

**Government of Guam
Fiscal Year 2011
Report of Expenditures**

Function:
Department/Agency

**OFFICE OF PUBLIC ACCOUNTABILITY
OFFICE OF PUBLIC ACCOUNTABILITY**

Approved by:

**Doris Flores Brooks, CPA, CGFM
Public Auditor**



AS400 Account Code	Appropriation Classification	A	B	C	D	FY 2010 Actual and Cumulative Expenditures		F	F
		FY 2010 Actual Level	FY 2011 Authorized Level	FY 2011 1st Qtr 10/01 - 12/31	FY 2011 2nd Qtr 01/01 - 03/31	FY 2011 3rd Qtr 04/01 - 06/30	FY 2011 4th Qtr 07/01 - 09/30	FY 2011 Cumulative Total	FY 2011 Appropriation Variance
PERSONNEL SERVICES									
111	Regular Salaries/Increments	601,784	906,011	150,082	153,783	-	-	303,864	596,147
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	190,404	272,066	45,521	62,873	-	-	108,394	163,672
	BBMR 5% Reserve	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	792,188	1,178,077	195,603	216,656	-	-	412,258	759,819
OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburs.	14,175	-	28	297	-	-	325	(325)
230	CONTRACTUAL SERVICES:	95,055	146,660	9,058	27,485	-	-	36,544	110,116
233	OFFICE SPACE RENTAL:	94,857	102,594	25,648	25,648	-	-	51,297	51,297
240	SUPPLIES & MATERIALS:	10,574	10,800	1,175	747	-	-	1,922	8,878
250	EQUIPMENT:	18,850	25,100	-	(389)	-	-	(389)	25,489
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	13,219	5,949	3,075	4,404	-	-	7,480	(1,531)
	BBMR 5% Reserve	-	-	-	-	-	-	-	-
	TOTAL OPERATIONS	246,730	291,103	38,985	58,193	-	-	97,179	193,924
UTILITIES									
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	-	-	92	155	-	-	247	(247)
363	Telephone/ Toll	6,304	7,000	1,448	1,455	-	-	2,903	4,097
	TOTAL UTILITIES	6,304	7,000	1,540	1,610	-	-	3,151	3,849
CAPITAL OUTLAY									
	TOTAL APPROPRIATIONS/EXPENDITURES	1,045,222	1,470,180	236,128	276,459	-	-	512,587	957,593
	Total FY 2011 Appropriation								
FULL TIME EQUIVALENCIES (FTEs)									
	UNCLASSIFIED	1	1	1	1				
	CLASSIFIED	14	14	14	14				
	TOTAL FTEs	15	15	15	15				

PL. 30-55, Chapter IX, Part 1, Sections 1 & 2 and PL. 30-196 Chapter IX

Office of Public Accountability
 Government of Guam
 Statement of Net Assets
 As of March 31, 2011

10/01/10 - 03/31/11

ASSETS

Cash and cash equivalents		423,977
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		32,923
Other - DOA Appropriation		990,829 ¹
Deposits and other assets		
Capital Assets	246,862	
Less Accumulated Depreciation	(199,249)	
		47,613
Total assets		1,495,342


LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)		
Accrued annual and sick leave		69,009 ²
Payable- Other		15,875
Deferred revenue - Appropriation		990,829
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		1,075,712
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		419,630
Total liabilities and fund balance (deficit)		1,495,342

Footnotes:

		FY 2011
¹	Personnel Svcs	792,526
	Operations	198,303
	Appropriation Balance:	990,829
²	Accrued Sick Leave	24,410
	Accrued Annual Leave	44,599
		69,009

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Office of the Public Accountability
 Government of Guam
 Statements of Revenues, Expenses,
 and Changes in Net Assets
 October 1, 2010 to March 31, 2011

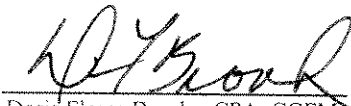
10/1/10 - 03/31/2011

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Sales, licenses, fees and permits		
Use of money and property		3,167
Federal contributions		3,545
Other		
Total revenues		<u>6,712</u>
Expenditures by Object:		
Salaries	303,864	
Benefits	108,394	
Leave Accrued		
Subtotal:		412,258
Rent		51,297
Contractual services		36,544
Supplies		1,922
Utilities and Telephone		3,151
Travel		325
Equipment & Furniture Expensed		(389)
Depreciation		-
Training		5,128
Repairs		-
Other		2,352
Total expenditures		<u>512,587</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		<u>(505,875)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date		537,008 ¹
Federal Grant Expenses - Auditor Technical Assistance		3,545
Net change in fund balance		<u>27,588</u>
Fund balance at beginning of year		392,042
Fund balance at end of year		<u><u>419,630</u></u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	412,258
Operations	124,750
Total Transfers In:	<u><u>537,008</u></u> ¹

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