

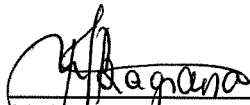
**Office of Public Accountability
Government of Guam
Comparative Balance Sheet
June 30, 2019 and 2018**

	<u>(Unaudited)</u> <u>6/30/2019</u>	<u>6/30/2018</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 303,733	\$ 405,440
Receivables, net:		
Federal Agencies	5,241	9,541
Travel Due from OPA Staff	3,791	25,848
Other - DOA Appropriation	336,774 ¹	252,921 ²
Others	1,668	4,670
Total Receivables	<u>347,474</u>	<u>292,980</u>
Total Assets	<u>\$ 651,207</u>	<u>\$ 698,420</u>
 <u>LIABILITIES AND FUND BALANCE (DEFICIT)</u>		
Accounts Payable	-	1,560
Deferred Revenue - Appropriation	336,774 ¹	252,921 ²
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>336,774</u>	<u>254,482</u>
 Fund Balance (Deficit)		
Committed	<u>314,433</u>	<u>443,938</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 651,207</u>	<u>\$ 698,420</u>

Footnotes:

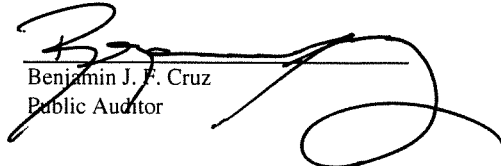
	<u>FY 2019</u>	<u>FY 2018</u>
1,2 Personnel Svcs	\$ 272,200	\$ 214,683
Operations	<u>64,574</u>	<u>38,238</u>
Appropriation Balance:	<u>\$ 336,774 ¹</u>	<u>\$ 252,921 ²</u>

Reviewed by:



Maria Dhyrza 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 nine months ended June 30, 2019 and 2018**

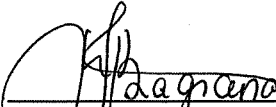
	(Unaudited)	
	10/1/18 - 6/30/2019	10/1/17 - 6/30/18
Revenues:		
Federal Grants	\$ -	\$ 20,957
Interest Income	2,794	1,822
Other Income	-	7,747
Total revenues	2,794	30,525
Expenditures by Object:		
Salaries	\$ 551,421	\$ 735,606
Benefits	176,379	243,675
Subtotal:	727,800	979,281
Rent	91,694	91,694
Contractual services	47,380	83,747
Supplies	1,293	527
Utilities and Telephone	2,479	2,512
Travel	-	-
Equipment & Furniture Expensed	1,271	-
Training	2,764	2,543
Other	4,221	1,537
Total expenditures	878,902	1,161,841
Excess (deficiency) of revenues over (under) expenditures	(876,108)	(1,131,316)
Other financing sources (uses):		
Transfers In - appropriation received to date	921,591 ¹	1,143,977 ²
Federal Grant Expenses - Auditor Technical Assistance	-	(20,957)
Other Expense	-	(5)
Total	45,483	(8,300)
Changes in Net Position		
Fund balance at beginning of the Year	268,950	452,239
Fund balance at end of the Period	\$ 314,433	\$ 443,938

Footnotes:

^{1, 2} Transfers In from DOA:

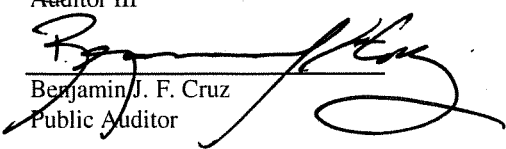
	FY 2019	FY 2018
Personnel Svcs - Salaries & Benefits	\$ 727,800	\$ 979,281
Operations	193,791	164,696
Total Transfers In:	\$ 921,591 ¹	\$ 1,143,977 ²

Reviewed by:



Maria Thyrsa D. Bagana
Auditor III


Approved by:



Benjamin J. F. Cruz
Public Auditor

Government of Guam
Fiscal Year 2019
Report of Expenditures

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

Approved by: Benjamin J. F. Cruz
Public Auditor 

Reviewed by: 
Maria Thyrza Bagana
Auditor III

AS400 Account Code	Appropriation Classification	A FY 2018 Actual Level	B FY 2019 Authorized Level	FY 2019 Actual and Cumulative Expenditures						FY 2019 Appropriation Variance
				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	F FY 2019 Cumulative Total		
PERSONNEL SERVICES										
111	Regular Salaries/Increments	997,250	750,000	219,401	153,240	178,780	-	551,421	198,579	
112	Overtime/Special Pay	-	-	-	-	-	-	-	-	
113	Benefits	328,937	250,000	69,001	49,610	57,767	-	176,379	73,621	
TOTAL PERSONNEL SERVICES		1,326,187	1,000,000	288,402	202,850	236,547	-	727,800	272,200	
OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-	
230	CONTRACTUAL SERVICES:	137,011	130,305	10,827	13,635	25,682	-	50,144	80,161	
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	30,565	30,565	-	91,695	30,565	
240	SUPPLIES & MATERIALS:	929	1,500	459	514	319	-	1,292	208	
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	-	4,221	(3,221)	
TOTAL OPERATIONS		263,063	255,065	42,120	45,695	60,808	-	148,623	106,442	
UTILITIES										
361	Power	-	-	-	-	-	-	-	-	
362	Water/ Sewer	-	-	-	-	-	-	-	-	
363	Telephone/ Toll	2,694	3,300	568	816	1,095	-	2,479	821	
TOTAL UTILITIES		2,694	3,300	568	816	1,095	-	2,479	821	
CAPITAL OUTLAY										
TOTAL APPROPRIATIONS/EXPENDITURES		1,591,944	1,258,365	331,091	249,361	298,450	-	878,902	379,463	
FY 2018 Appropriation										0.00
FULL TIME EQUIVALENCIES (FTEs)										
UNCLASSIFIED		4	4	1	1	1				
CLASSIFIED		14	14	12	12	12				
TOTAL FTEs		18	18	13	13	13				