

Government of Guam
Fiscal Year 2017
Report of Expenditures

Function:
Department/Agency:

OFFICE OF PUBLIC ACCOUNTABILITY
OFFICE OF PUBLIC ACCOUNTABILITY

Approved by:

Doris Flores, Director, OPA, CGPA

Reviewed by:

Deputy Public Auditor

Account Code	Appropriation Classification	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
				10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30		
AS400	5100A179959CT001								
	PERSONNEL SERVICES								
111	Regular Salaries/Increments	764,529	818,114	188,813	205,171	-	393,984	424,130	
112	Overtime/Special Pay								
113	Benefits	266,453	284,643	64,270	68,778	-	133,048	151,595	
	BBMR 5% Reserve								
	TOTAL PERSONNEL SERVICES	1,030,982	1,102,757	253,083	273,949	-	527,032	575,725	
	OPERATIONS								
220	TRAVEL - Off-Island/Local Mileage Reimburse.	12,922	15,000	675	3,729	-	4,404	10,596	
230	CONTRACTUAL SERVICES:	253,946	153,924	39,751	8,161	-	47,912	106,012	
233	OFFICE SPACE RENTAL:	117,659	120,972	30,243	30,242	-	60,485	60,487	
240	SUPPLIES & MATERIALS:	26,568	1,000	-	107	-	107	893	
250	EQUIPMENT:	63,886	-	-	530	-	530	(530)	
270	WORKERS COMPENSATION								
271	DRUG TESTING	160	-	-	-	-	-	-	
280	SUB-RECIPIENT/SUBGRANT:								
290	MISCELLANEOUS:	3,703	700	265	836	-	1,101	(401)	
	BBMR 5% Reserve								
	TOTAL OPERATIONS	478,844	291,596	70,934	43,605	-	114,539	177,057	
	UTILITIES								
361	Power								
362	Water/ Sewer								
363	Telephone/ Toll	2,659	2,545	300	-	-	300	2,245	
	TOTAL UTILITIES	2,659	2,545	300	858	-	1,158	1,387	
	CAPITAL OUTLAY								
	TOTAL APPROPRIATIONS/EXPENDITURES	1,512,485	1,396,898	324,317	318,412	-	642,729	754,169	
	FY 2017 Appropriations								
	FULL TIME EQUIVALENCIES (FTEs)	6	4	6	6	0	0	0	
	UNCLASSIFIED	9	14	9	14	0	0	0	
	CLASSIFIED	15	18	15	15	0	0	0	
	TOTAL FTEs	15	18	15	15	0	0	0	


Office of Public Accountability
Government of Guam
Statement of Net Position
As of March 31, 2017

	3/31/2017	Restated 3/31/2016
ASSETS		
Cash and cash equivalents	\$ 604,841	\$ 489,775
Receivables, net:		
Federal Agencies	2,750	-
Federal Receiver	-	-
PASAI	-	-
Travel Due from OPA Staff	-	-
APIPA	-	-
Other - DOA Appropriation	723,662 ¹	991,478 ^{1 3}
Total Receivables	726,412	991,478
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(147,549)	(143,776)
Total Capital Assets:	-	3,773
Total Assets	1,331,253	1,485,026
Deferred outflows of resources from pension	226,770	10,461
Total assets and deferred outflows of resources	\$ 1,558,023	\$ 1,495,487
LIABILITIES AND FUND BALANCES (DEFICIT)		
Accrued Annual and Sick Leave	\$ 140,717 ²	\$ 121,429 ^{2 4}
Payable- Other	1,560	-
Deferred Revenue - Appropriation	723,662 ¹	991,478 ^{1 3}
Deferred Revenue - Federal Grants	209	209
Net Pension Liability	1,580,645	1,410,051
Total Liabilities	2,446,793	2,523,167
Deferred inflows of resources from pension	-	40,337
Total liabilities and deferred inflows of resources	\$ 2,446,793	\$ 2,563,504
Net Position:		
Net investment in capital assets	-	3,773
Unrestricted	(888,770)	(1,071,791)
Total Net Position	\$ (888,770)	\$ (1,068,018)

Footnotes:


	FY 2017	FY 2016
1.3 Personnel Svcs	\$ 575,724	\$ 825,402
Operations	147,938	166,076
Appropriation Balance:	\$ 723,662 ¹	\$ 991,478 ^{1 3}
2.4 Accrued Sick Leave	\$ 65,683	\$ 55,590
Accrued Annual Leave	75,034	65,840
	\$ 140,717 ²	\$ 121,429 ^{2 4}

Reviewed by:



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

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 six months ending March 31, 2017


	10/1/16-3/31/17	Restated 10/1/15-3/31/16
Revenues:		
Federal Grants	\$ 34,216	\$ 16,732
Interest Income	949	1,155
Other Income	20,010	-
Total revenues	55,174	17,887
Expenditures by Object:		
Salaries	\$ 393,984	\$ 325,559
Benefits	133,048	115,492
Accrued Leave	-	-
Subtotal:	527,033	441,051
Rent	60,485	57,174
Contractual services	47,668	48,143
Supplies	107	8,275
Utilities and Telephone	1,158	1,073
Equipment & Furniture Expensed	530	23,099
Travel	4,404	426
Training	244	2,887
Depreciation	-	-
Other	1,101	1,879
Total expenditures	642,731	584,007
Excess (deficiency) of revenues and appropriations over expenditures	(587,556)	(566,121)
Other financing sources (uses):		
Transfers In - appropriation received to date	673,236 ¹	620,373 ²
Federal Grant Expenses - Auditor Technical Assistance	(34,216)	(16,732)
Changes in Net Position	51,464	37,520
Net Position:		
Beginning of the year	(940,233)	(1,105,537)
End of the Period	\$ (888,770)	\$ (1,068,018)

Footnotes:


1.2 Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 527,033	\$ 441,051
Operations	146,203	179,322
Total Transfers In:	\$ 673,236 ¹	\$ 620,373 ²

Reviewed by:


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