



OFFICE OF THE PUBLIC AUDITOR

January 20, 2009

Honorable Judith T. Won Pat, Ed.D  
Speaker  
30<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910


Hafa Adai Speaker Won Pat,

Pursuant to Chapter VII Section 2 of Public Law 29-113 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY09 first quarter report for the period October 1, 2008 through December 31, 2008. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement. In addition, an electronic copy of this report will be transmitted to all senators of the 30<sup>th</sup> Guam Legislature.

The authorizing appropriation source for OPA's and Procurement Appeals' FY09 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,



Doris Flores Brooks, CPA, CGFM  
Public Auditor

Enclosures

Receipt Acknowledgement:

-----  
Signature                      Date

-----  
Print Name

Government of Guam  
Fiscal Year 2009  
Report of Expenditures

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

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

AS400 Account Code: 5100A099959CT001  
Appropriation Classification

PL 29-113, Sec 20 (e)

Account Code	Description	FY 2009 Actual and Cumulative Expenditures						FY 2009 Cumulative Total	FY 2009 Appropriation	FY 2009 Variance
		A FY 2008 Expenditures & Encumbrances	B FY 2009 Authorized Level	C FY 2009 1st Qtr 10/01 - 12/31	D FY 2009 2nd Qtr 01/01 - 03/31	E FY 2009 3rd Qtr 04/01 - 06/30	F FY 2009 4th Qtr 07/01 - 09/30			
<b>PERSONNEL SERVICES</b>										
111	Regular Salaries/Incentives	514,490.54	742,999.00	110,052.96	0.00	0.00	0.00	110,052.96	632,856.04	
112	Overtime/Special Pay	142,848.90	146,767.00	32,826.12	0.00	0.00	0.00	32,826.12	116,940.88	
113	Benefits			0.00	0.00	0.00	0.00	0.00	0.00	
	BBMR 5% Reserve	657,339.44	892,676.00	142,879.08	0.00	0.00	0.00	142,879.08	749,796.92	
<b>TOTAL PERSONNEL SERVICES</b>										
<b>OPERATIONS</b>										
220	TRAVEL - Off-Island/Local Mileage Reimburse.	7,081.21	13,000.00	166.41	0.00	0.00	0.00	166.41	12,833.59	
230	CONTRACTUAL SERVICES:	45,762.12	86,000.00	9,370.73	0.00	0.00	0.00	9,370.73	76,629.27	
233	OFFICE SPACE RENTAL:	74,025.60	82,000.00	19,593.60	0.00	0.00	0.00	19,593.60	62,406.40	
240	SUPPLIES & MATERIALS:	7,801.12	10,000.00	285.34	0.00	0.00	0.00	285.34	9,714.66	
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/08)	22,927.46	11,000.00	89.99	0.00	0.00	0.00	89.99	10,910.01	
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:	3,352.25	6,000.00	2,876.16	0.00	0.00	0.00	2,876.16	3,123.84	
	BBMR 5% Reserve	160,959.86	208,000.00	32,382.23	0.00	0.00	0.00	32,382.23	175,617.77	
<b>TOTAL OPERATIONS</b>										
<b>UTILITIES</b>										
361	Power									
362	Water/ Sewer	557.25	1,000.00	109.25	0.00	0.00	0.00	109.25	890.75	
363	Telephone/ Toll	6,089.73	7,000.00	1,421.21	0.00	0.00	0.00	1,421.21	5,578.79	
		6,647.48	8,000.00	1,530.46	0.00	0.00	0.00	1,530.46	6,469.54	
<b>TOTAL UTILITIES</b>										
<b>CAPITAL OUTLAY</b>										
<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>		824,946.78	1,108,676.00	176,791.77	0.00	0.00	0.00	176,791.77	931,884.23	
Total FY 2007 Budget Appropriation		824,946.78								
<b>FULL TIME EQUIVALENCES (FTEs)</b>										
UNCLASSIFIED		12	11	11	0	0	0	11		
CLASSIFIED		0	0	0	0	0	0	0		
<b>TOTAL FTEs</b>		<b>12</b>	<b>11</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11</b>		

