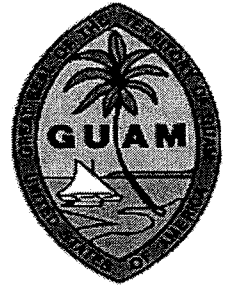


Guam Waterworks Authority
 "Good Water Always"
 PO Box 3010, Hagatna, Guam 96932
 Phone: (671) 647-7859, Fax: (671) 646-2335



JAN 30 2008

RECEIVED
 OFFICE OF THE PUBLIC AUDITOR

Memorandum

To: Mr. Speaker, 29th Guam Legislature

DATE: 1/30/08

From: Interim General Manager

TIME: 2:15 pm

Subject: Staffing Pattern Report for First Quarter, Fiscal Year 2008

BY: [Signature]

Attached herewith is the staffing report for the Guam Waterworks Authority. Our Human Resources Office is the point of contact and they can be reached at 647-7855/9.

[Signature]
 John M. Benavente, PE
 Interim General Manager

Office of the Speaker
 MARK FORBES
 Date: 1-30-08
 Time: _____
 Rec'd by: [Signature]
 Print Name: _____

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL
					Date	Amt.	
1	General Manager	*** John M. Benavente	-	\$75,000	\$0	\$0	\$75,000
2	Asst GM Consolidated Admin.	Joaquin S. Santos	07-D	\$90,105	\$0	\$6,389	\$96,494
3	Communications Manager	Heidi M. Ballendorf	L4-B	\$52,915	7/22/2008	\$3,991	\$56,906
4	Management Analyst IV	Yvonne M. Cruz	K7-A	\$51,771	10/20/2008	\$3,513	\$55,284
5	Administrative Officer	Doris J. Young	H13-D	\$45,718	5/16/2009	\$0	\$45,718
6	Administrative Assistant	Rose M. Quintanilla	J-11	\$35,609	12/2/2007	\$3,687	\$39,296
7	Administrative Aide	Teresita D. Finona	F-15	\$31,408	6/18/2009	\$0	\$31,408
8	Refrigeration Mech. Leader	Pedro A. Mendiola	J6-B	\$44,075	12/22/2008	\$0	\$44,075
9	Maintenance Worker	Raul A. Canales	H-8	\$27,955	12/30/2007	\$2,896	\$30,851
10	Staff Attorney	Samuel J. Taylor	SA	\$95,076	-	\$0	\$95,076
11	Legal Secretary II	Ann D. Borja	F11-C	\$32,156	1/9/2008	\$0	\$32,156
12	Personnel Svc Administrator	Lola-Elaine W. Cruz	M6-D	\$66,622	12/9/2007	\$0	\$66,622
13	Personnel Spec. IV	Frank R. Diaz	K6-D	\$51,272	1/22/2009	\$0	\$51,272
14	Employee Dev. Spec. III	Frank C. Roberto	J7-A	\$45,420	11/5/2008	\$0	\$45,420
15	Personnel Spec. II	Julie C. Adams	I6-B	\$38,667	12/1/2008	\$0	\$38,667
16	Personnel Spec. II	Josephia R. Castro	II-B	\$31,699	10/15/2008	\$0	\$31,699
17	Asst GM Compliance/Safety Administrative Assistant	Paul J. Kemp	N9-D	\$85,592	-	\$0	\$85,592
18	Safety Inspector II	Anita M. Matanane	J-13	\$38,147	11/18/2008	\$0	\$38,147
19	Monitoring Lab Svc Admin.	Anthony J. Quidachay	G8-B	\$32,219	6/18/2008	\$0	\$32,219
20	Administrative Assistant	Carmen M. Sian-Denton	N4-C	\$69,451	9/9/2009	\$0	\$69,451
21	Lab Tech Supervisor	Lourdes S. Sanchez	J-18	\$45,323	2/4/2009	\$0	\$45,323
22	Lab Tech II	Francis A. Lizama	K6-A	\$49,753	6/11/2009	\$0	\$49,753
23	Lab Tech II	Agustin B. Duenas, Jr.	H5-D	\$33,259	6/17/2008	\$0	\$33,259
24	Lab Tech II	Jesse C. Manglona	H7-C	\$35,651	4/18/2009	\$0	\$35,651
25	Lab Tech II	Vincent J. Mesa	H5-A	\$32,281	7/16/2008	\$0	\$32,281
26	Biologist I	Rodney J. Villagomez	G6-D	\$30,347	12/23/2008	\$0	\$30,347
27	Chief Engineer	N'tasha L. Gutierrez	I4-D	\$36,420	7/5/2008	\$0	\$36,420
28	Asst GM-Chief Engr PE (Asst to)	**Don A. Antrobus	-	\$120,000	-	\$0	\$120,000
29	Engineer Supervisor	Julie R. Shane	O7-D	\$90,105	-	\$0	\$90,105
30	Engineer Supervisor	Thomas A. Cruz	N4-D	\$70,137	8/7/2008	\$0	\$70,137
31	Engineer Supervisor	Vernon E. Tobey	N4-D	\$70,137	3/23/2008	\$0	\$70,137
32	Engineer III	Gloria P. Bensen	L7-B	\$59,612	8/1/2008	\$0	\$59,612
33	Engineer II	Sylvia Y. Mercado	K7-B	\$52,291	1/16/2007	\$0	\$52,291
34	Construction Insp. III	Delfyn S. Quitlong	K7-B	\$52,291	4/29/2009	\$0	\$52,291
35	Construction Insp. III	Henry J. Bell	J5-C	\$42,785	1/17/2009	\$0	\$42,785
36	Construction Insp. III	Eliseo Q. Dizon	J5-D	\$43,222	1/17/2009	\$0	\$43,222
37	Construction Insp. III	Orlando O. Natuel	J5-D	\$43,222	4/10/2009	\$0	\$43,222

