

**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



AS400 Account Code	Appropriation Classification	A	B	C	D	E		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 2010 Actual and Cumulative Expenditures		FY 2011 3rd Qtr 04/01 - 06/30	FY 2011 4th Qtr 07/01 - 09/30	FY 2011 Cumulative Total
PERSONNEL SERVICES										
111	Regular Salaries/Increments	601,784	906,011	150,082	153,783	175,322			479,186	420,825
112	Overtime/Special Pay									
113	Benefits	190,404	272,066	45,521	62,873	62,738			171,132	100,934
	BBMR 5% Reserve									
	TOTAL PERSONNEL SERVICES	792,188	1,172,077	195,603	216,656	238,060			650,318	521,759
OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburse.	14,175	15,000	28	297	4,647			5,172	9,828
230	CONTRACTUAL SERVICES:	95,055	131,660	9,058	27,485	3,034			39,578	92,082
233	OFFICE SPACE RENTAL:	94,857	102,594	25,648	25,648	25,648			76,945	25,649
240	SUPPLIES & MATERIALS:	10,574	10,800	1,175	747	3,118			5,040	5,760
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	4,674			12,153	(6,204)
	BBMR 5% Reserve									
	TOTAL OPERATIONS	246,730	291,103	38,985	58,193	41,321			138,499	152,604
UTILITIES										
361	Power									
362	Water/ Sewer			92	155	155			402	(402)
363	Telephone/ Toll	6,304	7,000	1,448	1,455	1,128			4,031	2,969
	TOTAL UTILITIES	6,304	7,000	1,540	1,610	1,283			4,433	2,567
CAPITAL OUTLAY										
	TOTAL APPROPRIATIONS/EXPENDITURES	1,045,222	1,470,180	236,128	276,459	280,664			793,251	676,929
	Total FY 2011 Appropriation									
FULL TIME EQUIVALENCES (FTEs)										
	UNCLASSIFIED	1	1	1	1	1				
	CLASSIFIED	14	14	14	14	14				
	TOTAL FTEs	15	15	15	15	15				

Note: Transfer Letter to Governor and Speaker generated on March 16, 2011, approving authorization of \$15K from Contractual Services to Travel. Effective Date: 4/5/11.

Office of Public Accountability
 Government of Guam
 Statement of Net Assets
 As of June 30, 2011

10/01/10 - 06/30/11

ASSETS

Cash and cash equivalents		435,728
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		13,338
Other - DOA Appropriation		687,466 ¹
Deposits and other assets		
Capital Assets	246,435	
Less Accumulated Depreciation	<u>(209,392)</u>	
		<u>35,043</u>
Total assets		<u><u>1,171,575</u></u>

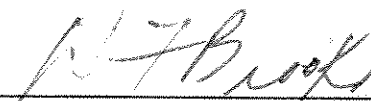
LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)		
Accrued annual and sick leave		69,008 ²
Payable- Other		-
Deferred revenue - Appropriation		687,466
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		<u>756,474</u>
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		415,101
Total liabilities and fund balance (deficit)		<u><u>1,171,575</u></u>

Footnotes:

		FY 2011
¹	Personnel Svcs	539,063
	Operations	<u>148,403</u>
	Appropriation Balance:	687,466
²	Accrued Sick Leave	24,410
	Accrued Annual Leave	<u>44,598</u>
		<u><u>69,008</u></u>

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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 June 30, 2011

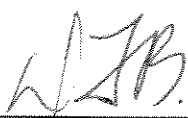
10/1/10 - 06/30/2011

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Sales, licenses, fees and permits	
Use of money and property	3,913
Federal contributions	31,958
Other	
Total revenues	<u>35,871</u>
Expenditures by Object:	
Salaries	479,186
Benefits	171,132
Leave Accrued	
Subtotal:	650,318
Rent	76,945
Contractual services	39,578
Supplies	5,040
Utilities and Telephone	4,434
Travel	5,172
Equipment & Furniture Expensed	(389)
Depreciation	-
Training	8,514
Repairs	-
Other	3,640
Total expenditures	<u>793,252</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	<u>(757,381)</u>
Other financing sources (uses):	
Transfers In - appropriation received to date	824,968 ¹
Federal Grant Expenses - Auditor Technical Assistance	31,958
Net change in fund balance	<u>35,629</u>
Fund balance at beginning of year	379,472
Fund balance at end of year	<u>415,101</u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	650,318
Operations	174,650
Total Transfers In:	<u>824,968</u> ¹

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