


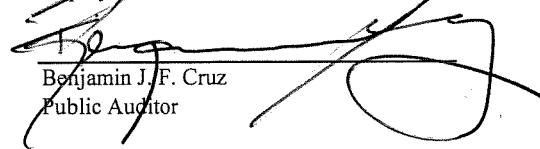
Office of Public Accountability
 Government of Guam
 Comparative Balance Sheets
 September 30, 2018 and 2017

	(Unaudited) 9/30/2018	9/30/2017
<u>ASSETS</u>		
Cash and cash equivalents	\$ 401,724	\$ 455,421
Receivables, net:		
Federal Agencies	-	9,091
Travel Due from OPA Staff	837	-
Other - DOA Appropriation	-	-
Other	-	20,000
Total Receivables	837	29,091
Total Assets	402,561	484,512
 <u>LIABILITIES AND FUND BALANCE (DEFICIT)</u>		
Accounts Payable	133,611	32,273
Deferred Revenue - Appropriation	-	-
Deferred Revenue - Federal Grants	-	-
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:

	FY 2018	FY 2017
1, 2 Personnel Svcs	\$ -	\$ -
Operations	-	-
Appropriation Balance:	\$ -	\$ -

Reviewed by: 
 Yuka Hechanova, CPA, CIA, CGFM, CGAP, CGMA
 Deputy Public 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) 10/1/17 - 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 over expenditures	(1,510,396)	(1,441,082)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,396,898 ¹	1,396,898 ²
Federal Grant Expenses - Auditor Technical 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:

^{1,2} Transfers In from DOA:

	FY 2018	FY 2017
Personnel Svcs - Salaries & E	\$ 1,193,964	\$ 1,149,628
Operations	202,934	247,270
Total Transfers In:	\$ 1,396,898 ¹	\$ 1,396,898 ²

Reviewed by:

Yuka Hechanova 4/1/18

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

Approved by:

Benjamin J.F. Cruz
 Benjamin J.F. Cruz
 Public Auditor

Approved by: Benjamin J. F. Cruz
 Public Auditor
 Reviewed by: *[Signature]*
 Deputy Public Auditor

Account Code	Appropriation Classification	FY 2018 Actual and Cumulative Expenditures												FY 2018 Cumulative Total	FY 2018 Appropriation Variance
		A	B	C	D	E	F	G	H	I	J	K	L		
		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								
PERSONNEL SERVICES															
111	Regular Salaries/Increments	870,568	919,146	222,894	232,147	280,565	261,644						997,250	(78,104)	
112	Overtime/Special Pay	293,492	274,818	74,206	76,791	92,677	85,262						328,937	(54,119)	
113	Benefits														
TOTAL PERSONNEL SERVICES		1,164,060	1,193,964	297,100	308,938	373,243	346,906						1,326,187	(132,223)	
OPERATIONS															
220	TRAVEL- Off-Island/Local Mileage Reimburse.	16,331	-	-	-	-	-						-	-	
230	CONTRACTUAL SERVICES:	195,848	78,674	26,351	35,937	24,720	50,003						137,011	(58,337)	
233	OFFICE SPACE RENTAL:	120,971	122,260	30,565	30,565	30,565	30,565						122,259	1	
240	SUPPLIES & MATERIALS:	(399)	1,000	173	243	110	402						929	71	
250	EQUIPMENT:	10,581	-	-	-	-	507						507	(507)	
270	WORKERS COMPENSATION	-	-	-	-	-	-						-	-	
271	DRUG TESTING	-	-	-	-	-	-						-	-	
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-						-	-	
290	MISCELLANEOUS:	4,069	1,000	192	1,201	144	820						2,357	(1,357)	
	BBMR 5% Reserve														
TOTAL OPERATIONS		347,401	202,934	57,281	67,946	55,538	82,297						263,063	(60,129)	
UTILITIES															
361	Power	-	-	-	-	-	-						-	-	
362	Water/ Sewer	2,491	-	224	898	673	900						2,694	(2,694)	
363	Telephone/ Toll	2,491	-	224	898	673	900						2,694	(2,694)	
TOTAL UTILITIES		2,491	-	224	898	673	900						2,694	(2,694)	
CAPITAL OUTLAY		-	-	-	-	-	-						-	-	
TOTAL APPROPRIATIONS/EXPENDITURES		1,513,951	1,396,898	354,606	377,782	429,454	430,103						1,591,944	(195,046)	
FY 2018 Appropriations															
FULL TIME EQUIVALENCES (FTEs)															
UNCLASSIFIED		5	4	4	4	3	4								
CLASSIFIED		12	14	13	14	14	14								
TOTAL FTEs		17	18	17	18	17	18								