

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

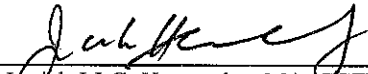
**Office of Public Accountability
Government of Guam
Comparative Balance Sheets
September 30, 2023 and 2022**

	<u>(Unaudited)</u> <u>09/30/2023</u>	<u>(Restated)</u> <u>09/30/2022</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,727,075	\$ 994,945
Receivables, net:		
Federal Agencies	19,037	13,973
Due from OPA Staff	105	-
Other - DOA Appropriation	-	(191) ¹
Other	6,972	8,235
Total Receivables	26,114	22,017
Total Assets	\$ 1,753,189	\$ 1,016,962
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	547	16,341
Due to DOA	270,859	2,063
Credit Card Payable	7,440	-
Deferred Revenue - Appropriation	-	(191)
Deferred Revenue-Federal Grants	-	-
Total Liabilities	278,846	18,213
Fund Balance (Deficit)		
Committed	1,474,342	998,749
Total Liabilities and Fund Balance (Deficit)	\$ 1,753,189	\$ 1,016,962

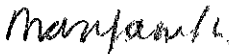
Footnotes:

	FY 2023	FY 2022
^{1,2} Personnel Svcs	\$ -	\$ (191)
Operations	-	-
Appropriation Balance:	\$ - ¹	\$ (191) ¹


Prepared by:


 Jerrick 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 Public Accountability
 Government of Guam
 Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)
 For the Twelve Months Ended September 30, 2023 and 2022**

	(Unaudited) 10/01/22 - 09/30/23	(Restated) 10/01/21 - 09/30/22
Revenues:		
Federal Grants	\$ 28,433	\$ 19,197
Interest Income	6,271	6,085
Other Income	465	-
Total Revenues	35,169	25,282
Expenditures by Object:		
Salaries	\$ 956,474	\$ 727,691
Benefits	357,044	264,762
Subtotal:	1,313,518	992,452
Rent	128,372	128,372
Contractual services	85,607	79,649
Utilities and Telephone	2,514	4,141
Equipment & Furniture Expensed	4,735	39,887
Travel	-	-
Supplies	4,667	2,295
Training	9,876	6,694
Other	6,657	6,757
Total Expenditures	1,555,947	1,260,248
Excess (deficiency) of revenues over expenditures	(1,520,778)	(1,234,966)
Other financing sources (uses):		
Transfers In - appropriation received to date	2,024,805 ¹	1,653,965 ¹
Federal Grant Expenses - Auditor Technical Assistance	28,433	19,197
Changes in Net Position	475,594	399,802
Fund balance at beginning of year	998,749	598,947
Fund balance at end of quarter	\$ 1,474,343	\$ 998,749

Footnotes:

^{1, 2} Transfers In from DOA:

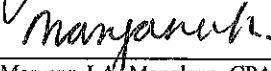
Personnel Svcs - Salaries & Benefits	\$ 1,046,359	\$ 992,261
Operations	978,446	661,704

Total Transfers In:	\$ 2,024,805 ¹	\$ 1,653,965 ²
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 Accountability Auditor III

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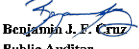

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 Accountability Auditor III

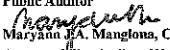
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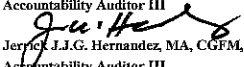

 Benjamin J. F. Cruz
 Public Auditor

**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 A. Mangiona, CPA
Accountability Auditor III

Prepared by: 
Jerrick J.J.G. Hernandez, MA, CGFM, CFE, CICA, CGAP
Accountability Auditor III

AS400 Account Code	5100A1189959CT001 Appropriation Classification	FY 2023 Actual and Cumulative Expenditures										
		A	B	C		D		E		F	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	230,734	237,984	328,635	956,474	(195,476)			
112	Overtime/Special Pay	-	-	-	-	-	-	-	-			
113	Benefits	264,762	285,361	60,194	87,408	88,099	121,344	357,044	(71,683)			
	TOTAL PERSONNEL SERVICES	992,452	1,046,359	219,314	318,142	326,083	449,979	1,313,518	(267,159)			
OPERATIONS												
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-			
230	CONTRACTUAL SERVICES:	86,343	447,251	12,355	10,267	11,428	61,432	95,483	351,768			
233	OFFICE SPACE RENTAL:	128,372	128,373	32,093	32,093	32,093	32,093	128,372	1			
240	SUPPLIES & MATERIALS:	2,295	5,000	-	-	828	3,839	4,667	333			
250	EQUIPMENT:	39,887	10,000	-	829	3,359	547	4,735	5,265			
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-			
271	DRUG TESTING	-	-	-	-	-	-	-	-			
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-			
290	MISCELLANEOUS:	6,757	385,302	955	490	709	4,503	6,657	378,645			
	TOTAL OPERATIONS	263,655	975,926	45,403	43,679	48,417	102,414	239,915	736,012			
UTILITIES												
361	Power	-	-	-	-	-	-	-	-			
362	Water/ Sewer	-	-	-	-	-	-	-	-			
363	Telephone/ Toll	4,141	2,520	552	654	654	654	2,514	6			
	TOTAL UTILITIES	4,141	2,520	552	654	654	654	2,514	6			
CAPITAL OUTLAY												
	TOTAL APPROPRIATIONS/EXPENDITURES	1,260,248	2,024,805	265,270	362,475	375,154	553,047	1,555,947	468,858			
FULL TIME EQUIVALENCIES (FTEs)												
	UNCLASSIFIED	1	1	1	1	1	1	1				
	CLASSIFIED	11	14	13	14	14	14	14				
	TOTAL FTEs	12	15	14	15	15	15	15				