

Government of Guam  
Fiscal Year 2014  
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: Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA  
Audit Supervisor

Notes  
R. Maguando

AS400 Account Code	5100A129959CT001 Appropriation Classification	A	B	C	D	E F F F			
		FY 2013 Actual Level	FY 2014 Authorized Level	FY 2014 1st Qtr 10/01 - 12/31	FY 2014 2nd Qtr 01/01 - 03/31	FY 2014 Actual and Cumulative Expenditures			
						FY 2014 3rd Qtr 04/01 - 06/30	FY 2014 4th Qtr 07/01 - 09/30	FY 2014 Cumulative Total	FY 2014 Appropriation Variance

PERSONNEL SERVICES									
111	Regular Salaries/Increments	559,973	652,658	121,823	160,118	144,514	-	426,455	226,203
112	Overtime/Special Pay								
113	Benefits	210,801	279,710	46,277	60,452	54,497	-	161,226	118,484
	BBMR 5% Reserve								
<b>TOTAL PERSONNEL SERVICES</b>		<b>770,774</b>	<b>932,368</b>	<b>168,100</b>	<b>220,570</b>	<b>199,011</b>	<b>-</b>	<b>587,681</b>	<b>344,687</b>

OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	11,110	16,000	-	-	8,170	-	8,170	7,830
230	CONTRACTUAL SERVICES:	220,978	159,136	22,286	28,281	64,122	-	114,688	44,448
233	OFFICE SPACE RENTAL:	102,594	107,723	26,931	26,931	35,908	-	89,770	17,954
240	SUPPLIES & MATERIALS:	7,575	9,800	726	2,653	6,254	-	9,632	168
250	EQUIPMENT:	22,552	20,000	-	-	3,393	-	3,393	16,607
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	2,479	5,800	1,431	651	2,590	-	4,672	1,128
	BBMR 5% Reserve								
<b>TOTAL OPERATIONS</b>		<b>367,287</b>	<b>318,459</b>	<b>51,374</b>	<b>58,515</b>	<b>120,436</b>	<b>-</b>	<b>230,325</b>	<b>88,134</b>

UTILITIES									
361	Power								
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	2,781	3,500	75	327	1,812	-	2,214	1,286
<b>TOTAL UTILITIES</b>		<b>2,781</b>	<b>3,500</b>	<b>75</b>	<b>327</b>	<b>1,812</b>	<b>-</b>	<b>2,214</b>	<b>1,286</b>

CAPITAL OUTLAY									

<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>		<b>1,140,842</b>	<b>1,254,327</b>	<b>219,548</b>	<b>279,413</b>	<b>321,259</b>	<b>-</b>	<b>820,220</b>	<b>434,107</b>
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FY 2014 Appropriations

FULL TIME EQUIVALENCIES (FTEs)									
UNCLASSIFIED		1	1	1	1	1			
CLASSIFIED		13	13	13	14	14			
<b>TOTAL FTEs</b>		<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>0</b>		

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

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

Footnotes:

<sup>1,2</sup> Transfers In from DOA:		
Personnel Svcs - Salaries & Benefits	\$ 587,681	\$ 513,126
Operations	248,143	264,684
Total Transfers In:	\$ 835,824 <sup>1</sup>	\$ 777,810 <sup>2</sup>


Reviewed by:


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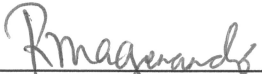
Office of Public Accountability  
Government of Guam  
Statement of Net Position  
As of June 30, 2014

	6/30/2014	6/30/2013
<u>ASSETS</u>		
Cash and cash equivalents	\$ 481,664	\$ 458,973
Receivables, net:		
Federal Agencies	4,647	9,084
Federal Receiver	-	-
PASAI	-	-
Travel Due from OPA Staff	4,218	9,907
Other - DOA Appropriation	449,547 <sup>1</sup>	272,208 <sup>3</sup>
Total Receivables	458,413	291,198
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(134,604)	(130,018)
Total Capital Assets:	12,944	17,530
Total Assets	\$ 953,021	\$ 767,702
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave	\$ 69,955 <sup>2</sup>	\$ 70,102 <sup>4</sup>
Payable- Other		
Deferred Revenue - Appropriation	449,547 <sup>1</sup>	272,208 <sup>3</sup>
Total Liabilities	519,502	342,309
Fund Balance, End of Quarter	433,519	425,392
Total Liabilities and Fund Balance (Deficit)	\$ 953,021	\$ 767,702

Footnotes:

	FY 2014	FY 2013
<sup>1,3</sup> Personnel Svcs	\$ 344,687	\$ 191,898
Operations	104,860	80,310
BBMR Reserve	-	-
Appropriation Balance:	\$ 449,547 <sup>1</sup>	\$ 272,208 <sup>3</sup>
<sup>2,4</sup> Accrued Sick Leave	\$ 30,831	25,324
Accrued Annual Leave	39,124	44,777
	\$ 69,955 <sup>2</sup>	\$ 70,102 <sup>4</sup>

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