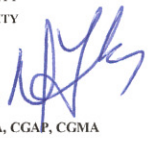


Government of Guam
Fiscal Year 2014
Report of Expenditures

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



AS400	Account	Code	A	B	FY 2014 Actual and Cumulative Expenditures				F	F
			FY 2013	FY 2014	FY 2014	FY 2014	FY 2014	FY 2014	FY 2014	FY 2014
	5100A129959CT001		Actual	Authorized	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Cumulative	Appropriation
	Appropriation Classification		Level	Level	10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30	Total	Variance

PERSONNEL SERVICES										
111	Regular Salaries/Increments		559,973	652,658	121,823	-	-	-	121,823	530,835
112	Overtime/Special Pay									
113	Benefits		210,801	279,710	46,277	-	-	-	46,277	233,433
	BBMR 5% Reserve									
	TOTAL PERSONNEL SERVICES		770,774	932,368	168,100	-	-	-	168,100	764,268

OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburse.		11,110	13,000	-	-	-	-	-	13,000
230	CONTRACTUAL SERVICES:		220,978	165,000	22,286	-	-	-	22,286	142,714
233	OFFICE SPACE RENTAL:		102,594	107,723	26,931	-	-	-	26,931	80,792
240	SUPPLIES & MATERIALS:		7,575	7,236	726	-	-	-	726	6,510
250	EQUIPMENT:		22,552	20,000	-	-	-	-	-	20,000
270	WORKERS COMPENSATION		-	-	-	-	-	-	-	-
271	DRUG TESTING		-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:		-	-	-	-	-	-	-	-
290	MISCELLANEOUS:		2,479	5,000	1,431	-	-	-	1,431	3,569
	BBMR 5% Reserve									
	TOTAL OPERATIONS		367,287	317,959	51,374	-	-	-	51,374	266,586

UTILITIES										
361	Power									
362	Water/ Sewer		-	-	-	-	-	-	-	-
363	Telephone/ Toll		2,781	4,000	75	-	-	-	75	3,925
	TOTAL UTILITIES		2,781	4,000	75	-	-	-	75	3,925

CAPITAL OUTLAY										
	TOTAL APPROPRIATIONS/EXPENDITURES		1,140,842	1,254,327	219,548	-	-	-	219,548	1,034,779

FY 2014 Appropriations

FULL TIME EQUIVALENCIES (FTEs)										
	UNCLASSIFIED		1	1	1					
	CLASSIFIED		13	13	13					
	TOTAL FTEs		14	14	14	0	0	0		


Office of Public Accountability
Government of Guam
Statement of Net Position
As of December 31, 2013

	12/31/2013	12/31/2012
<u>ASSETS</u>		
Cash and cash equivalents	\$ 449,151	\$ 463,209
Receivables, net:		
Federal Agencies	16,310	-
Federal Receiver	5,000	-
PASAI	3,514	-
Travel Due from OPA Staff	-	5,195
Other - DOA Appropriation	1,033,973 ¹	831,385 ³
Total Receivables	1,058,798	836,580
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(134,604)	(130,018)
Total Capital Assets:	12,944	17,530
Total Assets	\$ 1,520,893	\$ 1,317,319
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 69,955 ²	\$ 70,102 ⁴
Payable- Other	40	569
Deferred Revenue - Appropriation	1,033,973 ¹	831,385 ³
Total Liabilities	1,103,968	902,055
Fund Balance, End of Quarter	416,925	415,264
Total Liabilities and Fund Balance (Deficit)	\$ 1,520,893	\$ 1,317,319

Footnotes:

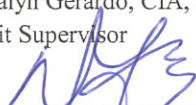
	FY 2014	FY 2013
1,3 Personnel Svcs	\$ 764,268	\$ 554,643
Operations	269,705	276,742
BBMR Reserve	-	-
Appropriation Balance:	\$ 1,033,973 ¹	\$ 831,385 ³
2,4 Accrued Sick Leave	\$ 30,831	25,324
Accrued Annual Leave	39,124	44,777
	\$ 69,955 ²	\$ 70,102 ⁴

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 1st Quarter of FY 2014
 October 1, 2013 to December 31, 2013

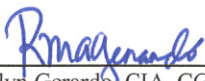
	10/1/13-12/31/13	10/1/12-12/31/12
Revenues:		
Federal Grants	\$ -	\$ 16,554
Interest Income	958	790
Other Income	2,800	-
Total revenues	3,758	17,343
Expenditures by Object:		
Salaries	\$ 121,823	\$ 109,288
Benefits	46,277	41,093
Accrued Leave	-	-
Subtotal:	168,100	150,381
Rent	26,931	25,648
Contractual services	21,704	24,636
Supplies	726	1,197
Utilities and Telephone	75	480
Equipment & Furniture Expensed	-	-
Travel	-	-
Training	582	655
Depreciation	-	-
Other	1,431	114
Total expenditures	219,548	203,111
Excess (deficiency) of revenues and appropriations over (under) expenditures	(215,790)	(185,768)
Other financing sources (uses):		
Transfers In - appropriation received to date	220,354	218,633
Federal Grant Expenses - Auditor Technical Assistance	-	(16,554)
Net change in fund balance	4,564	16,311
Fund balance at beginning of year	412,361	398,953
Fund balance at end of year	\$ 416,925	\$ 415,264

Footnotes:


1,2 Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 168,100	\$ 150,381
Operations	52,254	68,252
Total Transfers In:	\$ 220,354	\$ 218,633

Reviewed by:


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

Approved by:


 Doris Flores Brooks, CPA, CGFM
 Public Auditor