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL
					Date	Amt.	
38	Construction Insp. II	Alejo Leon Guerrero, Jr.	I6-A	\$38,292	11/28/2008	\$0	\$48,238
39	Construction Insp. II	Felix D. Sablan	I1-D	\$32,323	11/13/2008	\$0	\$35,283
40	Construction Insp. I	Donnie A. Mafanas	G6-C	\$30,056	3/17/2009	\$0	\$32,771
41	Geo Info Sys/Land Info Sys Mgr	Rodney A. Toves	K7-A	\$51,771	11/1/2007	\$0	\$55,887
42	Right of Way Supervisor	Joseph A. Punzalan	L5-C	\$55,598	10/2/2009	\$0	\$70,258
43	Program Coordinator III	Prudencio F. Aguon	J7-B	\$45,864	2/22/2009	\$0	\$49,599
44	Planner III	Joseph B. Garrido	K7-A	\$51,771	8/20/2008	\$0	\$55,688
45	Planner II	Jude G. Calvo	J5-A	\$41,953	9/19/2008	\$0	\$45,435
46	Planner II	Martin T. Roldan	J10-A	\$51,188	12/25/2008	\$0	\$64,680
47	Administrative Assistant	Leilani JU Mendiola	J-7	\$30,971	10/1/2008	\$0	\$33,546
48	Sewer Plant Supervisor	Clinton W. Huntington, III	K12-D	\$65,104	4/29/2008	\$0	\$70,080
49	Customer Service Supervisor	Ma. Teogenesa Q. Salayon	J5-D	\$43,222	5/23/2009	\$0	\$46,942
50	Customer Service Rep	Norma Marie I. Arriola	G3-C	\$26,665	12/18/2007	\$0	\$28,962
51	Customer Service Rep	Linda F. Benavente	G1-A	\$24,148	6/11/2008	\$0	\$26,482
52	Administrative Aide	Loreta R. Castelo	F-1	\$17,638	6/11/2008	\$4,684	\$19,353
53	Customer Service Rep	Diane T. Crisostomo	G9-B	\$33,529	12/27/2007	\$0	\$8,929
54	Customer Service Rep	Shelby P. Crisostomo	G9-B	\$33,529	5/28/2009	\$0	\$2,740
55	Customer Service Rep	Loretta BL Cruz	G11-D	\$37,044	12/29/2008	\$0	\$9,628
56	Customer Service Rep	Rose B. Cruz	G8-B	\$33,529	10/21/2007	\$0	\$8,731
57	Customer Service Rep	Frances C. Herrero	G3-C	\$26,665	5/1/2008	\$0	\$2,297
58	Customer Service Rep	Pauline JS Onedera	G5-A	\$28,308	1/4/2009	\$0	\$2,602
59	Customer Service Rep	Marjorie I Ortua	G1-A	\$24,148	12/17/2008	\$0	\$2,334
60	Administrative Aide	Patricia D. Pangelinan	F-1	\$17,638	6/11/2008	\$4,684	\$1,715
61	Customer Service Rep	Sandra L. Quintanilla	G5-A	\$28,308	12/15/2008	\$0	\$2,403
62	Customer Service Rep	Bertha Lee D. San Agustin	G4-D	\$28,038	5/30/2008	\$0	\$2,585
63	Customer Service Rep	Elizabeth M. San Agustin	G5-D	\$29,161	11/11/2008	\$0	\$7,815
64	Collection Agent Supervisor	Isabel C. Balajadia	G13-C	\$39,707	8/27/2009	\$0	\$10,307
65	Accounting Tech III	Berlin E. Yanto	J-12	\$36,857	8/1/2007	\$19,078	\$9,927
66	Secretary I (Typist)	Evelyn G. Cruz	G-16	\$34,528	1/25/2009	\$0	\$2,805
67	Collection Agent	Janice G. Nagal	F1-D	\$21,819	4/22/2008	\$0	\$1,985
68	Collection Agent	Louvina M. Quenga	F8-B	\$28,267	9/10/2007	\$0	\$2,857
69	Collection Agent	Jacalyn M. Talsacan	F1-D	\$21,819	4/8/2008	\$0	\$2,184
70	Collection Agent	Patrick R. Sablan	H-13	\$33,217	4/20/2008	\$0	\$2,720
71	Collection Agent	Charles M. Ramos	F7-B	\$27,164	10/5/2008	\$0	\$2,330
72	Trades Helper	James R. Arriola	D-1	\$15,849	10/15/2008	\$0	\$1,600
73	Trades Helper	John C. Cendana	D-1	\$15,849	10/15/2008	\$0	\$1,600
74	Trades Helper	Joey J. Cruz	D-1	\$15,849	10/15/2008	\$0	\$1,799

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL
					Date	Amt.	
75	Trades Helper	Jacob V. Meno	D-1	\$15,849	10/17/2008	\$0	\$17,449
76	Trades Helper	Jeremias I. Paragas	D-1	\$15,849	10/15/2008	\$0	\$17,648
77	Trades Helper	Dominic RM Taimanglo	D-1	\$15,849	10/16/2008	\$0	\$17,874
78	Automotive Mechanic I	Patrick L. Sablan	J-12	\$36,857	10/3/2009	\$0	\$39,812
79	Buyer II	Jaime B. Asperas	G6-A	\$29,452	11/29/2008	\$0	\$32,128
80	Administrative Aide	Bernie AV Cruz	F-8	\$24,689	3/1/2008	\$3,653	\$27,114
81	Storekeeper II	Jesse JW Cruz	F-8	\$24,689	10/1/2008	\$2,131	\$26,859
82	Inventory Mgmt Officer	Jose D. Flores	K2-C	\$43,284	1/23/2008	\$0	\$46,951
83	Buyer Supervisor II	Vincent Ed Guerrero	K6-B	\$50,252	11/16/2007	\$0	\$54,270
84	Buyer I	Anita K. Limtiaco	E1-B	\$18,761	3/12/2008	\$0	\$20,549
85	Buyer II	Stephen P. Mondina	G6-A	\$29,452	3/27/2008	\$0	\$32,354
86	Storekeeper II	Henry B. Salas	F-1	\$17,638	2/6/2008	\$2,342	\$19,778
87	Buyer II	Peter G. Salas	G6-C	\$30,056	11/30/2008	\$0	\$38,357
88	Computer Operator II	John P. DesMarais	G5-D	\$29,161	11/14/2008	\$0	\$31,619
89	Computer Operator III	Karen CO Olivares	G3-A	\$26,145	6/10/2008	\$0	\$28,608
90	Computer Operator III	Ely T. Torres Jr	I4-D	\$36,420	12/5/2007	\$0	\$39,602
91	Sys/Programmer Administrator	Victor A. Torres	N8-A	\$79,830	10/6/2008	\$0	\$100,833
92	Chief Financial Officer	Grep P. Cruz	-	\$92,000	1/16/2008	\$0	\$92,000
93	Asst Chief Financial Officer	Joseph P. Claveria	O3-B	\$75,337	5/12/2008	\$0	\$95,194
94	Administrative Assistant	Grace R. Cruz	J-7	\$30,971	9/2/2008	\$32,119	\$39,049
95	Controller	Gilda M. Mafnas	N5-D	\$72,987	12/8/2006	\$0	\$78,697
96	Accountant III	Danilo I Esguerra	K6-A	\$49,753	2/2/2008	\$0	\$53,738
97	Accountant II	Jocelyn L. Pascua	J6-C	\$44,532	3/24/2008	\$0	\$47,982
98	Accountant II	Winnie S. Sharma	J6-C	\$44,532	2/12/2008	\$0	\$48,237
99	Accountant I	Dalisay D. Pacheco	I3-D	\$35,006	1/29/2008	\$0	\$44,539
100	Accountant I	Teresita S. Dalisay	I7-A	\$39,832	8/16/2009	\$0	\$50,370
101	Accountant I	Joseph SA San Nicolas	I1-A	\$31,387	5/5/2008	\$0	\$34,188
102	Accountant I	Redendo D. Trinidad	I1-A	\$31,387	5/15/2008	\$0	\$34,414
103	Accounting Tech III	Kathy MT Reyes	J-12	\$36,857	3/8/2008	\$5,451	\$46,894
104	Accounting Tech III	Diane M. Tayama	J-7	\$30,971	9/8/2008	\$32,119	\$33,745
105	Accounting Tech I	Ursula AC Guerrero	G-9	\$27,144	9/8/2008	\$28,085	\$29,897
106	Cashier II	Patricia C. Sanchez	E-10	\$24,980	1/1/2009	\$0	\$31,529
107	Cashier I	Ledean L. Sablan	D-3	\$17,825	3/21/2008	\$2,687	\$19,751
108	Cashier I	Alicia C. Gaza	D-1	\$15,849	2/19/2008	\$2,104	\$17,449
109	Cashier I	Mary C. Gozalo	D-1	\$15,849	1/8/2008	\$1,870	\$17,449
110	Payroll Supervisor	Marietta P. Vicente	K5-C	\$48,776	11/11/2008	\$0	\$61,653
111	Water Const/Maint. Supt	John U. Pangelinan	M6-A	\$64,667	4/29/2007	\$0	\$81,801

