

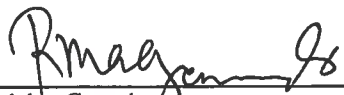
Office of Public Accountability
Government of Guam
Comparative Balance Sheets
March 31, 2018 and 2017

	(Unaudited) 3/31/2018	3/31/2017
<u>ASSETS</u>		
Cash and cash equivalents	\$ 406,556	\$ 604,841
Receivables, net:		
Federal Agencies	9,471	2,750
Travel Due from OPA Staff	9,047	-
Other - DOA Appropriation	700,415 ¹	723,662 ²
Other	1,884	-
Total Receivables	720,817	726,412
Total Assets	1,127,373	1,331,253
 <u>LIABILITIES AND FUND BALANCE (DEFICIT)</u>		
Accounts Payable	1,560	1,560
Deferred Revenue - Appropriation	700,415 ¹	723,662 ²
Deferred Revenue - Federal Grants	-	209
Total Liabilities	701,975	725,431
 Fund Balance (Deficit)		
Committed	425,398	605,822
Total Liabilities and Fund Balance (Deficit)	\$ 1,127,373	\$ 1,331,253

Footnotes:

	FY 2018	FY 2017
1.2 Personnel Svcs	\$ 587,926	\$ 575,724
Operations	112,489	147,938
Appropriation Balance:	\$ 700,415 ¹	\$ 723,662

Reviewed by:



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

Approved by:



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 six months ended March 31, 2018 and 2017

	(Unaudited)	
	10/1/17 - 3/31/18	10/1/16 - 3/31/17
Revenues:		
Federal Grants	\$ 9,798	\$ 34,216
Interest Income	1,786	949
Other Income	7,282	20,010
Total revenues	18,866	55,174
Expenditures by Object:		
Salaries	\$ 455,041	\$ 393,984
Benefits	150,997	133,048
Subtotal:	606,038	527,033
Rent	61,130	60,485
Contractual services	61,664	46,996
Supplies	417	(536)
Utilities and Telephone	1,562	1,158
Equipment & Furniture Expensed	-	530
Travel	-	4,404
Training	183	244
Other	1,393	1,773
Total expenditures	732,387	642,088
Excess (deficiency) of revenues over expenditures	(713,521)	(586,914)
Other financing sources (uses):		
Transfers In - appropriation received to date	696,483 ¹	673,236 ²
Federal Grant Expenses - Auditor Technical Assistance	(9,798)	(34,216)
Other Expense	(5)	-
Changes in Net Position	(26,841)	52,106
Fund Balance at Beginning of the Year	452,239	553,715
Fund Balance at End of the Period	\$ 425,398	\$ 605,820

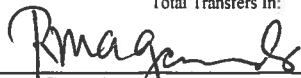
Footnotes:

^{1, 2} Transfers In from DOA:


Personnel Svcs - Salaries & Benefits
 Operations
 Total Transfers In:

	\$ 606,038	\$ 527,033
	90,445	146,203
	\$ 696,483 ¹	\$ 673,236 ²

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: *Yolka Hechanova*
 Yolka Hechanova, CPA, CIA, CGFM, CGAP, CGMA
 Deputy Public Auditor
 Reviewed by: *Rodilyn Gerardo*
 Rodilyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, CICA
 Special Assistant

AS400 Account Code	5100A1189959CT001 Appropriation Classification	A	B	FY 2017 Actual and Cumulative Expenditures						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	
PERSONNEL SERVICES										
111	Regular Salaries/Increments	870,568	919,146	222,894	232,147			455,041	464,105	
112	Overtime/Special Pay									
113	Benefits	293,492	274,818	74,206	76,791			150,997	123,821	
	BBMR 5% Reserve									
	TOTAL PERSONNEL SERVICES	1,164,060	1,193,964	297,100	308,938			606,038	587,926	
OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburse.	16,331	10,000	-	-			-	10,000	
230	CONTRACTUAL SERVICES:	195,848	68,674	26,351	35,937			62,288	6,386	
233	OFFICE SPACE RENTAL:	120,971	122,260	30,565	30,565			61,130	61,130	
240	SUPPLIES & MATERIALS:	(399)	1,000	173	243			417	583	
250	EQUIPMENT:	10,581	-	-				-	-	
270	WORKERS COMPENSATION	-	-	-	-			-	-	
271	DRUG TESTING	-	-	-	-			-	-	
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-			-	-	
290	MISCELLANEOUS:	4,069	1,000	192	1,201			1,393	(393)	
	BBMR 5% Reserve									
	TOTAL OPERATIONS	347,401	202,934	57,281	67,946			125,227	77,707	
UTILITIES										
361	Power									
362	Water/ Sewer	-	-	-	-			-	-	
363	Telephone/ Toll	2,491	-	224	898			1,122	(1,122)	
	TOTAL UTILITIES	2,491	-	224	898			1,122	(1,122)	
CAPITAL OUTLAY										
		-	-	-	-			-	-	
TOTAL APPROPRIATIONS/EXPENDITURES		1,513,951	1,396,898	354,606	377,782			732,387	664,511	
FY 2018 Appropriations										
FULL TIME EQUIVALENCIES (FTEs)										
UNCLASSIFIED		5	4	4	4					
CLASSIFIED		12	14	13	14					
	TOTAL FTEs	17	18	17	18	0	0			