



# 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

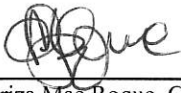
**Office of Public Accountability  
 Government of Guam  
 Comparative Balance Sheets  
 June 30, 2020 and 2019**

	(Unaudited)	
	10/01/19 - 06/30/20	10/01/18 - 06/30/19
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 429,862	\$ 303,733
Receivables, net:		
Federal Agencies	-	5,241
Travel Due from OPA Staff	-	3,791
Other	-	1,668
Other - DOA Appropriation	401,210 <sup>1</sup>	336,774 <sup>2</sup>
Total Receivables	401,210	347,474
<b>Total Assets</b>	<b>\$ 831,072</b>	<b>\$ 651,207</b>
<b><u>LIABILITIES AND FUND BALANCES (DEFICIT)</u></b>		
Accounts Payable	-	-
Deferred Revenue - Appropriation	401,210	336,774
Deferred Revenue-Federal Grants	-	-
Total Liabilities	401,210	336,774
Fund Balance (Deficit)		
Committed	429,862	314,433
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b>\$ 831,072</b>	<b>\$ 651,207</b>

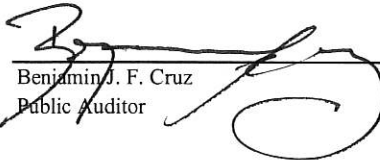
Footnotes:

		FY 2020		FY 2019
<sup>1,2</sup> Personnel Svcs	\$	371,824	\$	272,200
Operations		29,386		64,574
Appropriation Balance:	\$	401,210 <sup>1</sup>	\$	336,774 <sup>2</sup>

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  
 Government of Guam  
 Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)  
 For the Nine Months Ended June 30, 2020 and 2019**


	(Unaudited)	
	10/01/19 - 06/30/20	10/1/18 - 06/30/19
<b>Revenues:</b>		
Federal Grants	\$ 19,002	\$ -
Interest Income	3,267	2,794
Total Revenues	22,270	2,794
<b>Expenditures by Object:</b>		
Salaries	\$ 479,733	\$ 551,421
Benefits	154,109	176,379
Subtotal:	633,842	727,800
Rent	91,694	91,694
Contractual services	19,891	47,380
Utilities and Telephone	2,548	2,479
Equipment & Furniture Expensed	10,976	1,271
Travel	-	-
Supplies	434	1,293
Training	2,125	2,764
Other	858	4,221
Total Expenditures	762,368	878,902
Excess (deficiency) of revenues over expenditures	(740,098)	(876,108)
<b>Other financing sources (uses):</b>		
Transfers In - appropriation received to date	852,389 <sup>1</sup>	921,591 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	17,765	-
<b>Changes in Net Position</b>	94,526	45,483
Fund balance at beginning of year	335,335	268,950
<b>Fund balance at end of quarter</b>	\$ 429,861	\$ 314,433

Footnotes:

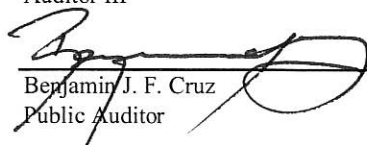
<sup>1, 2</sup> Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 633,842	\$ 727,800
Operations	218,547	193,791
<b>Total Transfers In:</b>	\$ 852,389 <sup>1</sup>	\$ 921,591 <sup>2</sup>

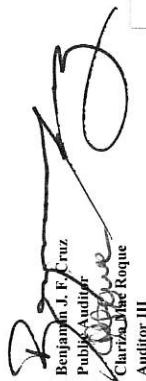
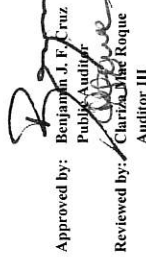
Reviewed by:

  
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 Clariza Mae 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:   
Public Auditor  
Reviewed by:   
Auditor III

AS400 Account Code	Appropriation Classification	A FY 2019 Actual Level	B FY 2020 Authorized Level	C FY 2020 1st Qtr 10/01 - 12/31	D FY 2020 2nd Qtr 01/01 - 03/31	E FY 2020 3rd Qtr 04/01 - 06/30	F FY 2020 4th Qtr 07/01 - 09/30	FY 2020 Cumulative Total	FY 2020 Appropriation	F FY 2020 Variance
111	PERSONNEL SERVICES	997,250	762,982	155,702	153,179	170,852	-	479,733	283,249	
112	Regular Salaries/Increments	-	-	-	-	-	-	-	-	
113	Overtime/Special Pay	328,937	242,684	50,286	48,675	55,149	-	154,109	88,575	
	Benefits	1,326,187	1,005,666	205,987	201,853	226,001	-	633,842	371,824	
	TOTAL PERSONNEL SERVICES									
	OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-	
230	CONTRACTUAL SERVICES:	137,011	116,311	6,314	9,323	6,378	-	22,016	94,295	
233	OFFICE SPACE RENTAL:	122,259	122,260	30,565	30,565	30,565	-	91,694	30,566	
240	SUPPLIES & MATERIALS:	929	1,500	-	-	434	-	434	1,066	
250	EQUIPMENT:	507	-	400	-	10,576	-	10,976	-	
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-	
271	DRUG TESTING	-	-	-	-	-	-	-	-	
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-	
290	MISCELLANEOUS:	2,357	4,012	(1,085)	862	1,081	-	858	3,154	
	TOTAL OPERATIONS	263,063	244,083	36,194	40,750	49,034	-	125,978	118,105	
	UTILITIES									
361	Power	-	-	-	-	-	-	-	-	
362	Water/ Sewer	-	-	-	-	-	-	-	-	
363	Telephone/ Toll	2,694	3,850	995	621	931	-	2,548	1,302	
	TOTAL UTILITIES	2,694	3,850	995	621	931	-	2,548	1,302	
	CAPITAL OUTLAY									
	TOTAL APPROPRIATIONS/EXPENDITURES	1,591,944	1,253,599	243,177	243,224	275,967	-	762,368	491,231	
	FY 2020 Appropriation									
	FULL TIME EQUIVALENCIES (FTEs)									
	UNCLASSIFIED	1		1	1	1		1	1	
	CLASSIFIED	11		11	11	11		11	11	
	TOTAL FTEs	12		12	12	12		12	12	