

OFFICE OF THE PUBLIC AUDITOR

December 31, 2007

Honorable Mark Forbes Speaker 29th Guam Legislature 155 Hesler Place Hagatna, Guam 96910

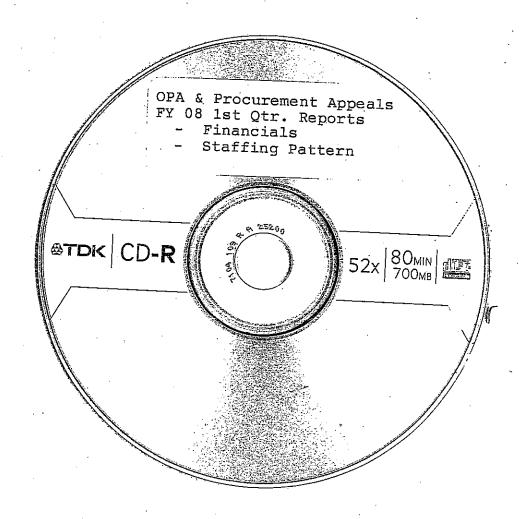
Hafa Adai Speaker Calvo,

Pursuant to Chapter VII Section 2(a) of Public Law 29-19 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY08 first quarter report for the period October 1, 2006 through December 31, 2007. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement.

The authorizing appropriation source for OPA's and Procurement Appeals' FY08 budget is Chapter V, Part II, Section 20(a) for OPA and 20(b) for Procurement Appeals.

Should your staff have any questions or require additional information, please contact Anne Camacho at 475-0390 ext. 201 or via email at acamacho@guamopa.org.

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n	Døris Flores Brooks, CPA, CGFM	We 4. My
	Public Auditor	1
	Enclosures	W. At
	Receipt Acknowledgement:	Office of the State of MARK FOLLOW
		Date:
	Signature Date	Rec'd by: Ref 18/2
	Print Name	



Office of the Speaker

MARK FORBES
Date: /2/3// Time: Rec'd by:

Print Name:

Office of the Public Auditor Government of Guam Statement of Net Assets December 31, 2007

ASSETS Cash and cash equivalents		\$265,796.27
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		
Other - DOA Appropriation		974,420.63 ¹
Inventories		
Deposits and other assets		
Capital Assets	\$207,179.34	
Less Accumulated Depreciation	(\$171,656.30)	35,523.04
Total assets		\$1,275,739.94
Total autori		
LIABILITES AND FUND BALANCES (DEFICI	<u>T)</u>	
A accounts Doveble		\$0.00
Accounts Payable		73,858.40 ²
Accrued annual and sick leave		30,527.21
Due to Procurement Appeals		•
Payable to federal agencies		974,420.63
Deferred revenue - Appropriation Provision for tax refunds		
Deposits and other liabilities		_
Total liabilities		\$1,078,806.24
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances	•	
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$196,933.70
Total liabilities and fund balance (deficit)	•	\$1,275,739.94
Tout Indiana		
Footnotes:	e e	
¹ DOA FY08 Appropriation Balance:		
	1,420.63	
	3,000.00	
	4,420.63	
Appropriation		
•		
Accrued Sick Leave \$2	5,762.13	
11001000 01111 = 11111	18,096.27	
Accided Amidai Dears	73,858.40	
		•
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American by:		
Approved by: Dorik Flores Brooks, C	PA, CGFM	
Public Auditor		
A LUDITO LAUGITOI	•	

Office of the Public Auditor Government of Guam Statement of Revenues, Expenses, and Changes in Net Assets October 1, 2007 to December 31, 2007

