OFFICE OF PUBLIC ACCOUNTABILITY
Doris Flores Brooks, CPA, CGFM
Public Auditor

GL# 34-17-759
Speaker Benjamin J.F. Cruz

July 20, 2017

Honorable Benjamin J.F. Cruz
Speaker
I Mina'Trentai Kuattro Na Liheslaturan Guåhan
163 Chalan Santo Papa
Hagatna, Guam 96910

JUL 20 2017
Time: 422 [ ] AM [/] PM File No.
Received By:

Re: Submission of FY 2017 Nine Months Actual + 3 Months Expenditure Forecast per P.L. 33-185

Dear Speaker Cruz:

Transmitted herewith is the Office of Public Accountability's FY 2017 9 Months Actual + 3 Months Expenditure Forecast per P.L. 33-185. Based on our projections, we will experience shortfalls in our FY 2017 budget. However, we estimate our prior years operating lapses to cover these shortfalls.

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We were able to maintain our staffing of 15 for FY 2017 and do not anticipate any lapses in our personnel budget. Historically, OPA has had lapses due to recruitment and retention difficulties. We have requested for the Legislature's approval to carry over prior years personnel lapses into the FY 2018 budget appropriation.

Should you have any questions, please contact Yuka Hechanova at 475-0390 ext. 210 or yhechanova@guamopa.com.

Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

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GENERAL FUND OPERATIONS EXPENDITURES BY OBJECT CLASS FY2017
9 MONTHS ACTUAL AND 3 MONTHS PROJECTED

OBJ_CLASS	OBJ_CLASS	2016-10	2016-11	2016-12	2017-01	2017-02	2017-03	2017-04	2017-05	2017-06	9 Months Total	2017-07	2017-08	2017-09	3 Months Projected	Total Actual+ Projections	Budget	Variance
220	TRAVEL-OFF ISL/LOCAL MILEAGE REIMB.	$ -	$ -	$ 674.97	$ (1,838.15)	$ 257.95	$ -	$ -	$ -	$ -	$ (905.23)	$ 7,050.00	$ 4,600.00	$ 4,200.00	$ 15,850.00	$ 14,944.77	$ 15,000.00	$ 55.23
230	CONTRACTUAL SERVICES	$ 3,919.00	$ 18,283.00	$ 15,737.36	$ 2,173.00	$ 3,618.01	$ 7,439.36	$ 910.08	$ 59,138.08	$ 18,724.69	$ 129,942.58	$ 5,350.00	$ 6,850.00	$ 16,730.00	$ 28,930.00	$ 158,872.58	$ 141,097.00	$ (17,775.58)
233	OFFICE SPACE RENTAL	$ 10,080.90	$ 10,080.90	$ 10,080.90	$ 10,080.90	$ 10,080.90	$ 10,080.90	$ 10,080.90	$ 10,080.90	$ 10,080.90	$ 90,728.10	$ 10,080.90	$ 10,080.90	$ 10,080.90	$ 30,242.70	$ 120,970.80	$ 110,891.00	$ (10,079.80)
240	SUPPLIES & MATERIALS	$ -	$ -	$ -	$ 19.96	$ -	$ 86.71	$ 77.58	$ 39.98	$ -	$ 224.23	$ -	$ -	$ -	$ -	$ 224.23	$ 500.00	$ 275.77
250	EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ 530.00	$ -	$ -	$ 6,684.00	$ 7,214.00	$ -	$ -	$ -	$ -	$ 7,214.00	$ -	$ (7,214.00)
270	WORKERS COMP BENEFIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271	DRUG TESTING CHARGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80.00	$ -	$ -	$ 80.00	$ 80.00	$ -	$ (80.00)
290	MISCELLANEOUS	$ 451.90	$ 1,490.54	$ 134.88	$ 375.16	$ 67.72	$ 632.68	$ 1,152.79	$ 2,553.50	$ 590.00	$ 7,449.17	$ 180.00	$ 180.00	$ 180.00	$ 540.00	$ 7,989.17	$ 525.00	$ (7,464.17)
361	POWER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
362	WATER/SEWER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
363	TELEPHONE/TOLL	$ 55.00	$ 159.68	$ 85.00	$ 573.93	$ 184.77	$ 100.00	$ 474.54	$ 277.02	$ 271.78	$ 2,181.72	$ 260.00	$ 260.00	$ 260.00	$ 780.00	$ 2,961.72	$ 2,355.00	$ (606.72)
Grand Total		**$ 14,506.80**	**$ 30,014.12**	**$ 26,713.11**	**$ 11,384.80**	**$ 14,209.35**	**$ 18,869.65**	**$ 12,695.89**	**$ 72,089.48**	**$ 36,351.37**	**$ 236,834.57**	**$ 23,000.90**	**$ 21,970.90**	**$ 31,450.90**	**$ 76,422.70**	**$ 313,257.27**	**$ 270,368.00**	**$ (42,889.27)**

Total FY 2017 Budget:	$ 1,396,898	
Total FY 2017 Operating Expenditure Projection:	$ 313,257	
Less Operating Budget:	*$ 270,368*	
Projected (Shortage) Surplus for Operations:		$ (42,889)
Total FY 2017 Payroll Expenditure Projection:	$ 1,158,951	
Less Personnel Budget:	*$ 1,126,530*	
Projected (Shortage) Surplus for Payroll Salaries and Benefits:		$ (32,421)
Amount of Projected (Shortfall) Lapse Funds:		**$ (75,310)**

GENERAL FUND EXECUTIVE AGENCY PAYROLL EXPENDITURES BY OBJECT CLASS FY 2017
9 MONTHS ACTUAL (19 PAY PERIODS) AND 3 MONTHS PROJECTED (7 PAY PERIODS)

ACTUAL PAYROLL EXPENDITURES PPE 10/15/2016 TO 06/24/2016						PROJECTED PAYROLL EXPENDITURES PPE 07/8/2017 TO PPE 09/30/2017)						
111	112	113	114	115	Grand Total	111	112	113	114	115	Total Payroll Projection	Total 9 Months Actual + 3 Months Projected
$622,415		$210,006			$832,421	$247,371		$79,159			$326,530	$1,158,951
TOTAL	$622,415	$0	$210,006	$0	$0	$832,421	$247,371	$0	$79,159	$0	$0	$326,530	$1,158,951

Total Actual Plus 3 Months Projected:	$ 869,786	$ 289,165	**$ 1,158,951**
Appropriation and Allotments:	$ 833,964	$ 292,566	**$ 1,126,530**
Potential (Shortage) Lapse:	$ (35,822)	$ 3,401	**$ (32,421)**