

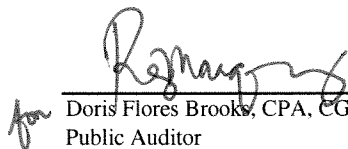
Office of Public Accountability
 Government of Guam
 Statement of Net Assets
 As of December 31, 2011

	<u>10/01/11 - 12/31/11</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$ 400,513
Receivables, net:	
Federal Agencies	33,347
Travel Due from OPA Staff	92
Other - DOA Appropriation	1,285,255 ¹
Capital Assets	\$ 244,024
Less Accumulated Depreciation	<u>(218,677)</u>
	25,348
Total Assets	<u><u>1,744,555</u></u>
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>	
Accrued Annual and Sick Leave	73,162 ²
Payable- Other	-
Deferred Revenue - Appropriation	<u>1,285,255</u>
Total Liabilities	<u>1,358,417</u>
Fund Balance, End of Quarter	<u>386,138</u>
Total Liabilities and Fund Balance (Deficit)	<u><u>\$ 1,744,555</u></u>

Footnotes:

		FY 2012
¹	Personnel Svcs	1,021,886
	Operations	<u>263,369</u>
	Appropriation Balance:	1,285,255
²	Accrued Sick Leave	26,140
	Accrued Annual Leave	<u>47,022</u>
		<u><u>73,162</u></u>

Approved by:



 Doris Flores Brooks, CPA, CGFM
 Public Auditor

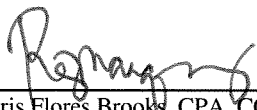
Office of the Public Accountability
 Government of Guam
 Statements of Revenues, Expenses,
 and Changes in Net Assets
 October 1, 2011 to December 31, 2011

	10/1/11 - 12/31/2011
Revenues:	
Interest Income	\$ 749
Total revenues	749
Expenditures by Object:	
Salaries	\$ 158,058
Benefits	56,547
Subtotal:	214,605
Rent	25,648
Contractual services	44,886
Supplies	2,451
Utilities and Telephone	935
Travel	10
Depreciation	1,131
Other	434
Total expenditures	290,100
Excess (deficiency) of revenues and appropriations over (under) expenditures	(289,351)
Other financing sources (uses):	
Transfers In - appropriation received to date	280,865 ¹
Federal Grant Expenses - Auditor Technical Assistance	-
Net change in fund balance	(8,486)
Fund balance at beginning of year	394,624
Fund balance at end of year	\$ 386,138

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	214,605
Operations	66,260
Total Transfers In:	280,865 ¹

Approved by:


 for 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: 
Public Auditor

Account Code: AS400
5100A129959CT001
Appropriation Classification

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

Account Code	A FY 2011 Actual Level	B FY 2012 Authorized Level	C FY 2012 1st Qtr 10/01 - 12/31	D FY 2012 2nd Qtr 01/01 - 03/31	E FY 2012 3rd Qtr 04/01 - 06/30	F FY 2012 4th Qtr 07/01 - 09/30	F FY 2012 Cumulative Total	F FY 2012 Appropriation Variance
PERSONNEL SERVICES								
111	658,527	681,473	158,058	-	-	-	158,058	523,415
112								
113	229,594	249,405	56,547	-	-	-	56,547	192,858
	888,121	930,878	214,605	-	-	-	214,605	716,273
TOTAL PERSONNEL SERVICES								
OPERATIONS								
220	7,727	-	10	-	-	-	10	(10)
230	79,024	198,385	44,886	-	-	-	44,886	153,499
233	102,594	102,594	25,648	-	-	-	25,648	76,946
240	7,214	8,400	3,582	-	-	-	3,582	4,818
250	63,163	9,450	-	-	-	-	-	9,450
270	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-
280	-	-	-	-	-	-	-	-
290	19,240	3,800	434	-	-	-	434	3,366
	278,961	322,629	74,500	-	-	-	74,500	248,069
TOTAL OPERATIONS								
UTILITIES								
361								
362								
363	5,333	7,000	935	-	-	-	935	6,065
	5,333	7,000	935	-	-	-	935	6,065
TOTAL UTILITIES								
CAPITAL OUTLAY								
TOTAL APPROPRIATIONS/EXPENDITURES								
	1,172,415	1,260,507	290,100	-	-	-	290,100	970,407
Total FY 2012 Appropriation								
FULL TIME EQUIVALENCES (FTEs)								
UNCLASSIFIED	1	1	1	-	-	-	1	-
CLASSIFIED	14	14	13	-	-	-	13	-
TOTAL FTEs	15	15	14	0	0	0	14	0