OFFICE OF PUBLIC ACCOUNTABILTY

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July 19, 2018

GL#34-18-2138
Speaker Benjamin J.F. Cruz

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

Re: Submission of FY 2018 Nine Months Actual + 3 Months Expenditure Forecast per P.L. 34-42

Dear Speaker Cruz:

Transmitted herewith is the Office of Public Accountability's FY 2018 9 Months Actual + 3 Months Expenditure Forecast per P.L. 34-42 Chapter XIII Section 14. Based on our projections, we will experience a $170,000 shortfall in FY 2018 budget. However, we estimate our prior years' operating lapses to cover these shortfalls.

We anticipate a more significant shortfall for FY 2019 due to the budget cuts. We have requested for the Legislature's authorization to use lapsed funds for the shortfalls.

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

Senseramente,

Yuka Hechanova, CPA, CIA, CGFM, CGAP, CGMA
Deputy 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.	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
230	CONTRACTUAL SERVICES	$ 2,671	$ 8,328	$ 15,971	$ 15,645	$ 5,683	$ 14,968	$ 6,918	$ 4,390	$ 12,086	$ 86,659	$ 10,728	$ 4,978	$ 22,853	$ 38,559	$ 125,218	$ 78,674	$ (46,544)
233	OFFICE SPACE RENTAL	$ 10,188	$ 10,188	$ 10,188	$ 10,188	$ 10,188	$ 10,188	$ 10,188	$ 10,188	$ 10,188	$ 91,694	$ 10,188	$ 10,188	$ 10,188	$ 30,565	$ 122,259	$ 122,260	$ 1
240	SUPPLIES & MATERIALS	$ -	$ -	$ -	$ 20	$ -	$ 397	$ 110	$ -	$ -	$ 527	$ -	$ -	$ -	$ -	$ 527	$ 1,000	$ 473
250	EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
270	WORKERS COMP BENEFIT	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
271	DRUG TESTING CHARGES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 80	$ -	$ -	$ 80	$ 80	$ -	$ (80)
290	MISCELLANEOUS	$ 530	$ -	$ 266	$ 311	$ 89	$ 274	$ 74	$ 214	$ 133	$ 1,891	$ 265	$ 265	$ 465	$ 995	$ 2,886	$ 1,000	$ (1,886)
361	POWER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
362	WATER/SEWER	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
363	TELEPHONE/TOLL	$ -	$ 224	$ -	$ 673	$ -	$ 224	$ 224	$ 224	$ 224	$ 1,794	$ 224	$ 224	$ 224	$ 672	$ 2,466	$ -	$ (2,466)
Grand Total		**$ 13,390**	**$ 18,740**	**$ 26,426**	**$ 26,838**	**$ 15,960**	**$ 26,051**	**$ 17,514**	**$ 15,016**	**$ 22,631**	**$ 182,565**	**$ 21,485**	**$ 15,655**	**$ 33,730**	**$ 70,871**	**$ 253,436**	**$ 202,934**	**$ (50,502)**

Total FY 2017 Budget:	$ 1,396,898	
Total FY 2017 Operating Expenditure Projection:	$ 253,436	
Less Operating Budget:	*$ 202,934*	
Projected (Shortage) Surplus for Operations:		$ (50,502)
Total FY 2017 Payroll Expenditure Projection:	$ 1,313,730	
Less Personnel Budget:	*$ 1,193,964*	
Projected (Shortage) Surplus for Payroll Salaries and Benefits:		$ (119,766)
Amount of Projected (Shortfall) Lapse Funds:		**$ (170,268)**

GENERAL FUND EXECUTIVE AGENCY PAYROLL EXPENDITURES BY OBJECT CLASS FY 2018
9 MONTHS ACTUAL (19 PAY PERIODS) AND 3 MONTHS PROJECTED (7 PAY PERIODS)

ACTUAL PAYROLL EXPENDITURES PPE 10/14/2017 TO 06/23/2018						PROJECTED PAYROLL EXPENDITURES PPE 07/7/2018 TO PPE 10/5/2018)						
111	112	113	114	115	Grand Total	111	112	113	114	115	Total Payroll Projection	Total 9 Months Actual + 3 Months Projected
$736,933		$243,685			$980,618	$250,460		$82,652			$333,112	$1,313,730
TOTAL $736,933	$0	$243,685	$0	$0	$980,618	$250,460	$0	$82,652	$0	$0	$333,112	$1,313,730

Total Actual Plus 3 Months Projected:	$ 987,393	$ 326,337	**$ 1,313,730**
Appropriation and Allotments:	$ 919,146	$ 274,818	**$ 1,193,964**
Potential (Shortage) Lapse:	$ (68,247)	$ (51,519)	**$ (119,766)**