

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
Public Auditor

Reviewed by:

Yolanda B. Hernandez, CPA, CGMA, CGAP, CGMA
Deputy Public Auditor

| AS400 Account Code | FY 2016 Actual Level | FY 2017 Authorized Level | FY 2017 Actual and Cumulative Expenditures | | | | FY 2017 Cumulative Total | FY 2017 Appropriation | FY 2017 Variance |
|--|----------------------|--------------------------|--|-------------------------------|-------------------------------|-------------------------------|--------------------------|-----------------------|------------------|
| | | | 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 | | | |
| PERSONNEL SERVICES | | | | | | | | | |
| 111 | 764,529 | 818,114 | 188,813 | 205,171 | 228,431 | - | 622,415 | 195,699 | |
| 112 | 266,453 | 284,643 | 64,270 | 68,778 | 76,958 | - | 210,006 | 74,637 | |
| 113 | 1,030,982 | 1,102,757 | 253,083 | 273,949 | 305,389 | - | 832,421 | 270,356 | |
| TOTAL PERSONNEL SERVICES | | | | | | | | | |
| OPERATIONS | | | | | | | | | |
| 220 | 12,922 | 15,000 | 675 | 3,729 | - | - | 4,404 | 10,596 | |
| 230 | 253,946 | 153,924 | 39,751 | 8,161 | 80,059 | - | 127,971 | 25,953 | |
| 233 | 117,659 | 120,972 | 30,243 | 30,242 | 30,243 | - | 90,728 | 30,244 | |
| 240 | 26,568 | 1,000 | - | 107 | 117 | - | 224 | 776 | |
| 250 | 63,886 | - | - | 530 | 6,684 | - | 7,214 | (7,214) | |
| 270 | - | - | - | - | - | - | - | - | |
| 271 | 160 | - | - | - | - | - | - | - | |
| 280 | - | - | - | - | - | - | - | - | |
| 290 | 3,703 | 700 | 265 | 836 | 3,011 | - | 4,112 | (3,412) | |
| BBMR 5% Reserve | | | | | | | | | |
| TOTAL OPERATIONS | | | 70,934 | 43,605 | 120,114 | - | 234,653 | 56,943 | |
| UTILITIES | | | | | | | | | |
| 361 | - | - | - | - | - | - | - | - | |
| 362 | - | - | - | - | - | - | - | - | |
| 363 | 2,659 | 2,545 | 300 | 858 | 1,024 | - | 2,182 | 363 | |
| TOTAL UTILITIES | | | 2,659 | 858 | 1,024 | - | 2,182 | 363 | |
| CAPITAL OUTLAY | | | | | | | | | |
| TOTAL APPROPRIATIONS/EXPENDITURES | | | 324,317 | 318,412 | 426,527 | - | 1,069,256 | 327,642 | |

FY 2017 Appropriations

| UNCLASSIFIED CLASSIFIED | FULL TIME EQUIVALENCIES (FTEs) | | | | | |
|-------------------------|--------------------------------|---|----|----|----|---|
| | 6 | 9 | 14 | 15 | 18 | 0 |
| TOTAL FTEs | 6 | 9 | 14 | 15 | 18 | 0 |


Office of Public Accountability
Government of Guam
Statement of Net Position
As of June 30, 2017

