



OFFICE OF THE PUBLIC AUDITOR

April 1, 2008

Honorable Judith T. Won Pat, Ed.D
Speaker
29th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910


Hafa Adai Speaker Won Pat,

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 second quarter report for the period January 1, 2008 through March 31, 2008. 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.

Senseramente,


Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 4/2/08

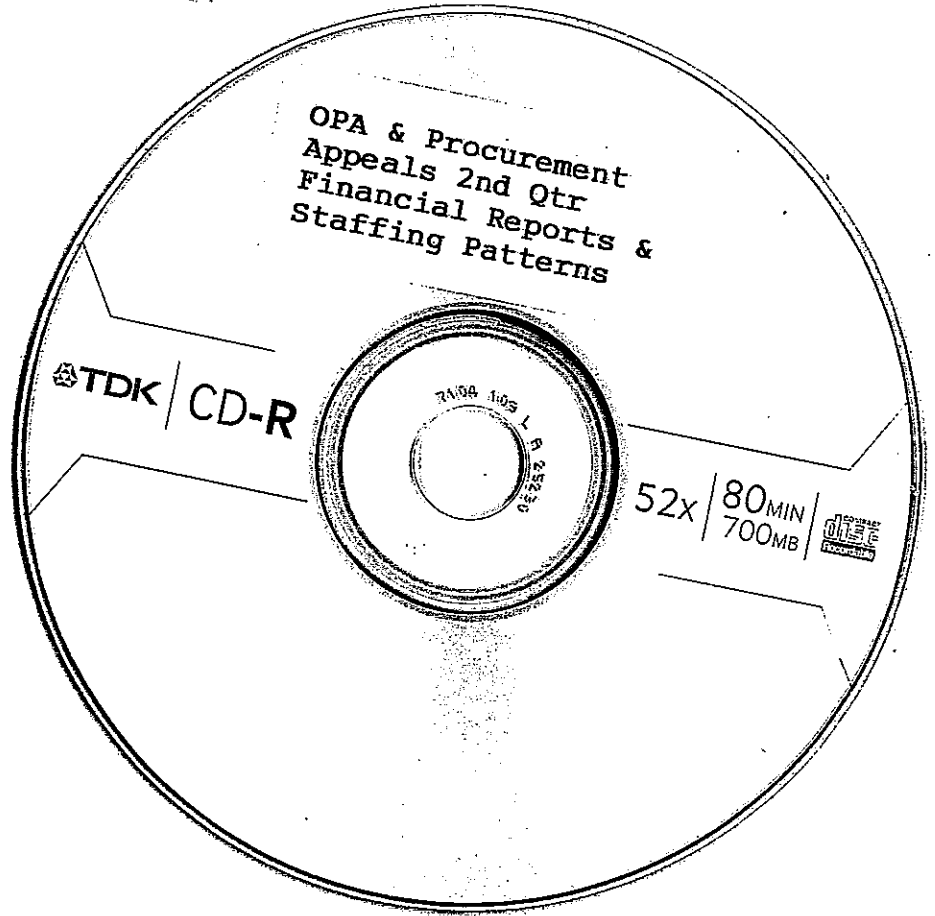
TIME: 9:00 am

BY: Vince D.

Signature Date

Print Name

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 4/01/08
Time 2:31
Received by [Signature]



RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 4/2/08

TIME: 9:00am

BY: Vince D.

Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 4/01/08
Time 2:30p
Received by [Signature]

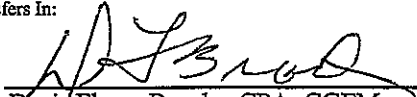
Office of the Public Auditor
Government of Guam
Statement of Revenues, Expenses,
and Changes in Net Assets
October 1 to March 31, 2008

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Other taxes	
Sales, licenses, fees and permits	
Use of money and property	\$5,563.48
Federal contributions	18,265.87
Other	
Total revenues	<u>\$23,829.35</u>
Expenditures by Object:	
Salaries	\$235,106.36
Benefits	64,708.97
Leave Accrued	
Subtotal:	299,815.33
Rent	37,012.80
Contractual services	24,886.36
Supplies	2,637.62
Utilities and Telephone	3,293.21
Travel	
Equipment Expensed	390.98
Depreciation	
Other	1,722.42
Total expenditures	<u>\$369,758.72</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(345,929.37)
Other financing sources (uses):	
Transfers In - appropriation received to date	422,107.33
Federal Grant Expenses - Auditor Technical Assistance	(18,265.87)
Net change in fund balances (deficits)	57,912.09
Adjustment to Accrued FY07 PO# 5612	(0.50)
Fund balance at beginning of year	<u>\$159,282.98</u>
Fund balance at end of year	<u><u>\$217,194.57</u></u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$299,815.33
Operations	
FY07 - Sept Allotment Received 10/05/07	20,292.00
FY08 - Oct to Mar Allotments Received	102,000.00
Total Transfers In:	<u><u>\$422,107.33</u></u>