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL
					Date	Amt.	
112	Water/Sewer Maint. Supv	Gerald M. Paulino	K6-C	\$50,752		2/12/2009	\$63,878
113	Water/Sewer Maint Wrk Ldr	Frank T. Cruz	I7-D	\$41,059		6/28/2009	\$44,582
114	Water/Sewer Maint Wrk Ldr	Michael J. Meno	I4-D	\$36,420		7/1/2008	\$46,313
115	Water/Sewer Maint Wrk I	Peter F. Aguon	F7-B	\$27,164		9/25/2008	\$29,692
116	Water/Sewer Maint Wrk I	Francisco T. Sablan	F14-B	\$35,880		1/7/2009	\$45,409
117	Water/Sewer Maint Wrk I	Joseph M. Santos, Jr.	F7-B	\$27,164		3/25/2008	\$29,692
118	Water/Sewer Maint Wrk I	Anthony Earl L. Taitague	F6-B	\$26,104		4/1/2008	\$28,365
119	Water/Sewer Maint Wrk I	Peter T. Cruz	F6-B	\$26,104		6/12/2008	\$28,620
120	Water/Sewer Maint Wrk I	Fred B. Mafnas	F7-B	\$27,164		9/25/2007	\$29,692
121	Meter Reader Leader	Bryan J. Arceo	H5-A	\$32,281		1/3/2009	\$35,366
122	Meter Reader Leader	Jerald Lee Wall	H5-A	\$32,281		6/22/2009	\$34,941
123	Trades Helper	Kenneth Q. Blas	D-8	\$22,172	\$2,297	12/31/2007	\$24,378
124	Trades Helper	Pedro A. Quinata	D-7	\$21,382	\$2,218	12/26/2008	\$23,339
125	Trades Helper	Albert J. Rios	D-7	\$21,382	\$2,218	12/26/2008	\$23,339
126	Trades Helper	Larry C. Brown	D-6	\$20,592	\$5,346	6/26/2007	\$22,697
127	Asst GM Coll-Dist.	Anthony P. Chargualaf, Jr.	O6-A	\$84,032	\$0	-	\$105,850
128	Secretary I (Typist)	Tina L. Perez	G-14	\$32,219	\$0	8/10/2009	\$40,814
129	Secretary I (Typist)	Diana S. Taitano	H-15	\$35,588	\$0	8/10/2009	\$38,660
130	Water Const/Maint. Supt	Vincent B. Cruz	M5-D	\$64,022	\$0	4/29/2009	\$80,959
131	Water/Sewer Maint. Supv	Patrick R. Trevino	K12-D	\$65,104	\$0	6/9/2007	\$70,306
132	Water/Sewer Maint Leader	Richard S. Fejerang	I5-B	\$37,169	\$0	11/5/2008	\$40,343
133	Pumping Station Leader	Jon U. Quidachay	I7-D	\$41,059	\$0	11/14/2008	\$44,710
134	Water/Sewer Maint. Wrk II	Anthony L. Aguon	G13-C	\$39,707	\$0	4/22/2009	\$50,269
135	Water/Sewer Maint Wrk II	Michael PM Quintanilla	G13-C	\$39,707	\$0	4/22/2009	\$50,213
136	Water/Sewer Maint Wrk II	David F. Rivera	G10-A	\$34,548	\$0	1/15/2009	\$37,462
137	Water/Sewer Maint Wrk II	William R. Salas	G6-C	\$30,056	\$0	9/25/2008	\$32,680
138	Water/Sewer Maint Wrk II	John D. San Miguel	G14-B	\$40,913	\$0	9/27/2009	\$44,129
139	Water/Sewer Maint Wrk II	Ronald D. San Nicolas	G17-A	\$45,635	\$0	4/22/2009	\$57,880
140	Water/Sewer Maint. Wrk II	Edward Q. Cabrera	G15-B	\$42,577	\$0	4/22/2009	\$54,042
141	Water/Sewer Maint Wrk II	Henry A. Cruz	G12-C	\$38,168	\$0	11/30/2008	\$48,281
142	Water/Sewer Maint Wrk II	David F. Lujan	G9-B	\$33,529	\$0	4/22/2008	\$42,458
143	Water/Sewer Maint Wrk II	Frankie C. Taimanglo	G15-B	\$42,577	\$0	4/22/2009	\$53,816
144	Water/Sewer Maint Wrk II	Michael F. Techaira	G13-C	\$39,707	\$0	12/14/2008	\$43,271
145	Water/Sewer Maint Wrk II	Marcelino F. Saturnio	G13-C	\$39,707	\$0	4/22/2009	\$50,014
146	Wastewater Maint. Mech I	Benny T. Mansapit	F5-D	\$25,584	\$0	12/19/2007	\$27,812
147	Water/Sewer Maint Wrk I	Franklin I. Nauta	F6-B	\$26,104	\$0	3/22/2008	\$28,822
148	Water/Sewer Maint Wrk I	Leebert JT Cruz	F7-B	\$27,164	\$0	9/25/2008	\$34,270