Revenues:	
Taxes:	
Property Hotel	
*	
Liquid fuel Other taxes	
Sales, licenses, fees and permits	
Use of money and property	\$3,488.14
Federal contributions	18,265.87
	10,20071
Other	\$21,754.01
Total revenues	<u> </u>
Expenditures by Object: Salaries \$118,093.28	
20.505	
Leave Accrued	151,819.16
Subtotal:	18,506.40
Rent	16,717.88
Contractual services	389.85
Supplies	1,579.62
Utilities and Telephone	1,575.02
Travel	(588.95)
Equipment Expensed	(300.33)
Depreciation	524.12
Other	\$188,948.08
Total expenditures	φ100,240.00
Excess (deficiency) of revenues and appropriations	(167,194.07)
over (under) expenditures	(107,154.07)
Other financing sources (uses):	000 111 16
Transfers In - appropriation received to date	223,111.16
Federal Grant Expenses - Auditor Technical Assistance	(18,265.87)
Net change in fund balances (deficits)	37,651.22
Adjustment to Accrued FY07 PO# 5612	(0.50)
Fund balance at beginning of year	\$159,282.98
Fund balance at end of year	\$196,933.70
Footnotes:	
Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$151,819.16
Operations	
FY07 - Sept Allotment Received 10/05/07	20,292.00
FY08 - Oct, Nov, Dec Allotment:	51,000.00
Total Transfers In:	\$223,111.16
	_ -
Approved by:	<u> </u>
Dords Flores Brooks, CPA, CGFM	•

Public Auditor

Government of Guam Fiscal Year 2008 Report of Expenditures

2	OFFICE OF THE PUBLIC AUDITOR								
unction:	OFFICE OF THE PUBLIC AUDITOR		-						
epartment/Agency:									
	Hours Flores Brooks, CPA, CGFM	ang-y-y-lamman ca-araba ar dang-y-hake aram amagan kalaman			D	Ē	F	P	F
pproved by:	Public Auditor	A	В	<u> </u>		FY 2008 Actual and Cu	mulative Expenditures	-	
						FY 2008	FY 2008	FY 2008	' FY 2008
and the second s	and the state of the contract	FY 2007	FY 2008	FY 2008	FY 2008	3rd Qtr	4th Qtr	Cumulative	Appropriation
AS400	TARA A ROBER C'TRAI	Expenditures &	Authorized	1st Qir	2nd Qtr	04/01 - 06/30	07/01 - 09/30	Total	Variance
Account	5100A089959CT001 Appropriation Classification	Encumbrances	Level	10/01 - 12/31	01/01 - 03/31	64/81 - 00/35			
Code	Applio practice and an application of the second se	w/I	BMR 5% Reserve					•	
		PL	. 29-19, Ch V, Pt II, Sec 20(A)						
	PERSONNEL SERVICES						0.05	118,093.28	467,186.72
	and the second of the second o	706,178.54	585,280.00	118,093.28	0.00	0.00			
111	Regular Salaries/Increments						0.00	33,725.88	152,344.17
112	Overtime/Special Pay	210,151.67	186,070.00	33,725.88	0.00	0.00		0.60	201,889.0
113	Bencits		201,889.00	0.00	0.00	0.00	0.00	151,819.16	821,419.8
	BBMR 5% Reserve	916,330.21	973,239.00	151,819.16	0.00	0.00	0.00	131/913/10 }	
	TOTAL PERSONNEL SERVICES		Annual State of the State of State of the State of State			•			
									0.000
	OPERATIONS	11,819.80	9,600.00	0.00	. D.40	0.00	0.00	0.90	9,060.0
220	TRAVEL- Off-Island/Local Mileage Relmburs.	11,017.00							
And bearing the contract of th			78,900.00	16,717.88	0.00	0.00	0.60	16,717.88	61,282.1
230	CONTRACTUAL SERVICES:	32,354.69							
described in the construction of the section of the			76,500.00	18,506.40	D.00	0.00	0.00	18,506.40	57,993.0
233	OFFICE SPACE RENTAL:	75,825.60	10,500,000						
			10 COO GO	389.85	0.00	0.00	0.00	389.85	10,110.
240	SUPPLIES & MATERIALS:	5,871.81	10,500.00						
			40.000.00	(588.95)	0.00	0.00	0.00	(588.95)	10,588.
250	EQUIPMENT:	15,864.55	10,000.00	(300,52)					
				0.00	Đ.00	0.00	0.00	0.00	0.1
	WORKERS COMPENSATION			0.00					
270	A CONTRACTOR OF THE PROPERTY O				0.00	0.00	0.00	5.00	0.
	DRUG TESTING			6.00	5.00				
271	DECEMBER 1 To 1 T				0.00	0.00	0.00	6,00	0.
	SUB-RECIPIENT/SUBGRANT:			0.00	0.00				
280	SUB-RECIFICATION DESCRIPTION OF THE PROPERTY O					0.60	0.00	524.12	10,475
	A STOCKET F A NECOTICE	4,303.68	11,000.00	524.12	0.00	0.00			
290	MISCELLANEOUS:						* ************************************		
***************************************						0.00	0.00	35,549.30	159,450
and the same of th	BBMR 5% Reserve TOTAL OPERATIONS	146,040.13	195,000.00	35,549.30	0.00	0.00		<u></u>	
	A CONTRACTOR OF THE PROPERTY O	24.0							
	UTILITIES	1						1	1
	UILIIII							115.00	885
361	Power	730.25	1,000.00	115.00	0.00		. 0.00		
362	Water/ Sewer	5,987.60	8,000.00	1,464.62	0.00		0.00		
363	Telephone/ Toll	6,717.85	9,000.00	1,579.62	0.00	0.00	0.00	1,579.62	.1
	TOTAL UTILITIES	1					,	·	1
	CAPITAL OUTLAY		and the same of th				·	T	000 700
Charge of the same		1,069,088.19	1,177,239.00	188,948.08	0.60	0.00	0.00	188,948.08	988,29
	TOTAL APPROPRIATIONS/EXPENDITURES	22,034.61						•	
	FY 2007 Budget Appropriation Carryover								
	Total FY 2007 Budget Appropriation	1,091,123.00							
		-4							
	FULL TIME EQUIVALENCIES (FTEs)		17	1	1	0		0	
•	UNCLASSIFIED	17	17	~ ····· ····		0 0		0	
	CLASSIFIED	0				0 . (0	
	TOTAL FTE:	. 17	17	L L					

