Office of Public Accountability Government of Guam Comparative Balance Sheets December 31, 2017 and 2016

2000 ST, 2017 and 2010		•	Inaudited) 2/31/2017	_1	2/31/2016
ASSETS Cash and cash equivalents		\$	425,906	\$	555,290
Receivables, net: Federal Agencies Travel Due from OPA Staff			7,201 208		4,144 6,293
Other - DOA Appropriation Total Receivables			1,063,520 ¹ 1,070,929	_	1,070,081 ² 1,080,518
Total Assets			1,496,835	_	1,635,808
	FICIT)		1,560		8,172
LIABILITIES AND FUND BALANCE (DEFICIT) Accounts Payable Deferred Revenue - Appropriation Deferred Revenue - Federal Grants Total Liabilities			1,063,520		1,070,081 2
		_	1,065,081	_	209 1,078,462
Fund Balance (Deficit) Committed			431,755		557,346
Total Liabilities and Fund Balance (Deficit)			1,496,835	\$	1,635,808
	Footnotes:		FY 2018		FY 2017
1, 2	Personnel Svcs Operations	\$	896,864 166,656	\$	849,674 220,407
	Appropriation Balance:	\$	1,063,520	\$	1,070,081

Reviewed by:

Rodalyn Gerardo, CiA, CGFM, CPA, CGAP, CGMA, CICA

Special Assistant

Approved by:

Yuka Heyhanova, 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 three months ended December 31, 2017 and 2016

	(Unaudited) 10/1/17 - 12/31/17		10/1/16 - 12/31/16		
				_	
Revenues:					
Federal Grants	\$	9,091	\$	21,437	
Interest Income		744		478	
Other Income		<u> </u>		10	
Total revenues		9,835		21,925	
Expenditures by Object:					
Salaries	\$	222,894	\$	188,813	
Benefits		74,206		64,270	
Subtotal:		297,100		253,083	
Rent		30,565		30,243	
Contractual services		26,168		37,511	
Supplies		-		(643)	
Utilities and Telephone		398		300	
Equipment & Furniture Expensed		-		-	
Travel		-		675	
Training		183		2,240	
Other		192		265	
Total expenditures		354,606		323,674	
Excess (deficiency) of revenues					
over expenditures		(344,771)		(301,749)	
Other financing sources (uses):					
Transfers In - appropriation received to date		333,378	1	326,817	
Federal Grant Expenses - Auditor Technical Assistance		(9,091)		(21,437)	
Other Expense		-		-	
Changes in Net Position		(20,484)		3,632	
Fund Balance at Beginning of the Year		452,239		553,715	
Fund Balance at End of the Period	\$	431,755	\$	557,346	
Footnotes:					
1.2 Transfers In from DOA:					
Personnel Svcs - Salaries & Benefits	\$	297,100	\$	253,083	
Operations		36,278		73,734	
Total Transfers In:	\$	333,378	\$	326,817	

Reviewed by:

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

Special Assistant

Approved by:

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

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

Approved by:

Make Hechanova, CPA, CIA, CGFM, CGAP, CGMA

Reviewed by:

Reviewed hy:	Rodoly a Gold Tol., CUN NY COAP, CUNA, CICA									
	Special Assistant	A	В	С	D	E	F Combato Bood	G	н	
		FY 2017		FY 2017 Actual and Cumulative Expenditures FY 2018 FY 2018 FY 2018 FY 2018 FY 2018						
AS400	5100A1189959CT001		FY 2018	FY 2018 1st Qtr	FY 2018 2nd Qtr	FY 2018	FY 2018 4th Qtr	Cumulative		
Account		Actual	Authorized			3rd Qtr			Appropriation Variance	
Code	Appropriation Classification	Level	Level	10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30	Total	Variance	
	PERSONNEL SERVICES									
111	Regular Salaries/Increments	870,568	919,146	222,894				222,894	696,25	
112	Overtime/Special Pay				-					
113	Benefits	293,492	274,818	74,206				74,206	200,6	
	BBMR 5% Reserve									
	TOTAL PERSONNEL SERVICES	1,164,060	1,193,964	297,100				297,100	896,8	
	OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	16,331	10,000	-				-	10,0	
230	CONTRACTUAL SERVICES:	195,848	68,674	26,351	m was de sim me directo en			26,351	42,3	
230	CUNTRACTUAL SERVICES:	195,646	. 00,074	20,351				20,331	42,3	
233	OFFICE SPACE RENTAL:	120,971	122,260	30,565				30,565	91,6	
	CVIDEL VIC. 6 AAA (FEDILLI C	(3AA)	1000					153		
240	SUPPLIES & MATERIALS:	(399)	1,000	173				173	1	
250	EQUIPMENT:	10,581	-					-		
270	WORKERS COMPENSATION	_	-							
270	WORKERS COM ENORTION									
271	DRUG TESTING	•	•		•		-	-		
280	SUB-RECIPIENT/SUBGRANT:		-			-	4.50			
290	MISCELLANEOUS:	4,069	1,000	192				192		
	BBMR 5% Reserve									
	TOTAL OPERATIONS	347,401	202,934	57,281			-	57,281	145,0	
	UTILITIES									
361	Power									
362	Water/ Sewer		-				(*2)	-		
363	Telephone/ Toll	2,491		224				224	(2	
	TOTAL UTILITIES	2,491	• 1	224			-	224	(2	
	CAPITAL OUTLAY		- 1							
	TOTAL APPROPRIATIONS/EXPENDITURES	1,513,951	1,396,898	354,606			1	354,606	1,042,	
	I O I AL APPROPRIA HONS/EAPENDH UKES	1,313,731	1,.170,070	.754,000	<u>-</u>	· ·		334,000	1,042,.	

FY 2018 Appropriations

FULL TIME EQUIVALENCIES (FTEs)							
UNCLASSIFIED	5	4	4	mate water state of			
CLASSIFIED	12	14	13				
TOTAL FTEs	17	18	17	0	0	0	