



# 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  
 As of December 31, 2023 and 2022

	(Unaudited)	
	<u>10/01/23 - 12/31/23</u>	<u>10/01/22 - 12/31/22</u>
<b><u>ASSETS</u></b>		
Cash and cash equivalents	\$ 1,670,298	\$ 1,199,618
Receivables, net:		
Due from Federal Grants	19,117	14,181
Due from OPA Staff	105	-
Due from Other	153	153
Other - DOA Appropriation	1,436,839 <sup>1</sup>	1,554,213 <sup>2</sup>
Total Receivables	<u>1,456,214</u>	<u>1,568,546</u>
Others	-	-
<b>Total Assets</b>	<b><u>\$ 3,126,511</u></b>	<b><u>\$ 2,768,164</u></b>
<b><u>LIABILITIES AND FUND BALANCES (DEFICIT)</u></b>		
Accounts Payable	-	5,884
Credit Card Payable	125	-
Deferred Revenue - Appropriation	1,436,839	1,554,213
Deferred Revenue-Federal Grants	-	-
Total Liabilities	<u>1,436,963</u>	<u>1,560,097</u>
Fund Balance		
Committed	1,689,548	1,208,068
<b>Total Liabilities and Fund Balance (Deficit)</b>	<b><u>\$ 3,126,511</u></b>	<b><u>\$ 2,768,164</u></b>

Footnotes:

	FY 2024	FY 2023
<sup>1,2</sup> Personnel Services	\$ 1,286,131	\$ 827,148
Operations	150,708	727,065
Appropriation Balance:	<u>\$ 1,436,839 <sup>1</sup></u>	<u>\$ 1,554,213 <sup>2</sup></u>

Reviewed by:   
 Maryann J. 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 Three Months Ended December 31, 2023 and 2022


	(Unaudited)	
	10/01/23 - 12/31/23	10/01/22 - 12/31/22
<b>Revenues:</b>		
Federal Grants	\$ -	\$ -
Interest Income	13,419	3,670
Other Income	8	223
Total Revenues	<b>13,428</b>	<b>3,893</b>
<b>Expenditures by Object:</b>		
Salaries	\$ 251,749	\$ 159,121
Benefits	97,939	60,194
Subtotal:	<b>349,688</b>	<b>219,314</b>
Rent	32,093	32,093
Contractual services	7,995	12,355
Utilities and Telephone	666	552
Equipment & Furniture Expensed	-	-
Travel	-	-
Supplies	643	-
Training	402	-
Other	634	955
Total Expenditures	<b>392,121</b>	<b>265,270</b>
Excess (deficiency) of revenues over expenditures	<b>(378,693)</b>	<b>(261,376)</b>
Other financing sources (uses):		
Transfers In - appropriation received to date	593,898 <sup>1</sup>	470,695 <sup>2</sup>
Federal Grant Expenses - Auditor Technical Assistance	-	-
<b>Changes in Net Position</b>	<b>215,205</b>	<b>209,319</b>
Fund balance at beginning of year	1,474,343	998,749
<b>Fund balance at end of quarter</b>	<b>\$ 1,689,548</b>	<b>\$ 1,208,068</b>

Footnotes:

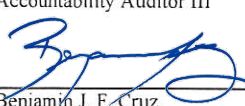
<sup>1,2</sup> Transfers In from DOA:

Personnel Services - Salaries & Benefits	\$ 349,688	\$ 219,314
Operations	244,210	251,381
Total Transfers In:	<b>\$ 593,898 <sup>1</sup></b>	<b>\$ 470,695 <sup>2</sup></b>

Reviewed by:

  
 \_\_\_\_\_  
 Maryann J.A. Manglona, CPA  
 Accountability Auditor III

Approved by:

  
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 Benjamin J. F. Cruz  
 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	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	FY 2024 Variance							
	5100A249959CT001																
	PERSONNEL SERVICES																
111	Regular Salaries/Increments	956,474	1,173,448	251,749	-	-	-	-	-	-	-	-	-	251,749	-	921,699	
112	Overtime/Special Pay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
113	Benefits	357,044	462,371	97,939	-	-	-	-	-	-	-	-	-	97,939	-	364,432	
	TOTAL PERSONNEL SERVICES	1,313,518	1,635,819	349,688	-	-	-	-	-	-	-	-	-	349,688	-	1,286,131	
	OPERATIONS																
220	TRAVEL- Off-Island/Local Mileage Reimburse.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
230	CONTRACTUAL SERVICES:	95,484	238,845	8,397	-	-	-	-	-	-	-	-	-	8,397	-	230,448	
233	OFFICE SPACE RENTAL:	128,372	128,373	32,093	-	-	-	-	-	-	-	-	-	32,093	-	96,280	
240	SUPPLIES & MATERIALS:	4,667	5,000	643	-	-	-	-	-	-	-	-	-	643	-	4,357	
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	-	-	-	-	-	-	-	-	-	634	-	9,366	
	TOTAL OPERATIONS	239,915	392,218	41,766	-	-	-	-	-	-	-	-	-	41,766	-	350,452	
	UTILITIES																
361	Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
362	Water/ Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
363	Telephone/ Toll	2,514	2,700	666	-	-	-	-	-	-	-	-	-	666	-	2,034	
	TOTAL UTILITIES	2,514	2,700	666	-	-	-	-	-	-	-	-	-	666	-	2,034	
	CAPITAL OUTLAY																
	TOTAL APPROPRIATIONS/EXPENDITURES	1,555,947	2,030,737	392,121	-	-	-	-	-	-	-	-	-	392,121	-	1,638,616	
	FULL TIME EQUIVALENCIES (FTEs)																
	UNCLASSIFIED	1	1	1	-	-	-	-	-	-	-	-	-	1	-	-	
	CLASSIFIED	14	14	16	-	-	-	-	-	-	-	-	-	16	-	-	
	TOTAL FTEs	15	15	15	-	-	-	-	-	-	-	-	-	15	-	-	