

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

AS400 Account Code	Appropriation Classification	FY 2014 Actual and Cumulative Expenditures							
		FY 2013 Actual	FY 2014 Authorized	FY 2014 1st Qtr	FY 2014 2nd Qtr	FY 2014 3rd Qtr	FY 2014 4th Qtr	FY 2014 Cumulative	FY 2014 Appropriation
		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	160,118	-	-	281,941	370,717
112	Overtime/Special Pay								
113	Benefits	210,801	279,710	46,277	60,452	-	-	106,729	172,981
	BBMR 5% Reserve								
TOTAL PERSONNEL SERVICES		770,774	932,368	168,100	220,570	-	-	388,670	543,698

OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	11,110	13,000	-	-	-	-	-	13,000
230	CONTRACTUAL SERVICES:	220,978	165,000	22,286	28,281	-	-	50,566	114,434
233	OFFICE SPACE RENTAL:	102,594	107,723	26,931	26,931	-	-	53,862	53,861
240	SUPPLIES & MATERIALS:	7,575	7,236	726	2,653	-	-	3,378	3,858
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	651	-	-	2,082	2,918
	BBMR 5% Reserve								
TOTAL OPERATIONS		367,287	317,959	51,374	58,515	-	-	109,889	208,070

UTILITIES									
361	Power								
362	Water/ Sewer	-	-	-	305	-	-	305	(305)
363	Telephone/ Toll	2,781	4,000	75	22	-	-	97	3,903
TOTAL UTILITIES		2,781	4,000	75	327	-	-	402	3,598

CAPITAL OUTLAY									
TOTAL APPROPRIATIONS/EXPENDITURES		1,140,842	1,254,327	219,548	279,413	-	-	498,961	755,366

FY 2014 Appropriations

FULL TIME EQUIVALENCIES (FTEs)							
UNCLASSIFIED		1	1	1	1		
CLASSIFIED		13	13	13	14		
TOTAL FTEs		14	14	14	15	0	0

Office of Public Accountability
Government of Guam
Statement of Net Position
As of March 31, 2014

	3/31/2014	3/31/2013
<u>ASSETS</u>		
Cash and cash equivalents	\$ 481,684	\$ 459,752
Receivables, net:		
Federal Agencies	19,748	-
Federal Receiver	-	-
PASAI	-	-
Travel Due from OPA Staff	-	4,302
Other - DOA Appropriation	759,240 ¹	550,053 ³
Total Receivables	778,988	554,354
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(134,604)	(130,018)
Total Capital Assets:	12,944	17,530
Total Assets	\$ 1,273,617	\$ 1,031,637
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 69,955 ²	\$ 70,102 ⁴
Payable- Other		
Deferred Revenue - Appropriation	759,240 ¹	550,053 ³
Total Liabilities	829,195	620,154
Fund Balance, End of Quarter	444,422	411,482
Total Liabilities and Fund Balance (Deficit)	\$ 1,273,617	\$ 1,031,637

Footnotes:

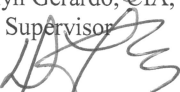
	FY 2014	FY 2013
^{1,3} Personnel Svcs	\$ 543,698	\$ 360,139
Operations	215,542	189,914
BBMR Reserve	-	-
Appropriation Balance:	\$ 759,240 ¹	\$ 550,053 ³
 ^{2,4} Accrued Sick Leave	 \$ 30,831	 25,324
Accrued Annual Leave	39,124	44,777
	\$ 69,955 ²	\$ 70,102 ⁴

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Office of Public Accountability
 Government of Guam
 Statements of Revenues, Expenses,
 and Changes in Fund Net Position
 For the Six Months
 October 1, 2013 to March 31, 2014

	10/1/13-3/31/2014	10/1/12-3/31/2013
Revenues:		
Federal Grants & Other Reimbursements	\$ 3,699	\$ 20,812
Interest Income	1,988	1,529
Other Income	2,800	-
Total revenues	8,487	22,340
Expenditures by Object:		
Salaries	\$ 281,941	\$ 250,595
Benefits	106,729	94,291
Subtotal:	388,670	344,885
Rent	53,862	59,846
Contractual services	47,071	75,441
Supplies	3,378	3,317
Utilities and Telephone	402	1,342
Travel	-	-
Training	3,495	3,652
Other	2,082	480
Total expenditures	498,961	488,964
Excess (deficiency) of revenues and appropriations over (under) expenditures	(490,474)	(466,624)
Other financing sources (uses):		
Transfers In - appropriation received to date	526,131 ¹	499,965 ²
Federal Grant Expenses & Other Related Expenses	(3,636)	(20,812)
Net change in fund balance	32,021	12,530
 Fund balance at beginning of year	 412,401	 398,953
 Fund balance at end of period	 \$ 444,422	 \$ 411,483

Footnotes:

1,2 Transfers In from DOA:


Personnel Svcs - Salaries & Benefits	\$ 388,670	\$ 344,885
Operations	137,461	155,080

Total Transfers In:	\$ 526,131 ¹	\$ 499,965 ²
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