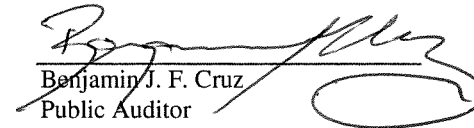


Office of Public Accountability
 Government of Guam
 Comparative Balance Sheet
 September 30, 2019 and 2018

	(Unaudited) 9/30/2019	9/30/2018
<u>ASSETS</u>		
Cash and cash equivalents	\$ 304,676	\$ 401,724
Receivables, net:		
Federal Agencies	16,754	-
Travel Due from OPA Staff	-	837
Other - DOA Appropriation		
Personnel Services	-	-
Operations	32,293	-
Total Receivables	49,047	837
Total Assets	\$ 353,723	\$ 402,561
 <u>LIABILITIES AND FUND BALANCE (DEFICIT)</u>		
Accounts Payable	18,388	133,611
Deferred Revenue - Appropriation	-	-
Deferred Revenue-Federal Grants	-	-
Total Liabilities	18,388	133,611
Fund Balance (Deficit)		
Committed	335,335	268,950
Total Liabilities and Fund Balance (Deficit)	\$ 353,723	\$ 402,561

Reviewed by: 

 Maria Thyrsa D. Bagana
 Auditor III

Approved by: 

 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 twelve months ended September 30, 2019 and 2018**

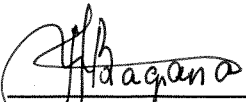
	(Unaudited)	
	10/1/18 - 9/30/2019	10/1/17 - 9/30/18
Revenues:		
Federal Grants	\$ -	\$ 69,286
Interest Income	3,118	3,515
Other Income	-	8,747
Total revenues	3,118	81,548
Expenditures by Object:		
Salaries	\$ 732,755	\$ 997,250
Benefits	234,963	328,937
Subtotal:	967,718	1,326,187
Rent	122,259	122,259
Contractual services	81,414	125,832
Supplies	4,822	929
Utilities and Telephone	3,300	2,694
Travel	-	
Equipment & Furniture Expensed	1,271	507
Training	7,248	11,179
Other	7,067	2,357
Total expenditures	1,195,098	1,591,943
Excess (deficiency) of revenues over (under) expenditures	(1,191,980)	(1,510,396)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,258,365 ¹	1,396,898 ²
Federal Grant Expenses - Auditor Technical Assistance	-	(69,286)
Other Expense		(1,005)
Total	66,385	(183,789)
Changes in Net Position		
Fund balance at beginning of the Year	268,950	452,238
Fund Balance Adjustment		500
Fund balance at end of the Period	\$ 335,335	\$ 268,950

Footnotes:

^{1, 2} Transfers In from DOA:

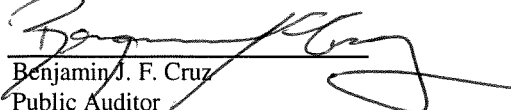
	FY 2019	FY 2018
Personnel Svcs - Salaries	\$ 967,707	\$ 1,193,964
Operations	290,658	202,934
Total Transfers In:	\$ 1,258,365 ¹	\$ 1,396,898 ²

Reviewed by:



Maria Thyra D. Bagana
Auditor III

Approved by:



Benjamin J. F. Cruz
Public Auditor

Reviewed by: 
 Maria Thyra Hagana
 Auditor III

Approved by: Benjamin J. F. Cruz
 Public Auditor

AS400 Account Code	5100A1189959CT004	Appropriation Classification	FY 2019 Actual and Cumulative Expenditures						FY 2019 Cumulative Total	FY 2019 Appropriation Variance
			A FY 2018 Actual Level	B FY 2019 Authorized Level	C FY 2019 1st Qtr 10/01 - 12/31	D FY 2019 2nd Qtr 01/01 - 03/31	E FY 2019 3rd Qtr 04/01 - 06/30	F FY 2019 4th Qtr 07/01 - 09/30		
111	Regular Salaries/Increments		997,250	750,000	219,401	153,240	178,780	181,334	732,755	17,245
112	Overtime/Special Pay		-	-	-	-	57,767	58,584	234,962	15,038
113	Benefits		328,937	250,000	69,001	49,610				
	TOTAL PERSONNEL SERVICES		1,326,187	1,000,000	288,402	202,850	236,547	239,918	967,717	32,283

PERSONNEL SERVICES		A	B	C	D	E	F	F	F
220	TRAVEL - Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	137,011	130,305	10,827	13,635	25,682	38,517	88,661	41,644
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	30,565	30,565	30,565	122,260	0
240	SUPPLIES & MATERIALS:	929	1,500	459	514	319	3,530	4,822	(3,322)
250	EQUIPMENT:	507	-	-	-	1,271	-	1,271	(1,271)
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	2,357	1,000	269	981	2,971	2,846	7,067	(6,067)
	TOTAL OPERATIONS	263,063	255,065	42,120	45,695	60,808	75,458	224,081	30,984

UTILITIES		A	B	C	D	E	F	F	F
361	Power								
362	Water/ Sewer								
363	Telephone/ Toll	2,694	3,300	568	816	1,095	821	3,300	(0)
	TOTAL UTILITIES	2,694	3,300	568	816	1,095	821	3,300	(0)

CAPITAL OUTLAY		A	B	C	D	E	F	F	F
	TOTAL APPROPRIATIONS/EXPENDITURES	1,591,944	1,258,365	331,091	249,361	298,450	316,196	1,195,098	63,267

FY 2018 Appropriation

FULL TIME EQUIVALENCES (FTEs)		A	B	C	D	E	F	F	F
	UNCLASSIFIED	4	4	1	1	1	1	1	
	CLASSIFIED	14	14	12	12	12	11	11	
	TOTAL FTEs	18	18	13	13	13	12	12	