



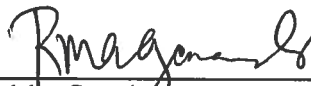
Office of Public Accountability
Government of Guam
Comparative Balance Sheets
September 30, 2017 and 2016

	9/30/2017	9/30/2016
<u>ASSETS</u>		
Cash and cash equivalents	\$ 455,421	\$ 424,183
Receivables, net:		
Federal Agencies	9,091	21,228
Federal Receiver	20,000	-
Travel Due from OPA Staff	-	639
Other - DOA Appropriation	-	185,184 ^{1 2}
Total Receivables	29,091	207,051
Total Assets	484,512	631,234
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	32,273	77,519
Total Liabilities	32,273	77,519
Fund Balance (Deficit)		
Committed	452,239	553,715
Total liabilities and fund balance (deficit)	\$ 484,512	\$ 631,234

Footnotes:

	FY 2017	FY 2016
1.2 Personnel Svcs	\$ -	\$ -
Operations	-	185,184
Appropriation Balance:	\$ - ¹	\$ 185,184 ^{1 2}

Reviewed by:


 Rodalyn Gerardo, CIA, CGFM, CPA, CGAP, CGMA, CICA
 Special Assistant / Audit Supervisor

Approved by:


 Yukari 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 years ended September 30, 2017 and 2016

	10/1/16 - 9/30/17	10/1/15 - 9/30/16
Revenues:		
Federal Grants	\$ 49,261	\$ 16,732
Interest Income	2,848	2,304
Other Income	20,760	9,685
Total revenues	72,869	28,720
Expenditures by Object:		
Salaries	\$ 870,568	\$ 764,529
Benefits	293,492	266,453
Subtotal:	1,164,060	1,030,982
Rent	120,971	117,659
Contractual services	186,865	237,319
Supplies	(400)	26,568
Utilities and Telephone	3,526	2,659
Equipment & Furniture Expensed	10,581	63,886
Travel	16,331	12,922
Training	8,982	16,731
Other	3,034	3,758
Total expenditures	1,513,949	1,512,485
Excess (deficiency) of revenues over expenditures	(1,441,080)	(1,483,764)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,396,898 ¹	1,611,851 ²
Federal Grant Expenses - Auditor Technical Assistance	(49,261)	(16,732)
APIPA Peer Review Expense	(7,282)	-
Other Expense	(750)	(9,685)
Total, Other Financing Sources (Uses)	1,339,605	1,585,434
Net Change in Fund Balance (Deficit)	(101,475)	101,670
Fund Balance at Beginning of the Year	553,715	452,045
Fund Balance at End of the Year	\$ 452,239	\$ 553,715

Footnotes:

^{1, 2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 1,149,628	\$ 1,030,982
Operations	247,270	580,869

Total Transfers In:	\$ 1,396,898 ¹	\$ 1,611,851 ²
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Reviewed by:

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Approved by:

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 Deputy Public Auditor

Government of Guam
Fiscal Year 2017
Report of Expenditures

Function: OFFICE OF PUBLIC ACCOUNTABILITY
 Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY
 Approved by: *Y. Hechanova*
 Yaka Hechanova, CPA, CIA, CGFM, CGAP, CGMA
 Public Auditor
 Reviewed by: *R. Gerardo*
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AS400 Account Code	5100A179959CT001 Appropriation Classification	A	B	C	D	E	F	G	H
		FY 2016 Actual Level	FY 2017 Authorized Level	FY 2017 1st Qtr 10/01 - 12/31	FY 2017 2nd Qtr 01/01 - 03/31	FY 2017 3rd Qtr 04/01 - 06/30	FY 2017 4th Qtr 07/01 - 09/30	FY 2017 Cumulative Total	FY 2017 Appropriation Variance
PERSONNEL SERVICES									
111	Regular Salaries/Increments	764,529	856,136	188,813	205,171	228,431	248,153	870,568	(14,432)
112	Overtime/Special Pay								
113	Benefits	266,453	293,492	64,270	68,778	76,958	83,486	293,492	0
	BBMR 5% Reserve								
	TOTAL PERSONNEL SERVICES	1,030,982	1,149,628	253,083	273,949	305,389	331,639	1,164,060	(14,432)
OPERATIONS									
220	TRAVEL- Off-Island/Local Milenge Reimburse.	12,922	15,000	675	3,729	-	11,927	16,331	(1,331)
230	CONTRACTUAL SERVICES:	253,946	128,270	39,751	8,161	80,059	67,876	195,848	(67,578)
233	OFFICE SPACE RENTAL:	117,659	100,810	30,243	30,242	30,243	30,243	120,971	(20,161)
240	SUPPLIES & MATERIALS:	26,568	500	-	107	117	(623)	(399)	899
250	EQUIPMENT:	63,886	-	-	530	6,684	3,367	10,581	(10,581)
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	160	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	3,703	525	265	836	3,011	(43)	4,069	(3,544)
	BBMR 5% Reserve								
	TOTAL OPERATIONS	478,844	245,105	70,934	43,605	120,114	112,747	347,400	(102,295)
UTILITIES									
361	Power								
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	2,659	2,165	300	858	1,024	309	2,491	(326)
	TOTAL UTILITIES	2,659	2,165	300	858	1,024	309	2,491	(326)
	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL APPROPRIATIONS/EXPENDITURES	1,512,485	1,396,898	324,317	318,412	426,527	444,695	1,513,950	(117,052)
FY 2017 Appropriations									
FULL TIME EQUIVALENCIES (FTEs)									
	UNCLASSIFIED	6	4	6	6	6	5		
	CLASSIFIED	9	14	9	9	9	12		
	TOTAL FTEs	15	18	15	15	15	17		

(A) With the FY 2017 budget of \$1,396,898 and no authority to carry over lapses, OPA used cash reserves to cover the shortfall.