



OFFICE OF THE PUBLIC AUDITOR

April 27, 2007

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

Hafa Adai Speaker Forbes,

Pursuant to Chapter VI Section 2 of Public Law 28-150 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY07 second quarter report for the period January 1 through March 31, 2007.

The authorizing appropriation source for OPA's and Procurement Appeals' FY2007 budget is Section 21 a. and b. of Public Law 28-150.

In compliance with the electronic reporting submission requirement, the attached reports were transmitted to your office's email address speakerforbes@yahoo.com today.

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.

Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

Campos 4/27/07

Signature Date
Janice Campos

Print Name

Office of the Speaker
MARK FORBES

Date: _____
Time: _____
Rec'd by: _____
Print Name: _____


Office of the Public Auditor
 Government of Guam
 Statement of Revenues, Expenditures by Object,
 and Changes to Fund Balances (Deficits)
 October 1, 2006 to March 31, 2007

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Other taxes	
Sales, licenses, fees and permits	
Use of money and property	\$4,632.25
Federal contributions	14,045.53
Other	
Total revenues	<u>\$18,677.78</u>
Expenditures by Object:	
Salaries	\$340,430.58
Benefits	<u>101,313.81</u>
Subtotal:	441,744.39
Rent	38,212.80
Contractual services	21,987.60
Supplies	3,659.56
Utilities and Telephone	3,354.80
Travel	4,323.12
Equipment Expensed	4,288.00
Workers compensation benefits	
Other	<u>2,389.96</u>
Total expenditures	<u>\$519,960.23</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(501,282.45)
Other financing sources (uses):	
Transfers In - appropriation received to date	501,744.39
Federal Grant Expenses - Auditor Technical Assistance	(14,053.53)
Approved FY06 Carryover to FY07	0.00
Net change in fund balances (deficits)	(13,591.59)
Fund balance at beginning of year	<u>156,238.60</u>
Fund balance at end of year	<u><u>\$142,647.01</u></u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	441,744.39
Operations	<u>60,000.00</u>
Total Transfers In:	<u><u>\$501,744.39</u></u>

Approved by:



 Doris Flores Brooks, CPA, CGFM
 Public Auditor

Office of the Public Auditor
 Government of Guam
 Balance Sheet
 March 31, 2007

ASSETS

Cash and cash equivalents		\$183,357.92
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		0.30
Other - DOA Appropriation		600,986.61 ¹
Inventories		
Deposits and other assets		
Capital Assets	\$206,801.34	
Less Accumulated Depreciation	(\$157,197.56)	49,603.78
Total assets		\$833,948.61

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable		
Accrued annual and sick leave		68,971.40 ²
Due to Procurement Appeals		7,752.00
Payable to federal agencies		
Deferred revenue - Appropriation		600,986.61
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		\$677,710.01
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$156,238.60
Total liabilities and fund balance (deficit)		\$833,948.61

Footnotes:

¹ DOA FY07 Appropriation Balance:	
Personnel Svcs	\$505,986.61
Operations	95,000.00
Appropriation Balance:	\$600,986.61

² Accrued Sick Leave	
	\$22,548.51
Accrued Annual Leave	46,422.89
	\$68,971.40

Approved by:



Doris Flores Brooks, CPA, CGFM
 Public Auditor

Anne Camacho

From: Anne Camacho [acamacho@guamopa.org]
Sent: Friday, April 27, 2007 1:27 PM
To: speakerforbes@yahoo.com
Cc: Paul Gentry; Zeny Asuncion-Nace; Yuka Cabrera; Lou Perez; Doris Flores Brooks
Subject: FY07 2nd Qtr Financial & Expenditure Reports - Electronic Format Submission



FY07 2nd Qtr FY07 2nd Qtr FY_2007_RevisFY_2007_Revis Transmittal
lance Sheet.Explance Sheet.Exp_Qtrly_Report_f_Qtrly_Report_f.Spkr Forbes.Fy

Hafa Adai Speaker Forbes,

To comply with the electronic format reporting requirement as mandated by PL 28-150, Chapter VI, Section 2, attached are the FY07 Second Quarter Financial and Expenditure Reports for the Office of the Public Auditor and Procurement Appeals covering the period January 1, 2007 through March 31, 2007. The printed originals will also be delivered to your office today.

