

Government of Guam  
Fiscal Year 2016  
Report of Expenditures

Function:  
Department/Agency:

Approved by:

Doris Flores Brooks, CPA, CGFM  
Public Auditor

Reviewed by:

Likewlyn Terfaje, CGFM, CGAP  
Audit Supervisor

AS-009 Account Code	FY 2015 Actual Level	FY 2016 Authorized Level	FY 2016 Actual and Cumulative Expenditures				FY 2016 Cumulative Total	FY 2016 Appropriation Variance
			FY 2016 1st Qtr 10/01 - 12/31	FY 2016 2nd Qtr 01/01 - 03/31	FY 2016 3rd Qtr 04/01 - 06/30	FY 2016 4th Qtr 07/01 - 09/30		
<b>PERSONNEL SERVICES</b>								
111	641,737	917,602 *	162,797	-	-	162,797	754,805	
112								
113	231,189	348,850 **	57,384	-	-	57,384	291,466	
	872,926	1,266,453	220,181	-	-	220,181	1,046,272	
<b>TOTAL PERSONNEL SERVICES</b>								
<b>OPERATIONS</b>								
220	14,501	17,800	-	-	-	-	17,800	
TRAVEL - Off-Island/Local Mileage Reimburse.								
230	175,798	160,255	16,932	-	-	16,932	143,323	
<b>CONTRACTUAL SERVICES:</b>								
233	107,723	115,943	26,931	-	-	26,931	89,012	
OFFICE SPACE RENTAL:								
240	5,994	7,200	5,096	-	-	5,096	2,104	
<b>SUPPLIES &amp; MATERIALS:</b>								
250	81,416	36,700	1,825	-	-	1,825	34,875	
<b>EQUIPMENT:</b>								
270	-	-	-	-	-	-	-	
<b>WORKERS COMPENSATION</b>								
271	160	-	-	-	-	-	-	
<b>DRUG TESTING</b>								
280	-	-	-	-	-	-	-	
<b>SUB-RECIPIENT/SUBGRANT:</b>								
290	6,341	4,500	654	-	-	654	3,846	
<b>MISCELLANEOUS:</b>								
	391,934	342,398	51,438	-	-	51,438	290,960	
<b>TOTAL OPERATIONS</b>								
<b>UTILITIES</b>								
361	-	-	-	-	-	-	-	
362	-	-	-	-	-	-	-	
363	2,914	3,000	733	-	-	733	2,267	
	2,914	3,000	733	-	-	733	2,267	
<b>TOTAL UTILITIES</b>								
<b>CAPITAL OUTLAY</b>								
	-	-	-	-	-	-	-	
<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>								
	1,267,773	1,611,851	272,353	-	-	272,353	1,339,498	
<b>FY 2016 Appropriations</b>								
<b>FULL TIME EQUIVALENCIES (FTEs)</b>								
UNCLASSIFIED	4	4	4	-	-	4	-	
CLASSIFIED	9	10	9	-	-	9	-	
<b>TOTAL FTEs</b>	13	14	13	0	0	13	0	

Notes:

\* Includes FY 15 Lapse of \$162,216

\*\* Includes FY 15 Lapse of \$59,889


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

	12/31/2015	12/31/2014
<u>ASSETS</u>		
Cash and cash equivalents	\$ 443,880	\$ 409,084
Receivables, net:		
Federal Agencies	5,789	3,770
Federal Receiver	15,000	-
PASAI	-	-
Travel Due from OPA Staff	10,309	1,610
APIPA	-	4,456
Other - DOA Appropriation	1,317,896 <sup>1</sup>	1,277,424 <sup>3</sup>
Total Receivables	1,348,994	1,287,260
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(143,776)	(139,190)
Total Capital Assets:	3,773	8,359
Total Assets	\$ 1,796,646	\$ 1,704,703
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 121,429 <sup>2</sup>	\$ 69,006 <sup>4</sup>
Payable- Other	624	7,515
Deferred Revenue - Appropriation	1,317,896 <sup>1</sup>	1,277,424 <sup>3</sup>
Net Pension Liability	1,410,051	1,568,582
Total Liabilities	2,850,000	2,922,526
 Net Position:		
Net investment in capital assets	3,773	8,359
Unrestricted	(1,057,127)	(1,226,182)
Total Net Position	\$ (1,053,354)	\$ (1,217,824)


Footnotes:

	FY 2016	FY 2015
1.3 Personnel Svcs	\$ 1,046,272	\$ 955,513
Operations	271,624	321,911
Appropriation Balance:	\$ 1,317,896 <sup>1</sup>	\$ 1,277,424 <sup>3</sup>
2.4 Accrued Sick Leave	\$ 55,590	38,611
Accrued Annual Leave	65,840	30,395
	\$ 121,429 <sup>2</sup>	\$ 69,006 <sup>4</sup>

Reviewed by:

  
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Audit Supervisor

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Office of the Public Accountability  
Government of Guam  
Statements of Revenues, Expenses,  
and Changes in Net Position  
For the 1st Quarter of FY 2016  
October 1, 2015 to December 31, 2015

	10/1/15-12/31/15	10/1/14-12/31/14
Revenues:		
Federal Grants	\$ 7,024	\$ -
Interest Income	705	35
Other Income	-	-
Total revenues	7,730	35
Expenditures by Object:		
Salaries	\$ 162,797	\$ 129,050
Benefits	57,384	45,851
Accrued Leave	-	-
Subtotal:	220,181	174,901
Rent	26,931	26,931
Contractual services	16,274	35,358
Supplies	5,096	4,203
Utilities and Telephone	733	273
Equipment & Furniture Expensed	1,825	5,138
Travel	-	2,514
Training	658	130
Depreciation	-	-
Other	654	634
Total expenditures	272,353	250,081
Excess (deficiency) of revenues and appropriations over expenditures	(264,623)	(250,046)
Other financing sources (uses):		
Transfers In - appropriation received to date	293,955 <sup>1</sup>	203,888 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	(7,024)	-
Changes in Net Position	22,308	(46,157)
Net Position:		
Beginning of the year	(1,075,661)	(1,171,666)
End of the Year	\$ (1,053,354)	\$ (1,217,824)

Footnotes:

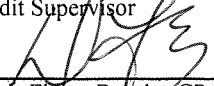
<sup>1, 2</sup> Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 220,181	\$ 174,901
Operations	73,774	28,987
Total Transfers In:	\$ 293,955 <sup>1</sup>	\$ 203,888 <sup>2</sup>

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