

Government of Guam
Fiscal Year 2016
Report of Expenditures

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

Approved by: Doris Flores Brooks, CPA, CCFM
Public Auditor

Reviewed by: Llewelyn Terlaje, CFFM-CGAP
Audit Supervisor

Account Code	Appropriation Classification	FY 2015 Actual Level	FY 2016 Authorized Level	FY 2016 Actual and Cumulative Expenditures				FY 2016 Cumulative Total	FY 2016 Appropriation Variance
				FY 2016 1st Qtr 01/01 - 12/31	FY 2016 2nd Qtr 01/01 - 03/31	FY 2016 3rd Qtr 04/01 - 06/30	FY 2016 4th Qtr 07/01 - 09/30		
PERSONNEL SERVICES									
111	Regular Salaries/Increments	641,737	917,602 *	162,797	162,762	-	-	325,559	592,044
112	Overtime/Special Pay	231,189	348,850 **	57,384	58,108	-	-	115,492	233,358
113	Benefits								
	BBMR 5% Reserve	872,936	1,266,453	220,181	220,870	-	-	441,051	825,402
TOTAL PERSONNEL SERVICES									
OPERATIONS									
220	TRAVEL- Off-Hand/Local Mileage Reimburse.	14,501	17,800	-	426	-	-	426	17,374
230	CONTRACTUAL SERVICES:	175,798	160,255	16,932	34,098	-	-	51,030	109,225
233	OFFICE SPACE RENTAL:	107,723	115,943	26,931	30,243	-	-	57,174	58,769
240	SUPPLIES & MATERIALS:	5,994	7,200	5,096	3,179	-	-	8,275	(1,075)
250	EQUIPMENT:	81,416	36,700	1,825	21,274	-	-	23,099	13,601
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	160	-	-	80	-	-	80	(80)
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	6,341	4,500	654	1,145	-	-	1,799	2,701
	BBMR 5% Reserve	391,934	342,398	51,438	90,445	-	-	141,884	200,514
TOTAL OPERATIONS									
UTILITIES									
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	2,914	3,000	733	339	-	-	1,073	1,927
	BBMR 5% Reserve	2,914	3,000	733	339	-	-	1,073	1,927
TOTAL UTILITIES									
CAPITAL OUTLAY									
TOTAL APPROPRIATIONS/EXPENDITURES									
		1,267,773	1,611,851	272,359	311,654	-	-	584,007	1,027,844
FY 2016 Appropriations									
FULL TIME EQUIVALENCIES (FTEs)									
UNCLASSIFIED		4	4	4	4	-	-	-	-
CLASSIFIED		9	10	9	10	-	-	-	-
TOTAL FTEs		13	14	13	14	-	-	-	-

Notes:
* Includes FY 15 Lapse of \$162,218
** Includes FY 15 Lapse of \$59,889

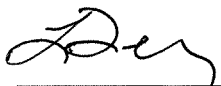
Office of Public Accountability
Government of Guam
Statement of Net Position
As of March 31, 2016

	3/31/2016	3/31/2015
<u>ASSETS</u>		
Cash and cash equivalents	\$ 489,775	\$ 495,694
Receivables, net:		
Federal Agencies	-	-
Travel Due from OPA Staff	-	1,610
APIPA	-	4,456
Other - DOA Appropriation	991,478 ¹	944,487 ³
Total Receivables	991,478	950,553
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(143,776)	(139,190)
Total Capital Assets:	3,773	8,359
Total Assets	\$ 1,485,026	\$ 1,454,606
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 121,429 ²	\$ 69,006 ⁴
Payable- Other	-	-
Deferred Revenue - Appropriation	991,478 ¹	944,487 ³
Deferred Revenue - Federal Grants	209	-
Net Pension Liability	1,410,051	1,568,582
Total Liabilities	2,523,167	2,582,074
Net Position:		
Net investment in capital assets	3,773	8,359
Unrestricted	(1,041,914)	(1,135,827)
Total Net Position	\$ (1,038,141)	\$ (1,127,469)

Footnotes:

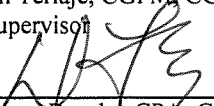
	FY 2016	FY 2015
^{1,3} Personnel Svcs	\$ 825,402	\$ 749,524
Operations	166,076	194,963
Appropriation Balance:	\$ 991,478 ¹	\$ 944,487 ³
 ^{2,4} Accrued Sick Leave	 \$ 55,590	 38,611
Accrued Annual Leave	65,840	30,395
	\$ 121,429 ²	\$ 69,006 ⁴

Reviewed by:



Llewelyn Terlaje, CGFM, CGAP
Audit Supervisor

Approved by:



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Public Auditor

Office of the Public Accountability
Government of Guam
Statements of Revenues, Expenses,
and Changes in Net Position
For the six months ending March 31, 2016

	10/1/15-3/31/16	10/1/14-3/31/15
Revenues:		
Federal Grants	\$ 16,732	\$ -
Interest Income	1,155	1,450
Other Income	-	-
Total revenues	17,887	1,450
Expenditures by Object:		
Salaries	\$ 325,559	\$ 279,705
Benefits	115,492	101,185
Accrued Leave	-	-
Subtotal:	441,051	380,890
Rent	57,174	53,862
Contractual services	48,143	48,423
Supplies	8,275	1,804
Utilities and Telephone	1,073	598
Equipment & Furniture Expensed	23,099	905
Travel	426	2,514
Training	2,887	2,289
Depreciation	-	-
Other	1,879	2,794
Total expenditures	584,007	494,078
Excess (deficiency) of revenues and appropriations over expenditures	(566,121)	(492,628)
Other financing sources (uses):		
Transfers In - appropriation received to date	620,373 ¹	536,825 ²
Federal Grant Expenses - Auditor Technical Assistance	(16,732)	-
Changes in Net Position	37,520	44,197
Net Position:		
Beginning of the year	(1,075,661)	(1,171,666)
End of the Year	\$ (1,038,141)	\$ (1,127,469)

Footnotes:

^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits

\$ 441,051 \$ 380,890


Operations

179,322 155,935

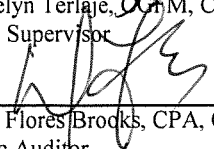
Total Transfers In:

\$ 620,373 ¹ \$ 536,825 ²

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