

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, CGEM
Public Auditor
Reviewed by: Llewelyn Teflan, CFM, CGAP
Audit Supervisor

Account Code	AS400 Account Code	Appropriation Classification	FY 2015 Actual Level	FY 2016 Authorized Level	FY 2016 1st Qtr 10/01 - 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	FY 2016 Cumulative Total	FY 2016 Appropriation Variance	
											F
PERSONNEL SERVICES											
111		Regular Salaries/Increments	641,737	843,522 *	162,797	162,762	199,851	-	525,410	318,113	
112		Overtime/Special Pay									
113		Benefits	231,189	322,930 **	57,384	58,108	67,511	-	183,003	139,928	
		BBMR 5% Reserve									
TOTAL PERSONNEL SERVICES			872,926	1,166,453	220,181	220,870	267,362	-	708,413	458,040	
OPERATIONS											
220		TRAVEL- Off-Island/Local Mileage Reimburse	14,501	17,800	-	426	0	-	426	17,374	
230		CONTRACTUAL SERVICES:	175,798	240,255	16,932	34,098	99,733	-	150,764	89,491	
233		OFFICE SPACE RENTAL:	107,723	115,943	26,931	30,243	30,243	-	87,416	28,527	
240		SUPPLIES & MATERIALS:	5,994	7,200	5,096	3,179	1,542	-	9,818	(2,618)	
250		EQUIPMENT:	81,416	56,700	1,825	21,274	1,762	-	24,861	31,839	
270		WORKERS COMPENSATION	-	-	-	-	-	-	-	-	
271		DRUG TESTING	160	-	-	80	-	-	80	(80)	
280		SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-	
290		MISCELLANEOUS:	6,341	4,500	654	1,145	253	-	2,053	2,447	
TOTAL OPERATIONS			391,934	442,398	51,438	90,445	133,533	-	275,417	166,981	
UTILITIES											
361		Power	-	-	-	-	-	-	-	-	
362		Water/ Sewer	-	-	-	-	-	-	-	-	
363		Telephone/ Toll	2,914	3,000	733	339	611	-	1,684	1,316	
TOTAL UTILITIES			2,914	3,000	733	339	611	-	1,684	1,316	
CAPITAL OUTLAY											
TOTAL APPROPRIATIONS/EXPENDITURES			1,267,773	1,611,851	272,353	311,054	401,506	-	985,513	626,338	
FY 2016 Appropriations											
FULL TIME EQUIVALENCIES (FTEs)											
UNCLASSIFIED			4	4	4	4	4				
CLASSIFIED			9	10	9	10	9				
TOTAL FTEs			13	14	13	14	13	0			

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 June 30, 2016

	6/30/2016	6/30/2015
<u>ASSETS</u>		
Cash and cash equivalents	\$ 388,770	\$ 475,148
Receivables, net:		
Federal Agencies	-	-
Travel Due from OPA Staff	25,354	848
APIPA	-	-
Other - DOA Appropriation	665,942 ¹	644,755 ³
Total Receivables	691,296	645,603
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(143,776)	(139,190)
Total Capital Assets:	3,773	8,359
Total Assets	\$ 1,083,839	\$ 1,129,109
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 121,429 ²	\$ 69,006 ⁴
Payable- Other	-	-
Deferred Revenue - Appropriation	665,942 ¹	644,755 ³
Deferred Revenue - Federal Grants	209	-
Net Pension Liability	1,410,051	1,568,582
Total Liabilities	2,197,631	2,282,343
 Net Position:		
Net investment in capital assets	3,773	8,359
Unrestricted	(1,117,565)	(1,161,592)
Total Net Position	\$ (1,113,792)	\$ (1,153,233)

Footnotes:

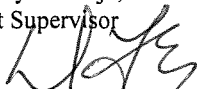
	FY 2016	FY 2015
^{1,3} Personnel Svcs	\$ 458,040	\$ 536,753
Operations	207,902	108,002
Appropriation Balance:	\$ 665,942 ¹	\$ 644,755 ³
 ^{2,4} Accrued Sick Leave	 \$ 55,590	 38,611
Accrued Annual Leave	65,840	30,395
	\$ 121,429 ²	\$ 69,006 ⁴

Reviewed by:



Llewelyn Terlaje, CGFM, CGAP
Audit Supervisor

Approved by:



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 nine months ending June 30, 2016


	10/1/15-6/30/16	10/1/14-6/30/15
Revenues:		
Federal Grants	\$ 16,732	\$ -
Interest Income	1,474	1,514
Other Income	-	3,957
Total revenues	18,206	5,471
Expenditures by Object:		
Salaries	\$ 525,410	\$ 436,669
Benefits	183,003	156,992
Accrued Leave	-	-
Subtotal:	708,413	593,661
Rent	87,416	80,793
Contractual services	141,957	109,251
Supplies	9,818	5,424
Utilities and Telephone	1,684	1,012
Equipment & Furniture Expensed	24,861	6,956
Travel	426	10,977
Training	8,807	8,459
Depreciation	-	-
Other	2,133	3,106
Total expenditures	985,513	819,638
Excess (deficiency) of revenues and appropriations over expenditures	(967,307)	(814,167)
Other financing sources (uses):		
Transfers In - appropriation received to date	945,909 ¹	836,557 ²
Federal Grant Expenses - Auditor Technical Assistance	(16,732)	-
APIPA Peer Review Expense	-	(3,957)
Changes in Net Position	(38,131)	18,433
Net Position:		
Beginning of the year	(1,075,661)	(1,171,666)
End of the Year	\$ (1,113,792)	\$ (1,153,233)

Footnotes:

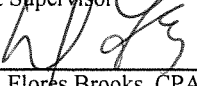
^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 708,413	\$ 593,661
Operations	237,496	242,896
Total Transfers In:	\$ 945,909 ¹	\$ 836,557 ²

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