


Office of Public Accountability
Government of Guam
Statement of Net Assets
As of June 30, 2013

	6/30/2013	6/30/2012
<u>ASSETS</u>		
Cash and cash equivalents	\$ 458,574	\$ 481,007
Receivables, net:		
Federal Agencies	9,084	1,759
Travel Due from OPA Staff	9,907	11,061
Other - DOA Appropriation	273,708 ¹	733,169 ³
Total Receivables	292,698	745,990
Capital Assets	147,549	161,578
Less Accumulated Depreciation	(130,018)	(136,229)
Total Capital Assets:	17,530	25,349
Total Assets	\$ 768,803	\$ 1,252,346
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 70,102 ²	\$ 73,162 ⁴
Payable- Other	-	233
Deferred Revenue - Appropriation	273,708 ¹	733,169 ³
Total Liabilities	343,809	806,564
Fund Balance, End of Quarter	424,993	445,782
Total Liabilities and Fund Balance (Deficit)	\$ 768,803	\$ 1,252,346

Footnotes:


	FY 2012	FY 2012
^{1,3} Personnel Svcs	\$ 377,195	\$ 640,730
Operations	81,810	92,439
BBMR Reserve	(185,297)	-
Appropriation Balance:	\$ 273,708 ¹	\$ 733,169 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 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 Nine Months
October 1, 2012 to June 30, 2013

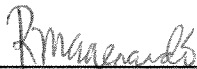
	10/1/12-6/30/13	10/1/11-6/30/12
Revenues:		
Federal Grants	\$ 20,812	\$ 33,347
Interest Income	2,628	2,708
Total revenues	23,439	36,055
Expenditures by Object:		
Salaries	\$ 372,012	\$ 439,356
Benefits	141,114	156,405
Subtotal:	513,126	595,761
Rent	76,945	76,945
Contractual services	146,643	82,908
Equipment	1,809	5,887
Supplies	4,186	7,079
Utilities and Telephone	2,018	2,428
Travel	-	66
Training	5,452	9,558
Other	3,818	3,871
Total expenditures	753,998	784,502
Excess (deficiency) of revenues and appropriations over (under) expenditures	(730,559)	(748,447)
Other financing sources (uses):		
Transfers In - appropriation received to date	777,810 ¹	832,951 ²
Federal Grant Expenses - Auditor Technical Assistance	(20,812)	(33,347)
Net change in fund balance	26,439	51,157
Fund balance at beginning of year	398,554	394,625
Fund balance at end of year	\$ 424,993	\$ 445,782

Footnotes:

^{1,2} Transfers In from DOA:

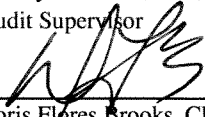
Personnel Svcs - Salaries & Benefits	\$ 513,126	\$ 595,761
Operations	264,684	237,190
Total Transfers In:	\$ 777,810 ¹	\$ 832,951 ²

Reviewed by:



Rodalyn Gerardo, 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 Gerardo, CPA, CGFM, CPA, CGAP, CGMA
Audit Supervisor

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Appropriation Classification

AS400 Account Code	A FY 2012 Actual Level	B FY 2013 Authorized Level	C FY 2013				D FY 2013				E FY 2013 Actual and Cumulative Expenditures				F FY 2013	
			10001 - 12/31	1001 - 03/31	2nd Qtr 01/01 - 03/31	3rd Qtr 04/01 - 06/30	4th Qtr 07/01 - 09/30	FY 2013 Cumulative Total	FY 2013 Cumulative Total	FY 2013 Cumulative Total	FY 2013 Cumulative Total	FY 2013 Cumulative Total	FY 2013 Cumulative Total	FY 2013 Cumulative Total	FY 2013 Cumulative Total	FY 2013 Cumulative Total

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

PERSONNEL SERVICES																	
111		586,775		109,288		141,307		121,418								372,012	264,784
112	Regular Salaries/Increments																
113	Overtime/Special Pay																
	Benefits	206,138		41,093		53,197		46,824								141,114	112,411
	BBMR 5% Reserve																
	TOTAL PERSONNEL SERVICES	792,913		150,381		194,504		168,241								513,126	377,195

OPERATIONS																	
220	TRAVEL - Off-Island/Local Mileage Reimburse.	12,487															13,000
230	CONTRACTUAL SERVICES:	188,103		25,291		50,805		72,552								148,648	31,852
233	OFFICE SPACE RENTAL:	102,594		25,648		37,195		17,099								79,942	22,652
240	SUPPLIES & MATERIALS:	7,674		1,197		2,121		1,319								4,636	2,564
250	EQUIPMENT:	17,233						1,809								1,809	19,291
270	WORKERS COMPENSATION																
271	DRUG TESTING																
280	SUB-RECIPIENT/SUBGRANT:																
290	MISCELLANEOUS:	1,985		114		366		3,338								3,818	9,782
	BBMR 5% Reserve																
	TOTAL OPERATIONS	330,077		52,250		90,487		96,117								238,854	99,140

UTILITIES																	
361	Power																
362	Water/ Sewer																
363	Telephone/ Toll	3,173		480		862		676								2,018	4,982
	TOTAL UTILITIES	3,173		480		862		676								2,018	4,982
	CAPITAL OUTLAY																
	TOTAL APPROPRIATIONS/EXPENDITURES	1,126,163		203,111		285,853		265,034								753,998	481,317

Total FY 2013 Appropriation

FULL TIME EQUIVALENCIES (FTEs)																	
	UNCLASSIFIED																
	CLASSIFIED																
	TOTAL FTEs																