


Office of Public Accountability
 Government of Guam
 Statement of Net Assets
 As of March 31, 2012

	10/01/11 - 03/31/12
<u>ASSETS</u>	
Cash and cash equivalents	\$ 390,575
Receivables, net:	
Federal Agencies	30,354
Other - DOA Appropriation	1,045,803 ¹
Capital Assets	\$ 161,578
Less Accumulated Depreciation	(136,229)
	25,349
Total Assets	\$ 1,492,081
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>	
Accrued Annual and Sick Leave	\$ 73,162 ²
Payable- Other	-
Deferred Revenue - Appropriation	1,045,803
Total Liabilities	1,118,965
Fund Balance, End of Quarter	373,116
Total Liabilities and Fund Balance (Deficit)	\$ 1,492,081

Footnotes:

		FY 2012
¹	Personnel Svcs	\$ 809,089
	Operations	236,714
	Appropriation Balance:	1,045,803
²	Accrued Sick Leave	26,140
	Accrued Annual Leave	47,022
		\$ 73,162

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 March 31, 2012

	<u>10/1/11 - 03/31/2012</u>
Revenues:	
Federal Grants	\$ 2,993
Interest Income	1,481
Total revenues	<u>4,474</u>
Expenditures by Object:	
Salaries	\$ 314,396
Benefits	<u>113,006</u>
Leave Accrued	
Subtotal:	427,402
Rent	51,297
Contractual services	54,347
Supplies	3,657
Utilities and Telephone	1,790
Travel	10
Training	3,908
Other	897
Total expenditures	<u>543,306</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	<u>(538,832)</u>
Other financing sources (uses):	
Transfers In - appropriation received to date	520,317 ¹
Federal Grant Expenses - Auditor Technical Assistance	<u>-</u>
Net change in fund balance	(18,515)
Fund balance at beginning of year	394,624
Fund balance at end of year	<u><u>\$ 376,109</u></u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$ 427,402
Operations	92,915
Total Transfers In:	<u><u>\$ 520,317</u></u> ¹

Approved by:


 Doris Flores Brooks, CPA, CGFM
 Public Auditor

Government of Guam
Fiscal Year 2012
Report of Expenditures

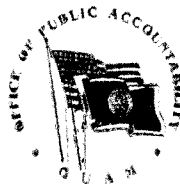
Function: OFFICE OF PUBLIC ACCOUNTABILITY
Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY

Approved by: *[Signature]*
Doris Flores Brooks, CPA, CGFM
Public Auditor

Account: AS400
Code: 5100A12959CT001
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 Actual and Cumulative Expenditures 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
111	658,527	681,473	156,058	156,338	-	-	314,396	367,077
112								
113	239,594	249,405	56,547	56,459	-	-	113,007	136,398
	888,121	930,878	214,605	212,797	-	-	427,402	503,476
	TOTAL PERSONNEL SERVICES							
	OPERATIONS							
220	7,727	-	10	-	-	-	10	(10)
230	79,024	196,385	44,886	9,460	-	-	54,347	144,038
233	102,594	102,594	25,648	25,648	-	-	51,297	51,297
240	7,214	8,400	3,582	3,982	-	-	7,564	836
250	63,163	9,450	-	-	-	-	-	9,450
270	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-
280	-	-	-	-	-	-	-	-
290	19,240	3,800	434	463	-	-	897	2,903
	278,961	328,629	74,560	39,555	-	-	114,115	208,514
	TOTAL OPERATIONS							
	UTILITIES							
361								
362	5,533	7,000	935	855	-	-	1,790	5,210
363	5,333	7,000	935	855	-	-	1,790	5,210
	TOTAL UTILITIES							
	CAPITAL OUTLAY							
	1,172,415	1,260,507	290,100	253,207	-	-	543,307	717,200
	TOTAL APPROPRIATIONS/EXPENDITURES							
	Total FY 2012 Appropriation							
	FULL TIME EQUIVALENCIES (FTEs)							
	1	1	1	1	-	-	1	-
UNCLASSIFIED	14	14 #	13	12	-	-	12	-
CLASSIFIED	15	15	14	13	-	-	13	-
	TOTAL FTEs							



OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

July 18, 2012

MEMORANDUM

TO: Honorable Eddie B. Calvo
Governor of Guam

Honorable Judith T. Won Pat, Ed.D.
Speaker 31st Guam Legislature

FROM: Doris Flores Brooks, CPA, CGFM
Public Auditor

This is to advise you that I will be off island on personal leave from July 22, 2012 to July 28, 2012. Afterwards, from July 29, 2012 through August 3, 2012, I will be participating in the Association of Government Accountants (AGA) 61st Annual Professional Development Conference in San Diego, California.

During my absence, Vincent Duenas will serve as the Administrator of the office from July 22 – 28, 2012, and then Franklin Cooper-Nurse will serve as the Administrator from July 29 – August 3, 2012 until my return.

Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor