


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

	9/30/2015	9/30/2014
<u>ASSETS</u>		
Cash and cash equivalents	\$ 446,122	\$ 433,903
Receivables, net:		
Federal Agencies	7,024	18,700
Federal Receiver	15,000	20,000
Travel Due from OPA Staff	2,988	-
NASACT	2,000	-
Other - DOA Appropriation	242,849 ¹	118,819 ³
Total Receivables	269,862	157,519
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(143,776)	(139,190)
Total Capital Assets:	3,773	8,359
Total Assets	\$ 719,757	\$ 599,780
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 121,429 ²	\$ 69,006 ⁴
Payable- Other	41,830	15,040
Deferred Revenue - Appropriation	222,108	118,819 ³
Net Pension Liability	1,410,051	-
Total Liabilities	1,795,418	202,864
Fund Balance	492,921	396,916
Prior Period Adjustment	(1,568,582)	-
Ending Fund Balance	(1,075,661)	396,916
Total Liabilities and Fund Balance (Deficit)	\$ 719,757	\$ 599,780

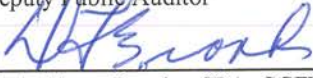
Footnotes:

	FY 2015	FY 2014
^{1,3} Personnel Svcs	\$ 222,108	\$ 118,819
Operations	20,741	-
BBMR Reserve	-	-
Appropriation Balance:	\$ 242,849 ¹	\$ 118,819 ³
^{2,4} Accrued Sick Leave	\$ 55,590	38,611
Accrued Annual Leave	65,840	30,395
	\$ 121,429 ²	\$ 69,006 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 Twelve Months Ending September 30, 2015

	<u>10/1/14-9/30/2015</u>	<u>10/1/13-9/30/2014</u>
Revenues:		
Federal Grants & Other Reimbursements	\$ 7,727	\$ 42,343
Interest Income	3,052	3,432
Other Income	-	2,802
Total revenues	<u>10,779</u>	<u>48,577</u>
Expenditures by Object:		
Salaries	\$ 641,737	\$ 625,994
Benefits	231,189	228,879
Accrued Leave	52,424	(949)
Subtotal:	<u>925,350</u>	<u>853,924</u>
Net Pension Expense	(158,531)	-
Rent	107,723	107,723
Contractual services	162,456	171,391
Supplies	5,994	4,511
Utilities and Telephone	2,914	2,879
Equipment & Furniture Expensed	81,416	17,191
Travel	14,501	18,301
Training	13,342	12,921
Depreciation	4,586	4,586
Other	6,501	5,073
Total expenditures	<u>1,166,252</u>	<u>1,198,501</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	<u>(1,155,473)</u>	<u>(1,149,924)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	1,259,204 ¹	1,176,832 ²
Federal Grant & Other Related Expenses	<u>(7,727)</u>	<u>(42,393)</u>
Net change in fund balance	96,005	(15,485)
Fund balance at beginning of year	396,916	412,401
Prior Period Adjustment	(1,568,582)	-
Fund balance at end of period	<u>\$ (1,075,661)</u>	<u>\$ 396,916</u>

Footnotes:

^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 872,926	\$ 854,873
Operations	386,278	321,959

Total Transfers In:	<u>\$ 1,259,204</u> ¹	<u>\$ 1,176,832</u> ²
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