<table>
<thead>
<tr>
<th>Function: Office of Public Accountability</th>
<th>Personnel Services</th>
<th>Operations</th>
<th>Utilities</th>
<th>Capital Outlay</th>
<th>Total FY 2011 Appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>DOAI</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY 2011 Actual and/Variances</td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Budget</td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Appropriation Classification</td>
<td></td>
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<tr>
<td>101 Regular Interim/Expenditure</td>
<td>75,000</td>
<td>80,000</td>
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<td>10,000</td>
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<tr>
<td>220 Unexpenditure</td>
<td>120,000</td>
<td>16,000</td>
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<tr>
<td>235 Office Supplies</td>
<td>35,000</td>
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<tr>
<td>240 Supplies</td>
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<tr>
<td>250 Equipment</td>
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<tr>
<td>270 Workers’ Compensation</td>
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<tr>
<td>275 Drug Testing</td>
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<tr>
<td>280 MCI-Recipient/Miscellaneous Enterpr.</td>
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<tr>
<td>290 Miscellaneous</td>
<td>5,000</td>
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<tr>
<td>310 Reserve</td>
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<tr>
<td>TOTAL OPERATIONS</td>
<td>100,000</td>
<td>100,000</td>
<td>0,00</td>
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<tr>
<td>TOTAL UTILITIES</td>
<td>7,000</td>
<td>7,000</td>
<td>0,00</td>
<td>0,00</td>
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<tr>
<td>TOTAL APPROPRIATIONS/EXPENDITURES</td>
<td>1,128,200</td>
<td>1,128,200</td>
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<td>0,00</td>
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<tr>
<td>Total FY 2011 Appropriation</td>
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</tbody>
</table>
Office of Public Accountability
Government of Guam
Statement of Net Assets
October 1, 2010 to December 31, 2010

ASSETS
Cash and cash equivalents $441,442.57

Receivables, net:
  Taxes
  Federal agencies 297.00
  Travel Due from OPA Staff
  Other - DOA Appropriation 1,205,329.82 1

 Inventories
 Deposits and other assets
 Capital Assets $246,451.79
 Less Accumulated Depreciation ($199,248.73)

Total assets

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)
Accrued annual and sick leave 69,008.50 2
Payable- Other 17,140.80
Deferred revenue - Appropriation 1,205,329.82
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 $402,793.33
  Total liabilities and fund balance (deficit) $1,694,272.45

Footnotes:

1 Personnel Svcs $957,126.82
   Operations 348,203.00
   Appropriation Balance: $1,205,329.82

2 Accrued Sick Leave $44,595.30
   Accrued Annual Leave 24,410.00
   $69,008.30

Approved by: [Signature]
Doris Boseos Brooks, CPA, CGFM
Public Auditor
Office of the Public Accountability
Government of Guam
Statements of Revenues, Expenses,
and Changes in Net Assets
October 1, 2010 to December 31, 2010

Revenues:
Taxes:
Property
Hotel
Liquid fuel

Sales, licenses, fees and permits $1,028.31
Use of money and property 3,544.92
Federal contributions
Other
Total revenues $4,573.23

Expenditures by Object:
Salaries $150,081.84
Benefits 55,730.03
Leave Accrued
Subtotal: 205,811.87
Rent 25,648.44
Contractual services 9,058.40
Supplies 1,174.98
Utilities and Telephone 1,540.30
Travel 28.00
Equipment & Furniture Expensed 0.00
Depreciation 0.00
Training 1,271.89
Repairs 0.00
Other 1,803.60
Total expenditures $246,337.48
Excess (deficiency) of revenues and appropriations over (under) expenditures (241,764.25)

Other financing sources (uses):
Transfers In - appropriation received to date 255,711.87
Federal Grant Expenses - Auditor Technical Assistance 3,544.92
Net change in fund balances (deficits) 10,402.70

Fund balance at beginning of year $316,845.19
Fund balance at end of year $327,247.89

Footnotes:

1 Transfers In from DOA:
Personnel Svcs - Salaries & Benefits $205,811.87
Operations 49,900.00
Total Transfers In: $255,711.87

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