



OFFICE OF PUBLIC ACCOUNTABILITY

Suite 401 DNA Building, 238 Archbishop Flores Street, Hagatna, Guam 96910
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**Office of Public Accountability
 Government of Guam
 Comparative Balance Sheets
 As of December 31, 2019**

	<u>10/01/19 - 12/31/19</u>	<u>10/01/18 - 12/31/18</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 455,418	\$ 270,599
Receivables, net:		
Federal Agencies	241	-
Travel Due from OPA Staff	811	-
Other - DOA Appropriation	890,021 ¹	926,690 ²
Total Receivables	891,073	926,690
Others	-	-
Total Assets	\$ 1,346,491	\$ 1,197,289
 <u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	645	1,011
Deferred Revenue - Appropriation	890,021	926,690
Deferred Revenue-Federal Grants	-	-
Total Liabilities	890,666	927,701
Fund Balance (Deficit)		
Committed	455,824	269,588
Total Liabilities and Fund Balance (Deficit)	\$ 1,346,490	\$ 1,197,289

Footnotes:

	FY 2020	FY 2019
^{1,2} Personnel Svcs	\$ 799,679	\$ 711,598
Operations	90,342	215,092
Appropriation Balance:	\$ 890,021 ¹	\$ 926,690 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, 2019 and 2018

	(Unaudited)	
	<u>10/01/19 - 12/31/19</u>	<u>10/1/18 - 12/31/18</u>
Revenues:		
Federal Grants	\$ 16,513	\$ -
Interest Income	88	54
Total Revenues	<u>16,600</u>	<u>54</u>
Expenditures by Object:		
Salaries	\$ 155,702	\$ 219,401
Benefits	50,286	69,001
Subtotal:	<u>205,987</u>	<u>288,402</u>
Rent	30,565	30,565
Contractual services	6,314	10,827
Utilities and Telephone	995	568
Equipment & Furniture Expensed	400	-
Travel	-	-
Supplies	-	459
Training	-	-
Other	(1,085)	269
Total Expenditures	<u>243,177</u>	<u>331,091</u>
Excess (deficiency) of revenues over expenditures	<u>(226,576)</u>	<u>(331,037)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	363,578 ¹	331,675 ²
Federal Grant Expenses - Auditor Technical Assistance	16,513	-
Changes in Net Position	<u>120,489</u>	<u>638</u>
Fund balance at beginning of year	335,335	268,950
Fund balance at end of quarter	<u>\$ 455,824</u>	<u>\$ 269,588</u>

Footnotes:

^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 205,987	\$ 288,402
Operations	157,591	43,273
Total Transfers In:	<u>\$ 363,578</u> ¹	<u>\$ 331,675</u> ²

Reviewed by:

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