

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, CGFM
Public Auditor

Reviewed by: Llewelyn Terlaje, CGFM, CGAP
Audit Supervisor

AS400 Account Code	S100A159959CT001/ S100A169959CT001 Appropriation Classification	A	B	C	D	E		F	G	H
		FY 2015	FY 2016	FY 2016	FY 2016	FY 2016 Actual and Cumulative Expenditures		FY 2016	FY 2016	
		Actual Level	Authorized Level	1st Qtr 10/01 - 12/31	2nd Qtr 01/01 - 03/31	FY 2016 3rd Qtr 04/01 - 06/30	FY 2016 4th Qtr 07/01 - 09/30	Cumulative Total	Appropriation Variance	
PERSONNEL SERVICES										
111	Regular Salaries/Increments	641,737	764,529 *	162,797	162,762	199,851	239,119	764,529	-	
112	Overtime/Special Pay									
113	Benefits	231,189	266,453 **	57,384	58,108	67,511	83,450	266,453	-	
	BBMR 5% Reserve									
	TOTAL PERSONNEL SERVICES	872,926	1,030,982	220,181	220,870	267,362	322,569	1,030,982		
OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburse.	14,501	17,800	-	426	0	12,496	12,922	4,878	
230	CONTRACTUAL SERVICES:	175,798	286,725	16,932	34,098	99,733	103,182	253,946	32,779	
233	OFFICE SPACE RENTAL:	107,723	117,943	26,931	30,243	30,243	30,243	117,659	284	
240	SUPPLIES & MATERIALS:	5,994	27,200	5,096	3,179	1,542	16,751	26,568	632	
250	EQUIPMENT:	81,416	123,791	1,825	21,274	1,762	39,025	63,886	59,815	
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-	
271	DRUG TESTING	160	-	-	80	-	80	160	(160)	
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-	
290	MISCELLANEOUS:	6,341	4,500	654	1,145	253	1,651	3,703	797	
	BBMR 5% Reserve									
	TOTAL OPERATIONS	391,934	577,869	51,438	96,445	133,533	203,427	478,844	99,025	
UTILITIES										
361	Power									
362	Water/ Sewer	-	-	-	-	-	-	-	-	
363	Telephone/ Toll	2,914	3,000	733	339	611	976	2,659	341	
	TOTAL UTILITIES	2,914	3,000	733	339	611	976	2,659	341	
	CAPITAL OUTLAY	-	-	-	-	-	-	-	-	
	TOTAL APPROPRIATIONS/EXPENDITURES	1,267,773	1,611,851	272,353	311,654	401,506	526,972	1,512,485	99,366	
FY 2016 Appropriations										
FULL TIME EQUIVALENCIES (FTEs)										
	UNCLASSIFIED	4	4	4	4	4	6			
	CLASSIFIED	9	10	9	10	9	9			
	TOTAL FTEs	13	14	13	14	13	15			

Notes:

* Includes FY 15 Lapse of \$162,218

** Includes FY 15 Lapse of \$59,889


Office of Public Accountability
Government of Guam
Statements of Net Position
As of September 30, 2016, 2015, and 2014

	9/30/2016	Restated 9/30/2015	Restated 9/30/2014
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>			
Cash and cash equivalents	\$ 424,183	\$ 446,122	\$ 433,903
Receivables, net:			
Federal Agencies	21,437	7,024	18,700
Travel Due from OPA Staff	639	2,988	
Federal Receiver	-	15,000	20,000
NASACT	-	2,000	
Other - DOA Appropriation	185,184 ¹	242,849 ³	118,819 ⁵
Total Receivables	207,260	269,862	157,519
Capital Assets	147,549	147,549	147,549
Less Accumulated Depreciation	(147,549)	(143,776)	(139,190)
Total Capital Assets:	-	3,773	8,359
Total Assets	\$ 631,443	\$ 719,757	\$ 599,780
Deferred outflows of resources from pension	226,770	10,461	-
Total assets and deferred outflows of resources	\$ 858,213	\$ 730,218	\$ 599,780
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>			
Accrued Annual and Sick Leave	\$ 140,717 ²	\$ 121,429 ⁴	69,006 ⁶
Payable- Other	77,519	41,830	15,040
Deferred Revenue - Appropriation	-	222,108	118,819
Deferred Revenue - Federal Grants	209	-	-
Net Pension Liability	1,580,645	1,410,051	1,537,989
Total Liabilities	1,799,089	1,795,418	1,740,853
Deferred inflows of resources from pension	-	40,337	91,927
Total liabilities and deferred inflows of resources	\$ 1,799,089	\$ 1,835,755	\$ 1,832,780
Net Position:			
Net investment in capital assets	-	3,773	8,359
Unrestricted	(940,876)	(1,109,310)	(1,241,359)
Total Net Position	\$ (940,876)	\$ (1,105,537)	\$ (1,233,000)
	\$ 858,213	\$ 730,218	\$ 599,780

