

Office of Public Accountability  
 Government of Guam  
 Statement of Net Assets  
 October 1, 2009 to June 30, 2010

10/01/09 -6/30/10

ASSETS

Cash and cash equivalents	\$407,237.64
Receivables, net:	
Taxes	
Federal agencies	17,938.47
Travel Due from OPA Staff	10,502.26
Other - DOA Appropriation	476,565.73 <sup>1</sup>
Inventories	
Deposits and other assets	
Capital Assets	\$246,451.79
Less Accumulated Depreciation	<u>(\$199,248.73)</u>
	47,203.06
Total assets	<u><u>\$959,447.16</u></u>

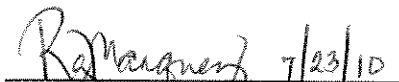
LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)	
Accrued annual and sick leave	49,178.85 <sup>2</sup>
Payable- Other	389.00
Deferred revenue - Appropriation	476,565.73
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u>\$526,133.58</u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Fund balance, end of year	<u>\$433,313.58</u>
Total liabilities and fund balance (deficit)	<u><u>\$959,447.16</u></u>

Footnotes:

	FY 2010
<sup>1</sup> Personnel Svcs	\$410,736.73
Operations	<u>65,829.00</u>
Appropriation Balance:	\$476,565.73
<sup>2</sup> Accrued Sick Leave	\$30,626.34
Accrued Annual Leave	<u>18,552.51</u>
	<u><u>\$49,178.85</u></u>

Approved by:

  
 for Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Office of the Public Accountability  
 Government of Guam  
 Statements of Revenues, Expenses,  
 and Changes in Net Assets  
 October 1, 2009 to June 30, 2010

10/1/09 -6/30/10

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Sales, licenses, fees and permits		
Use of money and property		\$2,294.58
Federal contributions		7,728.38
Other		
Total revenues		<u>\$10,022.96</u>
Expenditures by Object:		
Salaries	\$418,045.88	
Benefits	123,582.39	
Leave Accrued		
Subtotal:		541,628.27
Rent		69,207.66
Contractual services		67,667.23
Supplies		7,583.27
Utilities and Telephone		4,666.68
Travel		1,141.38
Equipment & Furniture Expensed		6,160.70
Depreciation		0.00
Training		5,496.45
Repairs		13.99
Other		2,620.28
Total expenditures		<u>\$706,185.91</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(696,162.95)
Other financing sources (uses):		
Transfers In - appropriation received to date		749,783.27 <sup>1</sup>
Federal Grant Expenses - Auditor Technical Assistance		(7,728.38)
Net change in fund balances (deficits)		45,891.94
Fund balance at beginning of year		<u>\$387,421.64</u>
Fund balance at end of year		<u><u>\$433,313.58</u></u>

Footnotes:

<sup>1</sup> Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$541,628.27
Operations	208,155.00
Total Transfers In:	<u><u>\$749,783.27</u></u> <sup>1</sup>

Approved by:

*Ramirez* 7/23/10  
 for Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Government of Guam  
Fiscal Year 2010  
Report of Expenditures

Function: OFFICE OF PUBLIC ACCOUNTABILITY  
Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY

Approved by: *[Signature]*  
Date: *7/23/10*  
Public Auditor

Account Code: 5100-09999-07001  
Appropriation Classification

Account Code	Description	A		B		C		D		E		F		FY 2010 Appropriation Variance
		FY 2009 Expenditures & Encumbrances	FY 2010 Authorized Level	FY 2010 1st Qtr 10/01 - 12/31	FY 2010 2nd Qtr 01/01 - 03/31	FY 2010 3rd Qtr 04/01 - 06/30	FY 2010 4th Qtr 07/01 - 09/30	FY 2010 Cumulative Total	FY 2010 Appropriation Variance					
<b>PERSONNEL SERVICES</b>														
111	Regular Salaries/Incentives	527,913.17	702,002.00	121,041.00	133,793.84	163,211.04	0.00	0.00	0.00	0.00	418,045.88	344,636.12		
112	Overtime/Special Pay													
113	Benefits	161,242.71	189,483.00	38,247.98	39,018.53	46,315.88	0.00	0.00	0.00	0.00	123,582.39	66,100.01		
	BBMR 5% Reserve	689,660.88	962,365.00	159,288.98	172,812.37	209,528.92	0.00	0.00	0.00	0.00	541,628.27	410,736.73		
	<b>TOTAL PERSONNEL SERVICES</b>													
<b>OPERATIONS</b>														
220	TRAVEL - Off-Island/Local Mileage Reimburse.	4,795.80	18,000.00	0.00	718.02	413.36	0.00	0.00	0.00	0.00	1,141.38	16,858.62		
230	CONTRACTUAL SERVICES:	89,834.17	119,872.00	31,060.53	19,461.35	15,145.35	0.00	0.00	0.00	0.00	67,667.23	52,204.77		
233	OFFICE SPACE RENTAL:	82,177.25	93,500.00	21,122.64	22,436.58	25,648.44	0.00	0.00	0.00	0.00	69,207.66	24,292.34		
240	SUPPLIES & MATERIALS:	9,815.38	11,112.00	1,191.39	2,266.65	4,135.23	0.00	0.00	0.00	0.00	7,583.27	3,528.73		
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/09)	53,295.54	16,000.00	1,012.00	2,966.00	2,182.70	0.00	0.00	0.00	0.00	6,160.70	9,839.30		
270	WORKERS COMPENSATION			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
271	DRUG TESTING			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
280	SUB-RENTS/SUBGRANT:			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
290	MISCELLANEOUS:	7,881.25	8,500.00	2,063.72	2,056.62	4,097.38	0.00	0.00	0.00	0.00	8,130.72	369.28		
	BBMR 5% Reserve	247,801.39	266,994.00	58,450.28	46,918.22	51,522.46	0.00	0.00	0.00	0.00	159,890.96	107,093.04		
	<b>TOTAL OPERATIONS</b>													
<b>UTILITIES</b>														
361	Power													
362	Water/ Sewer	291.00		103.50	97.75	126.50	0.00	0.00	0.00	0.00	327.75	(37.75)		
363	Telephone Toll	5,207.20	7,000.00	1,461.53	1,437.71	1,448.69	0.00	0.00	0.00	0.00	4,338.93	2,661.07		
		5,998.20	7,000.00	1,565.03	1,525.46	1,575.19	0.00	0.00	0.00	0.00	4,666.68	1,333.33		
	<b>TOTAL UTILITIES</b>													
<b>CAPITAL OUTLAY</b>														
	<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	943,060.47	1,220,300.00	219,304.29	224,256.05	262,625.57	0.00	0.00	0.00	0.00	706,185.93	520,163.09		
	<b>Total FY 2009 Appropriation</b>	1,271,982.00												
	<b>FULL TIME EQUIVALENCES (FTEs)</b>													
	UNCLASSIFIED	1	1	1	1	1								
	CLASSIFIED	11	12	12	12	12								
	<b>TOTAL FTEs</b>	12	13	13	13	13								