



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)
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**Office of Public Accountability
 Government of Guam
 Comparative Balance Sheets
 As of December 31, 2020**

	10/01/20 - 12/31/20	10/01/19 - 12/31/19
<u>ASSETS</u>		
Cash and cash equivalents	\$ 614,246	\$ 455,418
Receivables, net:		
Federal Agencies	544	241
Travel Due from OPA Staff	-	811
Other - DOA Appropriation	931,517 ¹	890,021 ²
Total Receivables	932,061	891,073
Others	-	-
Total Assets	\$ 1,546,308	\$ 1,346,491
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	630	645
Deferred Revenue - Appropriation	931,517	890,021
Deferred Revenue-Federal Grants	-	-
Total Liabilities	932,147	890,666
 Fund Balance (Deficit)		
Committed	614,161	455,825
Total Liabilities and Fund Balance (Deficit)	\$ 1,546,308	\$ 1,346,491

Footnotes:

	FY 2021	FY 2020
^{1,2} Personnel Svcs	\$ 795,911	\$ 799,679
Operations	135,606	90,342
Appropriation Balance:	\$ 931,517 ¹	\$ 890,021 ²

Reviewed by:

Clariza Mae Roque, CGFM, CGAP, CICA
 Auditor III

Approved by:

Benjamin J. F. Cruz
 Public Auditor



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Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)
For the Three Months Ended December 31, 2020 and 2019

	(Unaudited)	
	<u>10/01/20 - 12/31/20</u>	<u>10/01/19 - 12/31/19</u>
Revenues:		
Federal Grants	\$ 2,006	\$ 16,513
Interest Income	3,632	88
Total Revenues	<u>5,638</u>	<u>16,600</u>
Expenditures by Object:		
Salaries	\$ 155,904	\$ 155,702
Benefits	52,796	50,286
Subtotal:	<u>208,701</u>	<u>205,987</u>
Rent	30,565	30,565
Contractual services	12,248	6,314
Utilities and Telephone	310	995
Equipment & Furniture Expensed	-	400
Travel	-	-
Supplies	-	-
Training	-	-
Other	1,548	(1,085)
Total Expenditures	<u>253,372</u>	<u>243,177</u>
Excess (deficiency) of revenues over expenditures	<u>(247,733)</u>	<u>(226,576)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	380,244 ¹	363,578 ²
Federal Grant Expenses - Auditor Technical Assistance	2,006	16,513
Changes in Net Position	<u>130,504</u>	<u>120,489</u>
Fund balance at beginning of year	483,656	335,335
Fund balance at end of quarter	<u>\$ 614,160</u>	<u>\$ 455,824</u>

Footnotes:

^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 208,701	\$ 205,987
Operations	171,543	157,591

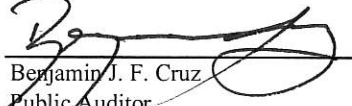
Total Transfers In:	<u>\$ 380,244</u> ¹	<u>\$ 363,578</u> ²
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Reviewed by:



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Accountability Auditor III

Approved by:



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**Government of Guam
Fiscal Year 2021
Report of Expenditures**

Approved by: Benjamin J. F. Cruz
Public Auditor



Reviewed by: Clariza Mae Roque
Accountability Auditor III

AS400 Account Code	Appropriation Classification	A FY 2020 Actual Level	B FY 2021 Authorized Level	C FY 2021 Actual and Cumulative Expenditures				F FY 2021 Cumulative Total	F FY 2021 Appropriation Variance
				C 10/01 - 12/31	D 01/01 - 03/31	E 04/01 - 06/30	F 07/01 - 09/30		
111	PERSONNEL SERVICES	689,474	749,500	155,904	-	-	-	155,904	593,596
112	Regular Salaries/Increments	-	-	-	-	-	-	-	-
113	Overtime/Special Pay	222,010	255,179	52,796	-	-	-	52,796	202,383
	TOTAL PERSONNEL SERVICES	911,484	1,004,679	208,701	-	-	-	208,701	795,978
220	OPERATIONS	-	-	-	-	-	-	-	-
	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	54,435	161,950	12,248	-	-	-	12,248	149,702
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	-	-	-	30,565	91,695
240	SUPPLIES & MATERIALS:	1,334	11,959	-	-	-	-	-	11,959
250	EQUIPMENT:	10,976	-	-	-	-	-	-	-
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	4,381	6,900	1,548	-	-	-	1,548	5,352
	TOTAL OPERATIONS	193,384	303,069	44,361	-	-	-	44,361	258,708
361	UTILITIES	-	-	-	-	-	-	-	-
362	Power	-	-	-	-	-	-	-	-
363	Water/ Sewer	3,790	4,080	310	-	-	-	310	3,770
	Telephone/ Toll	3,790	4,080	310	-	-	-	310	3,770
	TOTAL UTILITIES	7,580	8,160	620	-	-	-	620	7,540
	CAPITAL OUTLAY	-	-	-	-	-	-	-	-
	TOTAL APPROPRIATIONS/EXPENDITURES	1,108,658	1,311,828	253,372	-	-	-	253,372	1,058,456
	FY 2021 Appropriation								
	FULL TIME EQUIVALENCIES (FTEs)								
	UNCLASSIFIED	1	1	1					
	CLASSIFIED	11	11	10					
	TOTAL FTEs	12	12	11					