



OFFICE OF PUBLIC ACCOUNTABILITY

Suite 401 DNA Building, 238 Archbishop Flores Street, Hagatna, Guam 96910
 Tel (671) 475-0390 · Fax (671) 472-7951 · Hotline: 47AUDIT (472-8348)
 www.opaguam.org

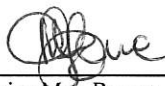
Office of Public Accountability
 Government of Guam
 Comparative Balance Sheets
 September 30, 2020 and 2019

	(Unaudited) 09/30/2020	09/30/2019
<u>ASSETS</u>		
Cash and cash equivalents	\$ 500,871	\$ 304,676
Receivables, net:		
Federal Agencies	2,006	16,754
Travel Due from OPA Staff	-	-
Other - DOA Appropriation	(67) ¹	32,293 ²
Total Receivables	<u>1,939</u>	<u>49,047</u>
Total Assets	<u>\$ 502,810</u>	<u>\$ 353,723</u>
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	19,220	18,388
Deferred Revenue - Appropriation	(67)	-
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>19,153</u>	<u>18,388</u>
Fund Balance (Deficit)		
Committed	483,656	335,335
Total Liabilities and Fund Balance (Deficit)	<u>\$ 502,810</u>	<u>\$ 353,723</u>

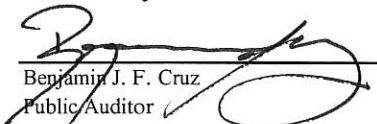
Footnotes:

	FY 2020	FY 2019
1,2 Personnel Svcs	\$ (67)	\$ -
Operations	-	32,293
Appropriation Balance:	<u>\$ (67) ¹</u>	<u>\$ 32,293 ²</u>

Reviewed by:


 Clariza Mae Roque, CGFM, CGAP, CICA
 Accountability Auditor III

Approved by:


 Benjamin J. F. Cruz
 Public Auditor



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Office of Public Accountability
 Government of Guam
 Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)
 For the Twelve Months Ended September 30, 2020 and 2019

	(Unaudited)	
	<u>10/01/19 - 09/3/2020</u>	<u>10/1/18 - 09/30/2019</u>
Revenues:		
Federal Grants	\$ 19,002	\$ -
Interest Income	3,380	3,118
Total Revenues	<u>22,383</u>	<u>3,118</u>
Expenditures by Object:		
Salaries	\$ 689,474	\$ 732,755
Benefits	222,010	234,963
Subtotal:	<u>911,484</u>	<u>967,718</u>
Rent	122,259	122,259
Contractual services	48,842	81,414
Utilities and Telephone	3,790	3,300
Equipment & Furniture Expensed	10,976	1,271
Travel	-	-
Supplies	1,334	4,822
Training	5,593	7,248
Other	4,381	7,067
Total Expenditures	<u>1,108,658</u>	<u>1,195,098</u>
Excess (deficiency) of revenues over expenditures	<u>(1,086,276)</u>	<u>(1,191,980)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	1,253,599 ¹	1,258,365 ²
Federal Grant Expenses - Auditor Technical Assistance	19,002	-
Changes in Net Position	<u>148,321</u>	<u>66,385</u>
Fund balance at beginning of year	335,335	268,950
Fund balance at end of quarter	<u><u>\$ 483,656</u></u>	<u><u>\$ 335,335</u></u>

Footnotes:

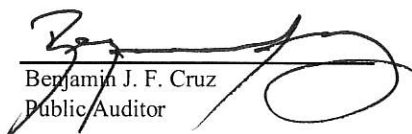
^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 911,417	\$ 967,707
Operations	342,182	290,658
Total Transfers In:	<u>\$ 1,253,599</u> ¹	<u>\$ 1,258,365</u> ²

Reviewed by:


 Clariza Mae Roque, CGFM, CGAP, CICA
 Auditor III

Approved by:


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**Government of Guam
Fiscal Year 2020
Report of Expenditures**

Approved by: Benjamin J. Cruz
Public Auditor



Reviewed by: Clariza Mae Roque
Accountability Auditor III

AS400 Account Code	Appropriation Classification	A		B		C		D		E		F		F
		FY 2019 Actual Level	FY 2020 Authorized Level	FY 2020 1st Qtr 10/01-12/31	FY 2020 2nd Qtr 01/01-03/31	FY 2020 3rd Qtr 04/01-06/30	FY 2020 4th Qtr 07/01-09/30	FY 2020 Cumulative Total	FY 2020 Appropriation Variance					
111	PERSONNEL SERVICES	997,250	762,982	155,702	153,179	170,852	209,741	689,474	607,280					
112	Regular Salaries/Increments	-	-	-	-	-	-	-	-					
113	Overtime/Special Pay Benefits	328,937	242,684	50,286	48,675	55,149	67,901	222,010	192,398					
	TOTAL PERSONNEL SERVICES	1,326,187	1,005,666	205,987	201,853	226,001	277,642	911,484	94,182					
	OPERATIONS													
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-					
230	CONTRACTUAL SERVICES:	137,011	116,311	6,314	9,323	6,378	32,419	54,435	61,876					
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	30,565	30,565	30,565	122,259	91,695					
240	SUPPLIES & MATERIALS:	929	1,500	-	-	434	900	1,334	1,500					
250	EQUIPMENT:	507	-	400	-	10,576	-	10,976	(400)					
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-					
271	DRUG TESTING	-	-	-	-	-	-	-	-					
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-					
290	MISCELLANEOUS:	2,357	4,012	(1,085)	862	1,081	3,523	4,381	(369)					
	TOTAL OPERATIONS	263,063	244,083	36,194	40,750	49,034	67,407	193,384	207,889					
	UTILITIES													
361	Power	-	-	-	-	-	-	-	-					
362	Water/ Sewer	-	-	-	-	-	-	-	-					
363	Telephone/ Toll	2,694	3,850	995	621	931	1,242	3,790	60					
	TOTAL UTILITIES	2,694	3,850	995	621	931	1,242	3,790	60					
	CAPITAL OUTLAY													
	TOTAL APPROPRIATIONS/EXPENDITURES	1,591,944	1,253,599	243,177	243,224	275,967	346,291	1,108,658	1,010,422					
	FY 2020 Appropriation													
	FULL TIME EQUIVALENCIES (FTEs)													
	UNCLASSIFIED	I		I	I	I	I	I	I					
	CLASSIFIED	II		II	II	II	II	II	II					
	TOTAL FTEs	12		12	12	12	12	12	12					