Office of the Public Auditor Special Revenue Fund - Procurement Appeals Statement of Net Assets December 31, 2007

<u>ASSETS</u>	
Cash and cash equivalents	
Investments	•
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation 1	142,410.74
Due From OPA	30,527.21
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	24.50.005.05
Total assets	\$172,937.95
LIABILITES AND FUND BALANCES (DEFICIT)
Bank overdraft	
Accounts Payable	•
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	142,410.74
Provision for tax refunds	•
Deposits and other liabilities	01/0/110/74
Total liabilities	\$142,410.74
Fund balances (deficit):	,
Reserved for:	,
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	20 527 11
Total fund balance (deficit)	30,527.21 \$172,937.95
Total liabilites and fund balance (deficit)	\$1.72,931.93
Footnotes:	
¹ DOA FY08 Appropriation:	
Personnel Svcs 39,928.	88
Operations 102,481.	
Appropriation Balance: \$142,410.	74
/ .	

Approved by:

Doris Flores Brooks, CPA, CGFM Public Auditor

Office of the Public Auditor Special Revenue Fund - Procurement Appeals Statement of Revenues, Expenses, and Changes in Net Assets October 1, 2007 to December 31, 2007

Revenues:
Taxes:
Property
Hotel
Liquid fuel
Other taxes
Sales, licenses, fees and permits
Use of money and property
Federal contributions
Fees
Total revenues
Expenditures by Object:
Salaries
Benefits
Subtotal:
Rent
Grants
Contractual services
Supplies
Utilities

588.95

\$0.00

11,156.28

8,275.00 98.00

8,534.40 2,621.88

Other	
Total expenditures	\$20,118.23
Excess (deficiency) of revenues and appropriations over (under) expenditures	(\$20,118.23)
Other financing sources (uses): Transfers In - appropriation received to date	\$33,300.28

13,182.05 Net change in fund balances (deficits) 17,345.16 \$30,527.21 Fund balance (deficit) at beginning of year Fund balance (deficit) at end of year

Footnotes:

Travel Capital Outlays

Equipment

Transfers In from DUA:	•
Personnel Svcs - Salaries	8,534.40
Personnel Svcs - Benefits	2,621.88
Operations:	
FY07 Sept Allotment Rec'd 10/5/07	2,500.00
FY08 Oct & Nov Allotment	19,644.00
Total Transfers In:	\$33,300.28

Approved by:

