

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

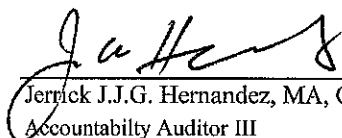
**Office of Public Accountability
Government of Guam
Comparative Balance Sheets
June 30, 2023 and 2022**

	(Unaudited)	
	10/01/22 - 06/30/23	10/01/21 - 06/30/22
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,499,735	\$ 895,445
Receivables, net:		
Due from Federal Grants	37,004	10,605
Travel Due from OPA Staff	855	10,795
Due from Other	1,893	4,378
Other - DOA Appropriation	487,108 ¹	464,393 ²
Total Receivables	526,861	490,172
Total Assets	\$ 2,026,596	\$ 1,385,616
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	-	-
Deferred Revenue - Appropriation	487,108	464,393
Deferred Revenue-Federal Grants	-	-
Total Liabilities	487,108	464,393
Fund Balance (Deficit)		
Committed	1,539,488	921,223
Total Liabilities and Fund Balance (Deficit)	\$ 2,026,596	\$ 1,385,616


Footnotes:

		FY 2023		FY 2022
^{1,2} Personnel Svcs	\$	182,820	\$	354,197
Operations		304,288		110,196
Appropriation Balance:	\$	487,108 ¹	\$	464,393 ²


Prepared by:


 Jernick 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
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Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)
 For the Nine Months Ended June 30, 2023 and 2022


	(Unaudited)	
	<u>10/01/22 - 06/30/23</u>	<u>10/01/21 - 06/30/22</u>
Revenues:		
Federal Grants	\$ -	\$ -
Interest Income	5,592	5,891
Other Income	349	-
Total Revenues	<u>5,941</u>	<u>5,891</u>
Expenditures by Object:		
Salaries	\$ 627,839	\$ 513,425
Benefits	235,700	186,704
Subtotal:	<u>863,539</u>	<u>700,129</u>
Rent	96,279	96,279
Contractual services	30,800	59,255
Utilities and Telephone	1,860	3,454
Equipment & Furniture Expensed	4,188	4,886
Travel	-	-
Supplies	828	932
Training	3,251	3,322
Other	2,154	4,636
Total Expenditures	<u>1,002,899</u>	<u>872,893</u>
Excess (deficiency) of revenues over expenditures	<u>(996,959)</u>	<u>(867,002)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	1,537,697 ¹	1,189,278 ²
Federal Grant Expenses	-	-
Changes in Net Position	<u>540,739</u>	<u>322,276</u>
Fund balance at beginning of year	998,749	597,495
Fund balance at end of quarter	<u>\$ 1,539,488</u>	<u>\$ 919,771</u>

Footnotes:

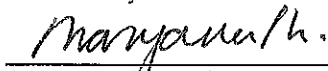
^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 863,539	\$ 700,129
Operations	674,158	489,149
Total Transfers In:	<u>\$ 1,537,697</u> ¹	<u>\$ 1,189,278</u> ²


Prepared by:


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Reviewed by:


 Maryann J.A. Mangiona, CPA
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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. F. Cruz
 Public Auditor
 Reviewed by: Maryann J.A. Mangiona, CPA
 Accountability Auditor III
 Prepared by: Jerick J.G. Hernandez, MA, CGFM, CFE, CIA, CGAP
 Accountability Auditor III

AS400 Account Code	Appropriation Classification	FY 2023 Actual and Cumulative Expenditures							
		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		A	B	C	D	E	F	G	H
111	Regular Salaries/Increments	727,691	760,998	159,121	230,734	237,984	-	627,839	133,159
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	264,762	285,361	60,194	87,408	88,099	-	235,700	49,661
TOTAL PERSONNEL SERVICES		992,452	1,046,359	219,314	318,142	326,083	-	863,539	182,820

OPERATIONS		A	B	C	D	E	F	G	H
220	TRAVEL - Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	86,343	447,251	12,355	10,267	11,428	-	34,051	413,200
233	OFFICE SPACE RENTAL:	128,372	128,373	32,093	32,093	32,093	-	96,279	32,094
240	SUPPLIES & MATERIALS:	2,295	5,000	-	-	828	-	828	4,172
250	EQUIPMENT:	39,887	10,000	-	829	3,359	-	4,188	5,812
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	6,757	385,302	955	490	709	-	2,154	383,148
TOTAL OPERATIONS		263,655	975,926	45,403	43,679	48,417	-	137,500	838,426

UTILITIES		A	B	C	D	E	F	G	H
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	4,141	2,520	552	654	654	-	1,860	660
TOTAL UTILITIES		4,141	2,520	552	654	654	-	1,860	660

CAPITAL OUTLAY		A	B	C	D	E	F	G	H
TOTAL APPROPRIATIONS/EXPENDITURES		1,260,248	2,024,805	265,270	362,475	375,154	-	1,002,899	1,021,906

FULL TIME EQUIVALENCIES (FTEs)		A	B	C	D	E	F	G	H
UNCLASSIFIED		1	1	1	1	1			
CLASSIFIED		11	14	13	14	14			
TOTAL FTEs		12	15	14	15	15			