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


10/1/08 - 12/31/08

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Sales, licenses, fees and permits	
Use of money and property	\$3,462.83
Federal contributions	4,435.50
Other	
Total revenues	<u>\$7,898.33</u>
Expenditures by Object:	
Salaries	\$110,052.96
Benefits	32,826.12
Leave Accrued	
Subtotal:	142,879.08
Rent	19,593.60
Contractual services	9,370.73
Supplies	285.34
Utilities and Telephone	1,530.46
Travel	166.41
Equipment Expensed	89.99
Depreciation	
Repairs	1,747.16
Other	1,129.00
Total expenditures	<u>\$176,791.77</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(168,893.44)
Other financing sources (uses):	
Transfers In - appropriation received to date	213,879.08 <sup>1</sup>
Federal Grant Expenses - Auditor Technical Assistance	(4,395.50)
Net change in fund balances (deficits)	40,590.14
Fund balance at beginning of year	<u>\$218,849.17</u>
Fund balance at end of year	<u><u>\$259,439.31</u></u>

Footnotes:

<sup>1</sup> Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$142,879.08
Operations	
FY09 - Oct, Nov, Dec 08 Allotments Rec'd	71,000.00
Total Transfers In:	<u><u>\$213,879.08</u></u> <sup>1</sup>

Approved by:


---

 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Office of the Public Auditor  
Government of Guam  
Statement of Net Assets  
October 1, 2008 to December 31, 2008

10/01/08 - 12/31/08

ASSETS

Cash and cash equivalents	\$344,812.26
Receivables, net:	
Taxes	
Federal agencies	
Travel Due from OPA Staff	
Other - DOA Appropriation	912,013.27 <sup>1</sup>
Other - Due From APIPA Grant G-116	981.07
Inventories	
Deposits and other assets	
Capital Assets	\$230,079.34
Less Accumulated Depreciation	<u>(\$183,706.06)</u>
	46,373.28
Total assets	<u><u>\$1,304,179.88</u></u>

LIABILITES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)	
Accrued annual and sick leave	62,495.22 <sup>2</sup>
Due to Procurement Appeals	70,232.08
Payable to federal agencies (APIPA Peer Review G-116)	
Deferred revenue - Appropriation	912,013.27
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u>\$1,044,740.57</u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Fund balance, end of year	<u>\$259,439.31</u>
Total liabilities and fund balance (deficit)	<u><u>\$1,304,179.88</u></u>

Footnotes:

	FY 2009
Personnel Svcs	\$750,013.27
Operations	<u>162,000.00</u>
Appropriation Balance:	\$912,013.27
APIPA Grant G116	<u>\$981.07</u>
Adjusted Appro. Bal.	<u><u>\$912,994.34</u></u> <sup>1</sup>

Accrued Sick Leave	\$22,771.70
Accrued Annual Leave	<u>39,723.52</u>
	<u><u>\$62,495.22</u></u> <sup>2</sup>

Approved by:



