



# 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  
 March 31, 2020 and 2019

	(Unaudited)	
	10/01/19 - 03/31/20	10/01/18 - 03/31/19
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 445,224	\$ 290,131
Receivables, net:		
Federal Agencies	-	675
Travel Due from OPA Staff	-	-
Other - DOA Appropriation	658,692 <sup>1</sup>	659,242 <sup>2</sup>
Total Receivables	<u>658,692</u>	<u>659,917</u>
Others	-	-
<b>Total Assets</b>	<b><u>\$ 1,103,917</u></b>	<b><u>\$ 950,049</u></b>
<b><u>LIABILITIES AND FUND BALANCES (DEFICIT)</u></b>		
Accounts Payable	-	1,427
Deferred Revenue - Appropriation	658,692	659,242
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>658,692</u>	<u>660,669</u>
Fund Balance		
Committed	445,224	289,380
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b><u>\$ 1,103,917</u></b>	<b><u>\$ 950,049</u></b>

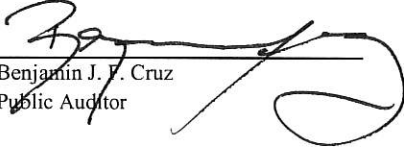
Footnotes:

	FY 2020	FY 2019
1,2 Personnel Svcs	\$ 597,825	\$ 508,747
Operations	60,867	150,495
Appropriation Balance:	<u>\$ 658,692 <sup>1</sup></u>	<u>\$ 659,242 <sup>2</sup></u>

Reviewed by:

  
 Clariza Mae Roque, CGFM, CGAP, CICA  
 Auditor III

Approved by:

  
 Benjamin J. F. Cruz  
 Public Auditor



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Office of the Public Accountability  
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Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)  
For the Six Months Ended March 31, 2020 and 2019

	(Unaudited)	
	10/01/19 - 03/31/20	10/1/18 - 03/31/19
<b>Revenues:</b>		
Federal Grants	\$ 19,002	\$ -
Interest Income	145	1,759
Total Revenues	<b>19,148</b>	<b>1,759</b>
<b>Expenditures by Object:</b>		
Salaries	\$ 308,881	\$ 372,641
Benefits	98,960	118,612
Subtotal:	<b>407,841</b>	<b>491,253</b>
Rent	61,130	61,130
Contractual services	14,297	22,449
Utilities and Telephone	1,616	1,384
Equipment & Furniture Expensed	400	-
Travel	-	-
Supplies	-	973
Training	1,340	2,014
Other	(223)	1,250
Total Expenditures	<b>486,401</b>	<b>580,452</b>
Excess (deficiency) of revenues over expenditures	<b>(467,253)</b>	<b>(578,693)</b>
<b>Other financing sources (uses):</b>		
Transfers In - appropriation received to date	594,907 <sup>1</sup>	599,123 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	17,765	-
<b>Changes in Net Position</b>	<b>109,889</b>	<b>20,430</b>
Fund balance at beginning of year	335,335	268,950
<b>Fund balance at end of quarter</b>	<b>\$ 445,224</b>	<b>\$ 289,380</b>

Footnotes:

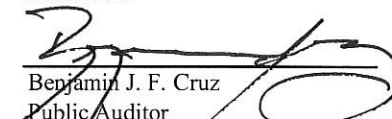
<sup>1,2</sup> Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 407,841	\$ 491,253
Operations	187,066	107,870
Total Transfers In:	<b>\$ 594,907 <sup>1</sup></b>	<b>\$ 599,123 <sup>2</sup></b>

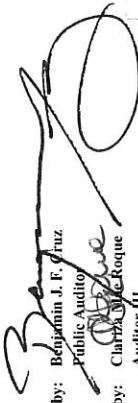
Reviewed by:


  
 Clariza Mac Roque, CGFM, CGAP, CICA  
 Auditor III

Approved by:

  
 Benjamin J. F. Cruz  
 Public Auditor

Government of Guam  
Fiscal Year 2020  
Report of Expenditures

Approved by:   
Benjamin J. F. Cruz  
Public Auditor

Reviewed by:   
Clarissa De la Roque  
Auditor III

AS400 Account Code	Appropriation Classification	A FY 2019 Actual Level	B FY 2020 Authorized Level	C FY 2020 Actual and Cumulative Expenditures				F FY 2020 Cumulative Total	F FY 2020 Appropriation Variance
				1st Qtr 10/01 - 12/31	2nd Qtr 01/01 - 03/31	3rd Qtr 04/01 - 06/30	4th Qtr 07/01 - 09/30		
111	PERSONNEL SERVICES	997,250	762,982	155,702	153,179	-	-	308,881	607,280
112	Regular Salaries/Increments	-	-	-	-	-	-	-	-
113	Overtime/Special Pay	328,937	242,684	50,286	48,675	-	-	98,960	192,398
	Benefits	1,326,187	1,005,666	205,987	201,853	-	-	407,841	597,825
	TOTAL PERSONNEL SERVICES								
220	OPERATIONS	-	-	-	-	-	-	-	-
	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	137,011	116,311	6,314	9,323	-	-	15,637	100,674
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	30,565	-	-	61,130	91,695
240	SUPPLIES & MATERIALS:	929	1,500	-	-	-	-	-	1,500
250	EQUIPMENT:	507	-	400	-	-	-	400	-
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	2,357	4,012	(1,085)	862	-	-	(223)	4,235
	TOTAL OPERATIONS	263,063	244,083	36,194	40,750	-	-	76,944	207,889
	UTILITIES								
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	2,694	3,850	995	621	-	-	1,616	2,234
363	Telephone/ Toll	2,694	3,850	995	621	-	-	1,616	2,234
	TOTAL UTILITIES								
	CAPITAL OUTLAY								
	TOTAL APPROPRIATIONS/EXPENDITURES	1,591,944	1,253,599	243,177	243,224	-	-	486,401	1,010,422
	FY 2020 Appropriation								
	FULL TIME EQUIVALENCIES (FTEs)								
	UNCLASSIFIED	1		1	1				
	CLASSIFIED	11		11	11				
	TOTAL FTEs	12		12	12				