

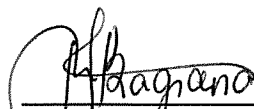
**Office of Public Accountability  
Government of Guam  
Comparative Balance Sheets  
December 31, 2018 and 2017**

	<u>(Unaudited)</u> <u>12/31/2018</u>	<u>12/31/2017</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 270,599	\$ 425,906
Receivables, net:		
Federal Agencies	-	7,201
Travel Due from OPA Staff		208
Other - DOA Appropriation	<u>926,690</u> <sup>1</sup>	<u>1,063,520</u> <sup>3</sup>
Total Receivables	<u>926,690</u>	<u>1,070,929</u>
Others	-	-
<b>Total Assets</b>	<b><u>\$ 1,197,289</u></b>	<b><u>\$ 1,496,835</u></b>
<b><u>LIABILITIES AND FUND BALANCES (DEFICIT)</u></b>		
Accounts Payable	1,011	1,560
Deferred Revenue - Appropriation	926,690	1,063,520
Deferred Revenue-Federal Grnts	-	-
Total Liabilities	<u>927,701</u>	<u>1,065,080</u>
Fund Balance, End of Quarter	<u>269,588</u>	<u>431,755</u>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b><u>\$ 1,197,289</u></b>	<b><u>\$ 1,496,835</u></b>

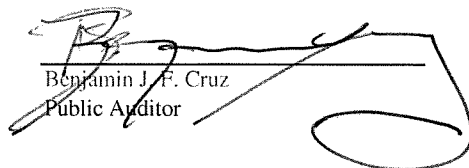
Footnotes:

	FY 2018	FY 2017
1,3 Personnel Svcs	\$ 711,598	\$ 896,864
Operations	<u>215,092</u>	<u>166,656</u>
Appropriation Balance:	<b><u>\$ 926,690</u></b> <sup>1</sup>	<b><u>\$ 1,063,520</u></b> <sup>3</sup>

Reviewed by:

  
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Maria Thyra D. Bagana  
Auditor III

Approved by:

  
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Benjamin J. F. Cruz  
Public Auditor

**Office of the Public Accountability  
Government of Guam  
Statements of Revenues, Expenditures  
and Changes in Fund Balance (Deficit)  
For the three months ended December 31, 2018 and 2017**

	(Unaudited)	
	<u>10/1/18 - 12/31/18</u>	<u>10/1/17 - 12/31/17</u>
<b>Revenues:</b>		
Federal Grants	\$ -	\$ 9,091
Interest Income	54	744
Other Income	-	-
Total revenues	<u>54</u>	<u>9,835</u>
<b>Expenditures by Object:</b>		
Salaries	\$ 219,401	\$ 222,894
Benefits	69,001	74,206
Subtotal:	<u>288,402</u>	<u>297,100</u>
Rent	30,565	30,565
Contractual services	10,827	26,168
Supplies	459	-
Utilities and Telephone	568	398
Travel	-	-
Equipment & Furniture Expensed	-	-
Training	-	183
Other	269	192
Total expenditures	<u>331,091</u>	<u>354,606</u>
Excess (deficiency) of revenues over expenditures	<u>(331,037)</u>	<u>(344,771)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	331,675 <sup>1</sup>	333,378 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	-	(9,091)
Changes in Net Position	<u>638</u>	<u>(20,484)</u>
Fund balance at beginning of year	268,950	452,239
Fund balance at end of the Period	<u>\$ 269,588</u>	<u>\$ 431,755</u>

Footnotes:


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

Personnel Svcs - Salaries & Benefits	\$ 288,402		\$ 297,100
Operations	43,273		36,278

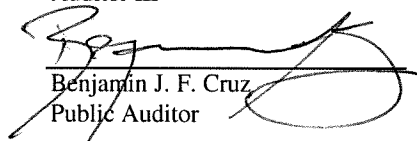
Total Transfers In:

	<u>\$ 331,675</u> <sup>1</sup>		<u>\$ 333,378</u> <sup>2</sup>
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Reviewed by:

  
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Maria Thyrsa D. Bagana  
Auditor III

Approved by:

  
\_\_\_\_\_  
Benjamin J. F. Cruz  
Public Auditor

Government of Guam  
Fiscal Year 2018  
Report of Expenditures

Function: OFFICE OF PUBLIC ACCOUNTABILITY  
Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY

Approved by: Benjamin J. F. Cruz  
Public Auditor

Reviewed by: Maria Thyrsa Bagana  
Auditor III

AS400 Account Code	5100A1189959CT001 Appropriation Classification	A	B	C	D	E	F	F	F
		FY 2018 Actual Level	FY 2019 Authorized Level	FY 2019 1st Qtr 10/01 - 12/31	FY 2019 2nd Qtr 01/01 - 03/31	FY 2019 3rd Qtr 04/01 - 06/30	FY 2019 4th Qtr 07/01 - 09/30	FY 2019 Cumulative Total	FY 2019 Appropriation Variance
<b>FY 2019 Actual and Cumulative Expenditures</b>									
<b>PERSONNEL SERVICES</b>									
111	Regular Salaries/Increments	997,250	750,000	219,401	-	-	-	219,401	530,599
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	328,937	250,000	69,001	-	-	-	69,001	180,999
<b>TOTAL PERSONNEL SERVICES</b>		<b>1,326,187</b>	<b>1,000,000</b>	<b>288,402</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>288,402</b>	<b>711,598</b>
<b>OPERATIONS</b>									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	137,011	130,305	10,827	-	-	-	10,827	119,478
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	-	-	-	30,565	91,695
240	SUPPLIES & MATERIALS:	929	1,500	459	-	-	-	459	1,041
250	EQUIPMENT:	507	-	-	-	-	-	-	-
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	2,357	1,000	269	-	-	-	269	731
<b>TOTAL OPERATIONS</b>		<b>263,063</b>	<b>255,065</b>	<b>42,120</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,120</b>	<b>212,945</b>
<b>UTILITIES</b>									
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	2,694	3,300	568	-	-	-	568	2,732
<b>TOTAL UTILITIES</b>		<b>2,694</b>	<b>3,300</b>	<b>568</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>568</b>	<b>2,732</b>
<b>CAPITAL OUTLAY</b>									
<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>		<b>1,591,944</b>	<b>1,258,365</b>	<b>331,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>331,091</b>	<b>927,274</b>
<b>FY 2018 Appropriation</b>									
<b>FULL TIME EQUIVALENCIES (FTEs)</b>									
UNCLASSIFIED		4	4	1					
CLASSIFIED		14	14	12					
<b>TOTAL FTEs</b>		<b>18</b>	<b>18</b>	<b>13</b>					