



OFFICE OF THE PUBLIC AUDITOR

December 31, 2007

Honorable Mark Forbes  
Speaker  
29<sup>th</sup> 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](mailto:acamacho@guamopa.org).

Senseramente,

*for*

Doris Flores Brooks, CPA, CGFM  
Public Auditor

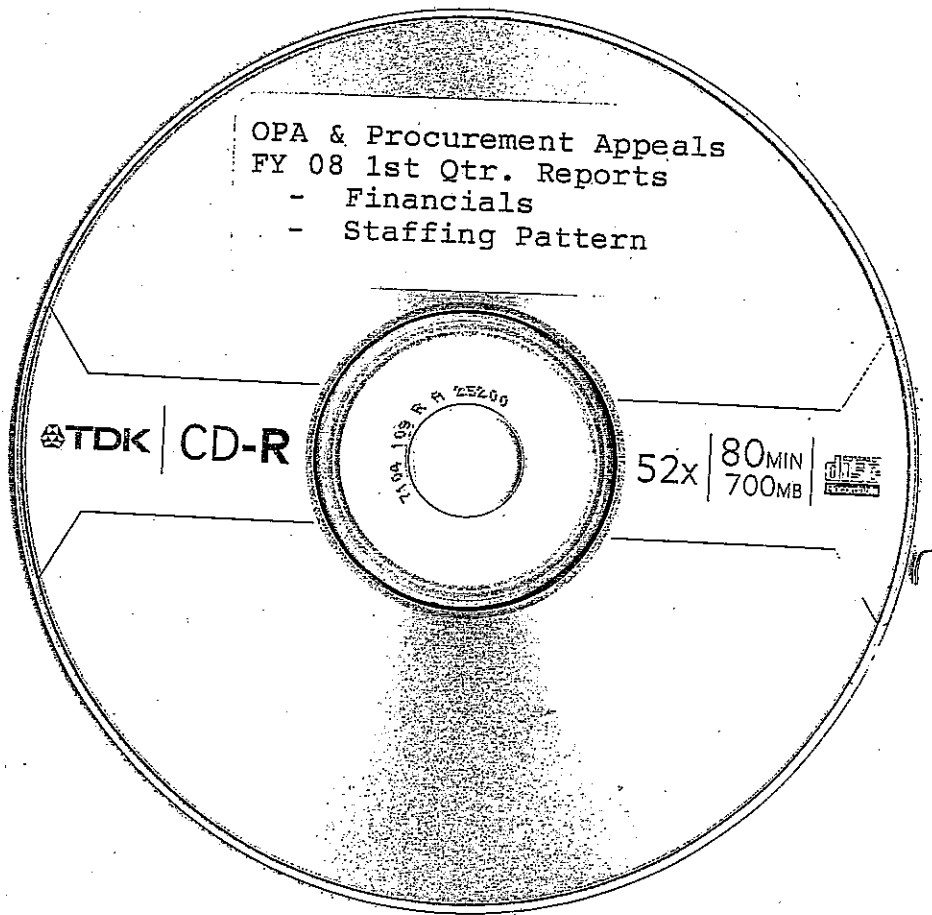
Enclosures

Receipt Acknowledgement:

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Signature                      Date  
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Print Name

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OFFICE OF THE PUBLIC AUDITOR  
DATE: 12/31/07  
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Office of the Speaker  
MARK FORBES  
Date: 12/31/07  
Time: 4:00 PM  
Rec'd by: [Signature]  
Print Name: Mark Forbes



**Office of the Speaker**

MARK FOY/BES

Date: 12/31/07

Time: 4:15

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Print Name: [Signature]

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

<u>ASSETS</u>		
Cash and cash equivalents		\$265,796.27
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		
Other - DOA Appropriation		974,420.63 <sup>1</sup>
Inventories		
Deposits and other assets		
Capital Assets	\$207,179.34	
Less Accumulated Depreciation	(\$171,656.30)	35,523.04
Total assets		<u>\$1,275,739.94</u>

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable		\$0.00
Accrued annual and sick leave		73,858.40 <sup>2</sup>
Due to Procurement Appeals		30,527.21
Payable to federal agencies		
Deferred revenue - Appropriation		974,420.63
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		<u>\$1,078,806.24</u>
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)		<u>\$1,275,739.94</u>

Footnotes:

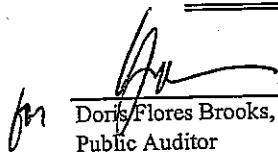
<sup>1</sup> DOA FY08 Appropriation Balance:

Personnel Svcs	\$821,420.63
Operations	153,000.00
Appropriation Balance:	<u>\$974,420.63</u>