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL
					Date	Amt.	
149	Water/Sewer Maint. Wrk I	Joseph M. Benavente	F7-B	\$27,164	9/25/2008	\$0	\$29,494
150	Water/Sewer Maint Wrk I	Peter F. Unchangco	F7-B	\$27,164	9/5/2008	\$0	\$29,919
151	Trades Helper	Fred J. Sanchez	D-1	\$15,849	10/16/2008	\$0	\$17,449
152	Trades Helper	Tania Marie T. Sanchez	D-1	\$15,849	10/16/2008	\$0	\$17,449
153	Trades Helper	Brian JL Saturnio	D-1	\$15,849	10/15/2008	\$0	\$17,449
154	Trades Helper	Eloy S. Quitugua II	D-1	\$15,849	10/29/2008	\$0	\$17,449
155	Trades Helper	Peter S. Quitugua	D-1	\$15,849	11/13/2008	\$0	\$17,648
156	Trades Helper	Clement C. Resurreccion	D-1	\$15,849	10/15/2008	\$0	\$17,449
157	Trades Helper	Michael J. Castro	D-1	\$15,849	10/15/2008	\$0	\$17,449
158	Trades Helper	Jonathan A. Charfauros	D-1	\$15,849	10/29/2008	\$0	\$17,874
159	Trades Helper	Raymond AR Cruz	D-1	\$15,849	10/15/2008	\$0	\$17,449
160	Trades Helper	Lad B. DeLeon	D-3	\$17,825	10/15/2008	\$0	\$19,552
161	Trades Helper	Lauris Eldon Selleck	D-1	\$15,849	10/16/2008	\$0	\$17,449
162	Trades Helper	Michael J. Techaira	D-1	\$15,849	10/15/2008	\$0	\$17,704
163	Wastewater Cont/Maint Supt	Efren M. Alano	M6-A	\$64,667	2/12/2009	\$0	\$81,769
164	Water/Sewer Maint. Supv	Raymond A. Mundo	K6-C	\$50,752	2/12/2009	\$0	\$64,303
165	Water/Sewer Maint. Ldr	Luis LG Paulino, Jr.	I5-B	\$37,169	1/1/2009	\$0	\$47,027
166	Trades Helper	Manuel T. Paulino, Jr.	D-7	\$21,382	1/2/2009	\$0	\$23,339
167	Pumping Station Supv	Jesse C. Lujan	K12-D	\$65,104	4/1/2009	\$0	\$82,349
168	Water/Sewer Maint. Supv	Wilfred D. Castro	K12-D	\$65,104	8/2/2008	\$0	\$82,349
169	Water/Sewer Maint. Ldr	Joseph M. Paulino	I7-A	\$39,832	7/15/2009	\$0	\$50,171
170	Water/Sewer Maint Wrk II	Patrick L. Paulino	G13-C	\$39,707	4/30/2008	\$0	\$50,014
171	Water/Sewer Maint. Wrk I	Peter J. Arceo	F12-C	\$33,467	12/21/2008	\$0	\$42,479
172	Water/Sewer Maint Wrk I	Carl Wilson, Jr.	F7-B	\$27,164	9/25/2008	\$0	\$29,494
173	Water/Sewer Maint. Wrk I	Glenn G. Santos	F5-B	\$25,084	3/22/2008	\$0	\$27,279
174	Wastewater Maint. Mech II	Eddie P. Castro	G14-B	\$40,913	2/9/2009	\$0	\$44,586
175	Wastewater Maint. Mech I	LeRoy G. Leon Guerrero	F5-D	\$25,584	12/19/2007	\$0	\$28,237
176	Pumping Station Leader	George V. Flores	I4-C	\$36,067	3/28/2008	\$0	\$45,644
177	Pumping Station Opr II	Raymond C. Vibar	G13-C	\$39,707	4/20/2009	\$0	\$50,014
178	Pumping Station Opr I	Michael J. Franquez	F6-B	\$26,104	11/14/2008	\$0	\$28,365
179	Pumping Station Opr I	John A. Sanchez	F10-D	\$31,220	3/26/2008	\$0	\$34,010
180	Pumping Station Opr I	David U. Tuitu'u	F6-B	\$26,104	11/14/2008	\$0	\$28,822
181	Wastewater Plant Supt.	Richard D. Scroggs	M5-A	\$62,150	4/1/2009	\$0	\$78,185
182	Pumping Station Supv	Edward A. Aguon	K12-D	\$65,104	4/15/2009	\$0	\$70,306
183	Pumping Station Supv	Anthony A. Quinata	K12-D	\$65,104	4/1/2009	\$0	\$70,980
184	Pumping Station Supv	Vincent EC Pangelinan	K12-D	\$65,104	4/15/2009	\$0	\$70,178
185	Pumping Station Leader	Anthony F. Cruz	I8-D	\$42,723	7/1/2009	\$0	\$54,225

