

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

	<u>(Unaudited)</u> <u>12/31/2017</u>	<u>12/31/2016</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 425,906	\$ 555,290
Receivables, net:		
Federal Agencies	7,201	4,144
Travel Due from OPA Staff	208	6,293
Other - DOA Appropriation	<u>1,063,520</u> ¹	<u>1,070,081</u> ²
Total Receivables	<u>1,070,929</u>	<u>1,080,518</u>
Total Assets	<u><u>1,496,835</u></u>	<u><u>1,635,808</u></u>
 <u>LIABILITIES AND FUND BALANCE (DEFICIT)</u>		
Accounts Payable	1,560	8,172
Deferred Revenue - Appropriation	1,063,520 ¹	1,070,081 ²
Deferred Revenue - Federal Grants	-	209
Total Liabilities	<u>1,065,081</u>	<u>1,078,462</u>
 Fund Balance (Deficit)		
Committed	<u>431,755</u>	<u>557,346</u>
Total Liabilities and Fund Balance (Deficit)	<u><u>\$ 1,496,835</u></u>	<u><u>\$ 1,635,808</u></u>

Footnotes:


	<u>FY 2018</u>	<u>FY 2017</u>
1.2 Personnel Svcs	\$ 896,864	\$ 849,674
Operations	166,656	220,407
Appropriation Balance:	<u>\$ 1,063,520</u> ¹	<u>\$ 1,070,081</u>

Reviewed by:



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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	-	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 ²
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 ¹	\$ 326,817 ²

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