

Government of Guam  
Fiscal Year 2017  
Report of Expenditures

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

Approved by: Doris Puga Brooks, CPA, CGFM  
Public Auditor

Reviewed by: Robert B. Hechanova, CPA, CIA, CGFM, CGAP, CGMA  
Deputy Public Auditor

AS400 Account Code	A FY 2016 Actual Level	B FY 2017 Authorized Level	C FY 2017 Actual and Cumulative Expenditures				G FY 2017 Cumulative Total	H FY 2017 Appropriation Variance
			D FY 2017 1st Qtr 10/01 - 12/31	E FY 2017 2nd Qtr 01/01 - 03/31	F FY 2017 3rd Qtr 04/01 - 06/30	F FY 2017 4th Qtr 07/01 - 09/30		
			5100A179959C/T001 Appropriation Classification					
	PERSONNEL SERVICES							
111	764,529	818,114	188,813	-	-	188,813	629,301	
112								
113	266,453	284,643	64,270	-	-	64,270	220,373	
	1,030,982	1,102,757	253,083	-	-	253,083	849,674	
	TOTAL PERSONNEL SERVICES							
	OPERATIONS							
220	12,922	15,000	675	-	-	675	14,325	
230	253,946	153,924	39,751	-	-	39,751	114,173	
233	117,659	120,972	30,243	-	-	30,243	90,729	
240	26,568	1,000	-	-	-	-	1,000	
250	63,886	-	-	-	-	-	-	
270	-	-	-	-	-	-	-	
271	160	-	-	-	-	-	-	
280	-	-	-	-	-	-	-	
290	3,703	700	265	-	-	265	435	
	478,844	291,596	70,934	-	-	70,934	220,662	
	TOTAL OPERATIONS							
	UTILITIES							
361								
362								
363	2,659	2,545	300	-	-	300	2,245	
	2,659	2,545	300	-	-	300	2,245	
	TOTAL UTILITIES							
	CAPITAL OUTLAY							
	1,512,485	1,396,898	324,317	-	-	324,317	1,072,581	
	TOTAL APPROPRIATIONS/EXPENDITURES							
FY 2017 Appropriations								
	FULL TIME EQUIVALENCES (FTEs)							
	6	4	6			6		
	9	14	9			9		
	15	18	15	0	0	15	0	
	TOTAL FTEs							

FY 2017 Appropriations

FY 2017 Appropriations							
FULL TIME EQUIVALENCES (FTEs)							
UNCLASSIFIED	6	4	6			6	
CLASSIFIED	9	14	9			9	
TOTAL FTEs	15	18	15	0	0	15	0


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

	12/31/2016	Restated 12/31/2015
<b>ASSETS</b>		
Cash and cash equivalents	\$ 555,290	\$ 443,880
Receivables, net:		
Federal Agencies	4,144	5,789
Federal Receiver	-	15,000
PASAI	-	-
Travel Due from OPA Staff	6,293	10,309
APIPA	-	-
Other - DOA Appropriation	1,070,081 <sup>1</sup>	1,317,896
Total Receivables	1,080,518	1,348,994
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(147,549)	(143,776)
Total Capital Assets:	-	3,773
Total Assets	1,635,808	1,796,646
Deferred outflows of resources from pension	226,770	10,461
Total assets and deferred outflows of resources	\$ 1,862,578	\$ 1,807,107
<b>LIABILITIES AND FUND BALANCES (DEFICIT)</b>		
Accrued Annual and Sick Leave	\$ 140,717 <sup>2</sup>	\$ 121,429
Payable- Other	8,172	624
Deferred Revenue - Appropriation	1,070,081 <sup>1</sup>	1,317,896
Deferred Revenue - Federal Grants	209	-
Net Pension Liability	1,580,645	1,410,051
Total Liabilities	2,799,823	2,850,000
Deferred inflows of resources from pension	-	40,337
Total liabilities and deferred inflows of resources	\$ 2,799,823	\$ 2,890,337
Net Position:		
Net investment in capital assets	-	3,773
Unrestricted	(937,245)	(1,087,003)
Total Net Position	\$ (937,245)	\$ (1,083,230)

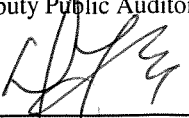
Footnotes:

	FY 2017	FY 2016
<sup>1,3</sup> Personnel Svcs	\$ 849,674	\$ 1,046,272
Operations	220,407	271,624
Appropriation Balance:	\$ 1,070,081 <sup>1</sup>	\$ 1,317,896
<sup>2,4</sup> Accrued Sick Leave	\$ 65,683	\$ 55,590
Accrued Annual Leave	75,034	65,840
Total	\$ 140,717 <sup>2</sup>	\$ 121,429

Reviewed by:

  
Yukari B. Hechanova, CPA, CIA, CGFM, CGAP, CGMA  
Deputy Public Auditor

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Doris Flores Brooks, CPA, CGFM  
Public Auditor

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


	10/1/16-12/31/16	Restated 10/1/15-12/31/15
Revenues:		
Federal Grants	\$ 21,437	\$ 7,024
Interest Income	478	705
Other Income	10	-
Total revenues	21,925	7,730
Expenditures by Object:		
Salaries	\$ 188,813	\$ 162,797
Benefits	64,270	57,384
Accrued Leave	-	-
Subtotal:	253,083	220,181
Rent	30,243	26,931
Contractual services	37,511	16,274
Supplies	-	5,096
Utilities and Telephone	300	733
Equipment & Furniture Expensed	-	1,825
Travel	675	-
Training	2,240	658
Depreciation	-	-
Other	265	654
Total expenditures	324,317	272,353
Excess (deficiency) of revenues and appropriations over expenditures	(302,392)	(264,623)
Other financing sources (uses):		
Transfers In - appropriation received to date	326,817 <sup>1</sup>	293,955 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	(21,437)	(7,024)
Changes in Net Position	2,988	22,308
Net Position:		
Beginning of the year	(940,233)	(1,105,537)
End of the Period	\$ (937,246)	\$ (1,083,230)

Footnotes:

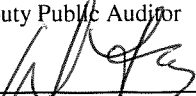
1,2 Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 253,083	\$ 220,181
Operations	73,734	73,774
Total Transfers In:	\$ 326,817 <sup>1</sup>	\$ 293,955 <sup>2</sup>

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