

Government of Guam
Fiscal Year 2014
Report of Expenditures

Function:
Department/Agency:

OFFICE OF PUBLIC ACCOUNTABILITY
OFFICE OF PUBLIC ACCOUNTABILITY

Approved by:

Doris Flores Brooks, CPA, CGFM
Public Auditor

Reviewed by:

Rosalyn Gerardo, CIA, CCOA, CPA, CGAP, CGMA
Audit Supervisor

Account Code	Appropriation Classification	A		B		C		D		E		F		FY 2014 Appropriation Variance
		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 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	167,497	593,952	58,706					
112	Overtime/Special Pay													
113	Benefits	210,801	279,710	46,277	60,452	54,497	63,062	224,287	55,423					
	BBMR 5% Reserve													
	TOTAL PERSONNEL SERVICES	770,774	932,368	168,100	220,570	199,011	230,559	818,239	114,129					
OPERATIONS														
220	TRAVEL - Off-Island/Local Mileage Reimburse.	11,110	16,000	-	-	8,170	10,131	18,301	(2,301)					
230	CONTRACTUAL SERVICES:	220,978	159,156	22,286	28,489	64,122	70,493	185,389	(26,253)					
233	OFFICE SPACE RENTAL:	102,594	107,723	26,931	26,931	35,908	17,954	107,723	(0)					
240	SUPPLIES & MATERIALS:	7,575	9,800	726	2,113	1,580	93	4,511	5,289					
250	EQUIPMENT:	22,552	20,000	-	540	7,142	9,509	17,191	2,809					
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-					
271	DRUG TESTING	-	-	-	-	-	-	-	-					
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-					
290	MISCELLANEOUS:	2,479	5,800	1,431	651	2,610	381	5,073	727					
	BBMR 5% Reserve	367,287	318,459	51,374	58,723	119,531	108,560	338,188	(19,729)					
	TOTAL OPERATIONS	1,140,842	1,254,327	219,548	279,621	320,354	339,784	1,159,307	95,020					
UTILITIES														
361	Power	-	-	-	-	-	-	-	-					
362	Water/ Sewer	2,781	3,500	75	327	1,812	665	2,879	621					
363	Telephone/Toll	2,781	3,500	75	327	1,812	665	2,879	621					
	TOTAL UTILITIES	5,562	7,000	150	654	3,624	1,330	5,758	1,242					
CAPITAL OUTLAY														
	*TOTAL APPROPRIATIONS/EXPENDITURES	1,140,842	1,254,327	219,548	279,621	320,354	339,784	1,159,307	95,020					

FY 2014 Appropriations

Account Code	Appropriation Classification	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
FULL-TIME EQUIVALENCES (FTEs)																
UNCLASSIFIED		1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
CLASSIFIED		13	13	13	13	13	13	13	13	13	13	13	13	13	13	13
	TOTAL FTEs	14	14	14	14	14	14	14	14	14	14	14	14	14	14	14

* Total Appropriations/Expenditures excludes non cash accrual of \$3,827 (\$4,586 Depreciation - \$949 Accrued Leave)

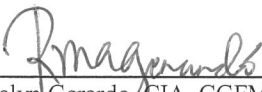
Office of Public Accountability
Government of Guam
Statement of Net Position
As of September 30, 2014 (Amended)

	9/30/2014	9/30/2013
<u>ASSETS</u>		
Cash and cash equivalents	\$ 432,826	\$ 475,998
Receivables, net:		
Federal Agencies	18,700	12,598
Federal Receiver	20,000	5,000
PASAI	-	1,418
Travel Due from OPA Staff	-	-
Other - DOA Appropriation	118,819 ¹	(0) ³
Total Receivables	157,519	19,016
Capital Assets	147,549	147,549
Less Accumulated Depreciation	(139,190)	(134,604)
Total Capital Assets:	8,359	12,944
Total Assets	\$ 598,703	\$ 507,959
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accrued Annual and Sick Leave Payable	\$ 69,006 ²	\$ 69,955 ⁴
Deferred Revenue - Appropriation	118,819 ¹	(0) ³
Total Liabilities	202,865	95,597
Fund Balance, End of Quarter	395,838	412,361
Total Liabilities and Fund Balance (Deficit)	\$ 598,703	\$ 507,959

Footnotes:

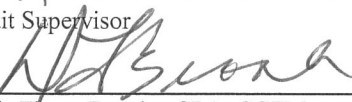
	FY 2014	FY 2013
^{1,3} Personnel Svcs	\$ 118,819	\$ 84,812
Operations	-	-
BBMR Reserve	-	(84,812)
Appropriation Balance:	\$ 118,819 ¹	\$ (0) ³
^{2,4} Accrued Sick Leave	\$ 38,611	30,831
Accrued Annual Leave	30,395	39,124
	\$ 69,006 ²	\$ 69,955 ⁴

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Office of Public Accountability
Government of Guam
Statements of Revenues, Expenses,
and Changes in Fund Net Position
For the Fiscal Year
October 1, 2013 to September 30, 2014


	10/1/13-9/30/2014	10/1/12-9/30/2013
Revenues:		
Federal Grants & Other Reimbursements	\$ 42,343	\$ 20,812
Interest Income	3,432	3,748
Other Income	2,802	-
Total revenues	48,577	24,560
Expenditures by Object:		
Salaries	\$ 593,952	\$ 559,973
Benefits	\$ 224,287	\$ 210,947
Accrued Leave	(949)	(147)
Subtotal:	817,290	770,774
Rent	107,723	102,594
Contractual services	171,391	164,948
Supplies	4,511	7,575
Equipment	17,191	17,966
Utilities and Telephone	2,879	2,781
Training	13,998	14,188
Travel	18,301	11,110
PASAI Congress	-	40,642
Other	5,073	3,679
Depreciation	4,586	4,586
Total expenditures	1,162,943	1,140,842
Excess (deficiency) of revenues and appropriations over (under) expenditures	(1,114,367)	(1,116,283)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,140,198	¹ 1,150,503 ²
Federal Grant Expenses & Other Related Expenses	(42,393)	(20,812)
Net change in fund balance	(16,562)	13,408
Fund balance at beginning of year	412,361	398,953
Fund balance at end of period	\$ 395,799	\$ 412,361

Footnotes:

^{1, 2} Transfers In from DOA:

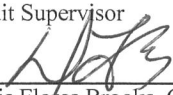
Personnel Svcs - Salaries & Benefits	\$ 818,239	\$ 770,921
Operations	321,959	379,582
Total Transfers In:	\$ 1,140,198	\$ 1,150,503 ²

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