

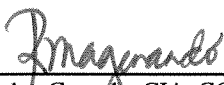
Office of Public Accountability  
Government of Guam  
Statement of Net Assets  
As of March 31, 2013

	3/31/2013	3/31/2012
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 459,353	\$ 390,576
Receivables, net:		
Federal Agencies	-	30,354
Travel Due from OPA Staff	4,302	-
Other - DOA Appropriation	552,604 <sup>1</sup>	1,045,803 <sup>3</sup>
Total Receivables	556,906	1,076,157
Capital Assets	147,549	161,578
Less Accumulated Depreciation	(130,018)	(136,229)
Total Capital Assets:	17,530	25,349
Total Assets	\$ 1,033,789	\$ 1,492,081
 <b><u>LIABILITIES AND FUND BALANCES (DEFICIT)</u></b>		
Accrued Annual and Sick Leave	\$ 70,102 <sup>2</sup>	\$ 73,162 <sup>4</sup>
Payable- Other	-	-
Deferred Revenue - Appropriation	552,604 <sup>1</sup>	1,045,803 <sup>3</sup>
Total Liabilities	622,705	1,118,965
Fund Balance, End of Quarter	411,083	373,116
Total Liabilities and Fund Balance (Deficit)	\$ 1,033,789	\$ 1,492,081

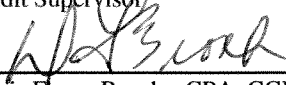
Footnotes:

	FY 2012	FY 2012
<sup>1,3</sup> Personnel Svcs	\$ 546,487	\$ 809,089
Operations	191,414	236,714
BBMR Reserve	(185,297)	-
Appropriation Balance:	\$ 552,604 <sup>1</sup>	\$ 1,045,803 <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>

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 Six Months  
 October 1, 2012 to March 31, 2013

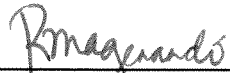
	10/1/12-3/31/13	10/1/11-3/31/12
Revenues:		
Federal Grants	\$ 20,812	\$ 2,993
Interest Income	1,529	1,481
Total revenues	22,340	4,474
Expenditures by Object:		
Salaries	\$ 250,109	\$ 314,396
Benefits	93,725	113,007
Subtotal:	343,834	427,402
Rent	59,846	51,297
Contractual services	75,441	54,347
Supplies	3,317	3,657
Utilities and Telephone	1,342	1,790
Travel	-	10
Training	3,652	3,908
Other	480	897
Total expenditures	487,913	543,307
Excess (deficiency) of revenues and appropriations over (under) expenditures	(465,573)	(538,833)
Other financing sources (uses):		
Transfers In - appropriation received to date	498,914 <sup>1</sup>	520,317 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	(20,812)	(2,993)
Net change in fund balance	12,530	(21,509)
Fund balance at beginning of year	398,554	394,625
Fund balance at end of year	\$ 411,084	\$ 373,116

Footnotes:

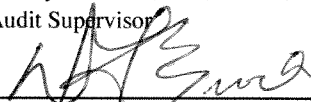
<sup>1,2</sup> Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 343,834	\$ 427,402
Operations	155,080	92,915
Total Transfers In:	\$ 498,914 <sup>1</sup>	\$ 520,317 <sup>2</sup>

Reviewed by:

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