Office of Public Accountability  
Government of Guam  
Statement of Net Assets  
October 1, 2009 to December 31, 2009

10/01/09 - 12/31/09

ASSETS  
Cash and cash equivalents
$380,613.62

Receivables, net:  
Taxes
Federal agencies
Travel Due from OPA Staff
Other - DOA Appropriation

555.75
1,023,050.02

Inventories
Deposits and other assets

Capital Assets
Less Accumulated Depreciation
($183,706.06)

46,373.28

Total assets
$1,450,592.67

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)
Accrued annual and sick leave
Payable- Other
Deferred revenue - Appropriation
Provision for tax refunds
Deposits and other liabilities

49,178.85
6,333.00
1,023,050.02

Total liabilities
$1,078,561.87

Fund balances (deficit):
Reserved for:
Related assets
Encumbrances
Continuing appropriations

Unreserved (deficit)
Fund balance, end of year
Total liabilities and fund balance (deficit)

$372,030.80
$1,450,592.67

Footnotes:

1 Personnel Svcs
Operations
Appropriation Balance:

FY 2010
$793,076.02
229,974.00
$1,023,050.02

2 Accrued Sick Leave
Accrued Annual Leave

$30,626.34
18,552.51
$49,178.85

Approved by:

Doris Flores Brooks, CFA, CGFM  
Public Auditor
Revenues:
Taxes:
  Property
  Hotel
  Liquid fuel
Sales, licenses, fees and permits
Use of money and property $743.50
Federal contributions 8,284.13
Other
  Total revenues $9,027.63
Expenditures by Object:
  Salaries $121,041.00
  Benefits 38,247.98
  Leave Accrued
    Subtotal: 159,288.98
    Rent 21,122.64
    Contractual services 33,060.53
    Supplies 1,191.39
    Utilities and Telephone 1,565.03
    Travel 0.00
    Equipment & Furniture Expensed 1,012.00
    Depreciation 0.00
    Training 420.00
    Repairs 13.99
    Other 1,629.73
  Total expenditures $219,304.29
Excess (deficiency) of revenues and appropriations over (under) expenditures (210,276.66)
Other financing sources (uses):
  Transfers In - appropriation received to date 203,298.98
  Federal Grant Expenses - Auditor Technical Assistance (7,728.38)
  Net change in fund balances (deficits) (14,706.06)
Fund balance at beginning of year $386,736.86
Fund balance at end of year $372,030.80

Footnotes:
Transfers In from DOA:
  Personnel Svcs - Salaries & Benefits $159,288.98
  Operations 44,010.00
Total Transfers In: $203,298.98

Approved by: Doris Flores Brooks, CPA, CGFM
Public Auditor

10/1/09 - 12/31/09
## PERSONNEL SERVICES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 2019</th>
<th>FY 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>111</td>
<td>Regular Salaries/Incentives</td>
<td>577,313.17</td>
<td>742,682.00</td>
</tr>
<tr>
<td>112</td>
<td>Overtime/Special Pay</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>113</td>
<td>Benefits</td>
<td>161,547.71</td>
<td>189,063.00</td>
</tr>
<tr>
<td></td>
<td>BRMS 5% Reserve</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL PERSONNEL SERVICES</strong></td>
<td><strong>639,860.88</strong></td>
<td><strong>931,745.00</strong></td>
</tr>
</tbody>
</table>

## OPERATIONS

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 2019</th>
<th>FY 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>220</td>
<td>TRAVEL- O/S Island/Local Mileage Reimburse.</td>
<td>6,785.00</td>
<td>18,000.00</td>
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<tr>
<td>230</td>
<td>CONTRACTUAL SERVICES</td>
<td>80,834.17</td>
<td>119,072.00</td>
</tr>
<tr>
<td>233</td>
<td>OFFICE SPACE RENTAL</td>
<td>82,377.25</td>
<td>52,000.00</td>
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<tr>
<td>240</td>
<td>SUPPLIES &amp; MATERIALS</td>
<td>9,831.30</td>
<td>11,112.00</td>
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<tr>
<td>250</td>
<td>EQUIPMENT: (includes Depreciation Expense recorded as 09/30/09)</td>
<td>53,299.54</td>
<td>18,000.00</td>
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<tr>
<td>270</td>
<td>WORKERS COMPENSATION</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>271</td>
<td>DRUG TESTING</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>280</td>
<td>SUB-RECIPIENT/SUBGRANT:</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>290</td>
<td>MISCELLANEOUS</td>
<td>7,881.25</td>
<td>8,500.00</td>
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<tr>
<td></td>
<td>BRMS 5% Reserve</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td></td>
<td><strong>TOTAL OPERATIONS</strong></td>
<td><strong>247,861.39</strong></td>
<td><strong>264,984.00</strong></td>
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</tbody>
</table>

## UTILITIES

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 2019</th>
<th>FY 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td>361</td>
<td>Power</td>
<td>391.00</td>
<td>103.53</td>
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<tr>
<td>362</td>
<td>Water/ Sewer</td>
<td>5,207.20</td>
<td>7,090.00</td>
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<tr>
<td>363</td>
<td>Telephone/ Toll</td>
<td>5,596.20</td>
<td>7,090.00</td>
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<td></td>
<td><strong>TOTAL UTILITIES</strong></td>
<td><strong>13,104.40</strong></td>
<td><strong>15,283.53</strong></td>
</tr>
</tbody>
</table>

## CAPITAL OUTLAY

**TOTAL APPROPRIATIONS/EXPENDITURES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>TOTAL FY 2009 Appropriation</strong></td>
<td><strong>1,371,762.00</strong></td>
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<table>
<thead>
<tr>
<th>Code</th>
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<th>FY 2019</th>
<th>FY 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>TOTAL FTEs</strong></td>
<td><strong>12</strong></td>
<td><strong>15</strong></td>
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</tbody>
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