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Auditor
Government of Guam
Statement of Net Assets
March 31, 2008

ASSETS

Cash and cash equivalents		\$320,692.42
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		
Other - DOA Appropriation		775,424.46 ¹
Inventories		
Deposits and other assets		
Capital Assets	\$207,179.34	
Less Accumulated Depreciation	(\$171,656.30)	35,523.04
Total assets		<u>\$1,131,639.92</u>

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable		\$0.00
Accrued annual and sick leave		73,858.40 ²
Due to Procurement Appeals		49,441.53
Payable to federal agencies (APIPA Peer Review G-116)		15,720.96
Deferred revenue - Appropriation		775,424.46
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		<u>\$914,445.35</u>
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$217,194.57
Total liabilities and fund balance (deficit)		<u>\$1,131,639.92</u>

Footnotes:

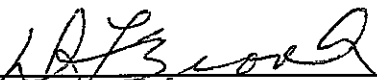
¹ DOA FY08 Appropriation Balance:

Personnel Svcs		\$673,424.46
Operations		102,000.00
Appropriation Balance:		<u>\$775,424.46</u>

² Accrued Sick Leave

Accrued Sick Leave		\$25,762.13
Accrued Annual Leave		48,096.27
		<u>\$73,858.40</u>

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

**Government of Guam
Fiscal Year 2008
Report of Expenditures**

Function:
Department/Agency:

OFFICE OF THE PUBLIC AUDITOR
OFFICE OF THE PUBLIC AUDITOR

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F	F	F
		FY 2007 Expenditures & Encumbrances	FY 2008 Authorized Level	FY 2008 1st Qtr 10/01 - 12/31	FY 2008 2nd Qtr 01/01 - 03/31	FY 2008 3rd Qtr 04/01 - 06/30	FY 2008 4th Qtr 07/01 - 09/30	FY 2008 Cumulative Total	FY 2008 Appropriation Variance

w/BBMR 5% Reserve
FL 29-19, Ch V, Pt II, Sec 20(A)

PERSONNEL SERVICES									
111	Regular Salaries/Increments	706,178.54	585,280.00	118,093.28	117,013.08	0.00	0.00	235,106.36	350,173.64
112	Overtime/Special Pay								
113	Benefits	210,151.67	186,070.00	33,725.88	30,983.09	0.00	0.00	64,708.97	121,361.03
	BBMR 5% Reserve		201,889.00	0.00	0.00	0.00	0.00	0.00	201,889.00
	TOTAL PERSONNEL SERVICES	916,330.21	973,239.00	151,819.16	147,996.17	0.00	0.00	299,815.33	673,423.67

OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburs.	11,819.80	9,000.00	0.00	0.00	0.00	0.00	0.00	9,000.00
230	CONTRACTUAL SERVICES:	32,354.69	78,000.00	16,717.88	8,168.48	0.00	0.00	24,886.36	53,113.64
233	OFFICE SPACE RENTAL:	75,825.60	76,590.00	18,506.40	18,506.40	0.00	0.00	37,012.80	39,487.20
240	SUPPLIES & MATERIALS:	5,671.81	10,500.00	389.85	2,247.77	0.00	0.00	2,637.62	7,862.38
250	EQUIPMENT:	15,864.55	10,000.00	(588.95)	979.93	0.00	0.00	390.98	9,609.02
270	WORKERS COMPENSATION			0.00	0.00	0.00	0.00	0.00	0.00
271	DRUG TESTING			0.00	0.00	0.00	0.00	0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:			0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	4,303.68	11,000.00	524.12	1,198.30	0.00	0.00	1,722.42	9,277.58
	BBMR 5% Reserve								
	TOTAL OPERATIONS	146,040.13	195,000.00	35,549.30	31,100.88	0.00	0.00	66,650.18	128,349.82

UTILITIES									
361	Power								
362	Water/ Sewer	730.25	1,000.00	115.00	126.50	0.00	0.00	241.50	758.50
363	Telephone/ Toll	5,987.60	8,000.00	1,464.62	1,587.09	0.00	0.00	3,051.71	4,948.29
	TOTAL UTILITIES	6,717.85	9,000.00	1,579.62	1,713.59	0.00	0.00	3,293.21	5,706.79

CAPITAL OUTLAY									

TOTAL APPROPRIATIONS/EXPENDITURES	1,069,088.19	1,177,239.00	188,948.08	180,810.64	0.00	0.00	369,758.72	807,480.28
FY 2007 Budget Appropriation Carryover	22,034.81							
Total FY 2007 Budget Appropriation	1,091,123.00							

