



# 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

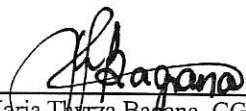
September 30, 2021 and 2020

	(Unaudited) 09/30/2021	09/30/2020
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 613,929	\$ 500,871
Receivables, net:		
Federal Agencies	2,928	2,006
Travel Due from OPA Staff	-	-
Other - DOA Appropriation	468 <sup>1</sup>	(67) <sup>2</sup>
Others	153	
Total Receivables	<u>3,549</u>	<u>1,939</u>
<b>Total Assets</b>	<b><u>\$ 617,479</u></b>	<b><u>\$ 502,810</u></b>
<b><u>LIABILITIES AND FUND BALANCES (DEFICIT)</u></b>		
Accounts Payable	18,064	19,220
Deferred Revenue - Appropriation	469	(67)
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>18,533</u>	<u>19,153</u>
Fund Balance (Deficit)		
Committed	<u>598,946</u>	<u>483,657</u>
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b><u>\$ 617,479</u></b>	<b><u>\$ 502,810</u></b>

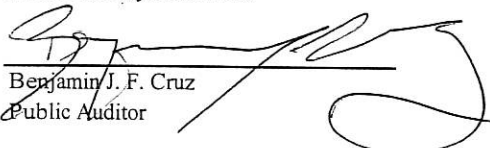
Footnotes:

	FY 2021	FY 2020
<sup>1,2</sup> Personnel Svcs	\$ 468	\$ (67)
Operations	-	-
Appropriation Balance:	<u>\$ 468 <sup>1</sup></u>	<u>\$ (67) <sup>2</sup></u>

Reviewed by:

  
 Maria Thyrsa Bagana, CGFM, CFE  
 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, 2021 and 2020


	(Unaudited)	
	10/01/20 - 09/30/2021	10/1/19 - 09/30/2020
<b>Revenues:</b>		
Federal Grants	\$ 20,191	\$ 19,002
Interest Income	4,851	3,380
<b>Total Revenues</b>	<b>25,042</b>	<b>22,382</b>
<b>Expenditures by Object:</b>		
Salaries	\$ 734,833	\$ 689,474
Benefits	247,905	222,010
<b>Subtotal:</b>	<b>982,739</b>	<b>911,484</b>
Rent	122,259	122,259
Contractual services	74,559	48,842
Utilities and Telephone	3,111	3,790
Equipment & Furniture Expensed	14,928	10,976
Travel	-	-
Supplies	3,537	1,334
Training	7,227	5,593
Other	5,124	4,381
<b>Total Expenditures</b>	<b>1,213,483</b>	<b>1,108,659</b>
Excess (deficiency) of revenues over expenditures	<b>(1,188,441)</b>	<b>(1,086,277)</b>
<b>Other financing sources (uses):</b>		
Transfers In - appropriation received to date	1,311,360	1,253,599 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	7,676	19,002
<b>Changes in Net Position</b>	<b>115,243</b>	<b>148,321</b>
Fund balance at beginning of year	483,704	335,335
<b>Fund balance at end of quarter</b>	<b>\$ 598,946</b>	<b>\$ 483,656</b>

Footnotes:

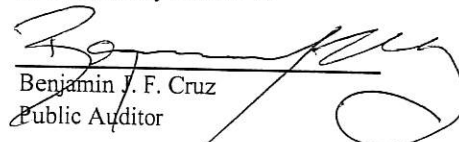
<sup>1,2</sup> Transfers In from DOA:

Personnel Svcs - Salaries & Bc	\$ 982,739	\$ 911,417
Operations	328,621	342,182
<b>Total Transfers In:</b>	<b>\$ 1,311,360</b>	<b>\$ 1,253,599</b>

Reviewed by:

  
 Maria Thyrsa Hagana CGFM, CFE  
 Accountability Auditor III

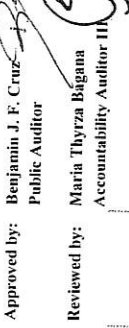
Approved by:

  
 Benjamin J. F. Cruz  
 Public Auditor

# Government of Guam Fiscal Year 2021 Report of Expenditures

Approved by: Benjamin J. F. Cruz  
Public Auditor

Reviewed by: Maria Thyra Bagana  
Accountability Auditor II

AS400 Account Code	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	F FY 2021 Cumulative Total	F FY 2021 Appropriation Variance
<b>PERSONNEL SERVICES</b>								
111	689,474	749,500	155,904	168,887	190,841	219,201	734,833	14,667
112	-	-	-	-	-	-	-	-
113	222,010	255,179	52,796	55,876	61,886	77,347	247,905	7,274
	911,484	1,004,679	208,701	224,763	252,727	296,548	982,739	21,940
<b>TOTAL PERSONNEL SERVICES</b>								
<b>OPERATIONS</b>								
220	-	-	-	-	-	-	-	-
TRAVEL - Off-Island/Local Mileage Reimburse.								
230	54,435	161,950	12,248	22,991	11,913	34,635	81,786	80,164
233	122,259	122,260	30,565	30,565	30,565	30,565	122,259	1
240	1,334	11,959	-	593	448	2,496	3,537	8,422
250	10,976	-	-	-	-	14,928	14,928	(14,928)
270	-	-	-	-	-	-	-	-
271	-	-	-	-	-	-	-	-
280	-	-	-	-	-	-	-	-
<b>MISCELLANEOUS:</b>								
290	4,381	6,900	1,548	695	845	2,035	5,123	1,777
	193,384	303,069	44,361	54,844	43,770	84,658	227,633	75,436
<b>TOTAL OPERATIONS</b>								
<b>UTILITIES</b>								
361	-	-	-	-	-	-	-	-
362	3,790	4,080	310	952	1,056	792	3,111	969
363	3,790	4,080	310	952	1,056	792	3,111	969
<b>TOTAL UTILITIES</b>								
<b>CAPITAL OUTLAY</b>								
<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>								
	1,108,658	1,311,828	253,372	280,558	297,553	381,998	1,213,482	98,346
FY 2021 Appropriation								
<b>FULL TIME EQUIVALENCIES (FTEs)</b>								
<b>UNCLASSIFIED</b>								
	1	1	1	1	1	1	1	1
	11	11	8	12	12	12	12	12
	12	12	9	13	13	13	13	13
<b>TOTAL FTEs</b>								