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

	(Unaudited) 9/30/2018	9/30/2017
ASSETS		
Cash and cash equivalents	\$ 401,724	\$ 455,421
Receivables, net:		
Federal Agencies	-	9,091
Travel Due from OPA Staff	837	1 2
Other - DOA Appropriation	•	-
Other	-	20,000
Total Receivables	837	29,091
Total Assets	402,561	484,512
LIABILITIES AND FUND BALANCE (DEFICIT)		
Accounts Payable	133,611	32,273
Deferred Revenue - Appropriation	-	1 - 2
Deferred Revenue - Federal Grants	4 -	-
Total Liabilities	133,611	32,273
Fund Balance (Deficit)		
Committed	268,950	452,239
Total Liabilities and Fund Balance (Deficit)	\$ 402,561	\$ 484,512
Footnotes:		
Potnotes.	FY 2018	FY 2017
1, 2 Personnel Svcs	. \$ -	\$ -
Operations	1 '%-	
Appropriation B	dalance: \$ -	\$ -

Reviewed by:

Waka Hechanova, CPA, CIA, CGFM, CGAP, CGMA

Deputy Dublic Auditor

Approved by:

Benjamin J.F. Cruz Public Auditor

Office of Public Accountability Government of Guam Schedule of Revenues, Expenditures, and Changes in Fund Balance (Deficit)

For the twelve months ended September 30, 2018 and 2017

	· -		Unaudited) 1/17 - 9/30/18	_10/	1/16 - 9/30/17
Revenues:					
Federal Grants		\$	69,286	\$	49,261
Interest Income			3,515		2,848
Other Income	_		8,747		20,760
Total revenues			81,547		72,869
Expenditures by Object:	·		· ·		
Salaries		\$	997,250	\$	870,568
Benefits	_		328,937		293,492
Subtotal:			1,326,187		1,164,060
Rent	•		122,259		120,971
Contractual services			125,832		187,900
Supplies			929		(399)
Utilities and Telephone			2,694		2,491
Equipment & Furniture Expensed			507		10,581
Travel			-		16,331
Training			11,179		8,982
Other	_		2,357		.3,034
Total expenditures			1,591,943		1,513,951
Excess (deficiency) of revenues			1		
over expenditures	_		(1,510,396)		(1,441,082)
Other financing sources (uses):			[
Transfers In - appropriation received to da	ite		1,396,898	l	1,396,898
Federal Grant Expenses - Auditor Technic	al Assistance		(69,286)		(49,261)
Other Expense			(1,005)		(8,032)
Changes in Net Position	•		(183,789)		(101,477)
Fund Balance at Beginning of the Year			452,238		553,715
Fund Balance Adjustment			500		-
Fund Balance at End of the Period	_	\$	268,950	\$	452,238
Footnotes:			FY 2018		FY 2017 .
1,2	Transfers In from DOA:		1		
	Personnel Svcs - Salaries & E	e	1,193,964	\$	1,149,628
		Ф	202,934	Φ	247,270
	Operations -	•		<u> </u>	1,396,898
h	Total Transfers In:	\$	1,396,898	•	1,390,698

Reviewed by:

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Yuka Hechanova, CPA, CIA, CGFM, CGAP, CGMA

Deputy Public Auditor

Approved by:

Benjamin J.F. Cruz Public Auditor

Government of Guam Fiscal Year 2018 Report of Expenditures

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

Function:

Approved by:

Public Auditor
Public Benjamin J. F. Cruz

Reviewed by:	Trop Inchanger, crit, cot, corm, coher, conth		THE THE WAS FOLLOWING BY THE WAS FOLLOWING WITH A PROCESS OF THE PARTY			*** A 1. 6 5 1 WWW. 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6			
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					3	2018 Actual and	FY 2018 Actual and Cumulative Expenditures	itures	
AS400	THE THE PARTY OF T	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	FY 2018	FY 2018	FY
Account	5100A1189959CT001	Actual	Authorized	1st Qtr	`	3rd Qtr	4th Qtr	Cumulative	Appro
Code	Appropriation Classification	Level	Level	=	/31	04/01 - 06/30	04/01 - 06/30 07/01 - 09/30 T	Total	Var
	PERSONNEL SERVICES								
	Regular Salaries/Increments	870,568	919,146	222,894	232,147	2,147 280,565	261,644	261,644 997,250 (78,104	(78,104)
112	Overtime/Special Pay						(Selective) jednadah ta Madaus konstal medandaran sepera seri sepera se	The second of the second secon	······
113		293,492	274,818	74,206	76,791	92,677	85,262	328,937	(54,119
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BBMR 5% Reserve TOTAL OPERATIONS	MISCELLANEOUS:	SUB-RECIPIENT/SUBGRANT:	DRUG TESTING	WORKERS COMPENSATION	EQUIPMENT:	SUPPLIES & MATERIALS:	OFFICE SPACE RENTAL:	CONTRACTUAL SERVICES:	TRAVEL- Off-Island/Local Mileage Reimburse.	TOTAL PERSONNEL SERVICES	Benefits	Regular Salaries/Increments Overtime/Special Pay
347,401	4,069	ration (construction for the construction of t	The state of the s		10,581	(399)	120,971	195,848	16,331	1,164,060	293,492	870,568
202,934	1,000		And pleasand and species, is characteristic contribution of the co	AND		1,000	122,260	78,674		1,193,964	274,818	919,146
57,281	192	1	AND THE PROPERTY OF THE PROPER	4		173	30,565	26,351	=	297,100	74,206	222,894
67,946	1,201		1	-		243	30,565	35,937	-	308,938	76,791	232,147
55,538	144				-	110	30,565	24,720		373,243	92,677	280,565
82,297	820 -	•			507	402	30,565	50,003		346,906	85,262	261,644
263,063	2,357				507	929	122,259	137,011	Andrew Commission (No. 100 Commission Commis	1,326,187	328,937	997,250
(60,129)	(1,357)		and production of the control of the	All 100 States are 100 States and 100 States and 100 States are 100 States and 100 States are 10	(507)	1 1 1	A companion of the control of the co	(58,337)		(132,223)	(54,119)	(78,104)

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			AND THE RESERVE OF THE PROPERTY OF THE PROPERT	363	362	361	To some the control of the control o
EV 7018 Americations	TOTAL APPROPRIATIONS/EXPENDITURES	CAPITAL OUTLAY	HER PROPERTY AND AND THE PROPERTY OF A PARTY AND AND A PARTY AND A	ş	Water/ Sewer	361 Power .	UTILITIES
	1,513,951 1,396,898 .	Y	2,491	2,491	1		Amms
	1,396,898		,	-	,		
	354,606	TO COMPANY OF THE PROPERTY OF	224		1		
	377,782		224 898	898	ı		
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	430,103 1,591,944 . (195,046)		commercia	2,694		The second secon	
	(195,046)		(2,694)	(2,694)		And the country of the control of th	

FY 2018 Appropriations

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