Footnotes:


		FY 2016	FY 2015	FY 2014
1.3.5	Personnel Svcs	\$ -	\$ 222,108	\$ 118,819
	Operations	185,184	20,741	-
	Appropriation Balance:	\$ 185,184 ¹	\$ 242,849 ³	\$ 118,819 ⁵
2.4.6	Accrued Sick Leave	\$ 75,034	65,840	\$ 38,611
	Accrued Annual Leave	65,683	55,590	30,395
		\$ 140,717 ²	\$ 121,429 ⁴	\$ 69,006 ⁶

Reviewed by:



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Audit Supervisor

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Office of the Public Accountability
Government of Guam
Statements of Revenues, Expenses,
and Changes in Net Position
For the Twelve Months Ending September 30, 2016, 2015, and 2014

	<u>10/1/15-9/30/16</u>	<u>Restated 10/1/14-9/30/15</u>	<u>Restated 10/1/13-9/30/2014</u>
Revenues:			
Federal Grants	\$ 16,732	\$ 3,770	\$ 42,343
Interest Income	2,304	3,052	3,432
Other Income	9,685	3,957	2,802
Total revenues	<u>28,720</u>	<u>10,779</u>	<u>48,577</u>
Expenses by Object:			
Salaries	\$ 764,529	\$ 641,737	\$ 625,994
Benefits	266,453	231,189	228,879
Net Pension Expense	(86,052)	(189,989)	(45,755)
Accrued Leave	19,287	52,424	(949)
Subtotal:	<u>964,217</u>	<u>735,361</u>	<u>808,169</u>
Rent	117,659	107,723	107,723
Contractual Services	237,319	162,456	171,391
Supplies	26,568	5,994	4,511
Utilities and Telephone	2,659	2,914	2,879
Equipment & Furniture Expensed	63,886	81,416	17,191
Travel	12,922	14,501	18,301
Training	16,626	13,342	12,921
Depreciation	3,773	4,586	4,586
Other	3,863	6,501	5,073
Total expenses	<u>1,449,493</u>	<u>1,134,794</u>	<u>1,152,746</u>
Excess (deficiency) of revenues and appropriations over expenditures	<u>(1,420,773)</u>	<u>(1,124,015)</u>	<u>(1,104,169)</u>
Other financing sources (uses):			
Transfers In - appropriation received to date	1,611,851	1,259,204	1,176,832
Federal Grant Expenses - Auditor Technical Assistance	(16,732)	(3,770)	(42,393)
APIPA Peer Review Expense	-	(3,957)	-
Other Expense	(9,685)	-	-
Changes in Net Position	<u>164,661</u>	<u>127,463</u>	<u>30,270</u>
Net Position:			
Beginning of the year	(1,105,537)	(1,233,000)	412,401
Prior Period Adjustment	-	-	(1,675,671)
End of the Year	<u>\$ (940,876)</u>	<u>\$ (1,105,537)</u>	<u>\$ (1,233,000)</u>

Footnotes:

1, 2, 3 Transfers In from DOA:


Personnel Svcs - Salaries & Benefits	\$ 1,030,982	\$ 872,926	\$ 854,873
Operations	580,869	386,278	321,959

Total Transfers In:	<u>\$ 1,611,851</u>	<u>\$ 1,259,204</u>	<u>\$ 1,176,832</u>
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