

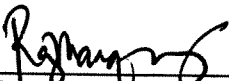
Office of Public Accountability
Government of Guam
Statement of Net Assets
As of December 31, 2012

	10/01/12 - 12/31/12	10/01/11 - 12/31/11
<u>ASSETS</u>		
Cash and cash equivalents	\$ 462,810	\$ 400,513
Receivables, net:		
Federal Agencies	-	33,347
Travel Due from OPA Staff	5,195	92
Other - DOA Appropriation	831,786 ¹	1,285,255 ³
Total Receivables	836,981	1,318,694
Capital Assets	147,549	191,883
Less Accumulated Depreciation	(130,018)	(166,534)
Total Capital Assets:	17,530	25,349
Total Assets	\$ 1,317,321	\$ 1,744,556
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 70,102 ²	\$ 73,162 ⁴
Payable- Other	569	-
Deferred Revenue - Appropriation	831,786	1,285,255
Total Liabilities	902,456	1,358,417
Fund Balance, End of Quarter	414,865	386,139
Total Liabilities and Fund Balance (Deficit)	\$ 1,317,321	\$ 1,744,556

Footnotes:

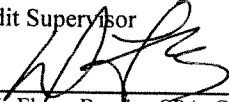
	FY 2012	FY 2012
^{1,3} Personnel Svcs	\$ 555,044	\$ 1,021,886
Operations	276,742	263,369
Appropriation Balance:	\$ 831,786 ¹	\$ 1,285,255 ³
 ^{2,4} Accrued Sick Leave	\$ 25,324	26,140
Accrued Annual Leave	44,777	47,022
	\$ 70,102 ²	\$ 73,162 ⁴

Reviewed by:



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

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of Public Accountability
 Government of Guam
 Statements of Revenues, Expenses,
 and Changes in Net Assets
 October 1, 2012 to December 31, 2012

	10/1/12-12/31/12	10/1/11-12/31/11
Revenues:		
Federal Grants	\$ 16,553	\$ -
Interest Income	790	749
Total revenues	17,343	749
Expenditures by Object:		
Salaries	\$ 109,296	\$ 158,058
Benefits	40,684	56,547
Subtotal:	149,980	214,605
Rent	25,648	25,648
Contractual services	24,636	44,886
Supplies	1,197	2,451
Utilities and Telephone	480	935
Travel	-	10
Training	655	1,131
Other	114	434
Total expenditures	202,710	290,100
Excess (deficiency) of revenues and appropriations over (under) expenditures	(185,367)	(289,351)
Other financing sources (uses):		
Transfers In - appropriation received to date	218,232 ¹	280,865 ²
Federal Grant Expenses - Auditor Technical Assistance	(16,553)	-
Net change in fund balance	16,312	(8,486)
Fund balance at beginning of year	398,554	394,625
Fund balance at end of year	\$ 414,866	\$ 386,139

Footnotes:

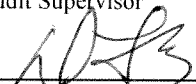
^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 149,980	\$ 214,605
Operations	68,252	66,260
Total Transfers In:	\$ 218,232 ¹	\$ 280,865 ²

Reviewed by:


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

Approved by:

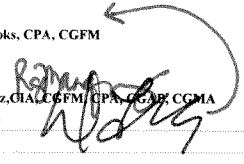

 Doris Flores Brooks, CPA, CGFM
 Public Auditor

**Government of Guam
Fiscal Year 2013
Report of Expenditures**

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

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

Reviewed by: Rodalyn Marquez, CIA, CGFM, CPA, CICA, CGMA
Audit Supervisor



AS400 Account Code	5100A129959CT001 Appropriation Classification	A	B	C	D	E		F	
		FY 2012 Actual	FY 2013 Authorized	FY 2013 1st Qtr	FY 2013 2nd Qtr	FY 2013 Actual and Cumulative Expenditures		FY 2013 Cumulative	FY 2013 Appropriation
		Level	Level	10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30	Total	Variance

P.L. 31-233, Chapter IX, Part I & Ch. XI Section 1 (g)

PERSONNEL SERVICES

111	Regular Salaries/Increments	586,775	636,796	109,296	-	-	-	109,296	527,500
112	Overtime/Special Pay								
113	Benefits	206,138	253,525	40,684	-	-	-	40,684	212,841
	BBMR 5% Reserve								
	TOTAL PERSONNEL SERVICES	792,913	890,321	149,980	-	-	-	149,980	740,341

OPERATIONS

220	TRAVEL- Off-Island/Local Mileage Reimburse.	12,487	13,000	-	-	-	-	-	13,000
230	CONTRACTUAL SERVICES:	188,103	180,500	24,636	-	-	-	24,636	155,864
233	OFFICE SPACE RENTAL:	102,594	102,594	25,648	-	-	-	25,648	76,946
240	SUPPLIES & MATERIALS:	7,674	7,200	1,852	-	-	-	1,852	5,348
250	EQUIPMENT:	17,233	21,100	-	-	-	-	-	21,100
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	1,985	13,600	114	-	-	-	114	13,486
	BBMR 5% Reserve								
	TOTAL OPERATIONS	330,077	337,994	52,250	-	-	-	52,250	285,744

UTILITIES

361	Power								
362	Water/ Sewer	-							
363	Telephone/ Toll	3,173	7,000	480	-	-	-	-	7,000
	TOTAL UTILITIES	3,173	7,000	480	-	-	-	-	7,000

CAPITAL OUTLAY

TOTAL APPROPRIATIONS/EXPENDITURES	1,126,163	1,235,315	202,710	-	-	-	202,710	1,032,605
--	------------------	------------------	----------------	----------	----------	----------	----------------	------------------

Total FY 2013 Appropriation

FULL TIME EQUIVALENCIES (FTEs)

UNCLASSIFIED	1		1					
CLASSIFIED	12	#	11					
TOTAL FTEs	13		12	0	0	0		