



# OFFICE OF PUBLIC ACCOUNTABILITY

Sulte 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  
 March 31, 2022 and 2021

	(Unaudited)	
	<u>10/01/21 - 03/31/22</u>	<u>10/01/20 - 03/31/21</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 863,909	\$ 602,526
Receivables, net:		
Due from Federal Grants	850	960
Travel Due from OPA Staff	6,773	-
Due from Other	4,378	-
Other - DOA Appropriation	<u>837,025<sup>1</sup></u>	<u>661,552<sup>2</sup></u>
Total Receivables	<u>849,025</u>	<u>662,512</u>
Others	-	-
<b>Total Assets</b>	<b><u>\$ 1,712,934</u></b>	<b><u>\$ 1,265,038</u></b>
<b><u>LIABILITIES AND FUND BALANCES (DEFICIT)</u></b>		
Accounts Payable	-	67
Deferred Revenue - Appropriation	837,025	661,552
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>837,025</u>	<u>661,619</u>
Fund Balance		
Committed	875,910	603,420
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b><u>\$ 1,712,934</u></b>	<b><u>\$ 1,265,038</u></b>

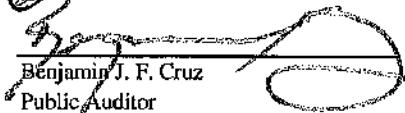
Footnotes:

	FY 2022	FY 2021
<sup>1,2</sup> Personnel Svcs	\$ 616,633	\$ 571,149
Operations	<u>220,392</u>	<u>90,403</u>
Appropriation Balance:	<u>\$ 837,025<sup>1</sup></u>	<u>\$ 661,552<sup>2</sup></u>

Reviewed by:

  
 Jerrick J.J.G. Hernandez, MA CFE, CGAP, CICA  
 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 Six Months Ended March 31, 2022 and 2021

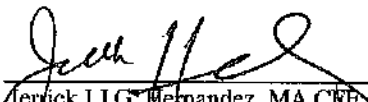
	(Unaudited)	
	10/01/21 - 03/31/22	10/01/20 - 03/31/21
<b>Revenues:</b>		
Federal Grants	\$ -	\$ 2,006
Interest Income	5,412	3,811
<b>Total Revenues</b>	<b>5,412</b>	<b>5,816</b>
<b>Expenditures by Object:</b>		
Salaries	\$ 320,756	\$ 324,791
Benefits	116,938	108,672
<b>Subtotal:</b>	<b>437,693</b>	<b>433,463</b>
Rent	64,186	61,130
Contractual services	35,906	33,166
Utilities and Telephone	1,826	1,263
Equipment & Furniture Expensed	-	44
Travel	-	-
Supplies	117	593
Training	2,372	2,403
Other	2,995	2,243
<b>Total Expenditures</b>	<b>545,095</b>	<b>534,304</b>
Excess (deficiency) of revenues over expenditures	<b>(539,684)</b>	<b>(528,488)</b>
<b>Other financing sources (uses):</b>		
Transfers In - appropriation received to date	816,647 <sup>1</sup>	650,209 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	-	2,006
<b>Changes in Net Position</b>	<b>276,963</b>	<b>119,716</b>
Fund balance at beginning of year	597,495	483,656
<b>Fund balance at end of quarter</b>	<b>\$ 874,458</b>	<b>\$ 603,372</b>

Footnotes:


1,2 Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 437,693	\$ 433,463
Operations	378,953	216,746
<b>Total Transfers In:</b>	<b>\$ 816,647 <sup>1</sup></b>	<b>\$ 650,209 <sup>2</sup></b>

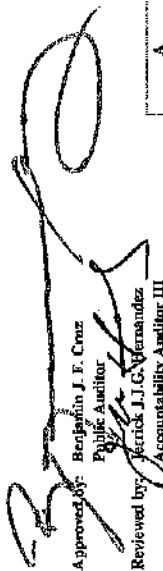
Reviewed by:

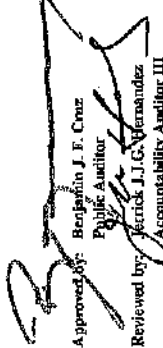
  
 Jerick J.J.G. Hernandez, MA CRE, CGAP, CICA  
 Accountability Auditor III

Approved by:

  
 Benjamin J.F. Cruz  
 Public Auditor

**Government of Guam  
Fiscal Year 2022  
Report of Expenditures**

Approved by:  Benjamin J. F. Cruz  
Public Auditor

Reviewed by:  Kenneth J. G. Hernandez  
Accountability Auditor III

Account Code	Appropriation Classification	A		B		C		D		E		F		
		FY 2021 Actual	Level	FY 2022 Authorized	Level	FY 2022 1st Qtr	10/01 - 12/31	FY 2022 2nd Qtr	01/01 - 03/31	FY 2022 3rd Qtr	04/01 - 06/30	FY 2022 4th Qtr	07/01 - 09/30	FY 2022 Cumulative Total
55400	5100A.1189959CT001	74,433		704,580		161,818		158,938		-		320,736		453,824
		247,903		289,746		57,402		59,536		-		116,938		172,808
		982,738		1,054,326		219,220		218,474		-		437,694		616,632

PERSONNEL SERVICES		OPERATIONS	
111	Regular Salaries/Increments	74,433	
112	Overtime/Special Pay		
113	Benefits	247,903	
	<b>TOTAL PERSONNEL SERVICES</b>	982,738	

OPERATIONS		UTILITIES	
220	TRAVEL - Out-Island/Local Mileage Reimburse.		
230	CONTRACTUAL SERVICES:	74,433	
233	OFFICE SPACE RENTALS:	122,559	
240	SUPPLIES & MATERIALS:	3,537	
250	EQUIPMENT:	1,928	
270	WORKERS COMPENSATION		
271	DRUG TESTING		
280	SUB-RECIPIENTS/GRANT:		
290	MISCELLANEOUS:	5,124	
	<b>TOTAL OPERATIONS</b>	220,407	

UTILITIES		CAPITAL OUTLAY	
361	Power		
362	Water/ Sewer		
363	Telephone/ Toll	3,111	
	<b>TOTAL UTILITIES</b>	3,111	

<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	1,206,256	1,583,203	260,775	261,832	-	542,607	1,040,596
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FY 2021 Appropriation

FULL-TIME EQUIVALENCES (FTEs)	
UNCLASSIFIED	11
CLASSIFIED	11
<b>TOTAL FTEs</b>	22