FULL TIME EQUIVALENCIES (FTEs)									
UNCLASSIFIED	17	17	11	11	0	0	0	0	
CLASSIFIED	0	0	0	0	0	0	0	0	
TOTAL FTEs	17	17	11	11	0	0	0	0	

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Statement of Net Assets
March 31, 2008

ASSETS

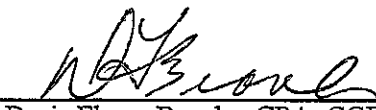
Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	88,841.90
Due From OPA	49,441.53
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$138,283.43

LIABILITES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	88,841.90 ¹
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$88,841.90
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	49,441.53
Total liabilities and fund balance (deficit)	\$138,283.43

Footnotes:

¹ DOA FY08 Appropriation:	
Personnel Svcs	28,726.04
Operations	60,115.86
Appropriation Balance:	\$88,841.90

Approved by: 
Doris Flores Brooks, CPA, CGFM
Public Auditor

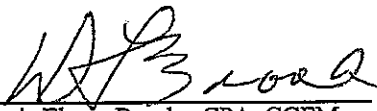
Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Statement of Revenues, Expenses,
and Changes in Net Assets
October 1 to March 31, 2008

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Fees		
Total revenues		<u>\$0.00</u>
Expenditures by Object:		
Salaries	17,068.80	
Benefits	5,290.32	
Subtotal:		22,359.12
Rent		
Grants		
Contractual services		29,545.00
Supplies		98.00
Utilities		
Travel		
Capital Outlays		
Equipment		2,767.91
Other		2.72
Total expenditures		<u>\$54,772.75</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$54,772.75)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$86,869.12</u> ¹
Net change in fund balances (deficits)		32,096.37
Fund balance (deficit) at beginning of year		<u>17,345.16</u>
Fund balance (deficit) at end of year		<u><u>\$49,441.53</u></u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries	17,068.80
Personnel Svcs - Benefits	5,290.32
Operations:	
FY07 Sept Allotment Rec'd 10/5/07	2,500.00
FY08 Oct to Mar Allotments Received	<u>62,010.00</u>
Total Transfers In:	<u><u>\$86,869.12</u></u>

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

**Government of Guam
Fiscal Year 2008
Report of Expenditures**

Function: OFFICE OF THE PUBLIC AUDITOR
Department/Agency: PROCUREMENT APPEALS

Approved by:  Doris Flores Brooks, CPA, CGFM
Public Auditor

AS400 Account Code	5100A089959CT002 Appropriation Classification	A	B	C	D	E	F	F	F
		FY 2007 Expenditures & Encumbrances	FY 2008 Authorized Level	FY 2008 1st Qtr 10/01 - 12/31	FY 2008 2nd Qtr 01/01 - 03/31	FY 2008 3rd Qtr 04/01 - 06/30	FY 2008 4th Qtr 07/01 - 09/30	FY 2008 Cumulative Total	FY 2008 Appropriation Variance

w/BBMR 5% Reserve
PL 29-19, Ch V, Pt II, Sec 20(B)

PERSONNEL SERVICES									
111	Regular Salaries/Increments	79,713.20	35,575.00	8,534.40	8,534.40	0.00	0.00	17,068.80	18,506.20
112	Overtime/Special Pay								
113	Benefits	21,871.78	11,125.00	2,621.88	2,668.44	0.00	0.00	5,290.32	5,834.68
	BBMR 5% Reserve	0.00	2,500.00						
	TOTAL PERSONNEL SERVICES	102,584.98	49,200.00	11,156.28	11,202.84	0.00	0.00	22,359.12	26,840.88

OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburs.	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00	8,000.00
230	CONTRACTUAL SERVICES:	7,583.75	106,833.00	8,275.00	21,270.00	0.00	0.00	29,545.00	77,288.00
233	OFFICE SPACE RENTAL:	5,776.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	SUPPLIES & MATERIALS:	787.37	700.00	98.00	0.00	0.00	0.00	98.00	602.00
250	EQUIPMENT:	1,306.00	2,300.00	588.95	2,178.96	0.00	0.00	2,767.91	(467.91)
270	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
271	DRUG TESTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	8.09	0.00	0.00	2.72	0.00	0.00	2.72	(2.72)
	BBMR 5% Reserve	0.00	6,160.00						
	TOTAL OPERATIONS	15,461.21	123,993.00	8,961.95	23,451.68	0.00	0.00	32,413.63	91,579.37

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

450	CAPITAL OUTLAY	0.00							0.00
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TOTAL APPROPRIATIONS/EXPENDITURES	118,046.19	173,193.00	20,118.23	34,654.52	0.00	0.00	20,118.23	153,074.77
FY 2007 Budget Appropriation Carryover	14,556.81							
TOTAL FY 2007 Budget Appropriation	132,603.00							

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