Thank you,
Anne Camacho
Administrative Officer
Office of the Public Auditor
Tel#: 671-475-0390 ext. 201
Fax#: 671-472-7951

yes

Office of the Speaker

MARK FORBES

Date: 4/27/07

Time: _____

Rec'd by: Janiel

Print Name: _____

yes we did received

Government of Guam
Fiscal Year 2007
Report of Expenditures

Function: OFFICE OF THE PUBLIC AUDITOR
 Department/Agency: OFFICE OF THE PUBLIC AUDITOR
 Program:

AS400 Account Code	Appropriation Classification	FY 2007 Actual and Cumulative Expenditures							
		FY 2006 Expenditures & Encumbrances	FY 2007 Authorized Level	FY 2007 1st Qtr 10/01 - 12/31	FY 2007 2nd Qtr 01/01 - 03/31	FY 2007 3rd Qtr 04/01 - 06/30	FY 2007 4th Qtr 07/01 - 09/30	FY 2007 Cumulative Total	FY 2007 Appropriation Variance

PERSONNEL SERVICES										
111	Regular Salaries/Increments	719,353.60	729,623.00	170,625.50	169,805.08				340,430.58	389,192.42
112	Overtime/Special Pay								0.00	0.00
113	Benefits	190,350.57	218,108.00	50,873.29	50,440.52				101,313.81	116,794.19
TOTAL PERSONNEL SERVICES		909,704.17	947,731.00	221,498.79	220,245.60				441,744.39	505,986.61

OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburs.	10,313.27	8,000.00	0.00	4,323.12				4,323.12	3,676.88
230	CONTRACTUAL SERVICES:	29,120.63	26,000.00	11,837.38	10,150.22				21,987.60	4,012.40
233	OFFICE SPACE RENTAL:	76,425.60	76,500.00	19,106.40	19,106.40				38,212.80	38,287.20
240	SUPPLIES & MATERIALS:	10,461.43	8,000.00	2,028.56	1,631.00				3,659.56	4,340.44
250	EQUIPMENT:	10,809.63	14,500.00	4,288.00					4,288.00	10,212.00
270	WORKERS COMPENSATION								0.00	0.00
271	DRUG TESTING								0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:								0.00	0.00
290	MISCELLANEOUS:	10,937.24	15,000.00	465.41	1,924.55				2,389.96	12,610.04
TOTAL OPERATIONS		148,067.80	148,000.00	37,725.75	37,135.29				74,861.04	73,138.96

UTILITIES										
361	Power				241.50				414.00	586.00
362	Water/ Sewer	862.50	1,000.00	172.50					2,940.80	3,059.20
363	Telephone/ Toll	5,422.53	6,000.00	1,461.27	1,459.53				3,354.80	3,645.20
TOTAL UTILITIES		6,285.03	7,000.00	1,653.77	1,701.03				0.00	0.00

450	CAPITAL OUTLAY								0.00	0.00
-----	-----------------------	--	--	--	--	--	--	--	------	------

TOTAL APPROPRIATIONS/EXPENDITURES		1,064,057.00	1,102,731.00	260,878.31	259,081.92				519,960.23	582,770.77
--	--	---------------------	---------------------	-------------------	-------------------	--	--	--	-------------------	-------------------

FULL TIME EQUIVALENCIES (FTEs)										
UNCLASSIFIED		17	17	17	17					17
CLASSIFIED		0								0
TOTAL FTEs		17	17	17	17					17


Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Statement of Revenues, Expenditures by Object,
and Changes to Fund Balances (Deficits)
October 1, 2006 to March 31, 2007