Dors Flores Brooks, CPA, CGFM Public Auditor

unctions	OFFICE OF THE PUBLIC AUDITOR				•			•	
	PROCUREMENT APPEALS								
epartment/Agency:	140,101					£	F	F	F
	Dovis Flores Brooks, CPA,CGFM	·A	В	С	<u>P</u> 1_	FY 2007 Actual and Cu	mulative Expenditures		
hbtoneq ph:	Public Auditor						FY 2008	FY 2008	FY 2008
			FY 2008	FY 2008	FY 2008	FY 2008	4th Qtr	Cumulative	Appropriation
and the state of t	And the state of t	FY 2007	Authorized	1st Qir	2nd Qtr	3rd Qtr	07/01 - 09/30	Total	Variance
AS400	A COOR CATERS	Expenditures &	Level	10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	01/01 - 05/50		
Account	5100A089959CT002 Appropriation Classification	Encumbrances	artes de la proposición de la constitución de la co	1					
Cade	AU 11 OFF	w	BBMR 5% Reserve	10(R)				T	
		P	L 29-19, Ch V,Pt II, S	1				8,534.40	27,040.60
	PERSONNEL SERVICES			8,534.40	0.00	0.00	0.00		
***************************************		79,713.20	35,575.00	8,004,40					8,503.12
111	Regular Salaries/Increments				0.00	0.00	0.00	2,621.88	
112	Overtime/Special Pay	22,871.78	11,125.00	2,621.88					
113	Benefits	0.00	2,500.00	<u> </u>		0.00	0.00	11,156.28	38,043.77
	THE PARTY FOI THE PARTY	102,584.98	49,200.00	11,156.28	0.00			•	
	TOTAL PERSONNEL SERVICES	102,20							
		1 .					0.00	0.00	8,090.0
	OPERATIONS	<u></u>	8,000.00	0,00	0.00	0.00	2,Q0		
	TRAVEL- Off-Island/Local Mileage Reimburs.	0.00	8,000.00					8,275.00	98,558.0
220	TRAVEL UN-INGROUPE			8,275.00	0.00	0,00	0.00		
	The second secon	7,583.75	106,833.00	 					0.0
230	CONTRACTUAL SERVICES:			0.00	0.00	0.00	0.09	0.00	
		5,776.00	0.00	ļ					602.
233	OFFICE SPACE RENTAL:			11	0.00	0.00	0.00	98.00	602.
		787,37	700.0D	98.00	0.00	· · · · · · · · · · · · · · · · · · ·			
	SUPPLIES & MATERIALS:					0.60	0.00	588.95	1,711.
240		1,306.00	2,300.00	588.95	0.00	1,00		1	
	EQUIPMENT:	1,300.00		11			0.00	0.00	0
250	EQUI 31211		0.00	0.00	0.00	0.00			
The second secon	- CONTRACTON	0.00		<u> </u>				0.00	0
270	WORKERS COMPENSATION			0.0	0.01	0.00	0.00		
		0.00	0.0	1					
271	DRUG TESTING				0.0	0.00	0.00	0.0	
	The state of the s	0.00	0.0	0.0					
280	SUB-RECIPIENT/SUBGRANT:					0.00	0.0	0.0	<u> </u>
		8.09	0.0	0.0	0 0.0	4			
200	MISCELLANEOUS:								
290		0.0	6,160.0	0			0.0	B,961.5	115,03
	BBMR 5% Reserve	15,461.2			5 0.0	0.0			
	TOTAL OPERATIONS	13,401.2				•			
	Compared to the first of the constitution of the compared to t								
	UTILITIES			11					
		. 0.0	10						
361	Pawer	0.0	0						
362	Water/ Sewer	0.0	30						
363	Telephone/ Toll	0.0	00						
	TOTAL UTILITIES								
		- ò.	00						
	CAPITAL OUTLAY						00 0	.00 20,118	.23 153,0
450			10 173,193	.00 20,118	.23 0	.00	UU }		
	TOTAL APPROPRIATIONS/EEXPENDITURES	118,046.			•			4.	
	EV 2007 Budget Appropriation Carryover	14,556.							
	TOTAL FY 2007 Budget Appropriation	132,603.	.00						
	IOIADEL avec 0	ga							
	FULL TIME EQUIVALENCIES (FTE4)				1.00	0.00	0.00	0.00	
	many to provide a provide a secretary and the se	THE RESERVE THE PROPERTY OF THE PARTY OF THE			The same of the sa		0.00		
	UNCLASSIFIED		1	0.60	U.UU]			0.00	
	CLASSIFIED			1.00	1.00	0.00	0.00		