

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		555.75
Other - DOA Appropriation		1,023,050.02 ¹
Inventories		
Deposits and other assets		
Capital Assets	\$230,079.34	
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)		49,178.85 ²
Accrued annual and sick leave		6,333.00
Payable- Other		1,023,050.02
Deferred revenue - Appropriation		
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		\$1,078,561.87
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$372,030.80
Total liabilities and fund balance (deficit)		\$1,450,592.67

Footnotes:

	FY 2010
¹ Personnel Svcs	\$793,076.02
Operations	229,974.00
Appropriation Balance:	\$1,023,050.02
² Accrued Sick Leave	\$30,626.34
Accrued Annual Leave	18,552.51
	\$49,178.85

Approved by:

 1/22/10

 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, 2008 to December 31, 2009


10/1/09 - 12/31/09

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		<u>\$9,027.63</u>
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		<u>\$219,304.29</u>
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 ¹
Federal Grant Expenses - Auditor Technical Assistance		(7,728.38)
Net change in fund balances (deficits)		(14,706.06)
Fund balance at beginning of year		<u>\$386,736.86</u>
Fund balance at end of year		<u>\$372,030.80</u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$159,288.98
Operations	44,010.00
Total Transfers In:	<u>\$203,298.98</u> ¹

Approved by:


 Doris Flores Brooks, CPA, CGFM
 Public Auditor

Government of Guam
Fiscal Year 2009
Report of Expenditures

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

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

Account Code	FY 2009 Expenditures & Encumbrances	FY 2010 Authorized Level	FY 2010 Actual and Cumulative Expenditures						FY 2010 Cumulative Total	FY 2009 Cumulative Total	FY 2010 FY 2009 Variance
			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 2009 Cumulative Total			
AS400	57,913.17	762,862.00	121,041.00	0.00	0.00	0.00	0.00	121,041.00	121,041.00	641,641.00	
Account	5100A09959CT001										
Code											

PL 30-55, Chapter IX, Part I, Sections 1 & 2

PERSONNEL SERVICES											
111	Regular Salaries/Increments										
112	Overtime/Special Pay										
113	Benefits										
	BMMR 5% Reserve										
	TOTAL PERSONNEL SERVICES	689,660.88	952,365.00	159,288.98	0.00	0.00	0.00	159,288.98	159,288.98	793,076.02	

OPERATIONS										
220	TRAVEL - Off Island/Local Mileage Reimburse.	4,795.80	18,000.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00
230	CONTRACTUAL SERVICES:	89,834.17	119,872.00	33,060.53	0.00	0.00	0.00	33,060.53	33,060.53	86,811.47
233	OFFICE SPACE RENTAL:	82,177.25	93,500.00	21,122.64	0.00	0.00	0.00	21,122.64	21,122.64	72,377.36
240	SUPPLIES & MATERIALS:	9,813.38	11,112.00	1,191.39	0.00	0.00	0.00	1,191.39	1,191.39	9,920.61
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/09)	53,299.54	16,000.00	1,012.00	0.00	0.00	0.00	1,012.00	1,012.00	14,988.00
270	WORKERS COMPENSATION			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
280	SUB-RECIPIENT/SUBGRANT:			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	0.00	0.00	0.00	2,063.72	2,063.72	6,456.28
	BMMR 5% Reserve	247,801.39	266,984.00	58,450.28	0.00	0.00	0.00	58,450.28	58,450.28	208,533.72
	TOTAL OPERATIONS									

UTILITIES										
361	Power									
362	Water/ Sewer	391.00	7,000.00	103.50	0.00	0.00	0.00	103.50	103.50	(103.50)
363	Telephone/ Toll	5,207.20	7,000.00	1,461.53	0.00	0.00	0.00	1,461.53	1,461.53	5,538.47
	TOTAL UTILITIES	5,598.20	7,000.00	1,565.03	0.00	0.00	0.00	1,565.03	1,565.03	5,434.97
	CAPITAL OUTLAY									

TOTAL APPROPRIATIONS/EXPENDITURES	943,060.47	1,226,349.00	219,304.29	0.00	0.00	0.00	0.00	219,304.29	219,304.29	1,007,044.71
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Total FY 2009 Appropriation 1,271,762.00

FULL-TIME EQUIVALENCES (FTEs)										
UNCLASSIFIED										
CLASSIFIED										
TOTAL FTEs										