

Office of Public Accountability
 Government of Guam
 Statement of Net Assets
 October 1, 2009 to March 31, 2010

10/01/09 -3/31/10

ASSETS

Cash and cash equivalents	\$386,506.98
Receivables, net:	
Taxes	
Federal agencies	
Travel Due from OPA Staff	1,277.69
Other - DOA Appropriation	786,222.65 ¹
Inventories	
Deposits and other assets	
Capital Assets	\$246,451.79
Less Accumulated Depreciation	(199,248.73)
	47,203.06
Total assets	\$1,221,210.38


LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)	
Accrued annual and sick leave	49,178.85 ²
Payable- Other	389.00
Deferred revenue - Appropriation	786,222.65
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$835,790.50
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Fund balance, end of year	\$385,419.88
Total liabilities and fund balance (deficit)	\$1,221,210.38

Footnotes:

		FY 2010
¹	Personnel Svcs	\$620,263.65
	Operations	165,959.00
	Appropriation Balance:	\$786,222.65
²	Accrued Sick Leave	\$30,626.34
	Accrued Annual Leave	18,552.51
		\$49,178.85

Approved by:

 4/20/10

 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, 2009 to March 31, 2010


10/1/09 - 3/31/10

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Sales, licenses, fees and permits		
Use of money and property		\$876.48
Federal contributions		8,284.13
Other		
Total revenues		<u>\$9,160.61</u>
Expenditures by Object:		
Salaries	\$254,834.84	
Benefits	77,266.51	
Leave Accrued		
Subtotal:		332,101.35
Rent		43,559.22
Contractual services		52,521.88
Supplies		3,458.04
Utilities and Telephone		3,090.49
Travel		728.02
Equipment & Furniture Expensed		3,978.00
Depreciation		0.00
Training		1,979.00
Repairs		13.99
Other		2,130.35
Total expenditures		<u>\$443,560.34</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(434,399.73)
Other financing sources (uses):		
Transfers In - appropriation received to date		440,126.35 ¹
Federal Grant Expenses - Auditor Technical Assistance		(7,728.38)
Net change in fund balances (deficits)		(2,001.76)
Fund balance at beginning of year		<u>\$387,421.64</u>
Fund balance at end of year		<u><u>\$385,419.88</u></u>

Footnotes:

¹ Transfers In from DOA:		
Personnel Svcs - Salaries & Benefits		\$332,101.35
Operations		108,025.00
Total Transfers In:		<u><u>\$440,126.35</u></u> ¹

Approved by:

 4/20/10
 Doris Flores Brooks, CPA, CGFM
 Public Auditor

Government of Guam
Fiscal Year 2010
Report of Expenditures

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

Approved by:

Doris Flores Brooks, CPA, CGFM
Public Auditor

DFB
4/29/10

AS400 Account Code	Appropriation Classification	FY 2009 Expenditures & Encumbrances	FY 2010 Authorized Level	FY 2010 Actual and Cumulative Expenditures						FY 2009 Cumulative Total	FY 2010 Appropriation Variance
				1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	FY 2010	FY 2009		
				10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30				

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

PERSONNEL SERVICES

111	Regular Salaries/Increments	527,913.17	762,682.00	121,041.00	133,793.84	0.00	0.00	254,834.84	507,847.16
112	Overtime/Special Pay								
113	Benefits	161,747.71	189,683.00	38,247.98	39,018.53	0.00	0.00	77,266.51	112,416.49
	BBMR 5% Reserve			0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL PERSONNEL SERVICES	689,660.88	952,365.00	159,288.98	172,812.37	0.00	0.00	332,101.35	620,263.65

OPERATIONS

220	TRAVEL - Off-Island/Local Mileage Reimburse.	4,795.80	18,000.00	0.00	728.02	0.00	0.00	728.02	17,271.98
230	CONTRACTUAL SERVICES:	89,834.17	119,872.00	33,060.53	19,461.35	0.00	0.00	52,521.88	67,350.12
233	OFFICE SPACE RENTAL:	82,177.25	93,590.00	21,122.64	22,436.58	0.00	0.00	43,559.22	49,940.78
240	SUPPLIES & MATERIALS:	9,813.38	11,112.00	1,191.39	2,266.65	0.00	0.00	3,458.04	7,653.96
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/09)	51,299.54	16,000.00	1,012.00	2,966.00	0.00	0.00	3,978.00	12,022.00
270	WORKERS COMPENSATION			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
280	SUB-RECIPIENT/SUBGRANT:			0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	7,881.25	8,500.00	2,063.72	2,059.62	0.00	0.00	4,123.34	4,376.66
	BBMR 5% Reserve								
	TOTAL OPERATIONS	247,801.39	266,984.00	58,450.28	49,918.22	0.00	0.00	108,368.50	158,615.50

UTILITIES

361	Power								
362	Water/ Sewer	391.00		103.50	97.75	0.00	0.00	201.25	(201.25)
363	Telephone/ Toll	5,207.20	7,000.00	1,461.53	1,427.71	0.00	0.00	2,889.24	4,110.76
	TOTAL UTILITIES	5,598.20	7,000.00	1,565.03	1,525.46	0.00	0.00	3,090.49	3,909.51

CAPITAL OUTLAY

TOTAL APPROPRIATIONS/EXPENDITURES	943,060.47	1,226,349.00	219,304.29	224,256.05	0.00	0.00	443,560.34	782,788.66
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Total FY 2009 Appropriation 1,271,782.00

FULL TIME EQUIVALENCIES (FTEs)

UNCLASSIFIED	1	1	1	1
CLASSIFIED	11	12	12	12
TOTAL FTEs	12	13	13	13