



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

Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)

For the Twelve Months Ended September 30, 2024 and 2023

	(Unaudited)	
	<u>10/01/23 - 09/30/24</u>	<u>10/01/22 - 09/30/23</u>
Revenues:		
Federal Grants	\$ -	\$ 28,433
Interest Income	14,088	6,271
Other Income	469	465
Total Revenues	<u>14,557</u>	<u>35,169</u>
Expenditures by Object:		
Salaries	\$ 1,220,050	\$ 956,474
Benefits	471,622	357,044
Subtotal:	<u>1,691,672</u>	<u>1,313,518</u>
Rent	128,372	128,372
Contractual services	161,857	85,607
Utilities and Telephone	2,664	2,514
Equipment & Furniture Expensed	7,514	4,735
Travel	-	-
Supplies	3,168	4,667
Training	17,822	9,876
Other	5,664	6,657
Total Expenditures	<u>2,018,734</u>	<u>1,555,947</u>
Excess (deficiency) of revenues over expenditures	<u>(2,004,177)</u>	<u>(1,520,778)</u>
Other financing sources (uses):		
Transfers In - appropriation received to date	2,030,737 ¹	2,024,805 ²
Federal Grant Expenses - Auditor Technical Assistance	-	28,433
Changes in Net Position	<u>26,560</u>	<u>475,594</u>
Fund balance at beginning of year	1,474,343	998,749
Fund balance at end of year	<u>\$ 1,500,903</u>	<u>\$ 1,474,343</u>

Footnotes:

^{1,2} Transfers In from DOA:

Personnel Svcs - Salaries & Benefits	\$ 1,635,819	\$ 1,046,359
Operations	394,918	978,446
Total Transfers In:	<u>\$ 2,030,737¹</u>	<u>\$ 2,024,805²</u>

Reviewed by:

Maryann Manglona 01/30/25

 Maryann J.A. Manglona, CPA
 Accountability Auditor III

Approved by:

Benjamin J. F. Cruz 01/30/25

 Benjamin J. F. Cruz
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Comparative Balance Sheets
September 30, 2024 and 2023

	(Unaudited) 09/30/2024	09/30/2023
ASSETS		
Cash and cash equivalents	\$ 1,648,967	\$ 1,727,075
Receivables, net:		
Federal Agencies	21,310	19,037
Due from OPA Staff	1,535	105
Other - DOA Appropriation	-	-
Other	7,229	6,972
Total Receivables	30,075	26,114
Total Assets	\$ 1,679,042	\$ 1,753,189
LIABILITIES AND FUND BALANCES (DEFICIT)		
Accounts Payable	28,647	547
Due to DOA	139,583	270,859
Due to Other	9,400	-
Credit Card Payable	508	7,440
Deferred Revenue - Appropriation	-	-
Deferred Revenue-Federal Grants	-	-
Total Liabilities	178,139	278,846
Fund Balance (Deficit)		
Committed	1,500,903	1,474,342
Total Liabilities and Fund Balance (Deficit)	\$ 1,679,042	\$ 1,753,189

Footnotes:

	FY 2024	FY 2023
1,2 Personnel Svcs	\$ -	\$ -
Operations	-	-
Appropriation Balance:	\$ - ¹	\$ - ²

Reviewed by:

Maryann Manglona 9/30/25

Maryann J. A. Manglona, CPA
Accountability Auditor III

Approved by:

Benjamin J. F. Cruz 9/30/25

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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. F. Cruz
Public Auditor

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

AS400 Account Code	A FY 2023 Actual Level	B FY 2024 Authorized Level	C FY 2024 Actual and Cumulative Expenditures				D FY 2024 Actual and Cumulative Expenditures				H FY 2024 Appropriation Variance
			10/01 - 12/31	1st Qtr	2nd Qtr	3rd Qtr	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30	FY 2024 Cumulative Total	
PERSONNEL SERVICES											
111	956,474	1,173,448	251,749	320,468	273,490	374,342	1,220,050	(46,602)			
112	-	-	-	-	-	-	-	-			
113	357,044	462,371	97,939	125,731	105,847	142,105	471,622	(9,251)			
	1,313,518	1,635,819	349,688	446,199	379,337	516,447	1,691,672	(55,853)			
OPERATIONS											
220	-	-	-	-	-	-	-	-			
230	95,484	238,845	8,397	16,186	19,275	135,821	179,679	59,166			
233	128,372	128,373	32,093	32,093	32,093	32,093	128,372	1			
240	4,667	5,000	643	344	-	2,182	3,168	1,832			
250	4,735	10,000	-	-	-	7,514	7,514	2,486			
270	-	-	-	-	-	-	-	-			
271	-	-	-	-	-	-	-	-			
280	-	-	-	-	-	-	-	-			
290	6,657	10,000	634	1,868	1,632	1,531	5,664	4,336			
	239,915	392,218	41,766	50,491	53,000	179,141	324,398	67,820			
UTILITIES											
361	-	-	-	-	-	-	-	-			
362	-	-	-	-	-	-	-	-			
363	2,514	2,700	666	666	666	666	2,664	36			
	2,514	2,700	666	666	666	666	2,664	36			
CAPITAL OUTLAY											
	1,555,947	2,030,737	392,121	497,356	433,003	696,254	2,018,734	12,003			
FULL TIME EQUIVALENCIES (FTEs)											
UNCLASSIFIED	1	1	1	1	1	1	1	1			
CLASSIFIED	14	14	16	15	15	15	15	15			
TOTAL FTEs	15	15	17	16	16	16	16	16			