

Office of Public Accountability  
Government of Guam  
Statement of Net Assets  
October 1, 2009 to September 30, 2010

10/01/09 -9/30/10

ASSETS

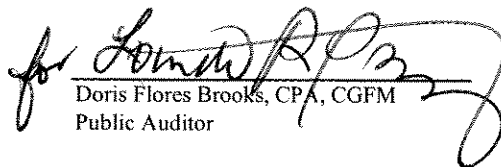
Cash and cash equivalents		\$431,132.49
Receivables, net:		
Taxes		0.00
Federal agencies		3,574.92
Travel Due from OPA Staff		0.00
Other - DOA Appropriation		0.00
Inventories		
Deposits and other assets		
Capital Assets	246451.79	
Less Accumulated Depreciation	<u>(\$199,248.73)</u>	
		47,203.06
Total assets		<u><u>\$481,910.47</u></u>

LIABILITES AND FUND BALANCES (DEFICIT)

Accounts Payable		\$20,468.66
Accrued annual and sick leave		69,008.50 <sup>1</sup>
Payable- Other		0.00
Deferred revenue - Appropriation		0.00
Provision for tax refunds		0.00
Deposits and other liabilities		0.00
Total liabilities		<u>\$89,477.16</u>
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		<u>\$392,433.31</u>
Total liabilities and fund balance (deficit)		<u><u>\$481,910.47</u></u>

<sup>1</sup> Accrued Sick Leave		\$24,410.00
Accrued Annual Leave		44,598.50
		<u><u>\$69,008.50</u></u>

Approved by:

  
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 September 30, 2010

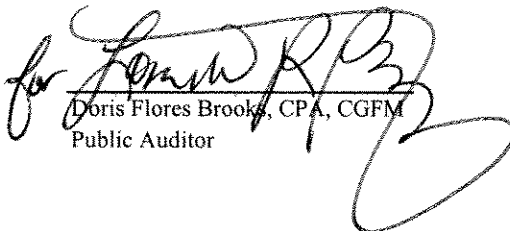
10/1/09 -9/30/10

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Sales, licenses, fees and permits	
Use of money and property	\$3,550.24
Federal contributions	41,210.99
Other	
Total revenues	<u>\$44,761.23</u>
Expenditures by Object:	
Salaries	\$601,784.40
Benefits	172,257.19
Leave Accrued	19,829.65
Subtotal:	\$793,871.24
Rent	94,856.10
Contractual services	95,055.58
Supplies	10,559.88
Utilities and Telephone	6,304.38
Travel	14,174.91
Equipment & Furniture Expensed	18,849.77
Depreciation	0.00
Training	9,897.30
Other	3,355.87
Total expenditures	<u>\$1,046,925.03</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(1,002,163.80)
Other financing sources (uses):	
Transfers In - appropriation received to date	1,048,025.59 <sup>1</sup>
Federal Grant Expenses - Auditor Technical Assistance	(41,250.99)
Net change in fund balances (deficits)	4,610.80
Fund balance at beginning of year	<u>\$387,822.51</u>
Fund balance at end of year	<u><u>\$392,433.31</u></u>

Footnotes:

<sup>1</sup> Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$774,041.59
Operations	273,984.00
Total Transfers In:	<u><u>\$1,048,025.59</u></u> <sup>1</sup>

Approved by:

  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

