

Government of Guam
Fiscal Year 2015
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: Yulia Hechanova, CPA, CIA, CGFM, CGAP, CGMA
Deputy Public Auditor



AS400	Account	Code	A	B	C	D	FY 2015 Actual and Cumulative Expenditures			F
							FY 2014	FY 2015	FY 2015	
			Actual	Authorized	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Cumulative	Appropriation
			Level	Level	10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30	Total	Variance
	5100A159959CT001									
		Appropriation Classification								

PERSONNEL SERVICES

111	Regular Salaries/Increments	593,952	745,145	122,323	152,388	161,958	-	436,669	308,476
112	Overtime/Special Pay								
113	Benefits	224,287	266,450	44,900	55,914	56,178	-	156,992	109,458
	BBMR 5% Reserve								
	TOTAL PERSONNEL SERVICES	818,239	1,011,595	167,223	208,302	218,136	-	593,661	417,934

OPERATIONS

220	TRAVEL- Off-Island/Local Mileage Reimburse.	18,301	16,800	2,514	-	8,494	-	11,008	5,792
230	CONTRACTUAL SERVICES:	185,389	175,255	35,048	15,068	66,910	-	117,026	58,229
233	OFFICE SPACE RENTAL:	107,723	115,943	26,931	26,931	26,931	-	80,793	35,150
240	SUPPLIES & MATERIALS:	4,511	8,200	4,203	(2,399)	3,620	-	5,424	2,776
250	EQUIPMENT:	17,191	27,200	5,578	(4,077)	6,139	-	7,640	19,560
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	5,073	4,500	629	2,160	281	-	3,070	1,430
	BBMR 5% Reserve								
	TOTAL OPERATIONS	338,188	347,898	74,903	37,683	112,375	-	224,961	122,937

UTILITIES

361	Power								
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	2,879	3,000	273	325	414	-	1,012	1,988
	TOTAL UTILITIES	2,879	3,000	273	325	414	-	1,012	1,988

CAPITAL OUTLAY

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TOTAL APPROPRIATIONS/EXPENDITURES

		1,159,306	1,362,493	242,399	246,310	330,925	-	819,634	542,859
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FY 2015 Appropriations

FULL TIME EQUIVALENCIES (FTEs)

UNCLASSIFIED	1	2	2	2	4				
CLASSIFIED	13	19	9	9	9				
TOTAL FTEs	14	21	11	11	13	0			


Office of Public Accountability
Government of Guam
Statement of Net Position
As of June 30, 2015

	6/30/2015	6/30/2014
ASSETS		
Cash and cash equivalents	\$ 475,172	\$ 482,741
Receivables, net:		
Federal Agencies	-	4,647
Federal Receiver	-	-
PASAI	-	-
Travel Due from OPA Staff	848	4,218
APIPA	-	-
Other - DOA Appropriation	644,755 ¹	449,547 ³
Total Receivables	645,603	458,413
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(139,190)	(134,604)
Total Capital Assets:	8,359	12,944
Total Assets	\$ 1,129,134	\$ 954,098
LIABILITIES AND FUND BALANCES (DEFICIT)		
Accrued Annual and Sick Leave	\$ 69,006 ²	\$ 69,955 ⁴
Payable- Other	-	-
Deferred Revenue - Appropriation	644,755 ¹	449,547 ³
Net Pension Liability	1,568,582	
Total Liabilities	2,282,343	519,502
Beginning Fund Balance	415,373	434,596
Prior Period Adjustment	(1,568,582)	-
Fund Balance, End of Quarter	(1,153,209)	434,596
Total Liabilities and Fund Balance (Deficit)	\$ 1,129,134	\$ 954,098

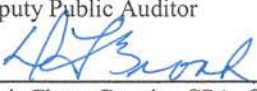
Footnotes:

	FY 2015	FY 2014
^{1,3} Personnel Svcs	\$ 536,753	\$ 344,687
Operations	108,002	104,860
BBMR Reserve	-	-
Appropriation Balance:	\$ 644,755 ¹	\$ 449,547 ³
^{2,4} Accrued Sick Leave	\$ 38,611	30,831
Accrued Annual Leave	30,395	39,124
	\$ 69,006 ²	\$ 69,955 ⁴

Reviewed by:


Yuka Hechanova, CPA, CIA, CGFM, CGAP, CGMA
Deputy Public Auditor

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Office of the Public Accountability
 Government of Guam
 Statement of Revenues, Expenses,
 and Changes in Net Position
 For the Nine Months Ending June 30, 2015

	10/1/14-6/30/2015	10/1/13-6/30/2014
Revenues:		
Federal Grants & Other Reimbursements	\$ 3,957	\$ 20,364
Interest Income	1,533	2,972
Other Income	-	2,801
Total revenues	5,490	26,136
Expenditures by Object:		
Salaries	\$ 436,669	\$ 426,455
Benefits	156,992	161,226
Accrued Leave	-	-
Subtotal:	593,661	587,681
Rent	80,793	89,770
Contractual services	108,567	102,638
Supplies	5,424	4,418
Utilities and Telephone	1,012	2,214
Equipment & Furniture Expensed	7,640	8,587
Travel	11,008	8,170
Training	8,459	11,181
Depreciation	-	-
Other	3,070	4,692
Total expenditures	819,633	819,351
Excess (deficiency) of revenues and appropriations over (under) expenditures	(814,143)	(793,215)
Other financing sources (uses):		
Transfers In - appropriation received to date	836,557 ¹	835,824 ²
Federal Grant & Other Related Expenses	(3,957)	(20,414)
Net change in fund balance	18,457	22,195
Fund balance at beginning of year	396,916	412,401
Prior Period Adjustment	(1,568,582)	-
Fund balance at end of period	\$ (1,153,209)	\$ 434,596

Footnotes:


^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 593,661	\$ 587,681
Operations	242,896	248,143
Total Transfers In:	\$ 836,557 ¹	\$ 835,824 ²

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