Office of Public Accountability Government of Guam **Comparative Balance Sheet** September 30, 2019 and 2018

	Jnaudited) 9/30/2019	9/30/2018			
<u>ASSETS</u>					
Cash and cash equivalents	\$ 304,676	\$	401,724		
Receivables, net:					
Federal Agencies	16,754		-		
Travel Due from OPA Staff	-		837		
Other - DOA Appropriation					
Personnel Services	-		-		
Operations	 32,293		-		
Total Receivables	49,047		837		
Total Assets	\$ 353,723	\$	402,561		
LIABILITES AND FUND BALANCE (DEFICIT)					
Accounts Payable	18,388		133,611		
Deferred Revenue - Appropriation	-		-		
Deferred Revenue-Federal Grants	-		-		
Total Liabilities	 18,388		133,611		
Fund Balance (Deficit)					
Committed	335,335		268,950		
Total Liabilities and Fund Balance (Deficit)	\$ 353,723	\$	402,561		

Reviewed by:

Maria Thyrza D. Bagana Auditor III

Approved by:

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 twelve months ended September 30, 2019 and 2018

	-		Jnaudited) 18 - 9/30/2019	1	0/1/17 - 9/30/18
Revenues:					
Federal Grants		\$	_	\$	69,286
Interest Income	F	,	3,118	·	3,515
Other Income			· <u>-</u>		8,747
Total revenues	_		3,118		81,548
Expenditures by Object:	_				
Salaries		\$	732,755	\$	997,250
Benefits			234,963		328,937
Subtotal:	-		967,718		1,326,187
Rent	_		122,259		122,259
Contractual services			81,414		125,832
Supplies			4,822		929
Utilities and Telephone			3,300		2,694
Travel			-		
Equipment & Furniture Expensed			1,271		507
Training			7,248		11,179
Other			7,067		2,357
Total expenditures	***	***************************************	1,195,098		1,591,943
Excess (deficiency) of revenues over (under) expend	itures		(1,191,980)		(1,510,396)
Other financing sources (uses):	-	······································			
Transfers In - appropriation received to date			1,258,365	1	1,396,898
Federal Grant Expenses - Auditor Technical Assistar	ice		-		(69,286)
Other Expense					(1,005)
Changes in Net Position	****		66,385		(183,789)
Fund balance at beginning of the Year		•	268,950		452,238
Fund Balance Adjustment			ŕ		500
Fund balance at end of the Period		\$	335,335	\$	268,950
	=				
Footnotes:		j	FY 2019		FY 2018
^{1, 2} Transfers In fro	om DOA:				
		\$	967,707	\$	1,193,964
Operations			290,658	•	202,934
Total Transi	ers In:	\$	1,258,365	1 \$	1,396,898

Reviewed by:

Maria Thyrza D. Bagana

Auditor III

Approved by:

Benjamin J. F. Cruz Public Auditor

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

Report of Expenditures Government of Guam Fiscal Year 2019

Reviewed by:

v: Maria Thyrza Hagana Audifor III

Approved by: Benjamin J. F. Cruz Account Code AS400 Publis Auditor Appropriation Classification 5106A1189959CT00+

FY 2018 Actual Level A Authorized FY 2019 Level **W** 10/01 - 12/31 FY 2019 C 01/01 - 03/31 2nd Qtr FY 2019 ם FY 2019 Actual and Cumulative Expenditures
FY 2019 FY 2019 04/01 - 06/30 3rd Qtr 07/01 - 09/30 4th Qtr Cumulative FY 2019 Total Ŧ Appropriation Variance FY 2019 1

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TOTAL APPROPRIATIONS/EXPENDITURES	CAPITAL OUTLAY	TOTAL UTILITIES	Telephone/ Toll	Water/ Sewer	Power	UTILITIES	TOTAL OPERATIONS	MISCELLANEOUS:	SUB-RECIPIENT/SUBGRANT:	is task decisions and a resolution of the content o	DRUG TESTING	WORNERS COMPENSATION	ANADAMANANANANANANANANANANANANANANANANAN	EQUIPMENT:	SUPPLIES & MATERIALS:	OFFICE SPACE RENTAL:	CONTRACTUAL SERVICES:	TRAVEL- Off-Island/Local Mileage Reimburse.	OPERATIONS	TOTAL PERSONNEL SERVICES	Benefits	Overtime/Special Pay	Regular Salaries/Increments	PERSONNEL SERVICES
1,591,944	on international description of the control of the	2,694	2,694				263,063	2,357	•	enanomaticanomicanomicanomicanomicantholise (Varietallisenanomicalesenomical		THE THE PARTY OF T		507	929	122,259	137,011			1,326,187	328,937		997,250	openije projeka promije ilije je j
1,258,365		3,300	3,300				255,065	1,000	The state of the s	-		san melenamannan annan ann		•	1,500	122,260	130,305			1,000,000	250,000	•	750,000	strantender der der der der der der der der der
331,091		568	568				42,120	269	•			***		TO THE	459	30,565	10,827		PET PROPORTION OF THE PROPORTI	288,402	69,001	•	219,401	de de de la company de la company de des de la company de des de la company de la comp
249,361		816	816				45,695	981	•	NAMES OF THE STATE	•		***************************************	energia de la composició de la composici	**************************************	30,565	13,635		MATALIA ANIA ANIA MATALANA NA NATIONA NA NATI	202,850	49,610	THE	153,240	
298,450		1,095	1,095				60,808	2,971	*	errianuskanni sinassissinistäärinnin maistavan processon	***	A PROPERTY OF THE CONTRACT OF		1,271	319	30,565	25,682			236,547	57,767	A STATE OF THE PARTY OF THE PAR	178,780	
316,196		821	821				75,458	2,846	•	A CONTRACTOR OF THE PROPERTY O	-			er e	3,530	30,565	38,517	# ************************************	NAMONOMA IL DOLLO NAMONOMA NA	239,918	58,584		181,334	
1,195,098		3,300	3,300				224,081	7,067	1	ACCOUNTY AND ARTHUR EXPENDED AND ARTHUR ARTH		-		1,271	4,822	122,260	88,661			967,717	234,962		732,755	
63,267		(0)	(0)				30,984	(6,067)				THAT THE LEASE SALES AND A STREET SALES CONTRACTOR	The second secon	(1,271)	(3,322)	0	41,644	MANAGEMENT OF STREET		32,283	15,038	THE PARTY OF THE P	17,245	

FY 2018 Appropriation

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