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

(UNAUDITED)  
3/31/2018  3/31/2017

**ASSETS**

<table>
<thead>
<tr>
<th></th>
<th>3/31/2018</th>
<th>3/31/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$406,556</td>
<td>$604,841</td>
</tr>
<tr>
<td>Receivables, net:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Agencies</td>
<td>9,471</td>
<td>2,750</td>
</tr>
<tr>
<td>Travel Due from OPA Staff</td>
<td>9,047</td>
<td>-</td>
</tr>
<tr>
<td>Other - DOA Appropriation</td>
<td>700,415</td>
<td>723,662</td>
</tr>
<tr>
<td>Other</td>
<td>1,884</td>
<td>-</td>
</tr>
<tr>
<td>Total Receivables</td>
<td>720,817</td>
<td>726,412</td>
</tr>
<tr>
<td>Total Assets</td>
<td>1,127,373</td>
<td>1,331,253</td>
</tr>
</tbody>
</table>

**LIABILITIES AND FUND BALANCE (DEFICIT)**

<table>
<thead>
<tr>
<th></th>
<th>3/31/2018</th>
<th>3/31/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>1,560</td>
<td>1,560</td>
</tr>
<tr>
<td>Deferred Revenue - Appropriation</td>
<td>700,415</td>
<td>723,662</td>
</tr>
<tr>
<td>Deferred Revenue - Federal Grants</td>
<td>-</td>
<td>209</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>701,975</td>
<td>725,431</td>
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</tbody>
</table>

**Fund Balance (Deficit)**

<table>
<thead>
<tr>
<th></th>
<th>3/31/2018</th>
<th>3/31/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committed</td>
<td>425,398</td>
<td>605,822</td>
</tr>
<tr>
<td>Total Liabilities and Fund Balance (Deficit)</td>
<td>$1,127,373</td>
<td>$1,331,253</td>
</tr>
</tbody>
</table>

**Footnotes:**

<table>
<thead>
<tr>
<th></th>
<th>FY 2018</th>
<th>FY 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Svs</td>
<td>$587,926</td>
<td>$575,724</td>
</tr>
<tr>
<td>Operations</td>
<td>112,489</td>
<td>147,938</td>
</tr>
<tr>
<td>Appropriation Balance</td>
<td>$700,415</td>
<td>$723,662</td>
</tr>
</tbody>
</table>

Reviewed by: Rodalyn Gerardo, CFA, CGFM, CPA, CGAP, CGMA, CIA Special Assistant

Approved by: Yuka Huchanova, CPA, CIA, CGFM, CGAP, CGMA Deputy Public Auditor
<table>
<thead>
<tr>
<th>Revenues:</th>
<th>10/1/17 - 3/31/18</th>
<th>10/1/16 - 3/31/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Federal Grants</td>
<td>$ 9,798</td>
<td>$ 34,216</td>
</tr>
<tr>
<td>Interest Income</td>
<td>1,786</td>
<td>949</td>
</tr>
<tr>
<td>Other Income</td>
<td>7,282</td>
<td>20,010</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>18,866</strong></td>
<td><strong>55,174</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures by Object:</th>
<th>10/1/17 - 3/31/18</th>
<th>10/1/16 - 3/31/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$ 455,041</td>
<td>$ 393,984</td>
</tr>
<tr>
<td>Benefits</td>
<td>150,997</td>
<td>133,048</td>
</tr>
<tr>
<td><strong>Subtotal:</strong></td>
<td><strong>606,038</strong></td>
<td><strong>527,033</strong></td>
</tr>
<tr>
<td>Rent</td>
<td>61,130</td>
<td>60,485</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>61,664</td>
<td>46,996</td>
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<tr>
<td>Supplies</td>
<td>417</td>
<td>(536)</td>
</tr>
<tr>
<td>Utilities and Telephone</td>
<td>1,562</td>
<td>1,158</td>
</tr>
<tr>
<td>Equipment &amp; Furniture Expensed</td>
<td>-</td>
<td>530</td>
</tr>
<tr>
<td>Travel</td>
<td>-</td>
<td>4,404</td>
</tr>
<tr>
<td>Training</td>
<td>183</td>
<td>244</td>
</tr>
<tr>
<td>Other</td>
<td>1,393</td>
<td>1,773</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td><strong>732,387</strong></td>
<td><strong>642,088</strong></td>
</tr>
<tr>
<td>Excess (deficiency) of revenues over expenditures</td>
<td>(713,521)</td>
<td>(586,914)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Financing Sources (Uses):</th>
<th>10/1/17 - 3/31/18</th>
<th>10/1/16 - 3/31/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers In - appropriation received to date</td>
<td>696,483</td>
<td>673,236</td>
</tr>
<tr>
<td>Federal Grant Expenses - Auditor Technical Assistance</td>
<td>(9,798)</td>
<td>(34,216)</td>
</tr>
<tr>
<td>Other Expense</td>
<td>(5)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Changes in Net Position</strong></td>
<td><strong>(26,841)</strong></td>
<td><strong>52,106</strong></td>
</tr>
</tbody>
</table>

