FUNCTION: Office of Public Accountability
Department/Agency: Office of Public Accountability

Approval by: Doris Flores Brooks, CPA, CGFM
Public Auditor

Reviewed by: Rodalyn Gerarda, CPA, CGFM, CPA, CGAP, CGSA

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Appropriation</th>
<th>Classification</th>
<th>Level</th>
<th>FY 2014 Actual and Cumulative Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>5104129995CT001</td>
<td>Actual</td>
<td>Appropriation</td>
<td>Authorized</td>
<td>1st Qtr</td>
</tr>
<tr>
<td>FY 2013</td>
<td>FY 2014</td>
<td>FY 2014</td>
<td>FY 2014</td>
<td>FY 2014</td>
</tr>
<tr>
<td>AS400</td>
<td>Level</td>
<td>Level</td>
<td>10/01 - 12/31</td>
<td>01/01 - 03/31</td>
</tr>
</tbody>
</table>

**PERSONNEL SERVICES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 2014 Actual and Cumulative Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>111</td>
<td>Regular Salaries/Incentives</td>
<td>559,937</td>
</tr>
<tr>
<td>112</td>
<td>Overtime/Special Pay</td>
<td>-</td>
</tr>
<tr>
<td>113</td>
<td>Benefits</td>
<td>218,801</td>
</tr>
<tr>
<td>114</td>
<td>BMHR 5% Reserve</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL PERSONNEL SERVICES</td>
<td>778,734</td>
<td>935,168</td>
</tr>
</tbody>
</table>

**OPERATIONS**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 2014 Actual and Cumulative Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>210</td>
<td>Travel - Off-Island/Local Mileage Reimbursements</td>
<td>11,110</td>
</tr>
<tr>
<td>220</td>
<td>Contractual Services</td>
<td>220,970</td>
</tr>
<tr>
<td>253</td>
<td>Office Space Rental</td>
<td>102,594</td>
</tr>
<tr>
<td>240</td>
<td>Supplies &amp; Materials</td>
<td>7,575</td>
</tr>
<tr>
<td>250</td>
<td>Equipment</td>
<td>22,552</td>
</tr>
<tr>
<td>270</td>
<td>Workers Compensation</td>
<td>-</td>
</tr>
<tr>
<td>271</td>
<td>Drug Testing</td>
<td>-</td>
</tr>
<tr>
<td>280</td>
<td>Sub-Recipient/Grant</td>
<td>-</td>
</tr>
<tr>
<td>290</td>
<td>Miscellaneous</td>
<td>2,479</td>
</tr>
<tr>
<td>BMHR 5% Reserve</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TOTAL OPERATIONS</td>
<td>367,187</td>
<td>311,459</td>
</tr>
</tbody>
</table>

**UTILITIES**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>FY 2014 Actual and Cumulative Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>361</td>
<td>Power</td>
<td>-</td>
</tr>
<tr>
<td>362</td>
<td>Water/ Sewer</td>
<td>-</td>
</tr>
<tr>
<td>363</td>
<td>Telephone/ Toll</td>
<td>2,781</td>
</tr>
<tr>
<td>TOTAL UTILITIES</td>
<td>2,781</td>
<td>5,900</td>
</tr>
</tbody>
</table>

**CAPITAL OUTLAY**

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2014 Actual and Cumulative Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL APPROPRIATIONS/EXPENDITURES</td>
<td>1,140,842</td>
</tr>
</tbody>
</table>

