

Government of Guam
Fiscal Year 2017
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
Special Assistant / Audit Supervisor

AS400 Account Code	5100A179959CT001 Appropriation Classification	A	B	C	D	E	F	G	H
		FY 2016 Actual Level	FY 2017 Authorized Level	FY 2017 1st Qtr 10/01 - 12/31	FY 2017 2nd Qtr 01/01 - 03/31	FY 2017 3rd Qtr 04/01 - 06/30	FY 2017 4th Qtr 07/01 - 09/30	FY 2017 Cumulative Total	FY 2017 Appropriation Variance
FY 2017 Actual and Cumulative Expenditures									
PERSONNEL SERVICES									
111	Regular Salaries/Increments	764,529	818,114	188,813	205,171	228,431	248,153	870,568	(52,454)
112	Overtime/Special Pay								
113	Benefits	266,453	284,643	64,270	68,778	76,958	83,486	293,492	(8,849)
	BBMR 5% Reserve								
	TOTAL PERSONNEL SERVICES	1,030,982	1,102,757	253,083	273,949	305,389	331,639	1,164,060	(61,303)
OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	12,922	15,000	675	3,729	-	11,927	16,331	(1,331)
230	CONTRACTUAL SERVICES:	253,946	153,924	39,751	8,161	80,059	67,876	195,848	(41,924)
233	OFFICE SPACE RENTAL:	117,659	120,972	30,243	30,242	30,243	30,243	120,971	1
240	SUPPLIES & MATERIALS:	26,568	1,000	-	107	117	20	244	756
250	EQUIPMENT:	63,886	-	-	530	6,684	3,367	10,581	(10,581)
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	160	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	3,703	700	265	836	3,011	(44)	4,068	(3,368)
	BBMR 5% Reserve								
	TOTAL OPERATIONS	478,844	291,596	70,934	43,605	120,114	113,389	348,042	(56,446)
UTILITIES									
361	Power								
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	2,659	2,545	300	858	1,024	309	2,491	54
	TOTAL UTILITIES	2,659	2,545	300	858	1,024	309	2,491	54
	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL APPROPRIATIONS/EXPENDITURES	1,512,485	1,396,898	324,317	318,412	426,527	445,337	1,514,593	(117,695) (A)

FY 2017 Appropriations

FULL TIME EQUIVALENCIES (FTEs)									
UNCLASSIFIED		6	4	6	6	6	5		
CLASSIFIED		9	14	9	9	9	12		
	TOTAL FTEs	15	18	15	15	15	17		

(A) With the FY 2017 budget of \$1,396,898 and no authority to carry over lapses, OPA used cash reserves to cover the shortfall.

Office of Public Accountability
 Government of Guam
 Statement of Net Position
 As of September 30, 2017 and 2016

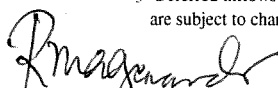
	Unaudited 9/30/2017	9/30/2016
ASSETS		
Cash and cash equivalents	\$ 455,421	\$ 424,183
Receivables, net:		
Federal Agencies	9,091	21,437
Federal Receiver	20,000	-
PASAI	-	-
Travel Due from OPA Staff	-	639
APIPA	-	-
Other - DOA Appropriation	-	185,184 ^{1 3}
Total Receivables	29,091	207,260
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(147,549)	(147,549)
Total Capital Assets:	-	-
Total Assets	484,512	631,443
Deferred outflows of resources from pension	226,770 ⁵	226,770
Total assets and deferred outflows of resources	\$ 711,282	\$ 858,213
 LIABILITIES AND FUND BALANCES (DEFICIT)		
Accrued Annual and Sick Leave	\$ 155,549 ²	\$ 140,717 ^{2 4}
Payable- Other	32,273	77,519
Deferred Revenue - Appropriation	-	-
Deferred Revenue - Federal Grants	-	209
Net Pension Liability	1,580,645 ⁵	1,580,645
Total Liabilities	1,768,468	1,799,089
Deferred inflows of resources from pension	-	-
Total liabilities and deferred inflows of resources	\$ 1,768,468	\$ 1,799,089
 Net Position:		
Net investment in capital assets	-	-
Unrestricted	(1,057,186)	(940,876)
Total Net Position	\$ (1,057,186)	\$ (940,876)
	\$ 711,282	\$ 858,213

Footnotes:


	FY 2017	FY 2016
^{1.3} Personnel Svcs	\$ -	\$ -
Operations	-	185,184
Appropriation Balance:	\$ - ¹	\$ 185,184 ^{1 3}
^{2.4} Accrued Sick Leave	\$ 83,524	\$ 75,034
Accrued Annual Leave	72,025	65,683
	\$ 155,549 ²	\$ 140,717 ^{2 4}

⁵ Deferred inflows and outflows of resources from pension, as well as the Net Pension Liability are subject to change based on the issuance of the Actuarial Valuation for FY 2017.

Reviewed by:


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 Special Assistant / Audit Supervisor

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Office of Public Accountability
 Government of Guam
 Statements of Revenues, Expenses,
 and Changes in Net Position
 For the year ended September 30, 2017 and 2016

	Unaudited 10/1/16 - 9/30/17	10/1/15 - 9/30/16
Revenues:		
Federal Grants	\$ 49,261	\$ 16,732
Interest Income	2,848	2,304
Other Income	20,760	9,685
Total revenues	72,869	28,720
Expenditures by Object:		
Salaries	\$ 870,568	\$ 764,529
Benefits	293,492	266,453
Net Pension Expense	-	(86,052) ³
Accrued Leave	14,833	19,287
Subtotal:	1,178,893	964,217
Rent	120,971	117,659
Contractual services	186,865	237,319
Supplies	(399)	26,568
Utilities and Telephone	3,526	2,659
Equipment & Furniture Expensed	10,581	63,886
Travel	16,331	12,922
Training	8,982	16,626
Depreciation	-	3,773
Other	3,034	3,863
Total expenditures	1,528,784	1,449,493
Excess (deficiency) of revenues and appropriations over expenditures	(1,455,915)	(1,420,772)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,396,898 ¹	1,611,851 ²
Federal Grant Expenses - Auditor Technical Assistance	(49,261)	(16,732)
APIPA Peer Review Expense	(7,282)	-
Other Expense	(750)	(9,685)
Total, Other Financing Sources (Uses)	1,339,605	1,585,434
Changes in Net Position	(116,310)	164,662
Net Position:		
Beginning of the Year	(940,876)	(1,105,537)
End of the Year	\$ (1,057,186)	\$ (940,876)

Footnotes:

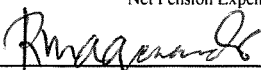
^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 1,149,628	\$ 1,030,982
Operations	247,270	580,869


Total Transfers In:	\$ 1,396,898 ¹	\$ 1,611,851 ²
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³ Net Pension Expense is subject to change based on issuance of the Actuarial Valuation for FY 2017.

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