

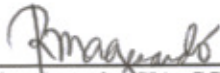
Office of Public Accountability  
 Government of Guam  
 Statement of Net Assets  
 As of September 30, 2013

	9/30/2013	9/30/2012
<b>ASSETS</b>		
Cash and cash equivalents	\$ 475,998	\$ 436,999
Receivables, net:		
Federal Agencies	12,598	16,554
Federal Receiver	5,000	-
PASAI	1,418	-
Travel Due from OPA Staff	-	-
Other - DOA Appropriation	-	-
Total Receivables	19,017	16,554
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(134,604)	(130,018)
Total Capital Assets:	12,944	17,530
Total Assets	\$ 507,959	\$ 471,083
<b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>		
Accrued Annual and Sick Leave	\$ 69,955 <sup>2</sup>	\$ 70,102 <sup>4</sup>
Payable- Other	25,643	2,029
Deferred Revenue - Appropriation	-	-
Total Liabilities	95,598	72,131
Fund Balance, End of Quarter	412,361	398,953
Total Liabilities and Fund Balance (Deficit)	\$ 507,959	\$ 471,083

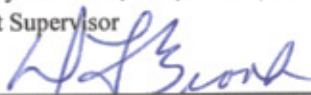
Footnotes:

	FY 2013	FY 2012
<sup>1,3</sup> Personnel Svcs	\$ 84,812	\$ -
Operations	-	-
BBMR Reserve	(84,812)	-
Appropriation Balance:	\$ - <sup>1</sup>	\$ - <sup>3</sup>
<sup>2,4</sup> Accrued Sick Leave	\$ 30,831	25,324
Accrued Annual Leave	39,124	44,777
	\$ 69,955 <sup>2</sup>	\$ 70,102 <sup>4</sup>

Reviewed by:

  
 Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA  
 Audit Supervisor

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  
 For the Fiscal Year  
 October 1, 2012 to September 30, 2013

	10/1/12-9/30/13	10/1/11-9/30/12
Revenues:		
Federal Grants	\$ 20,812	\$ 35,106
Interest Income	3,748	4,486
Other Income	-	4
Total revenues	24,560	39,596
Expenditures by Object:		
Salaries	\$ 559,973	\$ 586,775
Benefits	210,947	209,198
Accrued Leave	(147)	(3,060)
Subtotal:	770,774	792,913
Rent	102,594	102,594
Contractual services	166,148	170,876
Supplies	7,575	7,674
Utilities and Telephone	2,781	3,174
Equipment & Furniture Expensed	17,966	8,233
Travel	11,110	12,487
Training	14,188	16,828
PASAI Congress	40,642	-
Depreciation	4,586	7,819
Other	2,479	3,167
Total expenditures	1,140,842	1,125,764
Excess (deficiency) of revenues and appropriations over (under) expenditures	(1,116,283)	(1,086,168)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,150,503 <sup>1</sup>	1,125,602 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	(20,812)	(35,106)
Net change in fund balance	13,408	4,328
Fund balance at beginning of year	398,953	394,625
Fund balance at end of year	\$ 412,361	\$ 398,953

Footnotes:

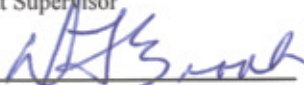
<sup>1,2</sup> Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 770,921	\$ 795,973
Operations	379,582	329,629
Total Transfers In:	\$ 1,150,503 <sup>1</sup>	\$ 1,125,602 <sup>2</sup>

Reviewed by:

  
 Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA  
 Audit Supervisor

Approved by:

  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Government of Guam  
Fiscal Year 2013  
Report of Expenditures

Function:  
Department/Agency:

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

Reviewed by: Roldán Gerardo, P.E., CGPA, CGAR, CGMA  
Audit Supervisor

AS400 Account Code	A		B		C				D				E				F	
	FY 2013 Actual Level	FY 2013 Authorized Level	FY 2013 1st Qtr 10/01 - 12/01	FY 2013 2nd Qtr 01/01 - 03/31	FY 2013 3rd Qtr 04/01 - 06/30	FY 2013 4th Qtr 07/01 - 09/30	FY 2013 Cumulative Total	FY 2013 Appropriation	FY 2013 Variance									
	5108A12959CT001																	
	Appropriation Classification																	

P.L. 31-223, Chapter IX, Part 1 & Ch. XI Section 1 (b)

PERSONNEL SERVICES																
111	Regular Salaries/Increments	586,775	588,846	109,286	149,213	121,418	186,446	555,973	(1,027)							
112	Overtime/Special Pay															
113	Benefits	206,138	210,228	46,684	53,641	46,824	70,252	216,801	(673)							
	BBMR 5% Reserve	792,913	769,274	149,969	193,854	168,242	258,698	770,774	(1,590)							
	<b>TOTAL PERSONNEL SERVICES</b>															

OPERATIONS																
220	TRAVEL- Out-of-State/Local Mileage Reimburse	12,487	13,000	-	-	-	11,110	11,110	1,890							
230	CONTRACTUAL SERVICES:	186,103	210,135	24,626	50,805	72,552	72,585	226,978	(10,843)							
233	OFFICE SPACE RENTAL:	102,594	102,594	25,648	27,195	14,102	25,648	102,594	0							
240	SUPPLIES & MATERIALS:	7,674	7,280	1,832	2,121	1,319	2,293	7,575	(975)							
250	EQUIPMENT:	17,233	27,213	-	-	1,809	20,743	22,552	4,661							
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-							
271	DRUG TESTING	-	-	-	-	-	-	-	-							
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-							
290	MISCELLANEOUS:	1,985	13,600	114	246	3,328	(1,329)	2,479	11,121							
	BBMR 5% Reserve	338,077	373,742	52,259	90,487	93,120	131,430	347,287	6,453							
	<b>TOTAL OPERATIONS</b>															

UTILITIES																
361	Power	-	-	-	-	-	-	-	-							
362	Water/ Sewer	3,179	2,002	480	862	676	763	2,791	(779)							
363	Telephone/ Toll	3,173	2,002	480	862	676	763	2,791	(779)							
	<b>TOTAL UTILITIES</b>															
	<b>CAPITAL OUTLAY</b>															

<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	1,126,143	1,145,018	202,710	295,203	262,038	390,891	1,140,842	4,176
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Total FY 2013 Appropriation

FULL TIME EQUIVALENCIES (FTEs)																
UNCLASSIFIED	1	1	1	1	1	1	1	1								
CLASSIFIED	12	13	13	13	13	13	13	13								
<b>TOTAL FTEs</b>	13	14	14	14	14	14	14	14								