**FY 2014 Appropriations**

<table>
<thead>
<tr>
<th>Full-Time Equivalencies (FTEs)</th>
<th>FY 2014 Appropriations</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNCLASSIFIED</td>
<td>1</td>
</tr>
<tr>
<td>CLASSIFIED</td>
<td>13</td>
</tr>
<tr>
<td>TOTAL FTEs</td>
<td>14</td>
</tr>
</tbody>
</table>
Office of Public Accountability  
Government of Guam  
Statements of Revenues, Expenses,  
and Changes in Fund Net Position  
For the Nine Months  
October 1, 2013 to June 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>10/1/13-6/30/2014</th>
<th>10/1/12-6/30/2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Grants &amp; Other Reimbursements</td>
<td>$20,364</td>
<td>$20,812</td>
</tr>
<tr>
<td>Interest Income</td>
<td>2,972</td>
<td>2,628</td>
</tr>
<tr>
<td>Other Income</td>
<td>2,801</td>
<td>-</td>
</tr>
<tr>
<td>Total revenues</td>
<td>26,136</td>
<td>23,440</td>
</tr>
<tr>
<td><strong>Expenditures by Object:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries</td>
<td>$426,455</td>
<td>$372,012</td>
</tr>
<tr>
<td>Benefits</td>
<td>161,226</td>
<td>141,114</td>
</tr>
<tr>
<td>Subtotal</td>
<td>587,681</td>
<td>513,126</td>
</tr>
<tr>
<td>Rent</td>
<td>89,770</td>
<td>76,945</td>
</tr>
<tr>
<td>Contractual services</td>
<td>102,638</td>
<td>146,193</td>
</tr>
<tr>
<td>Supplies</td>
<td>9,632</td>
<td>4,186</td>
</tr>
<tr>
<td>Equipment</td>
<td>3,393</td>
<td>2,259</td>
</tr>
<tr>
<td>Utilities and Telephone</td>
<td>2,214</td>
<td>2,018</td>
</tr>
<tr>
<td>Travel</td>
<td>8,170</td>
<td>145</td>
</tr>
<tr>
<td>Training</td>
<td>12,258</td>
<td>5,307</td>
</tr>
<tr>
<td>Other</td>
<td>4,672</td>
<td>3,818</td>
</tr>
<tr>
<td>Total expenditures</td>
<td>820,428</td>
<td>753,998</td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and appropriations over (under) expenditures</td>
<td>(794,292)</td>
<td>(730,558)</td>
</tr>
<tr>
<td>Other financing sources (uses):</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfers In - appropriation received to date</td>
<td>835,824</td>
<td>777,810</td>
</tr>
<tr>
<td>Federal Grant Expenses &amp; Other Related Expenses</td>
<td>(20,413)</td>
<td>(20,812)</td>
</tr>
<tr>
<td>Net change in fund balance</td>
<td>21,119</td>
<td>26,440</td>
</tr>
<tr>
<td>Fund balance at beginning of year</td>
<td>412,401</td>
<td>398,952</td>
</tr>
<tr>
<td><strong>Fund balance at end of period</strong>:</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$433,520</td>
<td>$425,392</td>
</tr>
</tbody>
</table>

Footnotes:

1,2 Transfers In from DOA:

| Personnel Svcs - Salaries & Benefits | 587,681 | 513,126 |
| Operations                           | 248,143 | 264,684 |

**Total Transfers In:**

| 835,824 | 777,810 |

Reviewed by: Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA
Audit Supervisor

Approved by: Doris Flores Brooks, CPA, CGFM
Public Auditor
### ASSETS

<table>
<thead>
<tr>
<th>Item</th>
<th>6/30/2014</th>
<th>6/30/2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$481,664</td>
<td>$458,973</td>
</tr>
<tr>
<td>Receivables, net:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Agencies</td>
<td>4,647</td>
<td>9,084</td>
</tr>
<tr>
<td>Federal Receiver</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>PASAI</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Travel Due from OPA Staff</td>
<td>4,218</td>
<td>9,907</td>
</tr>
<tr>
<td>Other - DOA Appropriation</td>
<td>449,547</td>
<td>272,208</td>
</tr>
<tr>
<td><strong>Total Receivables</strong></td>
<td>458,413</td>
<td>291,198</td>
</tr>
<tr>
<td>Capital Assets</td>
<td>147,549</td>
<td>147,549</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>(134,604)</td>
<td>(130,018)</td>
</tr>
<tr>
<td><strong>Total Capital Assets</strong></td>
<td>12,944</td>
<td>17,530</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$953,021</td>
<td>$767,702</td>
</tr>
</tbody>
</table>

### LIABILITIES AND FUND BALANCES (DEFICIT)

<table>
<thead>
<tr>
<th>Item</th>
<th>6/30/2014</th>
<th>6/30/2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued Annual and Sick Leave</td>
<td>$69,955</td>
<td>$70,102</td>
</tr>
<tr>
<td>Payable- Other</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deferred Revenue - Appropriation</td>
<td>449,547</td>
<td>272,208</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>519,502</td>
<td>342,309</td>
</tr>
<tr>
<td><strong>Fund Balance, End of Quarter</strong></td>
<td>433,519</td>
<td>425,392</td>
</tr>
<tr>
<td><strong>Total Liabilities and Fund Balance (Deficit)</strong></td>
<td>$953,021</td>
<td>$767,702</td>
</tr>
</tbody>
</table>

**Footnotes:**

1, 2 Personnel Svs $344,687 $191,898
2 Operations 104,860 80,310
3 Appropriation Balance: $449,547
4 Accrued Sick Leave 30,831 25,324
5 Accrued Annual Leave 39,124 44,777
6 $69,955
7 $70,102

**Reviewed by:**

Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA
Audit Supervisor

**Approved by:**

Doris Flores Brooks, CPA, CGFM
Public Auditor