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

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

Inventories
Deposits and other assets
Capital Assets
Less Accumulated Depreciation

Total assets

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
Total liabilities

Fund balances (deficit):
Reserved for:
Related assets
Encumbrances
Continuing appropriations
Unreserved (deficit)
Fund balance, end of year
Total liabilities and fund balance (deficit)

Footnotes:
1 Personnel Svs
   Operations
   Appropriation Balance: $476,565.73
2 Accrued Sick Leave
   Accrued Annual Leave

$433,313.58
$959,447.16

Approved by:

[Signature]
Doris Fletes 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

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 $10,022.96
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 $706,185.91
Excess (deficiency) of revenues and appropriations (696,162.95)
Other financing sources (uses):
  Transfers In - appropriation received to date 749,783.27
  Federal Grant Expenses - Auditor Technical Assistance (7,728.38)
  Net change in fund balances (deficits) 45,891.94
Fund balance at beginning of year $387,421.64
Fund balance at end of year $433,313.58

Footnotes:

1 Transfers In from DOA:
  Personnel Svs - Salaries & Benefits
  Operations
  Total Transfers In: $749,783.27

Approved by: Doris Flores Brooks, CPA, CGFM
Public Auditor
## PERSONNEL SERVICES

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<tbody>
<tr>
<td>111</td>
<td>Overtime/Special Pay</td>
<td>527,913.17</td>
<td>762,683.00</td>
<td>155,841.00</td>
<td>232,705.84</td>
<td>165,211.84</td>
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<td>416,065.88</td>
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<td>112</td>
<td>Regular Salaries</td>
<td>161,477.70</td>
<td>194,677.00</td>
<td>30,247.98</td>
<td>39,109.53</td>
<td>46,318.48</td>
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<td>173,982.53</td>
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<td><strong>TOTAL PERSONNEL SERVICES</strong></td>
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<td>689,390.87</td>
<td>957,360.00</td>
<td>186,088.98</td>
<td>271,814.37</td>
<td>211,529.32</td>
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<td>589,048.41</td>
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## OPERATIONS

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<tr>
<td>230</td>
<td>CONTRACTUAL SERVICES</td>
<td>69,036.17</td>
<td>90,822.00</td>
<td>33,060.53</td>
<td>19,465.35</td>
<td>15,115.36</td>
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<td>67,657.53</td>
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<td>233</td>
<td>OFFICE SPACE RENTAL</td>
<td>52,177.35</td>
<td>49,486.00</td>
<td>21,123.84</td>
<td>23,436.50</td>
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<tr>
<td>240</td>
<td>SUPPLIES &amp; MATERIALS</td>
<td>9,913.30</td>
<td>11,112.98</td>
<td>2,391.30</td>
<td>2,066.65</td>
<td>4,255.13</td>
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<td>7,832.27</td>
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<td>250</td>
<td>EQUIPMENT (Includes Depreciation Expenses recorded in 30/06/09)</td>
<td>72,005.78</td>
<td>66,800.00</td>
<td>3,612.00</td>
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<td>3,183.70</td>
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<td>WORKERS COMPENSATION</td>
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<td>0.00</td>
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<td>271</td>
<td>DRUG TESTING</td>
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<td>286</td>
<td>SUB-RECIPIENT/SUBGRANT</td>
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<td>306</td>
<td>MISCELLANEOUS</td>
<td>7,881.25</td>
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<td>247,801.39</td>
<td>265,984.00</td>
<td>86,068.28</td>
<td>70,913.21</td>
<td>51,522.46</td>
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## UTILITIES

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<tr>
<td>301</td>
<td>Power</td>
<td>181.00</td>
<td>103.00</td>
<td>97.70</td>
<td>112.50</td>
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<td>327.75</td>
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<td>302</td>
<td>Water/ Sewer</td>
<td>5,207.20</td>
<td>7,950.00</td>
<td>3,461.15</td>
<td>1,427.71</td>
<td>1,405.45</td>
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<td><strong>TOTAL UTILITIES</strong></td>
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<td>5,388.20</td>
<td>8,053.00</td>
<td>3,558.85</td>
<td>1,525.26</td>
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## CAPITAL OUTLAY

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<td>121</td>
<td>TOTAL APPROPRIATIONS/EXPENDITURES</td>
<td>493,889.47</td>
<td>1,124,349.00</td>
<td>218,360.29</td>
<td>234,250.05</td>
<td>293,135.57</td>
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**TOTAL FY 2009 Appropriation:** 1,711,782.08

**FULL TIME EQUIVALENCIES (FTEs):**

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<tr>
<th>Category</th>
<th>UNCLASSIFIED</th>
<th>CLASSIFIED</th>
<th>TOTAL FTEs</th>
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