



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, 2021 and 2020

	(Unaudited)	
	<u>10/01/20 - 03/31/21</u>	<u>10/01/19 - 03/31/20</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 602,479	\$ 445,224
Receivables, net:		
Federal Agencies	960	-
Travel Due from OPA Staff	-	-
Other - DOA Appropriation	661,552 ¹	658,692 ²
Total Receivables	<u>662,512</u>	<u>658,692</u>
Others	-	-
Total Assets	<u>\$ 1,264,991</u>	<u>\$ 1,103,917</u>
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	67	-
Deferred Revenue - Appropriation	661,552	658,692
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>661,619</u>	<u>658,692</u>
Fund Balance		
Committed	603,372	445,224
Total Liabilities and Fund Balance (Deficit)	<u>\$ 1,264,991</u>	<u>\$ 1,103,917</u>

Footnotes:

	FY 2021	FY 2020
^{1,2} Personnel Svcs	\$ 571,149	\$ 597,825
Operations	90,403	60,867
Appropriation Balance:	<u>\$ 661,552 ¹</u>	<u>\$ 658,692 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 the Public Accountability
 Government of Guam
 Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)
 For the Six Months Ended March 31, 2021 and 2020**

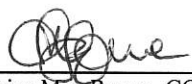
	(Unaudited)	
	10/01/20 - 03/31/21	10/01/19 - 03/31/20
Revenues:		
Federal Grants	\$ 2,006	\$ 19,002
Interest Income	3,811	145
Total Revenues	5,816	19,148
Expenditures by Object:		
Salaries	\$ 324,791	\$ 308,881
Benefits	108,672	98,960
Subtotal:	433,463	407,841
Rent	61,130	61,130
Contractual services	33,166	14,297
Utilities and Telephone	1,263	1,616
Equipment & Furniture Expensed	44	400
Travel	-	-
Supplies	593	-
Training	2,403	1,340
Other	2,243	(223)
Total Expenditures	534,304	486,401
Excess (deficiency) of revenues over expenditures	(528,488)	(467,253)
Other financing sources (uses):		
Transfers In - appropriation received to date	650,209 ¹	594,907 ²
Federal Grant Expenses - Auditor Technical Assistance	17,765	17,765
Changes in Net Position	103,956	109,889
Fund balance at beginning of year	483,656	335,335
Fund balance at end of quarter	\$ 587,613	\$ 445,224

Footnotes:

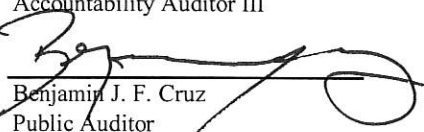
^{1, 2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 433,463	\$ 407,841
Operations	216,746	187,066
Total Transfers In:	\$ 650,209 ¹	\$ 594,907 ²

Reviewed by:



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**Government of Guam
Fiscal Year 2021
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	F
		FY 2020 Actual Level	FY 2021 Authorized Level	FY 2021 1st Qtr 10/01 - 12/31	FY 2021 2nd Qtr 01/01 - 03/31	FY 2021 3rd Qtr 04/01 - 06/30	FY 2021 4th Qtr 07/01 - 09/30	FY 2021 Cumulative Total	FY 2021 Appropriation Variance
	PERSONNEL SERVICES								
111	Regular Salaries/Increments	689,474	749,500	155,904	168,887	-	-	324,791	424,709
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	222,010	255,179	52,796	55,876	-	-	108,672	146,507
	TOTAL PERSONNEL SERVICES	911,484	1,004,679	208,701	224,763	-	-	433,463	571,216
	OPERATIONS								
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	54,435	161,950	12,248	23,321	-	-	35,569	126,381
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	30,565	-	-	61,130	61,130
240	SUPPLIES & MATERIALS:	1,334	11,959	-	593	-	-	593	11,366
250	EQUIPMENT:	10,976	-	-	44	-	-	44	-
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	4,381	6,900	1,548	695	-	-	2,243	4,657
	TOTAL OPERATIONS	193,384	303,069	44,361	55,218	-	-	99,578	203,491
	UTILITIES								
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	3,790	4,080	310	952	-	-	1,263	2,817
363	Telephone/Toll	3,790	4,080	310	952	-	-	1,263	2,817
	TOTAL UTILITIES	7,580	8,160	620	1,904	-	-	2,526	5,634
	CAPITAL OUTLAY								
	TOTAL APPROPRIATIONS/EXPENDITURES	1,108,658	1,311,828	253,372	280,932	-	-	534,304	777,524
	FY 2021 Appropriation								
	FULL TIME EQUIVALENCIES (FTEs)								
	UNCLASSIFIED	1	1	1	1	-	-	1	-
	CLASSIFIED	11	11	10	10	-	-	10	-
	TOTAL FTEs	12	12	11	11	-	-	11	-