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL	
					Date	Amt.		
186	Pumping Station Leader	Franklin F. Cruz	I8-D	\$42,723		7/1/2009	\$11,502	\$54,225
187	Pumping Station Opr II	Brian K. Torres	G8-B	\$32,219		6/19/2009	\$0	\$34,875
188	Pumping Station Opr II	Peter L. Sourgose	G12-C	\$38,168		2/25/2008	\$0	\$41,406
189	Pumping Station Opr II	Michelangelo Paul Cruz	G7-A	\$30,659		6/19/2008	\$0	\$33,214
190	Wastewater Maint. Mech Supv	Frankie R. Meno	K1-B	\$41,184		9/2/2009	\$0	\$51,868
191	Wastewater Maint. Mech Ldr	James C. Nangauta	I6-A	\$38,292		7/1/2009	\$0	\$48,437
192	Wastewater Maint. Mech. II	Peter J. Padrones	G15-B	\$42,577		9/1/2008	\$0	\$46,100
193	Wastewater Maint. Mech. II	Steven T. Agnon	G11-D	\$37,044		7/28/2008	\$0	\$47,097
194	Sewer Plant Leader	Danny LG Taitague	I8-D	\$42,723		6/18/2008	\$0	\$46,255
195	Sewer Plant Opr II	Jeffrey M. Borja	G10-A	\$34,548		1/1/2009	\$0	\$43,995
196	Sewer Plant Opr II	James B. Duenas	G8-B	\$32,219		1/1/2009	\$0	\$40,814
197	Sewer Plant Opr II	Rudy B. Seballos	G16-A	\$43,867		3/6/2009	\$0	\$55,661
198	Sewer Plant Opr I	Benny T. Agnon	F8-A	\$27,976		2/2/2009	\$0	\$35,289
199	Water/Sewer Maint Wrk II	Raymond M. Perez	G7-C	\$31,283		12/4/2007	\$0	\$34,077
200	Water/Sewer Maint. Wrk I	John KT Blas	F6-B	\$26,104		3/22/2007	\$0	\$28,620
201	Water/Sewer Maint. Wrk I	Frank J. Sablan	F6-B	\$26,104		10/1/2007	\$0	\$28,365
202	Water/Sewer Maint. Wrk I	Jose M. Santos	F7-B	\$27,164		3/25/2008	\$0	\$29,494
203	Asset Mgmt Maint. Mgmt Info Off	Melissa Marie T. Uy	K1-D	\$42,016		4/29/2009	\$0	\$45,502
204	Storekeeper II	Jerry Cruz Camacho	F-1	\$17,638		1/30/2008	\$2,082	\$21,569
205	Trades Helper	Benny G. Cheguina	D-5	\$19,801		7/26/2006	\$6,864	\$34,047
206	Trades Helper	George S. Quintanilla	D-7	\$21,382		1/16/2009	\$0	\$23,339
207	Trouble Dispatcher	Raymond G. Asuncion	G6-A	\$29,452		10/16/2008	\$0	\$32,386
208	Trouble Dispatcher	Juan S. Evangelista	G6-A	\$29,452		10/16/2008	\$0	\$31,929
209	Trouble Dispatcher	Eugene A. Guerrero	G7-B	\$30,971		4/9/2008	\$0	\$33,546
210	Water/Sewer Maint Wrk II	Frank G. Salas	G12-C	\$38,168		7/14/2009	\$0	\$48,281
211	Trouble Dispatcher	Kathleen P. Sgambelluri	G6-A	\$29,452		10/3/2008	\$0	\$32,128
212	Equipment Opr Supv	Angelo N. Gombar	J4-D	\$41,537		11/11/2008	\$0	\$52,736
213	Equipment Opr IV	Benny E. Chargualaf	G7-C	\$31,283		11/25/2008	\$0	\$34,077
214	Equipment Opr IV	James T. Parrish	G13-C	\$39,707		12/22/2008	\$0	\$50,439
215	Equipment Opr II	Melvin P. Mendiola	E10-D	\$27,393		3/30/2008	\$0	\$30,162
216	Equipment Opr II	Bill A. Quenga	E10-D	\$27,393		12/2/2008	\$0	\$30,194
217	Equipment Opr II	Michael M. Sablan	E5-C	\$22,214		5/17/2008	\$0	\$24,224
218	Automotive Mechanic II	Alfred B. Cruz	I-14	\$36,816		3/2/2009	\$0	\$40,193
219	Heavy Equipment Mech. II	Jose B. Cruz	I4-D	\$36,420		9/16/2008	\$0	\$46,143
220	Electrician II	Antonio V. Capacia Jr.	I7-C	\$40,643		12/30/2007	\$0	\$44,140
221	Electrician II	Julian M. Damian	I8-A	\$41,454		12/16/2008	\$0	\$44,705
222	Electrician II	Erdulfo S. Pecson	I7-B	\$40,248		2/24/2009	\$0	\$43,620

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL
					Date	Amt.	
223	Welder II	Joseph E. Lujan	H9-B	\$38,230	\$0	\$9,930	\$48,160
224	Ast GM Prod-Treat	Mark G. Miller	O6-B	\$84,884	\$0	\$21,836	\$106,720
225	Administrative Assistant	Doris A. Guerrero	J-12	\$36,857	2/11/2009	\$9,580	\$46,437
226	Word Processing Secretary II	Katherine L. San Nicolas	H-13	\$33,217	12/15/2008	\$0	\$42,067
227	Water Dist. Sys. Manager	Joaquin M. San Nicolas	M7-A	\$67,288	12/6/2008	\$0	\$72,631
228	Water/Sewer Maint. Supv	Eddie T. Taimanglo	K12-D	\$65,104	4/29/2008	\$0	\$82,091
229	Water/Sewer Maint. Ldr	Eugene J. Bolton	I8-D	\$42,723	1/27/2009	\$0	\$53,999
230	Water/Sewer Maint. Ldr	Peter JD Nauta	I5-B	\$37,169	1/1/2009	\$0	\$46,829
231	Water/Sewer Maint. Wrk II	Melvin D. San Nicolas	G13-C	\$39,707	7/28/2008	\$0	\$42,846
232	Water/Sewer Maint. Wrk II	Peter A. Guzman	G9-B	\$33,529	11/14/2008	\$0	\$36,524
233	Water/Sewer Maint. Wrk II	Frankie Q. Taitague	G13-C	\$39,707	4/22/2009	\$0	\$50,269
234	Water/Sewer Maint. Wrk II	Garrick LG Taitague	G12-C	\$38,168	7/15/2009	\$0	\$48,082
235	Water/Sewer Maint. Wrk I	Myko J. Manglona	F6-B	\$26,104	1/30/2008	\$0	\$28,564
236	Water/Sewer Maint Wrk I	Kenneth J. Aquingoc	F9-A	\$29,120	1/30/2009	\$0	\$31,775
237	Water/Sewer Maint. Wrk I	Ronald M. Duenas	F13-B	\$34,486	11/21/2007	\$0	\$43,660
238	Wastewater Maint. Mech I	Jackie RF Pangelinan	F6-B	\$26,104	10/17/2006	\$0	\$28,564
239	Wastewater Maint. Mech I	Richard W. Pangelinan	F5-D	\$25,584	12/19/2007	\$0	\$28,237
240	Wastewater Maint. Mech I	Zachery T. Sanchez	F5-B	\$25,084	12/19/2007	\$0	\$27,478
241	Pumping Station Opr II	Francis A. Lujan	G8-B	\$32,219	9/25/2008	\$0	\$40,814
242	Pumping Station Opr I	Patrick AF Siguenza	F10-D	\$31,220	7/24/2008	\$0	\$39,616
243	Welder II	Raymond J. Arceo	H6-B	\$33,924	5/30/2008	\$0	\$36,690
244	Trades Helper	Andrew M. Cruz	D-11	\$24,585	12/29/2007	\$2,545	\$34,427
245	Pumping Station Supv	Ron S. Topasna	K12-D	\$65,104	5/4/2008	\$0	\$82,318
246	Water Plant Opr Ldr	Juan S. Paulino	I7-D	\$41,059	1/23/2008	\$0	\$51,910
247	Water Plant Opr Ldr	Raymond C. Quintanilla	I5-B	\$37,169	2/27/2008	\$0	\$40,144
248	Water Plant Opr II	Joseph C. San Nicolas	H12-D	\$43,929	2/24/2009	\$0	\$55,314
249	Water/Sewer Maint. Wrk II	Kin M. San Nicolas	G10-A	\$34,548	11/14/2008	\$0	\$37,779
250	Pumping Station Opr II	Alvin Q. Maguadog	G16-A	\$43,867	10/20/2008	\$0	\$55,435
251	Water/Sewer Maint. Wrk I	Raymond F. Naputi	F13-B	\$34,486	3/11/2007	\$0	\$43,461
252	Wastewater Maint. Mech I	Kyle M. Taimanglo	F5-B	\$25,084	9/19/2008	\$0	\$27,705
253	Heavy Equipment Mech. Leader	Peter J. Borja	J4-D	\$41,537	3/16/2009	\$0	\$52,736
254	Electrician Leader	Elias S. Gumataotao	J5-A	\$41,953	3/16/2009	\$0	\$53,258
255	Electrician Leader	Edward M. Quichocho	J4-C	\$41,121	12/19/2007	\$0	\$44,776
256	Electrician I	Victor A. Jardel	G6-C	\$30,056	8/2/2008	\$0	\$32,870
257	Plant Instrument Tech II	Claire N. Young	I8-C	\$42,286	12/6/2007	\$0	\$45,790
258	Heavy Equipment Mech. II	Frank A. Sanchez	G7-C	\$31,283	4/12/2008	\$0	\$39,865
259	Sewer Plant Supervisor	Willie (Berney) Sadler	K12-D	\$65,104	5/31/2008	\$0	\$70,306

