

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: *[Signature]*
Yvonne Hernandez, CPA, CIA, CGFM, CGAP, CGMA
Deputy Public Auditor

Account Code	A		B		C		D		E		F		FY 2015 Appropriation Variance
	FY 2014 Actual Level	FY 2015 Authorized Level	FY 2015 1st Qtr 10/01 - 12/31	FY 2015 2nd Qtr 01/01 - 03/31	FY 2015 3rd Qtr 04/01 - 06/30	FY 2015 4th Qtr 07/01 - 09/30	FY 2015 Cumulative Total	FY 2015					
AS400	5100A159959C1001												
Account Code	Appropriation Classification												
PERSONNEL SERVICES													
111	593,952	745,145	122,323	152,388	-	-	274,711	470,434					
112													
113	234,387	266,450	44,900	55,914	-	-	100,814	165,656					
	818,239	1,011,595	167,223	208,302	-	-	375,525	636,070					
TOTAL PERSONNEL SERVICES													
OPERATIONS													
220	18,301	16,800	2,514	-	-	-	2,514	14,286					
230	185,389	175,255	35,048	15,068	-	-	50,116	125,139					
233	107,723	115,943	26,931	26,931	-	-	53,862	62,081					
240	4,511	8,200	4,203	(2,399)	-	-	1,804	6,396					
250	17,191	27,200	5,578	(4,077)	-	-	1,501	25,699					
270	-	-	-	-	-	-	-	-					
271	-	-	-	-	-	-	-	-					
280	-	-	-	-	-	-	-	-					
290	5,073	4,500	629	2,160	-	-	2,789	1,711					
	338,188	347,898	74,903	37,683	-	-	112,586	235,312					
TOTAL OPERATIONS													
UTILITIES													
361	-	-	-	-	-	-	-	-					
362	-	-	-	-	-	-	-	-					
363	2,879	3,000	273	325	-	-	598	2,402					
	2,879	3,000	273	325	-	-	598	2,402					
TOTAL UTILITIES													
CAPITAL OUTLAY													
TOTAL APPROPRIATIONS/EXPENDITURES													
	1,159,306	1,362,493	242,399	246,310	-	-	488,709	873,784					

FY 2015 Appropriations

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

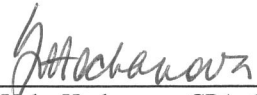
Office of Public Accountability
Government of Guam
Statement of Net Position
As of March 31, 2015

	3/31/2015	3/31/2014
<u>ASSETS</u>		
Cash and cash equivalents	\$ 495,699	\$ 481,684
Receivables, net:		
Federal Agencies	-	19,748
Federal Receiver	-	-
PASAI	-	-
Travel Due from OPA Staff	1,610	-
APIPA	4,456	-
Other - DOA Appropriation	949,852 ¹	759,240 ³
Total Receivables	955,918	778,988
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(139,190)	(134,604)
Total Capital Assets:	8,359	12,944
Total Assets	\$ 1,459,976	\$ 1,273,617
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 69,006 ²	\$ 69,955 ⁴
Payable- Other	-	-
Deferred Revenue - Appropriation	949,852 ¹	759,240 ³
Net Pension Liability	1,568,582	
Total Liabilities	2,587,440	829,195
Beginning Fund Balance	441,118	444,422
Prior Period Adjustment	(1,568,582)	-
Fund Balance, End of Quarter	(1,127,464)	444,422
Total Liabilities and Fund Balance (Deficit)	\$ 1,459,976	\$ 1,273,617


Footnotes:

	FY 2015	FY 2014
^{1,3} Personnel Svcs	\$ 754,889	\$ 543,698
Operations	194,963	215,542
BBMR Reserve	-	-
Appropriation Balance:	\$ 949,852 ¹	\$ 759,240 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

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Accountability
Government of Guam
Statement of Revenues, Expenses,
and Changes in Net Position
For the Six Months Ending March 31, 2015

	10/1/14-3/31/2015	10/1/13-3/31/2014
Revenues:		
Federal Grants	\$ -	\$ 3,699
Interest Income	1,450	1,988
Other Income	-	2,800
Total revenues	1,450	8,487
Expenditures by Object:		
Salaries	\$ 274,711	\$ 281,941
Benefits	100,814	106,729
Accrued Leave	-	-
Subtotal:	375,525	388,670
Rent	53,862	53,862
Contractual services	47,827	47,071
Supplies	1,804	3,378
Utilities and Telephone	598	402
Equipment & Furniture Expensed	1,501	-
Travel	2,514	-
Training	2,289	3,495
Depreciation	-	-
Other	2,789	2,082
Total expenditures	488,708	498,961
Excess (deficiency) of revenues and appropriations over (under) expenditures	(487,258)	(490,474)
Other financing sources (uses):		
Transfers In - appropriation received to date	531,460	526,131
Federal Grant Expenses - Auditor Technical Assistance	-	(3,636)
Net change in fund balance	44,202	32,021
Fund balance at beginning of year	396,916	412,401
Prior Period Adjustment	(1,568,582)	-
Fund balance at end of period	\$ (1,127,464)	\$ 444,422


Footnotes:

^{1,2} Transfers In from DOA:


Personnel Svcs - Salaries & Benefits	\$ 375,525	\$ 388,670
Operations	155,935	137,461

Total Transfers In:	\$ 531,460	\$ 526,131
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