| | 6/30/2017 | Restated 6/30/2016 | |
|---|-------------------------|---------------------------|--|
| <u>ASSETS</u> | | | |
| Cash and cash equivalents | \$ 511,812 | \$ 388,770 | |
| Receivables, net: | | | |
| Federal Agencies | 3,790 | - | |
| Federal Receiver | - | - | |
| PASAI | - | - | |
| Travel Due from OPA Staff | 25,776 | 25,354 | |
| APIPA | - | - | |
| Other - DOA Appropriation | 363,403 ¹ | 665,942 ^{1 3} | |
| Total Receivables | 392,969 | 691,296 | |
| Capital Assets | 147,549 | 169,385 | |
| Less Accumulated Depreciation | (147,549) | (143,776) | |
| Total Capital Assets: | - | 25,609 | |
| Total Assets | 904,780 | 1,105,675 | |
| Deferred outflows of resources from pension | 226,770 | 10,461 | |
| Total assets and deferred outflows of resources | \$ 1,131,550 | \$ 1,116,136 | |
| <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u> | | | |
| Accrued Annual and Sick Leave | \$ 140,717 ² | \$ 121,429 ^{2 4} | |
| Payable- Other | 1,560 | - | |
| Deferred Revenue - Appropriation | 363,403 ¹ | 665,942 ^{1 3} | |
| Deferred Revenue - Federal Grants | 209 | 209 | |
| Net Pension Liability | 1,580,645 | 1,410,051 | |
| Total Liabilities | 2,086,533 | 2,197,632 | |
| Deferred inflows of resources from pension | - | 40,337 | |
| Total liabilities and deferred inflows of resources | \$ 2,086,533 | \$ 2,237,969 | |
| Net Position: | | | |
| Net investment in capital assets | - | 25,609 | |
| Unrestricted | (954,983) | (1,147,441) | |
| Total Net Position | \$ (954,983) | \$ (1,121,832) | |

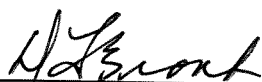
Footnotes:

| | FY 2017 | FY 2016 | |
|------------------------|-------------------------|---------------------------|--|
| 1.3 Personnel Svcs | \$ 294,109 | \$ 458,040 | |
| Operations | 69,294 | 207,902 | |
| Appropriation Balance: | \$ 363,403 ¹ | \$ 665,942 ^{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

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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, 2017

| | 10/1/16-6/30/17 | Restated 10/1/15-6/30/16 |
|---|------------------------|-----------------------------|
| Revenues: | | |
| Federal Grants | \$ 34,216 | \$ 16,732 |
| Interest Income | 1,001 | 1,474 |
| Other Income | 20,010 | - |
| Total revenues | 55,227 | 18,206 |
| Expenditures by Object: | | |
| Salaries | \$ 622,415 | \$ 525,410 |
| Benefits | 210,006 | 183,003 |
| Accrued Leave | - | - |
| Subtotal: | 832,421 | 708,413 |
| Rent | 90,728 | 87,416 |
| Contractual services | 123,551 | 141,607 |
| Supplies | 224 | 9,818 |
| Utilities and Telephone | 2,182 | 1,684 |
| Equipment & Furniture Expensed | 7,214 | 3,375 |
| Travel | 4,404 | 426 |
| Training | 4,420 | 8,807 |
| Depreciation | - | - |
| Other | 4,112 | 2,133 |
| Total expenditures | 1,069,256 | 963,677 |
| Excess (deficiency) of revenues and appropriations over expenditures | (1,014,029) | (945,471) |
| Other financing sources (uses): | | |
| Transfers In - appropriation received to date | 1,033,495 ¹ | 945,909 ² |
| Federal Grant Expenses - Auditor Technical Assistance | (34,216) | (16,732) |
| Changes in Net Position | (14,750) | (16,295) |
| Net Position: | | |
| Beginning of the year | (940,233) | (1,105,537) |
| End of the Period | \$ (954,983) | \$ (1,121,833) |


Footnotes:

1, 2 Transfers In from DOA:

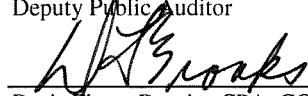
| | | |
|--------------------------------------|------------|------------|
| Personnel Svcs - Salaries & Benefits | \$ 832,421 | \$ 708,413 |
| Operations | 201,074 | 237,496 |

| | | |
|---------------------|---------------------------|-------------------------|
| Total Transfers In: | \$ 1,033,495 ¹ | \$ 945,909 ² |
|---------------------|---------------------------|-------------------------|

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