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL	
					Date	Amt.		
260	Sewer Plant Supervisor	David A. Torres	K12-D	\$65,104		4/29/2007	\$17,214	\$82,318
261	Sewer Plant Leader	Paul C. Untalan	I4-D	\$36,420		1/1/2008	\$0	\$46,313
262	Sewer Plant Leader	Zambales R. Tallada	I11-B	\$47,195		7/1/2009	\$0	\$59,413
263	Sewer Plant Leader	Roque S. Calvo	I9-C	\$44,012		1/18/2008	\$0	\$55,418
264	Sewer Plant Leader	Anthony F. Gumataotao	I7-D	\$41,059		7/1/2009	\$0	\$52,009
265	Sewer Plant Leader	Derek H. Kaneshiro	I7-D	\$41,059		7/1/2009	\$0	\$51,966
266	Sewer Plant Leader	Jesse L. Leon Guerrero	I7-D	\$41,059		12/21/2007	\$0	\$44,710
267	Sewer Plant Opr II	Daniel A. Agnon	G9-B	\$33,529		2/26/2009	\$0	\$36,468
268	Sewer Plant Opr II	Benbenido M. Barcinas	G9-B	\$33,529		3/5/2009	\$0	\$36,726
269	Sewer Plant Opr II	Henry S. Topasna	G12-C	\$38,168		7/1/2009	\$0	\$48,943
270	Sewer Plan Opr I	Peter B. Castro	F7-B	\$27,164		11/21/2007	\$0	\$29,494
271	Sewer Plan Opr I	Arthur L. Gutierrez	F9-D	\$29,993		6/25/2008	\$0	\$32,930
272	Sewer Plan Opr I	Francisco C. Sanchez	F7-B	\$27,164		8/2/2008	\$0	\$29,919
273	Pumping Station Supv	Ignacio C. Mesngon	K7-C	\$52,811		3/20/2009	\$0	\$66,760
274	Pumping Station Leader	Wilfred P. Aplag	I8-D	\$42,723		7/1/2009	\$0	\$53,800
275	Water/Sewer Maint. Wrk II	Ricky H. Flores	G12-C	\$38,168		2/14/2009	\$0	\$48,082
276	Wastewater Maint. Mech II	Edward L. Paulino	G13-C	\$39,707		7/3/2007	\$0	\$50,439
277	Lab Tech. Supv	Melissa B. Schaible	K1-A	\$40,788		2/13/2008	\$0	\$44,421
278	Administrative Assistant	Joseph A. Duenas	J-8	\$32,115		1/8/2008	\$0	\$34,963
279	Equipment Opr II	Frankie E. Chargualaf	E5-C	\$22,214		5/16/2008	\$0	\$24,649
VACANT POSITIONS								
280	General Manager, GWA	Vacant	R4-D	\$118,467				
281	Assistant Chief Engineer, PE	Vacant	O5-B	\$81,569				
282	Senior Engineer Supervisor, PE (Water)	Vacant	N6-C	\$75,201				
283	Senior Engineer Supervisor, PE (CM)	Vacant	N6-C	\$75,201				
284	Senior Engineer, PE (Wastewater)	Vacant	L7-D	\$60,817				
285	Senior Engineer, PE (Water)	Vacant	L7-D	\$60,817				
286	Junior Engineer (Electrical)	Vacant	J5-C	\$42,788				
287	Geographic Mapping Technician	Vacant (Selection)	H1-A	\$27,525				
288	Plant Instrument Technician II	Vacant (Selection)	I8-A	\$41,460				
289	Supply Management Administrator	Vacant	M6-C	\$65,966				
290	Programmer Analyst II	Vacant (Selection)	K2-C	\$43,288				
291	Programmer Analyst I	Vacant	J1-B	\$36,129				
292	Chief Budget Officer	Vacant	M3-C	\$58,542				
293	Centralized Wastewater Maint. Supt.	Vacant	M2-C	\$65,313				
294	Quality Assurance/Quality Control Off.	Vacant	L4-D	\$52,972				
295	Chief System Trouble Dispatcher	Vacant	M6-C	\$65,966				

No.	Position Title	Name of Incumbent	Grade/Step-Sub-Step	Salary	Increment		TOTAL
					Date	Amt.	
296	Chief Planner / Grant Writer	Vacant	L7-B	\$59,618			
297	Water Construction/Maintenance Supt	Vacant	M6-B	\$65,313			
298	Water Treatment Plant Supt	Vacant	M5-C	\$63,392			
299	Cashier I	Vacant	D-1	\$15,840			
300	Trouble Dispatcher	Vacant	G3-D	\$26,937			
301	Water Plant Operator II	Vacant	H5-D	\$33,253			
302	Sewer Plant Operator II	Vacant	G8-A	\$31,902			
303	Warehouse Supervisor	Vacant	J1-D	\$36,855			
304	Special Projects Coordinator	Vacant	K4-A	\$45,951			
305	Administrative Assistant	Vacant	G3-C	\$26,671			
*** Fifty-Percent of the Consolidated Commission on Utilities General Manager's salary is funded by GWA.							
** Salary for the Chief Engineer is deducted from GWA Federal Grant.							
* Night Differential / Hazardous / Worker's Compensation / etc.							
Note: Certified, Technical, and Professional employees' salary were effectuated Oct 31, 2007 and their increments are on hold due to projected migration to the 15th Market %, Oct 1, 2008. The grade, step, & sub-step are denoted with three (3) alpha-numeric characters.							



