

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

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

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

		A	B	C	D	E	F	F	F
		FY 2010	FY 2011	FY 2011	FY 2011	FY 2010 Actual and Cumulative Expenditures			
Account	5100A0919999C1001	Authorized	Authorized	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Cumulative	Appropriation
Code	Appropriation Classification	Level	Level	10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30	Total	Variance

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

PERSONNEL SERVICES									
111	Regular Salaries/Increments	762,682.00	686,148.00	150,081.84	0.00	0.00	0.00	150,081.84	536,066.16
112	Overtime/Special Pay								
113	Benefits	189,683.00	237,770.00	55,720.03	0.00	0.00	0.00	55,720.03	182,039.97
	BBMR 5% Reserve			0.00	0.00	0.00	0.00	0.00	0.00
TOTAL PERSONNEL SERVICES		952,365.00	923,918.00	205,811.87	0.00	0.00	0.00	205,811.87	718,106.13

OPERATIONS									
220	TRAVEL- Off Island/Local Mileage Reimburs.	18,000.00	0.00	28.00	0.00	0.00	0.00	28.00	(28.00)
230	CONTRACTUAL SERVICES:	119,872.00	146,660.00	9,058.40	0.00	0.00	0.00	9,058.40	137,601.60
233	OFFICE SPACE RENTAL:	93,500.00	102,594.00	25,648.44	0.00	0.00	0.00	25,648.44	76,945.56
240	SUPPLIES & MATERIALS:	11,112.00	10,800.00	1,174.98	0.00	0.00	0.00	1,174.98	9,625.02
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/09)	16,000.00	25,100.00	0.00	0.00	0.00	0.00	0.00	25,100.00
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:	8,500.00	5,949.00	3,075.49	0.00	0.00	0.00	3,075.49	2,873.51
	BBMR 5% Reserve								
TOTAL OPERATIONS		266,984.00	291,103.00	38,985.31	0.00	0.00	0.00	38,985.31	252,117.69

UTILITIES									
361	Power								
362	Water/ Sewer			92.00	0.00	0.00	0.00	92.00	(92.00)
363	Telephone/ Toll	7,000.00	7,000.00	1,448.30	0.00	0.00	0.00	1,448.30	5,551.70
TOTAL UTILITIES		7,000.00	7,000.00	1,540.30	0.00	0.00	0.00	1,540.30	5,459.70

CAPITAL OUTLAY									
TOTAL APPROPRIATIONS/EXPENDITURES		1,226,349.00	1,222,021.00	246,337.48	0.00	0.00	0.00	246,337.48	975,683.52

Total FY 2011 Appropriation

FULL TIME EQUIVALENCIES (FTEs)									
UNCLASSIFIED		1	1	1					
CLASSIFIED		12	14	14					
TOTAL FTEs		13	15	15					

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

10/01/10 - 12/31/10

ASSETS

Cash and cash equivalents		\$441,442.57
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		297.00
Other - DOA Appropriation		1,205,329.82 ¹
Inventories		
Deposits and other assets		
Capital Assets	\$246,451.79	
Less Accumulated Depreciation	(\$199,248.73)	
		47,203.06
Total assets		\$1,694,272.45

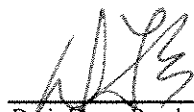
LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)		69,008.50 ²
Accrued annual and sick leave		17,140.80
Payable- Other		1,205,329.82
Deferred revenue - Appropriation		
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		\$1,291,479.12
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:

		FY 2011
¹	Personnel Svcs	\$957,126.82
	Operations	248,203.00
	Appropriation Balance:	\$1,205,329.82
²	Accrued Sick Leave	\$44,598.50
	Accrued Annual Leave	24,410.00
		\$69,008.50

Approved by:



1/31/11
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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 December 31, 2010


10/1/10 - 12/31/2010

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Sales, licenses, fees and permits	
Use of money and property	\$1,028.31
Federal contributions	3,544.92
Other	
Total revenues	<u>\$4,573.23</u>
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	<u>\$246,337.48</u>
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 ¹
Federal Grant Expenses - Auditor Technical Assistance	3,544.92
Net change in fund balances (deficits)	10,402.70
Fund balance at beginning of year	<u>\$316,845.19</u>
Fund balance at end of year	<u><u>\$327,247.89</u></u>

Footnotes:

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

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