| Fund Balance at Beginning of the Year | 452,239          | 553,715          |
| Fund Balance at End of the Period   | $ 425,398        | $ 605,820        |

Footnotes:

1. Transfers in from DOA:
   - Personnel Svcs - Salaries & Benefits: $ 606,038; $ 527,033
   - Operations: 90,445; 116,303
   - **Total Transfers In:** $ 696,483; $ 673,236

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**

<table>
<thead>
<tr>
<th></th>
<th></th>
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<th></th>
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<tbody>
<tr>
<td>AS400</td>
<td>5100A11899595CT001</td>
<td>PERSONNEL SERVICES</td>
<td></td>
<td></td>
<td>FY 2017</td>
<td>FY 2018</td>
<td>10/01 - 12/31</td>
<td>01/01 - 03/31</td>
<td>04/01 - 06/30</td>
<td>07/01 - 09/30</td>
<td>FY 2018 Cumulative</td>
<td>FY 2018 Appropriation</td>
<td>FY 2018 Variance</td>
</tr>
<tr>
<td>111</td>
<td></td>
<td>Regular Salaries/Increments</td>
<td>878,568</td>
<td>919,146</td>
<td>222,894</td>
<td>232,147</td>
<td>455,041</td>
<td>464,105</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>112</td>
<td></td>
<td>Overtime/Special Pay</td>
<td>293,492</td>
<td>274,818</td>
<td>74,206</td>
<td>76,791</td>
<td>150,997</td>
<td>123,821</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>113</td>
<td></td>
<td>Benefits</td>
<td></td>
<td></td>
<td>293,492</td>
<td>274,818</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>TOTAL PERSONNEL SERVICES</td>
<td>1,164,060</td>
<td>1,193,964</td>
<td>297,100</td>
<td>308,938</td>
<td>606,838</td>
<td>587,926</td>
<td></td>
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</table>