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Other taxes	
Sales, licenses, fees and permits	
Use of money and property	
Federal contributions	
Fees	15.00
Total revenues	<u>\$15.00</u>
Expenditures by Object:	
Salaries	44,222.40
Benefits	12,339.27
Rent	4,332.00
Grants	
Contractual services	1,540.00
Supplies	787.37
Utilities	
Travel	
Capital Outlays	
Equipment	895.00
Workers compensation benefits	
Other	
Total expenditures	<u>\$64,116.04</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(\$64,101.04)
Other financing sources (uses):	
Transfers In - appropriation received to date	<u>\$68,561.67</u>
Net change in fund balances (deficits)	4,460.63
Fund balance (deficit) at beginning of year	<u>3,291.00</u>
Fund balance (deficit) at end of year	<u>\$7,751.63</u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries	44,222.40
Personnel Svcs - Benefits	12,339.27
Operations	12,000.00
Total Transfers In:	<u>\$68,561.67</u>

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Balance Sheet
March 31, 2007

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	67,452.33
Due From OPA	7,752.00
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	<u><u>\$75,204.33</u></u>

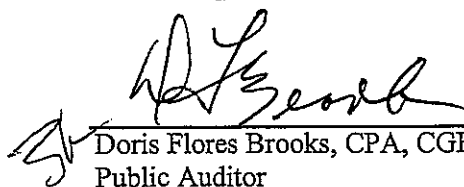
LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	67,452.33 ¹
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u><u>\$67,452.33</u></u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	<u>7,751.63</u>
Total liabilities and fund balance (deficit)	<u><u>\$75,204.33</u></u>

Footnotes:

¹ DOA FY07 Appropriation:	
Personnel Svcs	47,452.33
Operations	<u>20,000.00</u>
Appropriation Balance:	<u><u>\$67,452.33</u></u>

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

Government of Guam
Fiscal Year 2007
Report of Expenditures

Function: .
Department/Agency:

OFFICE OF THE PUBLIC AUDITOR
PROCUREMENT APPEALS

AS400 Account Code	Appropriation Classification	A	B	FY 2007 Actual and Cumulative Expenditures				F	F
		FY 2006 Expenditures & Encumbrances	FY 2007 Authorized Level	FY 2007 1st Qtr 10/01 - 12/31	FY 2007 2nd Qtr 01/01 - 03/31	FY 2007 3rd Qtr 04/01 - 06/30	FY 2007 4th Qtr 07/01 - 09/30	FY 2007 Cumulative Total	FY 2007 Appropriation Variance

PERSONNEL SERVICES										
111	Regular Salaries/Increments	47,417.76	77,252.00	20,001.60	24,220.80				44,222.40	33,029.60
112	Overtime/Special Pay								0.00	0.00
113	Benefits	12,152.58	26,762.00	5,510.85	6,828.42				12,339.27	14,422.73
TOTAL PERSONNEL SERVICES		59,570.34	104,014.00	25,512.45	31,049.22	0.00	0.00	0.00	56,561.67	47,452.33

OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburs.	2,541.01							0.00	0.00
230	CONTRACTUAL SERVICES:	1,410.12	8,100.00	10.00	1,530.00				1,540.00	6,560.00
233	OFFICE SPACE RENTAL:	5,054.00	8,600.00	2,166.00	2,166.00				4,332.00	4,268.00
240	SUPPLIES & MATERIALS:		3,000.00	316.53	470.84				787.37	2,212.63
250	EQUIPMENT:	1,666.00	7,300.00	895.00					895.00	6,405.00
270	WORKERS COMPENSATION								0.00	0.00
271	DRUG TESTING								0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:								0.00	0.00
290	MISCELLANEOUS:	2,037.50	3,000.00						0.00	3,000.00
TOTAL OPERATIONS		12,708.63	30,000.00	3,387.53	4,166.84	0.00	0.00	0.00	7,554.37	22,445.63

UTILITIES										
361	Power								0.00	0.00
362	Water/ Sewer								0.00	0.00
363	Telephone/ Toll								0.00	0.00
TOTAL UTILITIES									0.00	0.00

CAPITAL OUTLAY										
450									0.00	0.00
TOTAL APPROPRIATIONS/EXPENDITURES		72,278.97	134,014.00	28,899.98	35,216.06	0.00	0.00	0.00	64,116.04	69,897.96

FULL TIME EQUIVALENCIES (FTEs)										
UNCLASSIFIED		1.00	2.00						0.00	2.00
CLASSIFIED		0.00	0.00	0.00	0.00				0.00	0.00
TOTAL FTEs		1.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00