<sup>2</sup> 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

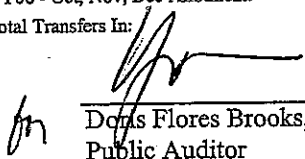
Office of the Public Auditor  
 Government of Guam  
 Statement of Revenues, Expenses,  
 and Changes in Net Assets  
 October 1, 2007 to December 31, 2007

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
Other	
Total revenues	<u>\$21,754.01</u>
Expenditures by Object:	
Salaries	\$118,093.28
Benefits	33,725.88
Leave Accrued	
Subtotal:	151,819.16
Rent	18,506.40
Contractual services	16,717.88
Supplies	389.85
Utilities and Telephone	1,579.62
Travel	
Equipment Expensed	(588.95)
Depreciation	
Other	524.12
Total expenditures	<u>\$188,948.08</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(167,194.07)
Other financing sources (uses):	
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	<u>\$159,282.98</u>
Fund balance at end of year	<u><u>\$196,933.70</u></u>

Footnotes:

1 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:	<u><u>\$223,111.16</u></u>

Approved by:

  
 \_\_\_\_\_  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor



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

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation <sup>1</sup>	142,410.74
Due From OPA	30,527.21
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$172,937.95

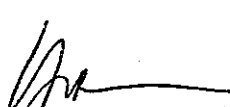
LIABILITES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	142,410.74 <sup>1</sup>
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$142,410.74
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	30,527.21
Total liabilities and fund balance (deficit)	\$172,937.95

Footnotes:

<sup>1</sup> DOA FY08 Appropriation:	
Personnel Svcs	39,928.88
Operations	102,481.86
Appropriation Balance:	\$142,410.74

Approved by:

  
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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		<u>\$0.00</u>
Expenditures by Object:		
Salaries	8,534.40	
Benefits	2,621.88	
Subtotal:		11,156.28
Rent		
Grants		
Contractual services		8,275.00
Supplies		98.00
Utilities		
Travel		
Capital Outlays		
Equipment		588.95
Other		
Total expenditures		<u>\$20,118.23</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$20,118.23)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$33,300.28</u>
Net change in fund balances (deficits)		13,182.05
Fund balance (deficit) at beginning of year		17,345.16
Fund balance (deficit) at end of year		<u><u>\$30,527.21</u></u>

Footnotes:

<sup>1</sup> Transfers In from DOA:	
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:	<u><u>\$33,300.28</u></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

ACQUISITION APPEALS  
12/31/07  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Approved by:

AS400 Account Code	5100A089959 CT001 Appropriation Classification	FY 2007 Actual and Cumulative Expenditures							
		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 19-19, Ch V, Pt II, Sec 20(B)

PERSONNEL SERVICES										
111	Regular Salaries/Increments	79,713.20	35,575.00	8,534.40	0.00	0.00	0.00	0.00	8,534.40	27,040.60
112	Overtime/Special Pay	22,871.78	11,125.00	2,621.88	0.00	0.00	0.00	0.00	2,621.88	8,503.12
113	Benefits	0.00	2,500.00							
	BBMR 5% Reserve	102,584.98	49,200.00	11,156.28	0.00	0.00	0.00	0.00	11,156.28	38,043.72
<b>TOTAL PERSONNEL SERVICES</b>										

OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburs.	0.00	8,000.00	0.00	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	0.00	0.00	0.00	0.00	8,275.00	98,558.00
233	OFFICE SPACE RENTAL:	5,776.00	0.00	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	0.00	98.00	602.00
250	EQUIPMENT:	1,306.00	2,300.00	588.95	0.00	0.00	0.00	0.00	588.95	1,711.05
270	WORKERS COMPENSATION	0.00	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	0.00
280	SUB-RECIPIENT/SUBGRANT:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	8.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	BBMR 5% Reserve	0.00	6,160.00							
	<b>TOTAL OPERATIONS</b>	15,461.21	123,993.00	8,961.95	0.00	0.00	0.00	0.00	8,961.95	115,031.05

UTILITIES										
361	Power	0.00								0.00
362	Water/ Sewer	0.00								0.00
363	Telephone/ Toll	0.00								0.00
	<b>TOTAL UTILITIES</b>	0.00								0.00
450	<b>CAPITAL OUTLAY</b>	0.00								0.00

<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	118,046.19	173,193.00	20,118.23	0.00	0.00	0.00	20,118.23	153,074.77
FY 2007 Budget Appropriation Carryover	14,556.81							
<b>TOTAL FY 2007 Budget Appropriation</b>	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
<b>TOTAL FTEs</b>	2.00	1.00	1.00	0.00	0.00	0.00	0.00	1.00