GUAM WATERWORKS AUTHORITY

"GOOD WATER ALWAYS"

Post Office Box 3010, Hagåtña, Guam 96932

Phone: (671) 647-2583 Fax: (671) 646-2590

JAN 30 2008

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

GUAM LEGISLATURE
155 Hesler Street
Hagåtña, Guam 96910

DATE: 1/30/08

TIME: 2:15 pm

BY: A

Honorable Speaker Forbes,

Pursuant to Public Law 29-19, Chapter VI, Section 3 (b), and Chapter VII, Section 2 (a), please find attached the Guam Waterworks Authority's 1st. Quarter Financial Reports, ending December 31, 2007.

Should you have any questions, please call my office at 647-2583.

GREG P. CRUZ
CHIEF FINANCIAL OFFICER

Office of the Speaker

AGNES VERNIS

Date: 1-30-08

Time: _____

Received by: J. Price

Print Name: _____

GUAM WATERWORKS AUTHORITY			
Balance Sheet -Unaudited			
December 31, 2007			
		UNAUDITED	
ASSETS	December 31, 2007	30-Sep-07	CHANGE
Property, Plant and Equipment			
Utility Plant in Service:			
Water System	\$ 216,096,413	\$ 216,096,413	\$ -
Wastewater System	\$ 178,658,425	\$ 178,658,425	\$ -
Non Utility Property	\$ 15,511,860	\$ 15,511,860	\$ -
Construction Work in Progress	\$ 47,923,556	\$ 40,242,584	\$ 7,680,972
Total Property, Plant and Equipment	\$ 458,190,255	\$ 450,509,282	\$ 7,680,972
Less Accumulated Depreciation	\$ (198,907,234)	\$ (196,404,142)	\$ (2,503,092)
Net Property, Plant and Equipment	\$ 259,283,021	\$ 254,105,141	\$ 5,177,880
Current Assets:			
Cash			
Unrestricted	\$ 595,651	\$ 980,624	\$ (384,973)
Restricted Funds:			
Debt Service Reserve Fund -Bond 2005	\$ 7,713,250	\$ 7,685,596	\$ 27,654
Capitalized Interest and Principal Funds Held by Trustee for Debt Payment-Bond 2005			
Construction Funds by Held by Trustee-Bond 2005	\$ 40,663,105	\$ 47,053,565	\$ (6,390,460)
Other Restricted Funds	\$ 12,191,251	\$ 10,460,634	\$ 1,730,617
Total Cash	\$ 61,163,256	\$ 66,180,419	\$ (5,017,163)
Accounts Receivables			
Accounts Receivable-trade	\$ 23,571,616	\$ 24,130,709	\$ (559,093)
Accounts Receivable, Federal/Other	\$ 885,581	\$ 887,430	\$ (1,849)
Total Trade Receivables	\$ 24,457,198	\$ 25,018,139	\$ (560,942)
Less: Accum. Provision for Uncollectible Accounts	\$ (17,070,742)	\$ (16,820,742)	\$ (250,000)
Accounts Receivables-net	\$ 7,386,455	\$ 8,197,397	\$ (810,942)
Materials & Supplies Inventory, Net of Allowance for for Obsolescence of \$332,009.00	\$ 2,170,281	\$ 2,207,701	\$ (37,420)
Other Current Assets:			
Unamortized Debt Issuance Cost & Other Assets	\$ 2,981,618	\$ 3,007,697	\$ (26,078)
Total Current Assets	\$ 73,701,611	\$ 79,593,213	\$ (5,891,602)
TOTAL ASSETS	\$ 332,984,632	\$ 333,698,354	\$ (713,722)
LIABILITIES AND RETAINED EARNINGS			
Current Liabilities:			
Current Portion:			
-United States Navy	\$ 450,000	\$ 450,000	\$ -
-Guam Power Authority	\$ 2,100,000	\$ 2,100,000	\$ -
-Bond 2005	\$ 1,865,000	\$ 1,865,000	\$ -
Accounts Payable Trade	\$ 4,919,674	\$ 5,046,040	\$ (126,366)
Accrued Payroll and Employee Benefits	\$ 346,701	\$ 593,965	\$ (247,264)
Accrued Interest and Other payable	\$ 4,147,897	\$ 2,758,437	\$ 1,389,461
Current Portion of Employee Annual Leave	\$ 535,641	\$ 535,641	\$ -
Contractor's & Rtn Payable/Bid & Escrow Deposits	\$ 1,257,327	\$ 2,198,281	\$ (940,955)
Customer Deposits	\$ 1,571,343	\$ 1,580,286	\$ (8,944)
Total Current Liabilities	\$ 17,193,583	\$ 17,127,651	\$ 65,932
Long Term Debt:			
Bond 2005	\$ 102,664,208	\$ 102,694,246	\$ (30,038)
United States Navy	\$ 6,539,529	\$ 6,653,582	\$ (114,053)
Guam Power Authority	\$ 4,958,410	\$ 5,201,226	\$ (242,816)
		\$ -	\$ -
Employee Annual Leave, Less Current Portion	\$ 1,022,819	\$ 1,022,819	\$ -
Retirement Fund Deferred Contributions	\$ 7,026,855	\$ 6,726,855	\$ 300,000
Accrued Retirees Supplemental & Medical Ins.	\$ 1,696,467	\$ 1,696,208	\$ 259
Advances for Construction	\$ 166,944	\$ 166,809	\$ 135
Other Deferred Credits	\$ 1,214,976	\$ 1,214,976	\$ -
TOTAL LIABILITIES	\$ 142,483,790	\$ 142,504,371	\$ (20,581)
RETAINED EARNINGS	\$ 190,500,842	191,193,983	\$ (693,141)
TOTAL LIAB AND RETAINED EARNINGS	\$ 332,984,632	\$ 333,698,354	\$ (713,722)

