



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

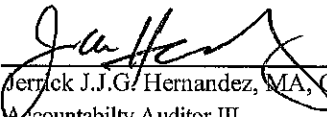
**Office of Public Accountability
Government of Guam
Comparative Balance Sheets
March 31, 2023 and 2022**

	(Unaudited) <u>10/01/22 - 03/31/23</u>	<u>10/01/21 - 03/31/22</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,253,913	\$ 863,909
Receivables, net:		
Due from Federal Grants	26,028	850
Due from OPA Staff	1,293	6,773
Due from Other	1,893	4,378
Other - DOA Appropriation	1,117,583 ¹	837,025 ²
Total Receivables	<u>1,146,797</u>	<u>849,025</u>
Others	-	-
Total Assets	<u>\$ 2,400,710</u>	<u>\$ 1,712,934</u>
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	-	-
Deferred Revenue - Appropriation	1,117,583	837,025
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>1,117,583</u>	<u>837,025</u>
Fund Balance		
Committed	1,283,127	875,910
Total Liabilities and Fund Balance (Deficit)	<u>\$ 2,400,710</u>	<u>\$ 1,712,934</u>


Footnotes:

	FY 2023	FY 2022
^{1,2} Personnel Svcs	\$ 509,006	\$ 616,633
Operations	608,577	220,392
Appropriation Balance:	<u>\$ 1,117,583 ¹</u>	<u>\$ 837,025 ²</u>


Prepared by:


 Jerick J.J.G. Hernandez, MA, CGFM, CFE, CICA, CGAP
 Accountability Auditor III

Reviewed by:


 Maryann J.A. Manglona, CPA
 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, 2023 and 2022

	(Unaudited)	
	10/01/22 - 03/31/23	10/01/21 - 03/31/22
Revenues:		
Federal Grants	\$ -	\$ -
Interest Income	4,516	5,412
Other Income	282	
Total Revenues	4,798	5,412
Expenditures by Object:		
Salaries	\$ 389,855	\$ 320,756
Benefits	147,601	116,938
Subtotal:	537,456	437,693
Rent	64,186	64,186
Contractual services	21,818	35,906
Utilities and Telephone	1,206	1,826
Equipment & Furniture Expensed	829	-
Travel	-	-
Supplies	-	117
Training	804	2,372
Other	1,445	2,995
Total Expenditures	627,745	545,095
Excess (deficiency) of revenues over expenditures	(622,947)	(539,684)
Other financing sources (uses):		
Transfers In - appropriation received to date	907,325 ¹	816,647 ²
Federal Grant Expenses - Auditor Technical Assistance	-	-
Changes in Net Position	284,378	276,963
Fund balance at beginning of year	998,749	597,495
Fund balance at end of quarter	\$ 1,283,127	\$ 874,458

Footnotes:

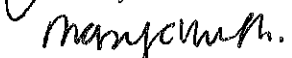
^{1, 2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 537,456	\$ 437,693
Operations	369,869	378,953
Total Transfers In:	\$ 907,325 ¹	\$ 816,647 ²


Prepared by:


 Jerrick J.J.G. Hernandez, MA, CGFM, CFE, CICA, CGAP
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Approved by:


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**Government of Guam
Fiscal Year 2023
Report of Expenditures**

Function: OFFICE OF PUBLIC ACCOUNTABILITY
Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY

Approved by: Benjamin J. F. Cruz
Public Auditor

Reviewed by: Maryann J.A. Mangiona, CPA
Accountability Auditor III

Prepared by: Jerrold J.G. Hernandez, MA, CGFM, CFE, CICA, CGAP
Accountability Auditor III

AS400 Account Code	5100A1189959CT001 Appropriation Classification	A	B	FY 2023 Actual and Cumulative Expenditures				G	H
		FY 2022 Actual Level	FY 2023 Authorized Level	FY 2023 1st Qtr 10/01 - 12/31	FY 2023 2nd Qtr 01/01 - 03/31	FY 2023 3rd Qtr 04/01 - 06/30	FY 2023 4th Qtr 07/01 - 09/30	FY 2023 Cumulative Total	FY 2023 Appropriation Variance

PERSONNEL SERVICES									
111	Regular Salaries/Increments	727,691	760,998	159,121	230,734	-	-	389,855	371,143
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	264,762	285,361	60,194	87,408	-	-	147,601	137,760
TOTAL PERSONNEL SERVICES		992,452	1,046,359	219,314	318,142	-	-	537,456	508,903

OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	86,343	447,251	12,355	10,267	-	-	22,622	424,629
233	OFFICE SPACE RENTAL:	128,372	128,373	32,093	32,093	-	-	64,186	64,187
240	SUPPLIES & MATERIALS:	2,295	5,000	-	-	-	-	-	5,000
250	EQUIPMENT:	39,887	10,000	-	829	-	-	829	9,171
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	6,757	385,302	955	490	-	-	1,445	383,857
TOTAL OPERATIONS		263,655	975,926	45,403	43,679	-	-	89,083	886,843

UTILITIES									
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	4,141	2,520	552	654	-	-	1,206	1,314
TOTAL UTILITIES		4,141	2,520	552	654	-	-	1,206	1,314

CAPITAL OUTLAY									
TOTAL APPROPRIATIONS/EXPENDITURES		1,260,248	2,024,805	265,270	362,475	-	-	627,745	1,397,060

FULL TIME EQUIVALENCIES (FTEs)					
UNCLASSIFIED		1	1	1	1
CLASSIFIED		11	14	13	14
TOTAL FTEs		12	15	14	15