



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, 2024 and 2023

	(Unaudited)	
	<u>10/01/23 - 06/30/24</u>	<u>10/01/22 - 06/30/23</u>
<u>ASSETS</u>		
Cash and cash equivalents	\$ 1,676,322	\$ 1,499,735
Receivables, net:		
Due from Federal Grants	10,694	37,004
Due from OPA Staff	13,826	855
Due from Other	3,302	1,893
Other - DOA Appropriation	510,830 ¹	487,108 ²
Total Receivables	<u>538,652</u>	<u>526,861</u>
Total Assets	<u>\$ 2,214,974</u>	<u>\$ 2,026,596</u>
<u>LIABILITIES AND FUND BALANCES (DEFICIT)</u>		
Accounts Payable	-	-
Credit Card Payable	5,587	-
Due to Other	12,550	-
Deferred Revenue - Appropriation	510,830	487,108
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>528,967</u>	<u>487,108</u>
Fund Balance (Deficit)		
Committed	1,686,007	1,539,488
Total Liabilities and Fund Balance (Deficit)	<u>\$ 2,214,974</u>	<u>\$ 2,026,596</u>

Footnotes:

	FY 2024	FY 2023
^{1,2} Personnel Services	\$ 460,594	\$ 182,820
Operations	50,236	304,288
Appropriation Balance:	<u>\$ 510,830 ¹</u>	<u>\$ 487,108 ²</u>

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

Approved by: Benjamin J. F. Cruz
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**Office of the Public Accountability
 Government of Guam**
Statements of Revenues, Expenditures and Changes in Fund Balance (Deficit)
For the Nine Months Ended June 30, 2024 and 2023

	(Unaudited)	
	10/01/23 - 06/30/24	10/01/22 - 06/30/23
Revenues:		
Federal Grants	\$ -	\$ -
Interest Income	13,985	5,592
Other Income	253	349
Total Revenues	14,238	5,941
Expenditures by Object:		
Salaries	\$ 845,708	\$ 627,839
Benefits	329,517	235,700
Subtotal:	1,175,225	863,539
Rent	96,279	96,279
Contractual services	30,902	30,800
Utilities and Telephone	1,998	1,860
Equipment & Furniture Expensed	-	4,188
Travel	-	-
Supplies	987	828
Training	12,956	3,251
Other	4,133	2,154
Total Expenditures	1,322,480	1,002,899
Excess (deficiency) of revenues over expenditures	(1,308,242)	(996,959)
Other financing sources (uses):		
Transfers In - appropriation received to date	1,519,907 ¹	1,537,697 ²
Federal Grant Expenses	-	-
Changes in Net Position	211,665	540,739
Fund balance at beginning of year	1,474,343	998,749
Fund balance at end of quarter	\$ 1,686,008	\$ 1,539,488

Footnotes:

^{1,2} Transfers In from DOA:

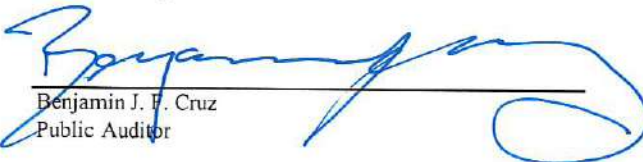
Personnel Services - Salaries & Benefits	\$ 1,175,225		\$ 863,539
Operations	344,682		674,158
Total Transfers In:	\$ 1,519,907	¹	\$ 1,537,697

Reviewed by:



 Maryann J.A. Manglona, CPA
 Accountability Auditor III

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 Benjamin J. F. Cruz
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