



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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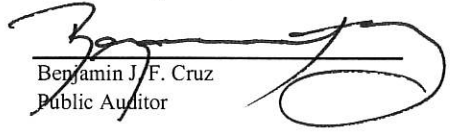
**Office of Public Accountability
 Government of Guam
 Comparative Balance Sheets
 June 30, 2021 and 2020**

	(Unaudited) <u>10/01/20 - 06/30/21</u>	<u>10/01/19 - 06/30/20</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 614,412	\$ 429,909
Receivables, net:		
Federal Agencies	3,076	-
Travel Due from OPA Staff	-	-
Other - DOA Appropriation	363,689 ¹	401,210 ²
Total Receivables	<u>366,765</u>	<u>401,210</u>
Total Assets	<u>\$ 981,177</u>	<u>\$ 831,119</u>
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	-	-
Deferred Revenue - Appropriation	363,689	401,210
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>363,689</u>	<u>401,210</u>
Fund Balance (Deficit)		
Committed	617,488	429,909
Total Liabilities and Fund Balance (Deficit)	<u>\$ 981,177</u>	<u>\$ 831,119</u>

Footnotes:

		FY 2021		FY 2020
^{1,2} Personnel Svcs	\$	318,489	\$	371,824
Operations		<u>45,200</u>		<u>29,386</u>
Appropriation Balance:	\$	<u>363,689</u> ¹	\$	<u>401,210</u> ²

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 Nine Months Ended June 30, 2021 and 2020

	(Unaudited)	
	10/01/20 - 06/30/21	10/1/19 - 06/30/20
Revenues:		
Federal Grants	\$ 15,279	\$ 19,002
Interest Income	4,230	3,267
Total Revenues	19,509	22,270
Expenditures by Object:		
Salaries	\$ 515,632	\$ 479,733
Benefits	170,558	154,109
Subtotal:	686,190	633,842
Rent	91,694	91,694
Contractual services	43,803	19,891
Utilities and Telephone	2,319	2,548
Equipment & Furniture Expensed	-	10,976
Travel	-	-
Supplies	1,041	386
Training	3,348	2,125
Other	3,088	858
Total Expenditures	831,484	762,320
Excess (deficiency) of revenues over expenditures	(811,975)	(740,050)
Other financing sources (uses):		
Transfers In - appropriation received to date	948,139 ¹	852,389 ²
Federal Grant Expenses ³	2,380	17,765
Changes in Net Position	133,784	94,574
Fund balance at beginning of year	483,656	335,335
Fund balance at end of quarter	\$ 617,441	\$ 429,909


Footnotes:

^{1,2} Transfers In from DOA:

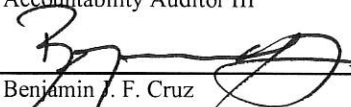
Personnel Svcs - Salaries & Benefits	\$ 686,190		\$ 633,842
Operations	261,949		218,547
Total Transfers In:	\$ 948,139	¹	\$ 852,389

³ DOI Auditor Technical Assistance and INTOSAI Continuity of Operation


Reviewed by:



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

Approved by:


 Benjamin J. F. Cruz
 Public Auditor

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

Approved by: 
Benjamin 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 1st Qtr 10/01 - 12/31	D FY 2021 2nd Qtr 01/01 - 03/31	E FY 2021 3rd Qtr 04/01 - 06/30	F FY 2021 4th Qtr 07/01 - 09/30	FY 2021 Cumulative Total	F FY 2021 Appropriation Variance
	5100A1189959CT001								
	PERSONNEL SERVICES								
111	Regular Salaries/Increments	689,474	749,500	155,904	168,887	190,841	-	515,632	233,868
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	222,010	255,179	52,796	55,876	61,886	-	170,558	84,621
	TOTAL PERSONNEL SERVICES	911,484	1,004,679	208,701	224,763	252,727	-	686,190	318,489
	OPERATIONS								
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	54,435	161,950	12,248	23,321	11,913	-	47,482	114,468
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	30,565	30,565	-	91,694	30,566
240	SUPPLIES & MATERIALS:	1,334	11,959	-	593	448	-	1,041	10,918
250	EQUIPMENT:	10,976	-	-	44	-	-	44	-
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	120	-	120	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	4,381	6,900	1,548	695	726	-	2,968	3,932
	TOTAL OPERATIONS	193,384	303,069	44,361	55,218	43,771	-	143,350	159,719
	UTILITIES								
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	3,790	4,080	310	952	1,056	-	2,319	1,761
363	Telephone/Toll	3,790	4,080	310	952	1,056	-	2,319	1,761
	TOTAL UTILITIES	7,580	8,160	620	1,904	2,112	-	4,638	3,522
	CAPITAL OUTLAY								
	TOTAL APPROPRIATIONS/EXPENDITURES	1,108,658	1,311,828	253,372	280,932	297,554	-	831,858	479,970
	FY 2021 Appropriation								
	FULL TIME EQUIVALENCIES (FTEs)								
	UNCLASSIFIED	1	1	1	1	1			
	CLASSIFIED	11	11	10	10	13			
	TOTAL FTEs	12	12	11	11	14			