

GOVERNMENT OF GUAM
Nonmajor Governmental Funds - Special Revenue Funds
Combining Balance Sheet
September 30, 2010

AS/400 Fund Number	604	620	317	285	619	217	284	416	417	605	
	Public Defender Service Corporation	Public Library System	Public Recreation Services	Public Transit	Rabies Prevention	Recycling Revolving	Safe Streets	Solid Waste Management Plan	Solid Waste Operations	Solid Waste Operations	Special Assets Forfeiture
ASSETS											
Cash and cash equivalents	\$ 895,468	\$ 124,504	\$ -	\$ -	\$ -	\$ 20,823	\$ -	\$ -	\$ 675,530	\$ 314,365	\$ 332,820
Investments	-	-	-	-	-	-	-	-	-	-	-
Receivables, net:											
Taxes	-	-	-	-	-	-	-	-	-	-	-
Federal agencies	-	-	-	-	-	-	-	-	-	-	-
Other	327,006	-	-	-	-	-	-	-	1,392,152	2,602,775	-
Due from other funds	-	-	-	-	-	-	-	-	337,993	1,886,310	386,283
Due from private purpose trust funds	-	-	-	-	-	-	-	-	-	-	-
Due from component units	-	-	-	-	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-	-
Deposits and other assets	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,222,474</u>	<u>\$ 124,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,405,675</u>	<u>\$ 4,803,450</u>	<u>\$ 719,103</u>
LIABILITIES AND FUND BALANCES											
(DEFICIT)											
Liabilities:											
Accounts payable	\$ 5,413	\$ -	\$ -	\$ -	\$ -	\$ 175,410	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll and other	183,488	-	-	-	-	894	-	-	18,746	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-	-	962,829	-	-
Provision for tax refunds	-	-	-	-	-	-	-	-	-	-	-
Deposits and other liabilities	7,964	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>196,865</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>176,304</u>	<u>-</u>	<u>-</u>	<u>981,575</u>	<u>-</u>	<u>-</u>
Fund balances (deficit):											
Reserved for:											
Related assets	-	-	-	-	-	-	-	-	-	-	-
Continuing appropriations	-	666,895	4,977	1,412	45,954	989,231	2,011	491	1,457,678	-	162,363
Encumbrances	3,432	-	28,259	2,967	5,934	156,766	23,573	-	1,035,694	-	5,464
Unreserved (deficit)	<u>1,022,177</u>	<u>(542,391)</u>	<u>(33,236)</u>	<u>(4,379)</u>	<u>(51,888)</u>	<u>(1,301,478)</u>	<u>(25,584)</u>	<u>(491)</u>	<u>(1,069,272)</u>	<u>4,803,450</u>	<u>551,276</u>
Total fund balances (deficit)	<u>1,025,609</u>	<u>124,504</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(155,481)</u>	<u>-</u>	<u>-</u>	<u>1,424,100</u>	<u>4,803,450</u>	<u>719,103</u>
Total liabilities and fund balances (deficit)	<u>\$ 1,222,474</u>	<u>\$ 124,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,823</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,405,675</u>	<u>\$ 4,803,450</u>	<u>\$ 719,103</u>

(continued)

GOVERNMENT OF GUAM
 Nonmajor Governmental Funds - Special Revenue Funds
 Combining Statement of Revenues, Expenditures by Object, and Changes in Fund Balances (Deficits)
 Year Ended September 30, 2010

AS/400 Fund Number	604	620	317	285	619	217	284	416	417	605	
	Public Defender Service Corporation	Public Library System	Public Recreation Services	Public Transit	Rabies Prevention	Recycling Revolving	Safe Streets	Solid Waste Management Plan	Solid Waste Operations	Solid Waste Operations	Special Assets Forfeiture
Revenues:											
Taxes:											
Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Hotel	-	-	-	-	-	-	-	-	-	-	-
Liquid fuel	-	-	-	-	-	-	-	-	-	-	-
Tobacco	-	-	-	-	-	-	-	-	-	-	-
Alcoholic beverages	-	-	-	-	-	-	-	-	-	-	-
Sales, licenses, fees and permits	-	663,282	188,684	185,888	48,905	2,419,281	104,450	28,500	5,570,836	4,803,450	15,274
Use of money and property	-	491	-	-	-	-	-	-	1,282	-	696
Federal contributions	47,351	-	-	-	-	-	-	-	-	-	-
Other	341	-	-	-	-	243	-	-	-	-	-
Total revenues	<u>47,692</u>	<u>663,773</u>	<u>188,684</u>	<u>185,888</u>	<u>48,905</u>	<u>2,419,524</u>	<u>104,450</u>	<u>28,500</u>	<u>5,572,118</u>	<u>4,803,450</u>	<u>15,970</u>
Expenditures by Object:											
Salaries and wages - regular	2,539,382	-	-	-	-	38,540	-	-	1,554,024	-	-
Salaries and wages - overtime	-	-	-	-	-	-	-	-	186,578	-	-
Salaries and wages - fringe benefits	805,563	-	-	-	-	15,286	-	-	504,867	-	-
Travel	11,405	-	-	-	-	-	-	-	1,152	-	24,505
Contractual services	71,796	-	158,395	618,397	7,393	470,422	-	-	1,182,330	-	5,244
Building rent	262,763	-	-	-	-	-	-	-	-	-	-
Supplies	22,652	-	4,858	417	11,238	345	38,102	-	447,483	-	21,746
Equipment	25,587	-	-	800	6,922	-	-	-	6,932	-	23,480
Utilities - power and water	-	-	-	-	-	-	-	-	23,481	-	-
Communications	25,794	-	-	-	-	-	-	-	-	-	-
Capital outlays	20,419	-	-	-	47,650	-	-	-	9,150	-	-
Payments to component units	-	-	-	-	-	-	-	-	-	-	-
Supplemental annuity benefits	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous	12,531	-	-	-	-	-	-	-	49,425	-	-
Total expenditures	<u>3,797,892</u>	<u>-</u>	<u>163,253</u>	<u>619,614</u>	<u>73,203</u>	<u>524,593</u>	<u>38,102</u>	<u>-</u>	<u>3,965,422</u>	<u>-</u>	<u>74,975</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,750,200)</u>	<u>663,773</u>	<u>25,431</u>	<u>(433,726)</u>	<u>(24,298)</u>	<u>1,894,931</u>	<u>66,348</u>	<u>28,500</u>	<u>1,606,696</u>	<u>4,803,450</u>	<u>(59,005)</u>
Other financing sources (uses):											
Transfers in from other funds	3,901,674	-	-	367,241	-	-	-	-	-	-	-
Transfers out to other funds	-	(1,315,069)	(38,838)	(146,347)	(100,794)	(5,010,806)	(365,586)	(28,991)	-	-	-
Total other financing sources (uses), net	<u>3,901,674</u>	<u>(1,315,069)</u>	<u>(38,838)</u>	<u>220,894</u>	<u>(100,794)</u>	<u>(5,010,806)</u>	<u>(365,586)</u>	<u>(28,991)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances (deficits)	151,474	(651,296)	(13,407)	(212,832)	(125,092)	(3,115,875)	(299,238)	(491)	1,606,696	4,803,450	(59,005)
Fund balances (deficits) at beginning of year	874,135	775,800	13,407	212,832	125,092	2,960,394	299,238	491	(182,596)	-	778,108
Fund balances (deficits) at end of year	<u>\$ 1,025,609</u>	<u>\$ 124,504</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (155,481)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,424,100</u>	<u>\$ 4,803,450</u>	<u>\$ 719,103</u>

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