



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

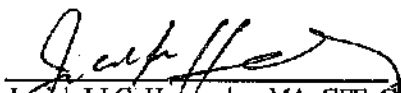
Office of Public Accountability
Government of Guam
Comparative Balance Sheets
June 30, 2022 and 2021

	(Unaudited)	
	10/01/21 - 06/30/22	10/01/20 - 06/30/21
<u>ASSETS</u>		
Cash and cash equivalents	\$ 895,445	\$ 614,412
Receivables, net:		
Due from Federal Grants	10,605	3,076
Travel Due from OPA Staff	10,795	-
Due from Other	4,378	-
Other - DOA Appropriation	464,393 ¹	363,689 ²
Total Receivables	490,172	366,765
Total Assets	\$ 1,385,616	\$ 981,177
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	-	-
Deferred Revenue - Appropriation	464,393	363,689
Deferred Revenue-Federal Grants	-	-
Total Liabilities	464,393	363,689
Fund Balance (Deficit)		
Committed	921,223	617,488
Total Liabilities and Fund Balance (Deficit)	\$ 1,385,616	\$ 981,177

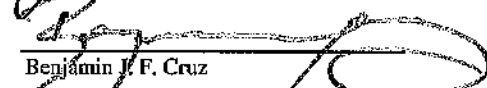
Footnotes:

		FY 2022		FY 2021
^{1,2} Personnel Svcs	\$	354,197	\$	318,489
Operations		110,196		45,200
Appropriation Balance:	\$	464,393 ¹	\$	363,689 ²

Reviewed by:


 Jenrick J.J.G. Hernandez, MA, CFE, OGAP, 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, 2022 and 2021

	(Unaudited)	
	10/01/21 - 06/30/22	10/01/20 - 06/30/21
Revenues:		
Federal Grants	\$ -	\$ 15,279
Interest Income	5,891	4,230
Total Revenues	5,891	19,509
Expenditures by Object:		
Salaries	\$ 513,425	\$ 515,632
Benefits	186,704	170,558
Subtotal:	700,129	686,190
Rent	96,279	91,694
Contractual services	59,255	43,803
Utilities and Telephone	3,454	2,319
Equipment & Furniture Expensed	4,886	-
Travel	-	-
Supplies	932	1,041
Training	3,322	3,348
Other	4,636	3,088
Total Expenditures	872,893	831,484
Excess (deficiency) of revenues over expenditures	(867,002)	(811,975)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,189,278	948,139
Federal Grant Expenses ³	-	2,380
Changes in Net Position	322,276	133,784
Fund balance at beginning of year	597,495	483,656
Fund balance at end of quarter	\$ 919,771	\$ 617,441

Footnotes:

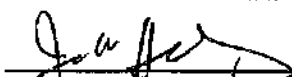
^{1, 2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 700,129		\$ 686,190
Operations	489,149		261,949

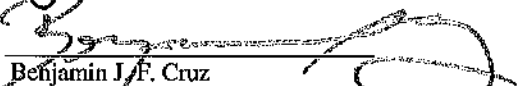
Total Transfers In:	\$ 1,189,278		\$ 948,139
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³ DOI Auditor Technical Assistance and (INTOSA) Continuity of Operation


Reviewed by:



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

Approved by:


 Benjamin J.F. Cruz
 Public Auditor

**Government of Guam
Fiscal Year 2022
Report of Expenditures**

Approved by:  Benjamin F. Cruz
Public Auditor

Reviewed by:  J.G. Hernandez
Accountability Auditor III

AS-009 Account Code	Appropriation Classification	A		B		C		D		E		FY 2022 Cumulative Appropriation Variance
		FY 2021 Actual Level	FY 2022 Authorized Level	FY 2022 1st Qtr 10/01 - 12/31	FY 2022 2nd Qtr 01/01 - 03/31	FY 2022 3rd Qtr 04/01 - 06/30	FY 2022 4th Qtr 07/01 - 09/30	FY 2022 Cumulative Total				
	5100A118999CT001	754,833	764,880	161,818	158,938	192,669	-	513,824	251,156			
		247,905	289,746	57,402	59,536	69,766	-	186,705	103,041			
		982,738	1,054,626	219,220	218,474	262,435	-	700,529	354,197			

PERSONNEL SERVICES												
111	Regular Salaries/Incentives		764,880	161,818	158,938	192,669	-	513,824	251,156			
112	Overtime/Spesial Pay											
113	Benefits	247,905	289,746	57,402	59,536	69,766	-	186,705	103,041			
	TOTAL PERSONNEL SERVICES	982,738	1,054,626	219,220	218,474	262,435	-	700,529	354,197			

OPERATIONS												
220	TRAVEL - Off-Island/Local Village Reimburse.											
230	CONTRACTUAL SERVICES:	74,559	379,284	3,983	31,923	23,340	-	59,255	320,029			
233	OFFICE SPACE RENTAL:	122,259	128,373	32,093	32,093	32,093	-	96,279	32,094			
240	SUPPLIES & MATERIALS:	3,837	5,000	166		815	-	981	4,019			
250	EQUIPMENT:	14,928	70,000									
270	WORKERS COMPENSATION											
271	DRUG TESTING											
280	SUB-RECIPIENTS/SUBGRANT:											
290	MISCELLANEOUS:	5,124	12,500	4,700	(1,672)	1,641	-	4,669	8,031			
	TOTAL OPERATIONS	220,487	525,157	40,942	62,144	57,898	-	160,985	364,172			

UTILITIES												
361	Power											
362	Water/ Sewer											
363	Telephone/ Tol	3,111	3,720	613	1,213	1,627	-	3,454	266			
	TOTAL UTILITIES	3,111	3,720	613	1,213	1,627	-	3,454	266			
	CAPITAL OUTLAY											

TOTAL APPROPRIATIONS/EXPENDITURES	1,206,256	1,583,203	360,775	281,832	331,961	-	-	864,567	718,636
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FY 2021 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	0	12				