



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

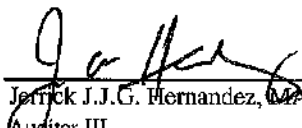
Office of Public Accountability
 Government of Guam
 Comparative Balance Sheets
 As of December 31, 2021

	<u>10/01/21 - 12/31/21</u>	<u>10/01/20 - 12/31/20</u>
ASSETS		
Cash and cash equivalents	\$ 815,920	\$ 614,246
Receivables, net:		
Due from Federal Grants	3,136	544
Due from Other	153	-
Other - DOA Appropriation	<u>1,191,694¹</u>	<u>931,517²</u>
Total Receivables	<u>1,194,983</u>	<u>932,061</u>
Others	-	-
Total Assets	<u>\$ 2,010,903</u>	<u>\$ 1,546,308</u>
LIABILITIES AND FUND BALANCES (DEFICIT)		
Accounts Payable	14,928	630
Deferred Revenue - Appropriation	1,191,694	931,517
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>1,206,622</u>	<u>932,147</u>
Fund Balance (Deficit)		
Committed	<u>804,281</u>	<u>614,161</u>
Total Liabilities and Fund Balance (Deficit)	<u>\$ 2,010,903</u>	<u>\$ 1,546,308</u>

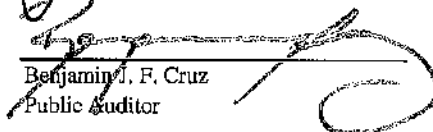
Footnotes:

	FY 2022	FY 2021
^{1,2} Personnel Svcs	\$ 835,106	\$ 795,911
Operations	<u>356,588</u>	<u>135,606</u>
Appropriation Balance:	<u>\$ 1,191,694¹</u>	<u>\$ 931,517²</u>

Reviewed by:


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

Approved by:


 Benjamin I. 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 Three Months Ended December 31, 2021 and 2020

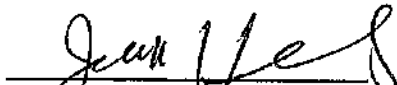
	(Unaudited)	
	10/01/21 - 12/31/21	10/01/20 - 12/31/20
Revenues:		
Federal Grants	\$ -	\$ 2,006
Interest Income	4,349	3,632
Total Revenues	4,349	5,638
Expenditures by Object:		
Salaries	\$ 161,818	\$ 155,904
Benefits	57,402	52,796
Subtotal:	219,220	208,701
Rent	32,093	30,565
Contractual services	3,983	12,248
Utilities and Telephone	613	310
Equipment & Furniture Expensed	-	-
Travel	-	-
Advertisements	166	-
Supplies	117	-
Training	100	-
Other	4,700	1,548
Total Expenditures	260,992	253,372
Excess (deficiency) of revenues over expenditures	(256,643)	(247,733)
Other financing sources (uses):		
Transfers In - appropriation received to date	461,977	380,244
Federal Grant Expenses - Auditor Technical Assistance	-	2,006
Changes in Net Position	205,334	130,504
Fund balance at beginning of year	598,946	483,656
Fund balance at end of quarter	\$ 804,280	\$ 614,160

Footnotes:

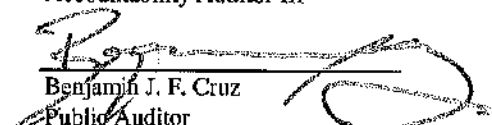
^{1, 2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 219,220		\$ 208,701
Operations	242,757		171,543
Total Transfers In:	\$ 461,977	¹	\$ 380,244

Reviewed by:


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