

Office of Public Accountability  
Government of Guam  
Comparative Balance Sheets  
June 30, 2018 and 2017

	<u>(Unaudited)</u> <u>6/30/2018</u>	<u>6/30/2017</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 405,440	\$ 511,812
Receivables, net:		
Federal Agencies	9,541	3,790
Travel Due from OPA Staff	25,848	25,776
Other - DOA Appropriation	252,921 <sup>1</sup>	363,403 <sup>2</sup>
Other	4,670	-
Total Receivables	<u>292,980</u>	<u>392,969</u>
Total Assets	<u><u>698,420</u></u>	<u><u>904,780</u></u>
 <b><u>LIABILITIES AND FUND BALANCE (DEFICIT)</u></b>		
Accounts Payable	1,560	1,560
Deferred Revenue - Appropriation	252,921 <sup>1</sup>	363,403 <sup>2</sup>
Deferred Revenue - Federal Grants	-	209
Total Liabilities	<u>254,482</u>	<u>365,172</u>
 Fund Balance (Deficit)		
Committed	<u>443,938</u>	<u>539,608</u>
Total Liabilities and Fund Balance (Deficit)	<u><u>\$ 698,420</u></u>	<u><u>\$ 904,780</u></u>


**Footnotes:**

	<u>FY 2018</u>	<u>FY 2017</u>
1. 2 Personnel Svcs	\$ 214,683	\$ 294,109
Operations	<u>38,238</u>	<u>69,294</u>
Appropriation Balance:	<u><u>\$ 252,921</u></u> <sup>1</sup>	<u><u>\$ 363,403</u></u>

Reviewed by:

  
\_\_\_\_\_  
Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, CICA  
Special Assistant

Approved by:

  
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Yuka Hechanova, CPA, CIA, CGFM, CGAP, CGMA  
Deputy Public Auditor

Office of Public Accountability  
 Government of Guam  
 Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance (Deficit)  
 For the nine months ended June 30, 2018 and 2017

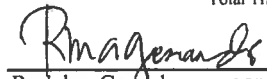
	(Unaudited) 10/1/17 - 6/30/18	10/1/16 - 6/30/17
Revenues:		
Federal Grants	\$ 20,957	\$ 34,216
Interest Income	1,822	1,001
Other Income	7,747	20,010
Total revenues	30,525	55,227
Expenditures by Object:		
Salaries	\$ 735,606	\$ 622,415
Benefits	243,675	210,006
Subtotal:	979,281	832,421
Rent	91,694	90,728
Contractual services	83,747	123,551
Supplies	527	(419)
Utilities and Telephone	2,512	2,182
Equipment & Furniture Expensed	-	7,214
Travel	-	4,404
Training	2,543	4,420
Other	1,537	4,112
Total expenditures	1,161,841	1,068,613
Excess (deficiency) of revenues over expenditures	(1,131,316)	(1,013,386)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,143,977	1,033,495
Federal Grant Expenses - Auditor Technical Assistance	(20,957)	(34,216)
Other Expense	(5)	-
Changes in Net Position	(8,300)	(14,107)
Fund Balance at Beginning of the Year	452,239	553,715
Fund Balance at End of the Period	\$ 443,938	\$ 539,608

Footnotes:

1,2 Transfers In from DOA:

	FY 2018	FY 2017
Personnel Svcs - Salaries & E	\$ 979,281	\$ 832,421
Operations	164,696	201,074
Total Transfers In:	\$ 1,143,977	\$ 1,033,495

Reviewed by:

  
 Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, CICA  
 Special Assistant

Approved by:

  
 Yuka Hechanova, CPA, CIA, CGFM, CGAP, CGMA  
 Deputy Public Auditor

Government of Guam  
Fiscal Year 2018  
Report of Expenditures

Function: OFFICE OF PUBLIC ACCOUNTABILITY  
 Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY  
 Approved by: Yuka Hechajova, CPA, CIA, CGFM, CGAP, CGMA  
 Deputy Public Auditor  
 Reviewed by: Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, CICA  
 Special Assistant

AS400 Account Code	5100A1189959CT001 Appropriation Classification	A	B	C	D	E	F	G	H
		FY 2017 Actual Level	FY 2018 Authorized Level	FY 2018 1st Qtr 10/01 - 12/31	FY 2018 2nd Qtr 01/01 - 03/31	FY 2018 3rd Qtr 04/01 - 06/30	FY 2018 4th Qtr 07/01 - 09/30	FY 2018 Cumulative Total	FY 2018 Appropriation Variance
<b>FY 2018 Actual and Cumulative Expenditures</b>									
<b>PERSONNEL SERVICES</b>									
111	Regular Salaries/Increments	870,568	919,146	222,894	232,147	280,565		735,606	183,540
112	Overtime/Special Pay								
113	Benefits	293,492	274,818	74,206	76,791	92,677		243,675	31,143
	BBMR 5% Reserve								
	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,164,060</b>	<b>1,193,964</b>	<b>297,100</b>	<b>308,938</b>	<b>373,243</b>		<b>979,281</b>	<b>214,683</b>
<b>OPERATIONS</b>									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	16,331	-	-	-	-		-	-
230	CONTRACTUAL SERVICES:	195,848	78,674	26,351	35,937	24,720		87,008	(8,334)
233	OFFICE SPACE RENTAL:	120,971	122,260	30,565	30,565	30,565		91,694	30,566
240	SUPPLIES & MATERIALS:	(399)	1,000	173	243	110		527	473
250	EQUIPMENT:	10,581	-	-	-	-		-	-
270	WORKERS COMPENSATION	-	-	-	-	-		-	-
271	DRUG TESTING	-	-	-	-	-		-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-		-	-
290	MISCELLANEOUS:	4,069	1,000	192	1,201	144		1,537	(537)
	BBMR 5% Reserve								
	<b>TOTAL OPERATIONS</b>	<b>347,401</b>	<b>202,934</b>	<b>57,281</b>	<b>67,946</b>	<b>55,538</b>		<b>180,766</b>	<b>22,168</b>
<b>UTILITIES</b>									
361	Power								
362	Water/ Sewer	-	-	-	-	-		-	-
363	Telephone/ Toll	2,491	-	224	898	673		1,794	(1,794)
	<b>TOTAL UTILITIES</b>	<b>2,491</b>	<b>-</b>	<b>224</b>	<b>898</b>	<b>673</b>		<b>1,794</b>	<b>(1,794)</b>
<b>CAPITAL OUTLAY</b>									
		-	-	-	-	-		-	-
	<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	<b>1,513,951</b>	<b>1,396,898</b>	<b>354,606</b>	<b>377,782</b>	<b>429,454</b>		<b>1,161,841</b>	<b>235,057</b>
<b>FY 2018 Appropriations</b>									
<b>FULL TIME EQUIVALENCIES (FTEs)</b>									
	UNCLASSIFIED	5	4	4	4	3			
	CLASSIFIED	12	14	13	14	14			
	<b>TOTAL FTEs</b>	<b>17</b>	<b>18</b>	<b>17</b>	<b>18</b>	<b>17</b>		<b>0</b>	