



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, 2022

	(Unaudited) 10/01/22 - 12/31/22	10/01/21 - 12/31/21
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,199,618	\$ 815,920
Receivables, net:		
Due from Federal Grants	14,181	3,136
Due from Other	153	153
Other - DOA Appropriation	1,554,213 ¹	1,191,694 ²
Total Receivables	1,568,546	1,194,983
Others	-	-
Total Assets	\$ 2,768,164	\$ 2,010,903
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	5,884	14,928
Deferred Revenue - Appropriation	1,554,213	1,191,694
Deferred Revenue-Federal Grants	-	-
Total Liabilities	1,560,097	1,206,622
Fund Balance (Deficit)		
Committed	1,208,068	804,281
Total Liabilities and Fund Balance (Deficit)	\$ 2,768,164	\$ 2,010,903

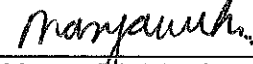
Footnotes:

	FY 2023	FY 2022
^{1,2} Personnel Svcs	\$ 827,148	\$ 835,106
Operations	727,065	356,588
Appropriation Balance:	\$ 1,554,213 ¹	\$ 1,191,694 ²


Prepared by:

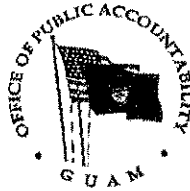

 Jerriek J.J.G. Hernandez, MA, CGFM, CFE, CICA, CGAP
 Accountability Auditor III

Reviewed by:


 Maryann V.A. Manglona, CPA
 Accountability 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, 2022 and 2021

	(Unaudited)	
	10/01/22 - 12/31/22	10/01/21 - 12/31/21
Revenues:		
Federal Grants	\$ -	\$ -
Interest Income	3,670	4,349
Other Income	223	-
Total Revenues	3,893	4,349
Expenditures by Object:		
Salaries	\$ 159,121	\$ 161,818
Benefits	60,194	57,402
Subtotal:	219,314	219,220
Rent	32,093	32,093
Contractual services	12,355	3,983
Utilities and Telephone	552	613
Equipment & Furniture Expensed	-	-
Travel	-	-
Advertisements	489	166
Supplies	-	117
Training	-	100
Other	466	4,700
Total Expenditures	265,270	260,992
Excess (deficiency) of revenues over expenditures	(261,376)	(256,643)
Other financing sources (uses):		
Transfers In - appropriation received to date	470,695 ¹	461,977 ²
Federal Grant Expenses - Auditor Technical Assistance	-	-
Changes in Net Position	209,319	205,334
Fund balance at beginning of year	998,749	598,946
Fund balance at end of quarter	\$ 1,208,068	\$ 804,280

Footnotes:

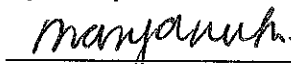
^{1, 2} Transfers In from DOA:

Personnel Services - Salaries & Benefits	\$ 219,314	\$ 219,220
Operations	251,381	242,757
Total Transfers In:	\$ 470,695 ¹	\$ 461,977 ²


Prepared by:


 Jeffrick J.J.G. Hernandez, MA, CGFM, CFE, CICA, CGAP
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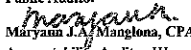
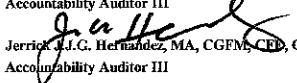
Reviewed by:


 Maryann J.A. Mangiona, CPA
 Accountability Auditor III

Approved by:


 Benjamin J. F. Cruz
 Public Auditor

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

Function: OFFICE OF PUBLIC ACCOUNTABILITY
 Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY
 Approved by: 
 Benjamin J. P. Cruz
 Public Auditor
 Reviewed by: 
 Maryann J. Manglona, CPA
 Accountability Auditor III
 Prepared by: 
 Jerriek 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	-	-	-	159,121	601,877
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	264,762	285,361	60,194	-	-	-	60,194	225,167
TOTAL PERSONNEL SERVICES		992,452	1,046,359	219,314	-	-	-	219,314	827,045

OPERATIONS									
220	TRAVEL- Off Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	86,343	447,251	12,355	-	-	-	12,355	434,896
233	OFFICE SPACE RENTAL:	128,372	128,373	32,093	-	-	-	32,093	96,280
240	SUPPLIES & MATERIALS:	2,295	5,000	-	-	-	-	-	5,000
250	EQUIPMENT:	39,887	10,000	-	-	-	-	-	10,000
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	6,757	385,302	955	-	-	-	955	384,347
TOTAL OPERATIONS		263,655	975,926	45,403	-	-	-	45,403	930,523

UTILITIES									
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	4,141	2,520	552	-	-	-	552	1,968
TOTAL UTILITIES		4,141	2,520	552	-	-	-	552	1,968

CAPITAL OUTLAY									
TOTAL APPROPRIATIONS/EXPENDITURES		1,260,248	2,024,805	265,270	-	-	-	265,270	1,759,535

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