



OFFICE OF PUBLIC ACCOUNTABILITY

Sulte 401 DNA Building, 238 Archbishop Flores Street, Hagatna, Guam 96910

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www.opaguam.org

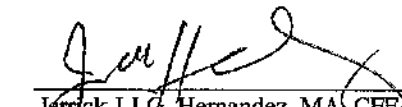
Office of Public Accountability
Government of Guam
Comparative Balance Sheets
September 30, 2022 and 2021

	(Unaudited) 09/30/2022	09/30/2021
<u>ASSETS</u>		
Cash and cash equivalents	\$ 994,945	\$ 613,929
Receivables, net:		
Federal Agencies	13,973	2,928
Travel Due from OPA Staff	-	-
Other - DOA Appropriation	(191) ¹	468 ¹
Other	4,378 ¹	153 ¹
Total Receivables	18,160	3,549
Total Assets	\$ 1,013,105	\$ 617,479
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	18,404	18,064
Deferred Revenue - Appropriation	(191)	468
Deferred Revenue-Federal Grants	-	-
Total Liabilities	18,213	18,532
Fund Balance (Deficit)		
Committed	994,892	598,947
Total Liabilities and Fund Balance (Deficit)	\$ 1,013,105	\$ 617,479

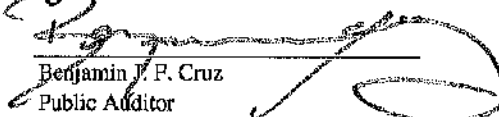
Footnotes:

	FY 2022	FY 2021
1,2 Personnel Svcs	\$ (191)	\$ -
Operations	-	468
Appropriation Balance:	\$ (191) ¹	\$ 468 ¹

Reviewed by:


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

Approved by:


 Benjamin 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 Twelve Months Ended September 30, 2022 and 2021

	(Unaudited)	
	10/01/21 - 09/30/2022	10/01/20 - 09/30/2021
Revenues:		
Federal Grants	\$ 19,197	\$ 20,191
Interest Income	6,085	4,851
Total Revenues	25,282	25,042
Expenditures by Object:		
Salaries	\$ 727,691	\$ 734,833
Benefits	264,762	247,905
Subtotal:	992,452	982,739
Rent	128,372	122,259
Contractual services	79,649	74,559
Utilities and Telephone	4,141	3,111
Equipment & Furniture Expensed	39,887	14,928
Travel	-	-
Supplies	2,295	3,537
Training	6,694	7,227
Other	10,614	5,124
Total Expenditures	1,264,105	1,213,483
Excess (deficiency) of revenues over expenditures	(1,238,823)	(1,188,441)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,653,965	1,311,360
Federal Grant Expenses - Auditor Technical Assistance	19,197	7,676
Changes in Net Position	395,945	115,243
Fund balance at beginning of year	598,947	483,704
Fund balance at end of quarter	\$ 994,892	\$ 598,947

Footnotes:

1,2 Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 992,261		\$ 982,739
Operations	661,704		328,621

Total Transfers In:	\$ 1,653,965		\$ 1,311,360
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Reviewed by:

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