



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
 March 31, 2024 and 2023**

	(Unaudited) 10/01/23 - 03/31/24	10/01/22 - 03/31/23
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,680,177	\$ 1,253,913
Receivables, net:		
Due from Federal Grants	5,830	26,028
Due from OPA Staff	5,191	1,293
Due from Other	153	1,893
Other - DOA Appropriation	940,404 ¹	1,117,583 ²
Total Receivables	951,578	1,146,797
Others	-	-
Total Assets	\$ 2,631,755	\$ 2,400,710
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	-	-
Due to OPA Staff	1,746	-
Credit Card Payable	721	-
Deferred Revenue - Appropriation	940,404	1,117,583
Deferred Revenue-Federal Grants	-	-
Total Liabilities	942,870	1,117,583
Fund Balance		
Committed	1,688,885	1,283,127
Total Liabilities and Fund Balance (Deficit)	\$ 2,631,755	\$ 2,400,710

Footnotes:

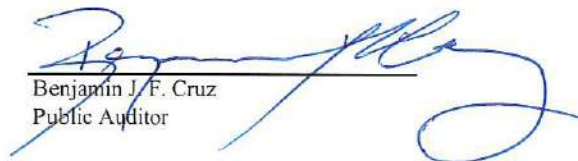
	FY 2024	FY 2023
^{1,2} Personnel Services	\$ 839,932	\$ 509,006
Operations	100,472	608,577
Appropriation Balance:	\$ 940,404 ¹	\$ 1,117,583 ²

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
 Government of Guam
Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)
For the Six Months Ended March 31, 2024 and 2023

	(Unaudited)	
	10/01/23 - 03/31/24	10/01/22 - 03/31/23
Revenues:		
Federal Grants	\$ -	\$ -
Interest Income	13,562	4,516
Other Income	123	282
Total Revenues	13,686	4,798
Expenditures by Object:		
Salaries	\$ 572,218	\$ 389,855
Benefits	223,670	147,601
Subtotal:	795,888	537,456
Rent	64,186	64,186
Contractual services	21,636	21,818
Utilities and Telephone	1,332	1,206
Equipment & Furniture Expensed	-	829
Travel	-	-
Supplies	987	-
Training	2,947	804
Other	2,502	1,445
Total Expenditures	889,477	627,745
Excess (deficiency) of revenues over expenditures	(875,791)	(622,947)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,090,334 ¹	907,325 ²
Federal Grant Expenses - Auditor Technical Assistance	-	-
Changes in Net Position	214,542	284,378
Fund balance at beginning of year	1,474,343	998,749
Fund balance at end of quarter	\$ 1,688,885	\$ 1,283,127

Footnotes:

^{1, 2} Transfers In from DOA:

Personnel Services - Salaries & Benefits	\$ 795,888	\$ 537,456
Operations	294,446	369,869
Total Transfers In:	\$ 1,090,334 ¹	\$ 907,325 ²

Reviewed by:

Maryann J.A. Manglona

Maryann J.A. Manglona, CPA
 Accountability Auditor III

Approved by:

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 Public Auditor

**Government of Guam
Fiscal Year 2024
Report of Expenditures**

Function: OFFICE OF PUBLIC ACCOUNTABILITY
Department/Agency: OFFICE OF PUBLIC ACCOUNTABILITY

Approved by: 
Benjamin J.T. Cruz
Public Auditor

Reviewed by: 
Maryann J.A. Mangiona, CPA
Accountability Auditor III

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F	G	H
		FY 2023 Actual Level	FY 2024 Authorized Level	FY 2024 1st Qtr 10/01 - 12/31	FY 2024 2nd Qtr 01/01 - 03/31	FY 2024 3rd Qtr 04/01 - 06/30	FY 2024 4th Qtr 07/01 - 09/30	FY 2024 Cumulative Total	FY 2024 Appropriation Variance
	5100A219959CT001								
	Appropriation Classification								
	PERSONNEL SERVICES								
111	Regular Salaries/Increments	956,474	1,173,448	251,749	320,468	-	-	572,218	601,230
112	Overtime/Special Pay	-	-	-	-	-	-	-	-
113	Benefits	357,044	462,371	97,939	125,731	-	-	223,670	238,701
	TOTAL PERSONNEL SERVICES	1,313,518	1,635,819	349,688	446,199	-	-	795,888	839,932
	OPERATIONS								
220	TRAVEL - Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-
230	CONTRACTUAL SERVICES:	95,484	238,845	8,397	16,186	-	-	24,583	214,262
233	OFFICE SPACE RENTAL:	128,372	128,373	32,093	32,093	-	-	64,186	64,187
240	SUPPLIES & MATERIALS:	4,667	5,000	643	344	-	-	987	4,013
250	EQUIPMENT:	4,735	10,000	-	-	-	-	-	10,000
270	WORKERS COMPENSATION	-	-	-	-	-	-	-	-
271	DRUG TESTING	-	-	-	-	-	-	-	-
280	SUB-RECIPIENT/SUBGRANT:	-	-	-	-	-	-	-	-
290	MISCELLANEOUS:	6,657	10,000	634	1,868	-	-	2,502	7,498
	TOTAL OPERATIONS	239,915	392,218	41,766	50,491	-	-	92,258	299,960
	UTILITIES								
361	Power	-	-	-	-	-	-	-	-
362	Water/ Sewer	-	-	-	-	-	-	-	-
363	Telephone/ Toll	2,514	2,700	666	666	-	-	1,332	1,368
	TOTAL UTILITIES	2,514	2,700	666	666	-	-	1,332	1,368
	CAPITAL OUTLAY								
	TOTAL APPROPRIATIONS/EXPENDITURES	1,555,947	2,030,737	392,121	497,356	-	-	889,477	1,141,260
	FULL TIME EQUIVALENCIES (FTEs)								
	UNCLASSIFIED	1	1	1	1				
	CLASSIFIED	14	14	16	15				
	TOTAL FTEs	15	15	17	16				