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

Government of Guam  
Fiscal Year 2009  
Report of Expenditures

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

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

Account Code	Appropriation Classification	FY 2009 Actual and Cumulative Expenditures						FY 2009 Cumulative Total	FY 2009 Appropriation Variance
		A FY 2008 Expenditures & Encumbrances	B FY 2009 Authorized Level	C FY 2009 1st Qtr 10/01 - 12/31	D FY 2009 2nd Qtr 01/01 - 03/31	E FY 2009 3rd Qtr 04/01 - 06/30	F FY 2009 4th Qtr 07/01 - 09/30		
<b>PERSONNEL SERVICES</b>									
111	Regular Salaries/Increments	40,074.88	38,122.00	8,876.32	0.00	0.00	8,876.32	29,245.68	
112	Overtime/Special Pay	12,372.37	11,900.00	2,811.30	0.00	0.00	2,811.30	9,088.70	
113	Benefits								
	<b>TOTAL PERSONNEL SERVICES</b>	<b>52,447.25</b>	<b>50,022.00</b>	<b>11,687.62</b>	<b>0.00</b>	<b>0.00</b>	<b>11,687.62</b>	<b>38,334.38</b>	
<b>OPERATIONS</b>									
220	TRAVEL - Off-Island/Local Mileage Reimburs.	3,607.82	4,000.00	0.00	0.00	0.00	0.00	4,000.00	
230	CONTRACTUAL SERVICES:	71,290.00	95,100.00	22,796.42	0.00	0.00	22,796.42	72,303.58	
233	OFFICE SPACE RENTAL:	0.00	7,500.00	623.20	0.00	0.00	623.20	6,876.80	
240	SUPPLIES & MATERIALS:	465.71	1,500.00	2.30	0.00	0.00	2.30	1,497.70	
250	EQUIPMENT:	2,767.91	3,000.00	0.00	0.00	0.00	0.00	3,000.00	
270	WORKERS COMPENSATION	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	
280	SUB-RECIPIENT/SUBGRANT:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
290	MISCELLANEOUS:	552.72	1,384.00	0.00	0.00	0.00	0.00	1,984.00	
	<b>TOTAL OPERATIONS</b>	<b>78,684.16</b>	<b>113,084.00</b>	<b>23,421.92</b>	<b>0.00</b>	<b>0.00</b>	<b>23,421.92</b>	<b>89,662.08</b>	
<b>UTILITIES</b>									
361	Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
362	Water/ Sewer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
363	Telephone/ Toll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	<b>TOTAL UTILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
450	<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
	<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	<b>131,131.41</b>	<b>163,106.00</b>	<b>35,109.54</b>	<b>0.00</b>	<b>0.00</b>	<b>35,109.54</b>	<b>127,996.46</b>	
	<b>TOTAL FY 2008 Budget Appropriation</b>	<b>131,131.41</b>							
<b>FULL TIME EQUIVALENCES (FTEs)</b>									
	UNCLASSIFIED	1.00	1.00	1.00	0.00	0.00	1.00	1.00	
	CLASSIFIED	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	<b>TOTAL FTEs</b>	<b>10.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	

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


10/01/08 - 12/31/08

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	8,876.32	
Benefits	2,811.30	
Subtotal:		11,687.62
Rent		623.20
Grants		
Contractual services		22,796.42
Supplies		2.30
Utilities		
Travel		
Capital Outlays		
Equipment		
Other		
Total expenditures		<u>\$35,109.54</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$35,109.54)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$71,165.62</u> <sup>1</sup>
Net change in fund balances (deficits)		36,056.08
Fund balance (deficit) at beginning of year		
Fund balance (deficit) at end of year		<u><u>\$36,056.08</u></u>

Footnotes:

Transfers In from DOA:		
Personnel Svcs - Salaries	8,876.32	
Personnel Svcs - Benefits	2,811.30	
Operations:		
FY09 Oct to Dec Allotments Rec'd	<u>59,478.00</u>	
Total Transfers In:		<u><u>\$71,165.62</u></u> <sup>1</sup>

Approved by:

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

Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Net Assets  
October 1, 2008 to December 31, 2008

10/01/08 - 12/31/08

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation <sup>1</sup>	123,029.15
Due From OPA	70,232.08
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$193,261.23


LIABILITES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	123,029.15 <sup>1</sup>
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$123,029.15
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	70,232.08
Total liabilities and fund balance (deficit)	\$193,261.23

Footnotes:

Appropriation Balance:	
Personnel Svcs	38,445.15
Operations	84,584.00
Appropriation Balance:	\$123,029.15 <sup>1</sup>

Approved by:

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor