA: Department of Natural Resources  
AGENCY: Chamorro Land Trust Commission  
PROGRAM: 5411A069975SE411  
FUND: Special Fund - Chamorro Land Trust Fund

Input by Department																				Input by Department						
(A)		(B)	(C)	(D)	(E)	(F)	(G)		(H)		(I)	(J)	(K)	(L)	(M)	(N)			(O)	(P)		(Q)		(R)		(S)
No.	Position Number	Position Title	Name of Incumbent	Grade/Step	Salary	Overtime	Special*	One-Step Increment		(E+F+G+I) Subtotal	Retirement (J * 20.81%)	Retire (DD) I/ (\$7.24*26PP*E)	Social Security (6.2% * J)	Medicare (1.45%*J) (Premium)	Life (Premium)	Medical (Premium)	Dental (Premium)	Total Benefits (K thru Q)	TOTAL (J + R)							
Date	Amt.																									
1	CLTC-001	Administrative Director	ELLIOTT-Thomas A.	1-5	\$66,364	\$0	\$0		\$0	\$66,364	\$13,810	\$0		\$962	\$153	\$3,947	\$446	\$19,318	\$85,682							
2	CLTC-064	Private Secretary	BORJA-Nicole B.	1-01	21,389	0	0		0	21,389	4,451	0	0	310	153	0	0	4,914	26,303							
3	CLTC-060	Planner IV	LUJAN-Kimbley S.A.	N-04	36,889	0	0	2/27/2006	1,294	38,183	7,946	188	0	554	153	1,369	149	10,359	48,542							
4	CLTC-003	Program Coordinator III	DIJAZ-James P.	M-08	40,150	0	0	4/6/2006	717	40,867	8,504	0	0	593	153	3,947	446	13,643	54,510							
5	CLTC-032	Records Management Officer	SABLON-Greg C.	J-04	27,244	0	0	1/31/2006	1,076	28,320	5,893	0	0	411	153	3,102	298	9,857	38,177							
6	1075	Land Agent II	CHARQUALAF-Eileen A.	1-04	25,399	0	0	1/31/2006	1,003	26,402	5,494	188	0	383	153	1,369	149	7,736	34,138							
7	CLTC-050	Word Processing Secretary I	TOPASNA-Teresa T.	G-04	22,234	0	0	1/31/2006	878	23,112	4,810	0	0	335	153	3,102	298	8,698	31,810							
8	CLTC-042	Land Agent I	MANDELL-Desmond R.	G-04	22,234	0	0	1/31/2006	878	23,112	4,810	0	0	335	153	0	0	5,298	28,410							
9	CLTC-051	Land Agent I	GUMATAOTAO-Balbino C.	G-04	22,234	0	0	1/31/2006	878	23,112	4,810	188	0	335	153	1,369	149	7,004	30,116							
10	CLTC-030	Land Agent I	MESA-Jesus M.	G-04	22,234	0	0	1/31/2006	878	23,112	4,810	188	0	335	153	0	0	5,486	28,598							
11	CLTC-056	Land Agent I	QUAN-Alejandro D.	G-04	22,234	0	0	1/31/2006	878	23,112	4,810	188	0	335	153	3,102	298	8,886	31,998							
12	4335	Keypunch Operator II	QUICHCHOHO-Eileen T.C.	F-06	22,926	0	0	3/1/2006	515	23,441	4,878	188	0	340	153	1,369	149	7,077	30,518							
13					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
14					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
15					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
16					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
17					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
18					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
19					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
20					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
21					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
22					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
23					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
24					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
25					0	0	0		0	0	0	0	0	0	0	0	0	0	0							
Grand Total:					----	\$351,531	\$0	\$0	----	\$8,995	\$360,526	\$75,026	\$1,128	\$0	\$5,228	\$1,836	\$22,676	\$2,382	\$108,276	\$468,802						

I/: Applicable to Defined Contribution members only  
\* Night Differential/Hazardous/Worker's Compensation/etc.

**Government of Guam**

## Federal Program Inventory

FY 2004 (Current) / FY 2005 (Estimated) Funding

**FUNCTION:** Department of Natural Resources

**AGENCY: Chamorro Land Trust Commission**

## PROGRAM: Summary

[illegible]

## [BBMR EL-1]

EQUIPMENT/CAPITAL LISTING			
Description	Quantity	Percentage of Use	Comments
1994 Suzuki Sidekick Jeep	2	100%	
1997 Nissan Quest Van	1	100%	
1998 Nissan Pathfinder	1	100%	
1998 Ford Ranger Pickup	1	100%	
Xerox WCP215 Digital Copier/Printer	1	100%	
Xerox DC420 Digital Copier with Fax	1	100%	6 months remaining on a 60 months lease agreement
Xerox DC460 Digital Copier	1	100%	6 months remaining on a 60 months lease agreement
File cabinet drawers	23	100%	
Digital still camera	1	100%	
Digital camcorder	1	100%	
Book shelves	10	100%	
Office desks	12	100%	
Office chairs	14	100%	
IBM Typewriter	1	100%	
Compaq FS740 computer system	4	100%	includes CPU, 15" monitor, keyboard, mouse, speakers, camera, etc.
Compaq MV720	3	100%	includes CPU, 15" monitor, keyboard, mouse, speakers, etc.
Compaq A900 Printer	2	100%	
Compaq A1500 Printer	3	100%	
HP LaserJet 4 Printer	3	100%	
Dell Precision 450DT	1	100%	includes CPU, 19" monitor, keyboard, mouse, speakers, etc.
HP LaserJet 3700	1	100%	
Intel Pentium Server unit	1	100%	includes wireless network system with router and 5 antenna's
Refrigerator	1	100%	
Stove	1	100%	
Water cooler/dispenser	1	100%	
16-port gigabit switch	1	100%	
HP LaserJet 8150 network printer	1	100%	
Dell PowerEdge 2600 Server	1	100%	
Dell OptiPlex GX270 mini tower	5	100%	includes CPU, 15" monitor, keyboard, mouse, speakers, etc.

[illegible]

**GOVERNMENT OF GUAM**

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**BASIC FINANCIAL STATEMENTS,  
ADDITIONAL INFORMATION AND  
INDEPENDENT AUDITORS' REPORT**

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**YEAR ENDED SEPTEMBER 30, 2003**

Committee on Finance, Taxation and Commerce  
Office of Finance and Budget

Date Rcv'd: 2/24/05

Time: 11:15 am

Rcv'd by: D. Choco

Print Name: Dee Choco

## GOVERNMENT OF GUAM

### Nonmajor Governmental Funds - Special Revenue Funds, Continued September 30, 2003

Chamorro Commercial Loan Fund – Established in 1993 by Public Law 21-148, the Chamorro Commercial Loan Fund is created through the authority of the Chamorro Land Trust Commission. Loans are to be made available to Chamorro Land Trust lessees or by organizations formed and controlled by lessees for the development of theaters, garages, service stations, markets, stores and other mercantile establishments.

Chamorro Education Assistance Fund – This fund was created within the Chamorro Land Trust Commission to account for funds transferred from the Chamorro Home Loan Fund to be expended on educational projects, after consultation with the University of Guam and the Commission, which shall be directed primarily for the educational improvement of the children of lessees.

Chamorro Home Development Fund – This fund was created within the Chamorro Land Trust Commission to account for funds transferred from the Chamorro Home Loan Fund to be made available, with the prior written approval of the Governor, for construction of sanitary sewage facilities, construction of roads through and over Chamorro homelands, and for other nonrevenue producing improvements.

Chamorro Home Loan Fund – This fund was created within the Chamorro Land Trust Commission to account for funds transferred from the General Fund to be made available to extend loan benefits to native Chamorros.

Chamorro Home Repair Fund – This fund was created within the Chamorro Land Trust Commission to account for funds transferred from the General Fund to be made available for loans in amounts not in excess of Five Thousand Dollars (\$5,000) to lessees for repairs to their existing homes and for necessary additions to such homes due to increase in family size. Such loans may be made for periods not to exceed five (5) years.

Chamorro Language Commission Fund – This fund was created to finance the activities of the Chamorro Language Commission. These include the study of antecedents, describing good grammar and usages for the Chamorro language and also to prepare a Chamorro-English dictionary. Funding is provided principally from local appropriations.

Chamorro Loan Guarantee Fund – This fund was created within the Chamorro Land Trust Commission to account for loan guarantees granted by governmental agencies or lending institutions to those holding leases or licenses issued under §75107 of the Chamorro Land Trust Commission Act. This guarantee may be for home or commercial loan purposes. The loan guarantees shall be subject to the restrictions imposed by §§75108 and 75113 of this Act.

Coastal Zone Management Fund – The fund was created by Executive Order 93-04 to defray costs for the Eleventh Pacific Basin Coastal Zone Management Conference hosted by the Bureau of Planning. Revenues are generated from the registration fees from participants of the conference.

CAHA, OET and CEF Fund - This fund was created by Public Law 22-060 to provide off-island travel assistance to eligible organizations, schools and individuals participating in the performing arts and humanities competitions.

See Accompanying Independent Auditors' Report.



GOVERNMENT OF GUAM

Nonmajor Governmental Funds - Special Revenue Funds  
Combining Balance Sheet  
September 30, 2003

	Chamorro Commercial Loan	Chamorro Language Commission	Coastal Zone Management	Community Development	Consumer Protection	Contractors' License Board	Criminal Injuries	Quarantine Inspection Services	Customs, Agriculture and Dededo Buffer Strip Revolving
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	352,068	\$ -
Receivables, net:									
Taxes	-	-	-	-	-	-	-	-	-
Federal agencies	-	-	-	-	-	-	-	1,514,586	-
Other	-	-	-	-	135	84,224	82,803	-	130,815
Due from other funds	14,921	2,936	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-
Deposits and other assets	-	-	-	-	-	-	-	-	-
Total assets	\$ 14,921	\$ 2,936	\$ -	\$ -	\$ 135	\$ 84,224	\$ 82,803	\$ 1,866,654	\$ 130,815
LIABILITIES AND FUND BALANCES (DEFICIT)									
Bank overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-	-	169	-	-
Accrued payroll and other	14,921	-	-	-	-	11,166	-	212,627	-
Due to component units	-	-	-	-	-	-	-	1,654,027	-
Due to other funds	-	-	-	-	-	-	-	-	-
Payable to federal agencies	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	-
Provision for tax refunds	-	2,936	-	-	-	-	52,050	-	-
Deposits and other liabilities	-	-	-	-	-	11,166	52,219	1,866,654	-
Total liabilities	14,921	2,936	-	-	-	11,166	-	-	-
Fund balances (deficit):									
Reserved for:	-	-	-	-	-	-	-	-	-
Specific purposes	-	-	-	-	-	-	-	-	-
Related assets	-	-	-	800	-	4,609	-	747,498	37,499
Encumbrances	91,776	-	-	-	135	-	10,136	1,289,513	93,316
Continuing appropriations	256,763	-	-	-	-	68,449	20,448	(2,037,011)	-
Unreserved (deficit)	(348,539)	-	-	(800)	-	-	30,584	-	130,815
Total fund balances (deficit)	-	-	-	-	135	73,058	82,803	1,866,654	\$ 130,815
Total liabilities and fund balances (deficit)	\$ 14,921	\$ 2,936	\$ -	\$ -	\$ 135	\$ 84,224	\$ 82,803	\$ 1,866,654	\$ 130,815
									(continued)

GOVERNMENT OF GUAM

NonMajor Governmental Funds - Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficits)  
Year Ended September 30, 2003

	Chamorro Commercial Loan	Chamorro Language Commission	Coastal Zone Management	Community Development	Consumer Protection	Contractors' License Board	Criminal Injuries	Customs, Agriculture and Quarantine Inspection Services	Dededo Buffer Strip Revolving
Revenues:									
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, licenses, fees and permits	8,592	-	-	-	9	356,030	-	4,935,627	17,181
Use of money and property	8,052	-	-	-	-	-	-	740	-
Federal contributions	-	-	-	-	-	-	-	-	-
Other	-	-	1,360	-	-	-	17,730	-	-
Total revenues	16,644	-	1,360	-	9	356,030	17,730	4,936,367	17,181
Expenditures:									
General government	-	-	-	-	-	-	-	-	-
Protection of life and property	-	-	-	-	-	-	-	8,404,438	-
Public health	-	-	-	-	-	-	-	-	-
Community services	344,330	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Individual and collective rights	-	-	-	-	-	221,816	-	-	-
Transportation	-	-	-	-	-	-	-	-	-
Public education	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Payments to Guam Visitors Bureau	-	-	-	-	-	-	-	-	-
Payments to Guam Memorial Hospital	-	-	-	-	-	-	-	-	-
Payments to University of Guam	-	-	-	-	-	-	-	-	-
Total expenditures	344,330	-	-	-	-	221,816	-	8,404,438	-
Excess (deficiency) of revenues over (under) expenditures	(327,686)	-	1,360	-	9	134,214	17,730	(3,468,071)	17,181
Other financing sources (uses):									
Transfers in from other funds	334,468	-	-	69,673	-	-	-	2,163,465	-
Transfers out to other funds	-	-	(12,398)	-	(5,354)	-	-	-	-
Total other financing sources (uses), net	334,468	-	(12,398)	69,673	(5,354)	-	-	2,163,465	-
Net change in fund balances (deficits)	6,782	-	(11,038)	69,673	(5,345)	134,214	17,730	(1,304,606)	17,181
Fund balances (deficits) at beginning of year	(6,782)	-	11,038	(69,673)	5,480	(61,156)	12,854	1,304,606	113,634
Fund balances (deficits) at end of year	\$ -	\$ -	\$ -	\$ -	135 \$	73,058 \$	30,584 \$	- \$	130,815

(continued)

**GOVERNMENT OF GUAM**

Schedule of Other Financing Sources (Uses) - Governmental Funds, Continued  
Year Ended September 30, 2003

Source/Recipient	Transfers Out	Transfers In
<u>Other Governmental Funds</u>		
Special Revenue Funds:		
To General Fund from:		
Coastal Zone Management Fund	\$ 12,398	\$ -
Consumer Protection Fund	5,354	-
Health Professional Licensure Fund	204,539	-
Plant Nursery Revolving Fund	15,751	-
Public Service Recovery Fund	135,272	-
Territorial Educational Facilities Fund	18,179,345	-
From Superior Court Operations Fund to Superior Court Trust Fund	1,736,294	-
From Litter Revolving Fund to Guam Beautification Fund	50,729	50,729
From Territorial Highway Fund to:		
Public Transit Fund	3,538,730	3,538,730
Highway Limited Obligation Series 2001 Fund	5,727,063	-
From Tourist Attraction Fund to Limited Obligation Infrastructure Improvement Bonds Fund	13,239,552	-
From General Fund to:		
Aquaculture Development and Training Fund	-	28,892
Chamorro Commercial Loan Fund	-	334,468
Community Development Fund	-	69,673
Customs, Agriculture and Quarantine Inspection Services Fund	-	2,163,465
D.O.D. Contract Fund	-	545,863
Government Claims Fund	-	221,337
Group Life Insurance Fund	-	259,248
GDOE Federal Grants Fund	-	2,247,872
Komitea Para Tiyan Fund	-	145,875
Legislature Operations Fund	-	8,795,689
Litter Revolving Fund	-	30,978
Manpower Development Fund	-	599,850
Medically Indigent Program Fund	-	16,418,062
Mental Health and Substance Abuse Fund	-	67,955
Off-Island Treatment Fund	-	1,700,094
Overtime Fund	-	6,843
Parks and Recreations Revolving Fund	-	348,068
Plant Protection and Quarantine Revolving Fund	-	8,732
Police Services Fund	-	428,036
Program Development Fund	-	2,549
Public Auditor Fund	-	887,859
Public Defender Fund	-	2,298,489
Southern Community Health Center Fund	-	133,289
Superior Court Operations Fund	-	18,789,895
Supreme Court of Guam Fund	-	2,382,015
Typhoon Chata'an and Halong Fund	-	1,157,138
UOG Capital Improvements Fund	-	100,000
Village Streets Fund	-	6,015,731
Workers' Compensation Fund	-	993,579
From Federal Grants Assistance Fund to:		
Legislature Fund	-	8,185
Public Auditor Fund	-	1,418
Superior Court Operations Fund	-	100,107
To Parks and Recreation Revolving Fund from Recreation Revolving Fund	143,559	143,559
To UOG Trust and Endowment Fund from Tobacco Settlement Asset-Backed Bonds Series 2001 Fund	-	3,236,869
To Village Streets Fund from Highway Limited Obligation Series 2001 Fund	-	775,550
Capital Projects Funds:		
From Infrastructure Improvement Bond Fund to Limited Obligation Infrastructure Improvement Bonds Fund	5,300,000	-



Fund 413 - CHAMORRO HOME DEVELOPMENT

Fiscal Year	Account	Description	Public Law	Total Approp	YTD Allot	Expenditures	Encumbrances	Fund Avail
FY2005	5413	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY2004	5413	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY2003	5413	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY2002	5413	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY2001	Library Not Found	Library Not Found						
FY2000	Library Not Found	Library Not Found						
FY1999	5413	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY1998	5413	No Records	No Records	No Records	No Records	No Records	No Records	No Records

Fund 415 - CHAMORRO LOAN GUARANTEE

Fiscal Year	Account	Description	Public Law	Total Approp	YTD Allot	Expenditures	Encumbrances	Fund Avail
FY2005	5415	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY2004	5415	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY2003	5415	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY2002	5415	No Records	No Records	No Records	No Records	No Records	No Records	No Records
FY2001	Library Not Found	Library Not Found						
FY2000	Library Not Found	Library Not Found						
FY1999	5415C989975DF415	CHAMORRO LOAN GUARANTEE FUND	PL24-168	0.00	0.00	0.00	0.00	0.00
FY1998	5415C989975DF415	CHAMORRO LOAN GUARANTEE FUND	PL24-168	0.00	0.00	0.00	0.00	0.00
FY1998	5100C989100CT415	CHAMORRO LOAN GUARANTEE FUND	PL24-168	2,500,000.00	0.00	0.00	0.00	0.00