Guam Waterworks Authority		
Statement of Cash Flows		
FY 2007		YTD
	Dec. 07	Dec-07
Increase (decrease) in cash		
Cash flows from operating activities:		
Cash received from customers	\$ 4,238,547	\$ 13,834,806
Cash payments to suppliers for goods and services	\$ (1,912,535)	\$ (5,144,869)
Cash payments to contractors (increase in liab.)	\$ 1,764,430	\$ (940,955)
Cash payments to employees for services	\$ (7,166,598)	\$ (3,820,405)
Net cash provided by operating activities	\$ (3,076,156)	\$ 3,928,577
Cash flows from non-capital financing activities:		
Operating grants received	\$ -	\$ -
Net cash provided by non-capital financing activities		
Cash flows from capital and related financing activities:		
Contributed capital received	\$ -	\$ 40,550
Acquisition of utility plant	\$ (1,504,083)	\$ (7,680,838)
Repayment of Long Term Debt	\$ (8,320)	\$ (360,828)
Interest expense	\$ (525,482)	\$ (1,597,065)
Net cash provided by (used in) capital and related financing activities	\$ (2,037,885)	\$ (9,598,181)
Cash flows from investing activities:		
Transfers from (to) restricted fund	\$ 4,991,762	\$ 4,632,190
Interest income received	\$ 208,943	\$ 652,441
Net cash provided by investing activities	\$ 5,200,705	\$ 5,284,631
Net increase (decrease) in cash	\$ 86,664	\$ (384,973)
Unrestricted cash at beginning of the year	\$ 508,987	\$ 980,624
Unrestricted cash at end of year	\$ 595,651	\$ 595,651
Reconciliation of operating loss to net cash provided by operating activities:		
Operating Income (loss)	\$ (123,076)	\$ 357,420
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Depreciation expense	\$ 834,326	\$ 2,503,092
Bad debt expense	\$ 83,333	\$ 250,000
Recovered revenues	\$ 31,020	\$ 31,020
Other Expense/Income	\$ (85,131)	\$ (177,509)
(Increase) decrease in assets:		
Advances to GPA	\$ -	\$ -
Accounts receivable	\$ 48,819	\$ 560,942
Materials and supplies inventory	\$ (5,487)	\$ 37,420
Long-term receivable	\$ -	\$ -
Other Assets	\$ -	\$ -
Increase (decrease) in liabilities:		
Accounts payable	\$ (4,062,293)	\$ 322,139
Accrued payroll	\$ 105,333	\$ (247,005)
Employees' annual leave	\$ -	\$ -
Accrued supplemental annuities/COLA	\$ -	\$ -
Customer deposits	\$ (3,000)	\$ (8,942)
Other liabilities	\$ -	\$ -
Retirement fund deferred contributions	\$ 100,000	\$ 300,000
DCRS sick leave liability	\$ -	\$ -
Net cash provided by operating activities	\$ (3,076,156)	\$ 3,928,577

GUAM WATERWORKS AUTHORITY
Statement of Operations and Retained Earnings (Unaudited)
For 1st quarter ended December 31, 2007

	YTD Actual Dec-07	YTD Actual Dec-06	Variance (unfavorable)
OPERATING REVENUES			
Total Water	\$ 7,377,416	\$ 7,076,901	4.25%
Total Wastewater	\$ 4,230,019	\$ 3,900,452	8.45%
GPA/Navy Surcharge	\$ 945,421	\$ 856,862	10.34%
Retiree Surcharge	\$ 410,414	\$ 372,231	10.26%
Fire Hydrant	\$ 64,755	\$ 64,755	0.00%
Other	\$ 223,761	\$ 143,398	56.04%
TOTAL OPERATING REVENUES	\$ 13,251,787	\$ 12,414,599	6.74%
OPERATING AND MAINTENANCE EXPENSES			
Water Purchases	\$ 977,849	\$ 695,755	-40.55%
Power Purchases	\$ 3,433,910	\$ 2,838,834	-20.96%
	\$ 4,411,759	\$ 3,534,589	-24.82%
Salaries and wages	\$ 3,068,576	\$ 2,575,194	-19.16%
Pension and Benefits	\$ 812,678	\$ 701,348	-15.87%
Chemicals	\$ 239,254	\$ 305,907	21.79%
Materials & Supplies	\$ 439,729	\$ 434,735	-1.15%
Contractual-Audit, Meter Reading & Computer Maint.	\$ 88,926	\$ 82,172	-8.22%
Contractual-Legal	\$ -	\$ 1,500	100.00%
Contractual-Lab	\$ 20,613	\$ 42,227	51.18%
Contractual-Other	\$ 263,552	\$ 333,928	21.08%
PMC-Management Fee	\$ 227,932	\$ -	-100.00%
Training	\$ 14,871	\$ 57,254	74.03%
Equipment Rental/Transportation Expense	\$ 292,448	\$ 258,191	-13.27%
Telephone and Communication	\$ 41,669	\$ 36,140	-15.30%
Claims	\$ 18,324	\$ 59,868	69.39%
Insurance	\$ -	\$ -	0.00%
Advertising	\$ 41,007	\$ 29,699	-38.08%
Building Rental	\$ -	\$ -	0.00%
Regulatory	\$ 120,010	\$ 62,145	-93.11%
Bad Debts Provision	\$ 250,000	\$ 187,517	-33.32%
Miscellaneous	\$ 47,780	\$ 42,697	-11.91%
Depreciation	\$ 2,503,092	\$ 2,356,185	-6.23%
Capitalized Labor	\$ (7,854)	\$ -	100.00%
TOTAL OPERATING AND MAINTENANCE EXPENSES	\$ 12,894,367	\$ 11,101,296	-16.15%
OPERATING INCOME (LOSS)	\$ 357,419	\$ 1,313,303	-72.78%
OTHER INCOME(EXPENSE):			
Grants from US & Local Government	\$ 40,553	\$ 323,215	-87.45%
Grants from Government of Guam	\$ -	\$ -	0.00%
Other Income (Expense)	\$ -	\$ -	0.00%
Recoveries	\$ 31,020	\$ -	100.00%
Unfunded Retirement Liability	\$ (300,000)	\$ -	-100.00%
Management Fees	\$ -	\$ -	0.00%
Retiree Supp. Benefits & Medical Ins.	\$ (406,205)	\$ (102,645)	-295.74%
Interest/Investment Income	\$ 652,441	\$ 903,188	-27.76%
Amort. Of Debt Disc. & Exp.	\$ (18,267)	\$ (20,037)	8.83%
AFUDC	\$ 546,963	\$ 526,025	3.98%
Interest Expense	\$ (1,597,065)	\$ (1,603,922)	0.43%
	\$ (1,050,561)	\$ 25,824	-4168.16%
NET INC (DEC) IN RETAINED EARNINGS	\$ (693,142)	\$ 1,339,127	-151.76%
RETAINED EARNINGS, BEGINNING OF YEAR	\$ 191,193,984	\$ 192,645,644	
RETAINED EARNINGS, END OF YEAR	\$ 190,500,842	\$ 193,984,771	