

Office of Public Accountability  
Government of Guam  
Statement of Net Assets  
As of September 30, 2012

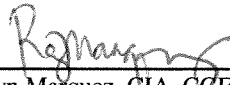
	10/01/11 - 09/30/12	10/1/10 - 09/30/11
<b>ASSETS</b>		
Cash and cash equivalents	\$ 436,600	\$ 395,346
Receivables, net:		
Federal Agencies	16,554	3,844
Travel Due from OPA Staff	-	24,520
Other - DOA Appropriation	-	326,067 <sup>3</sup>
Total Receivables	16,554	354,431
Capital Assets	147,549	191,883
Less Accumulated Depreciation	(130,018)	(146,743)
Total Capital Assets:	17,530	25,348
Total Assets	\$ 470,684	\$ 775,125
<b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>		
Accrued Annual and Sick Leave	\$ 70,102 <sup>2</sup>	\$ 73,162 <sup>4</sup>
Payable- Other	2,029	1,924
Deferred Revenue - Appropriation	-	305,414
Total Liabilities	72,131	380,500
Fund Balance, End of Quarter	398,554	394,625
Total Liabilities and Fund Balance (Deficit)	\$ 470,684	\$ 775,125

Footnotes:


	FY 2012	FY 2011
<sup>1,3</sup> Personnel Svcs	\$ -	\$ 305,414
Operations	-	20,653
Appropriation Balance:	-	326,067 <sup>3</sup>
<sup>2,4</sup> Accrued Sick Leave	\$ 25,324	\$ 26,140
Accrued Annual Leave	44,777	47,022
	\$ 70,102 <sup>2</sup>	\$ 73,162 <sup>4</sup>

<sup>5</sup> OPA had a total of \$441,168 in personnel lapses during FY 2012, but was not allowed to carry-over this balance into FY 2013, unlike in previous fiscal years.

Reviewed by:

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

Approved by:

  
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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, 2011 to September 30, 2012

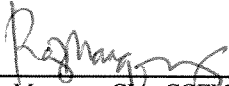
	<u>10/1/11 - 09/30/12</u>	<u>10/1/10 - 09/30/11</u>
Revenues:		
Federal Grants	\$ 35,106	\$ 42,789
Interest Income	4,486	5,496
Other Income	4	-
Total revenues	<u>39,596</u>	<u>48,285</u>
Expenditures by Object:		
Salaries	\$ 586,775	\$ 658,527
Benefits	209,198	225,441
Leave Accrued	(3,060)	4,154
Subtotal:	<u>792,913</u>	<u>888,121</u>
Rent	102,594	102,594
Contractual services	170,876	79,024
Supplies	7,674	7,214
Utilities and Telephone	3,174	5,333
Travel	12,487	7,727
Equipment & Furniture Expensed	8,233	28,949
Training	17,227	15,088
Vehicle Expensed	-	24,929
Depreciation	7,819	9,284
Other	3,166	4,151
Total expenditures	<u>1,126,162</u>	<u>1,172,414</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	<u>(1,086,566)</u>	<u>(1,124,129)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	1,125,602 <sup>1</sup>	1,182,070 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	(35,106)	(42,789)
Net change in fund balance	<u>3,930</u>	<u>15,152</u>
Fund balance at beginning of year	394,624	379,472
Fund balance at end of year	<u>\$ 398,554</u>	<u>\$ 394,624</u>

Footnotes:

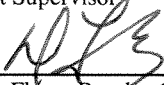
<sup>1,2</sup> Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 795,973	\$ 883,967
Operations	329,629	298,103
Total Transfers In:	<u>\$ 1,125,602</u> <sup>1</sup>	<u>\$ 1,182,070</u> <sup>2</sup>

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 2012  
Report of Expenditures

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

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

*Doris Flores Brooks*

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

*Rodalyn Marquez*

AS400 Account Code	A		B		C		D		E		F		FY 2012 Variance
	FY 2011 Actual Level	FY 2012 Authorized Level	FY 2012 1st Qtr 10/01 - 12/31	FY 2012 2nd Qtr 01/01 - 03/31	FY 2012 3rd Qtr 04/01 - 06/30	FY 2012 4th Qtr 07/01 - 09/30	FY 2012 Cumulative Total	FY 2012 Cumulative Total					
5100A129959CT001													
			Appropriation Classification										

P.L. 30-196, Chapter IX and P.L. 31-77, Chapter IX, Part I, Sections 1 - 4

PERSONNEL SERVICES													
111	658,527	681,473	158,058	156,538	124,960	147,419	386,775	94,698					
112													
113	229,594	249,405	56,547	56,459	43,398	49,734	206,138	43,267					
	888,121	930,878	214,605	212,997	168,358	197,153	792,913	137,965					
	TOTAL PERSONNEL SERVICES												

OPERATIONS													
220	7,727	15,000	10	-	57	12,421	12,487	2,513					
230	94,112	183,385	44,886	9,460	28,561	105,195	188,103	(47,181)					
233	102,594	102,594	25,648	25,648	25,648	25,648	102,594	0					
240	7,214	8,400	3,582	3,582	-	110	7,674	726					
250	63,163	9,450	-	-	7,068	10,165	17,233	(7,783)					
270	-	-	-	-	-	-	-	-					
271	-	-	-	-	-	-	-	-					
280	-	-	-	-	-	-	-	-					
290	4,152	3,800	434	463	701	387	1,985	1,815					
	278,961	322,629	74,560	39,555	62,036	153,926	330,077	(7,448)					
	TOTAL OPERATIONS												

UTILITIES													
361													
362													
363	5,333	7,000	935	855	516	867	3,173	3,827					
	5,333	7,000	935	855	516	867	3,173	3,827					
	TOTAL UTILITIES												
	CAPITAL OUTLAY												

TOTAL APPROPRIATIONS/EXPENDITURES		1,172,415	1,260,507	290,100	253,207	230,910	351,946	1,126,163	134,344				
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Total FY 2012 Appropriation

FULL TIME EQUIVALENCIES (FTEs)													
UNCLASSIFIED	1	1	1	1	1	1	1	1					
CLASSIFIED	14	14	13	12	11	11	11	11					
TOTAL FTEs	15	15	14	13	12	12	12	12					