


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

	10/01/11 - 06/30/12	10/1/10 - 06/30/11
<u>ASSETS</u>		
Cash and cash equivalents	\$ 481,007	\$ 435,728
Receivables, net:		
Federal Agencies	1,759	-
Travel Due from OPA Staff	11,061	13,338
Other - DOA Appropriation	733,169 ¹	687,466 ³
Total Receivables	745,990	700,804
Capital Assets	161,578	244,435
Less Accumulated Depreciation	(136,229)	(209,392)
Total Capital Assets:	25,349	35,043
Total Assets	\$ 1,252,346	\$ 1,171,575
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 73,162 ²	\$ 69,008 ⁴
Payable- Other	233	-
Deferred Revenue - Appropriation	733,169	687,466
Total Liabilities	806,565	756,474
Fund Balance, End of Quarter	445,781	415,101
Total Liabilities and Fund Balance (Deficit)	\$ 1,252,346	\$ 1,171,575

Footnotes:

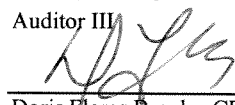
		FY 2012		FY 2012
1,3	Personnel Svcs	\$ 640,730		\$ 539,063
	Operations	92,439		148,403
	Appropriation Balance	\$ 733,169 ¹		\$ 687,466 ³
2,4	Accrued Sick Leave	\$ 26,140		\$ 24,410
	Accrued Annual Leave	47,022		44,598
		\$ 73,162 ²		\$ 69,008 ⁴

Reviewed by:



Llewelyn Terlaje, CGAP
Auditor III

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 June 30, 2012

	10/1/11 - 06/30/12	10/1/10 - 06/30/11
Revenues:		
Federal Grants	\$ 33,347	\$ 31,958
Interest Income	2,708	3,913
Total revenues	36,055	35,871
Expenditures by Object:		
Salaries	\$ 439,356	\$ 479,186
Benefits	156,405	171,132
Subtotal:	595,761	650,318
Rent	76,945	76,945
Contractual services	82,908	39,578
Supplies	7,079	5,040
Utilities and Telephone	2,428	4,434
Travel	66	5,172
Equipment & Furniture Expensed	5,887	(389)
Training	9,557	8,514
Other	3,871	3,640
Total expenditures	784,502	793,252
Excess (deficiency) of revenues and appropriations over (under) expenditures	(748,447)	(757,381)
Other financing sources (uses):		
Transfers In - appropriation received to date	832,951 ¹	824,968 ²
Federal Grant Expenses - Auditor Technical Assistance	33,347	31,958
Net change in fund balance	51,157	35,629
Fund balance at beginning of year	394,624	379,472
Fund balance at end of year	\$ 445,781	\$ 415,101

Footnotes:

^{1, 2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 595,761	\$ 650,318
Operations	237,190	174,650

Total Transfers In:

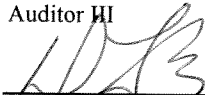
	\$ 832,951 ¹	\$ 824,968 ²

Reviewed by:



Llewelyn Terlaje, CGAP
Auditor III

Approved by:



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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, CFPM
Public Auditor

Reviewed by: Llewelyn Terlaje, CCAP
Auditor III



AS400 Account Code	FY 2011 Actual Level	FY 2012 Authorized Level	FY 2012 Actual and Cumulative Expenditures				FY 2012 Cumulative Total	FY 2012 Appropriation	FY 2012 Variance
			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			

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	156,338	124,960	-	439,356		242,117
112									
113	239,394	249,405	56,547	56,459	43,398	-	156,405		93,000
	888,121	930,878	214,605	212,797	168,358	-	595,761		335,118
TOTAL PERSONNEL SERVICES									

OPERATIONS									
229	7,727	-	10	-	57	-	67		(67)
230	79,024	196,385	44,886	9,460	28,561	-	82,908		115,477
233	102,594	102,594	25,648	25,648	25,648	-	76,945		25,649
240	7,214	8,400	3,582	3,982	9,072	-	16,656		(8,236)
250	63,163	9,450	-	-	5,887	-	5,887		3,563
270	-	-	-	-	-	-	-		-
271	-	-	-	-	-	-	-		-
280	-	-	-	-	-	-	-		-
290	19,240	3,800	434	463	2,974	-	3,871		(71)
	278,961	322,629	74,560	39,555	72,700	-	186,314		136,315
TOTAL OPERATIONS									

UTILITIES									
361									
362	5,333	7,000	935	855	637	-	2,427		4,573
363	5,333	7,000	935	855	637	-	2,427		4,573
TOTAL UTILITIES									
CAPITAL OUTLAY									
TOTAL APPROPRIATIONS/EXPENDITURES									
	1,172,415	1,260,507	290,100	253,207	241,195	-	784,502		476,005

FULL TIME EQUIVALENCIES (FTEs)									
Total FY 2012 Appropriation									
UNCLASSIFIED	1	1	1	1	1		1		
CLASSIFIED	14	14	13	12	11		11		
TOTAL FTEs	15	15	14	13	12		12		0