### OPERATIONS

<table>
<thead>
<tr>
<th></th>
<th>Level</th>
<th>Level</th>
<th>10/01 - 12/31</th>
<th>01/01 - 03/31</th>
<th>04/01 - 06/30</th>
<th>07/01 - 09/30</th>
<th>FY 2018 Cumulative</th>
<th>FY 2018 Appropriation</th>
<th>FY 2018 Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>220 TRAVEL- Off-Island/Local Mileage Reimburse.</td>
<td>16,331</td>
<td>10,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10,000</td>
</tr>
<tr>
<td>230 CONTRACTUAL SERVICES:</td>
<td>195,848</td>
<td>68,674</td>
<td>26,351</td>
<td>35,937</td>
<td></td>
<td></td>
<td>62,288</td>
<td>63,386</td>
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<tr>
<td>233 OFFICE SPACE RENTAL:</td>
<td>120,971</td>
<td>122,260</td>
<td>30,565</td>
<td>30,565</td>
<td></td>
<td></td>
<td>61,130</td>
<td>61,130</td>
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</tr>
<tr>
<td>240 SUPPLIES &amp; MATERIALS:</td>
<td>(399)</td>
<td>1,000</td>
<td>173</td>
<td>243</td>
<td></td>
<td></td>
<td>417</td>
<td>583</td>
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<tr>
<td>250 EQUIPMENT:</td>
<td>10,581</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>270 WORKERS COMPENSATION</td>
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<td>-</td>
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<td>-</td>
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<tr>
<td>271 DRUG TESTING</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>280 SUB-RECIPIENT/SUBGRANT:</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>290 MISCELLANEOUS:</td>
<td>4,069</td>
<td>1,000</td>
<td>192</td>
<td>1,201</td>
<td></td>
<td></td>
<td>1,393</td>
<td>(393)</td>
<td></td>
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<tr>
<td>BMMR 5% Reserve</td>
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<td></td>
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<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>TOTAL OPERATIONS</td>
<td>347,401</td>
<td>202,934</td>
<td>57,281</td>
<td>67,946</td>
<td></td>
<td></td>
<td>125,227</td>
<td>77,707</td>
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</table>

### UTILITIES

<table>
<thead>
<tr>
<th></th>
<th>Level</th>
<th>Level</th>
<th>10/01 - 12/31</th>
<th>01/01 - 03/31</th>
<th>04/01 - 06/30</th>
<th>07/01 - 09/30</th>
<th>FY 2018 Cumulative</th>
<th>FY 2018 Appropriation</th>
<th>FY 2018 Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>361 Power</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>362 Water/ Sewer</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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</tr>
<tr>
<td>363 Telephone/ Toll</td>
<td>2,491</td>
<td>-</td>
<td>224</td>
<td>898</td>
<td></td>
<td></td>
<td>1,122</td>
<td>(1,122)</td>
<td></td>
</tr>
<tr>
<td>TOTAL UTILITIES</td>
<td>2,491</td>
<td>-</td>
<td>224</td>
<td>898</td>
<td></td>
<td></td>
<td>1,122</td>
<td>(1,122)</td>
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</table>

### CAPITAL OUTLAY

<table>
<thead>
<tr>
<th></th>
<th>Level</th>
<th>Level</th>
<th>10/01 - 12/31</th>
<th>01/01 - 03/31</th>
<th>04/01 - 06/30</th>
<th>07/01 - 09/30</th>
<th>FY 2018 Cumulative</th>
<th>FY 2018 Appropriation</th>
<th>FY 2018 Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>-</td>
<td>-</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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### TOTAL APPROPRIATIONS/EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>Level</th>
<th>Level</th>
<th>10/01 - 12/31</th>
<th>01/01 - 03/31</th>
<th>04/01 - 06/30</th>
<th>07/01 - 09/30</th>
<th>FY 2018 Cumulative</th>
<th>FY 2018 Appropriation</th>
<th>FY 2018 Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1,513,951</td>
<td>1,396,898</td>
<td>354,606</td>
<td>377,782</td>
<td></td>
<td></td>
<td>732,387</td>
<td>664,511</td>
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</table>

### FY 2018 Appropriations

<table>
<thead>
<tr>
<th></th>
<th>Level</th>
<th>Level</th>
<th>10/01 - 12/31</th>
<th>01/01 - 03/31</th>
<th>04/01 - 06/30</th>
<th>07/01 - 09/30</th>
<th>FY 2018 Cumulative</th>
<th>FY 2018 Appropriation</th>
<th>FY 2018 Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>FULL TIME EQUIVALENCIES (FTEs)</td>
<td>5</td>
<td>4</td>
<td>4</td>
<td>4</td>
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<tr>
<td>UNCLASSIFIED</td>
<td>12</td>
<td>14</td>
<td>13</td>
<td>14</td>
<td></td>
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</tr>
<tr>
<td>CLASSIFIED</td>
<td>17</td>
<td>18</td>
<td>17</td>
<td>18</td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>TOTAL FTEs</td>
<td>17</td>
<td>18</td>
<td>17</td>
<td>18</td>
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