

**Office of Public Accountability  
Government of Guam  
Comparative Balance Sheets  
March 31, 2019 and 2018**

	<u>(Unaudited)</u> <u>3/31/2019</u>	<u>3/31/2018</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 290,131	\$ 406,556
Receivables, net:		
Federal Agencies	675	9,471
Travel Due from OPA Staff	-	9,047
Other - DOA Appropriation	659,242 <sup>1</sup>	700,415 <sup>2</sup>
Others	-	1,884
Total Receivables	<u>659,917</u>	<u>720,817</u>
<b>Total Assets</b>	<b><u>\$ 950,049</u></b>	<b><u>\$ 1,127,373</u></b>
 <b><u>LIABILITIES AND FUND BALANCES (DEFICIT)</u></b>		
Accounts Payable	1,427	1,560
Deferred Revenue - Appropriation	659,242	700,415
Deferred Revenue-Federal Grnts	-	-
Total Liabilities	<u>660,669</u>	<u>701,975</u>
Fund Balance, End of Quarter	289,380	425,398
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b><u>\$ 950,049</u></b>	<b><u>\$ 1,127,373</u></b>

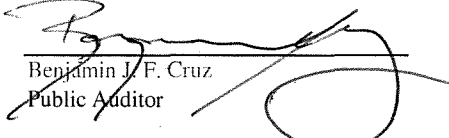
Footnotes:

	FY 2019	FY 2018
<sup>1,2</sup> Personnel Svcs	\$ 508,747	\$ 587,926
Operations	<u>150,495</u>	<u>112,489</u>
Appropriation Balance:	<b><u>\$ 659,242 <sup>1</sup></u></b>	<b><u>\$ 700,415 <sup>2</sup></u></b>

Reviewed by:

  
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Maria Thyrsa D. Bagana  
Auditor III

Approved by:

  
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Benjamin J. F. Cruz  
Public Auditor

**Office of the Public Accountability  
Government of Guam  
Statements of Revenues, Expenditures  
and Changes in Fund Balance (Deficit)  
For the six months ended March 31, 2019 and 2018**

	(Unaudited)	
	10/1/18 - 3/31/19	10/1/17 - 3/31/18
<b>Revenues:</b>		
Federal Grants	\$ -	\$ 9,798
Interest Income	1,759	1,786
Other Income	-	7,282
Total revenues	1,759	18,866
<b>Expenditures by Object:</b>		
Salaries	\$ 372,641	\$ 455,041
Benefits	118,612	150,997
Subtotal:	491,253	606,038
Rent	61,130	61,130
Contractual services	22,449	61,664
Supplies	973	417
Utilities and Telephone	1,384	1,562
Travel	-	-
Equipment & Furniture Expensed	-	-
Training	2,014	183
Other	1,250	1,393
Total expenditures	580,452	732,387
Excess (deficiency) of revenues over expenditures	(578,693)	(713,521)
Other financing sources (uses):		
Transfers In - appropriation received to date	599,123 <sup>1</sup>	696,483 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	-	(9,798)
Other Expense	-	(5)
Total	599,123	686,680
Changes in Net Position	20,430	(26,841)
Fund balance at beginning of year	268,950	452,239
Fund balance at end of the Period	\$ 289,380	\$ 425,398

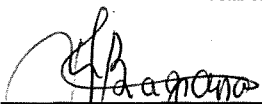
Footnotes:

<sup>1,2</sup> Transfers In from DOA:

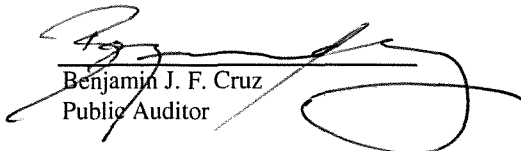
Personnel Svcs - Salaries & Benefits	\$ 491,253		\$ 606,038
Operations	107,870		90,445

Total Transfers In:	\$ 599,123 <sup>1</sup>		\$ 696,483 <sup>2</sup>
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Government of Guam  
Fiscal Year 2019  
Report of Expenditures

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

Approved by: Benjamin J. F. Cruz  
Public Auditor

Reviewed by: Maria Thyrsa Bagana  
Auditor III

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F	F	F
		FY 2018 Actual Level	FY 2019 Authorized Level	FY 2019 1st Qtr 10/01 - 12/31	FY 2019 2nd Qtr 01/01 - 03/31	FY 2019 3rd Qtr 04/01 - 06/30	FY 2019 4th Qtr 07/01 - 09/30	FY 2019 Cumulative Total	FY 2019 Appropriation Variance
<b>PERSONNEL SERVICES</b>									
111	Regular Salaries/Increments	997,250	750,000	219,401	153,240	-	-	372,641	377,359
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	328,937	250,000	69,001	49,610	-	-	118,612	131,388
	<b>TOTAL PERSONNEL SERVICES</b>	<b>1,326,187</b>	<b>1,000,000</b>	<b>288,402</b>	<b>202,850</b>	<b>-</b>	<b>-</b>	<b>491,253</b>	<b>508,747</b>
<b>OPERATIONS</b>									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	137,011	130,305	10,827	13,635	-	-	24,462	105,843
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	30,565	-	-	61,130	61,130
240	SUPPLIES & MATERIALS:	929	1,500	459	514	-	-	973	527
250	EQUIPMENT:	507	-	-	-	-	-	-	-
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	2,357	1,000	269	981	-	-	1,250	(250)
	<b>TOTAL OPERATIONS</b>	<b>263,063</b>	<b>255,065</b>	<b>42,120</b>	<b>45,695</b>	<b>-</b>	<b>-</b>	<b>87,815</b>	<b>167,250</b>
<b>UTILITIES</b>									
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	-	-	-	0	-	-	-	-
363	Telephone/ Toll	2,694	3,300	568	816	-	-	1,384	1,916
	<b>TOTAL UTILITIES</b>	<b>2,694</b>	<b>3,300</b>	<b>568</b>	<b>816</b>	<b>-</b>	<b>-</b>	<b>1,384</b>	<b>1,916</b>
<b>CAPITAL OUTLAY</b>									
	<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	<b>1,591,944</b>	<b>1,258,365</b>	<b>331,091</b>	<b>249,361</b>	<b>-</b>	<b>-</b>	<b>580,452</b>	<b>677,913</b>
<b>FY 2018 Appropriation</b>									
<b>FULL TIME EQUIVALENCIES (FTEs)</b>									
	UNCLASSIFIED	4	4	1					
	CLASSIFIED	14	14	12					
	<b>TOTAL FTEs</b>	<b>18</b>	<b>18</b>	<b>13</b>					