



OFFICE OF THE PUBLIC AUDITOR

July 1, 2008

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

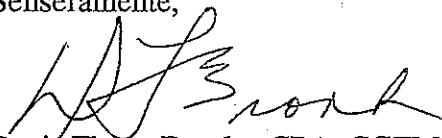
Hafa Adai Speaker Won Pat,

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 third quarter report for the period April 1, 2008 through June 30, 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](mailto:acamacho@guamopa.org).

Senseramente,

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Enclosures

Receipt Acknowledgement:

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Signature      Date

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Print Name

**RECEIVED**  
OFFICE OF THE PUBLIC AUDITOR

DATE: 7/2/08

TIME: 8:30 AM

BY: AC

Office of the Speaker  
Judith T. Won Pat Ed.D.

Date 7/02/08

Time 9:00

Received by [Signature]

Office of the Public Auditor  
Government of Guam  
Statement of Net Assets  
June 30, 2008

ASSETS

Cash and cash equivalents		\$326,606.76
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		
Other - DOA Appropriation		581,111.54 <sup>1</sup>
Inventories		
Deposits and other assets		
Capital Assets	\$207,179.34	
Less Accumulated Depreciation	(\$171,656.30)	35,523.04
Total assets		\$943,241.34

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable		\$0.00
Accrued annual and sick leave		73,858.40 <sup>2</sup>
Due to Procurement Appeals		66,376.77
Payable to federal agencies (APIPA Peer Review G-116)		11,375.24
Deferred revenue - Appropriation		581,111.54
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		\$732,721.95
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$210,519.39
Total liabilities and fund balance (deficit)		\$943,241.34

Footnotes:

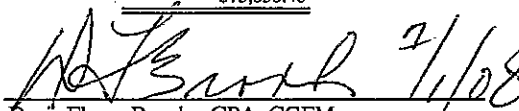
<sup>1</sup> DOA FY08 Appropriation Balance:

Personnel Svcs		\$530,111.54
Operations		51,000.00
Appropriation Balance:		\$581,111.54
Less BBMR 5% Reserve		\$201,889.00
Adjusted Appro. Bal.		\$379,222.54

<sup>2</sup> Accrued Sick Leave

Accrued Sick Leave		\$25,762.13
Accrued Annual Leave		48,096.27
		\$73,858.40

Approved by:

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

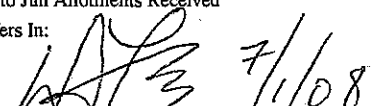
Office of the Public Auditor  
 Government of Guam  
 Statement of Revenues, Expenses,  
 and Changes in Net Assets  
 October 1 to June 30, 2008

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Other taxes	
Sales, licenses, fees and permits	
Use of money and property	\$6,178.72
Federal contributions	18,265.87
Other	
Total revenues	<u>\$24,444.59</u>
Expenditures by Object:	
Salaries	\$347,049.96
Benefits	96,078.29
Leave Accrued	
Subtotal:	443,128.25
Rent	55,519.20
Contractual services	42,836.65
Supplies	5,769.76
Utilities and Telephone	4,916.20
Travel	7,446.86
Equipment Expensed	8,836.14
Depreciation	
Other	2,909.00
Total expenditures	<u>\$571,362.06</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(546,917.47)
Other financing sources (uses):	
Transfers In - appropriation received to date	616,420.25 <sup>1</sup>
Federal Grant Expenses - Auditor Technical Assistance	(18,265.87)
Net change in fund balances (deficits)	51,236.91
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>\$210,519.39</u></u>

Footnotes:

<sup>1</sup> Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$443,128.25
Operations	
FY07 - Sept Allotment Received 10/05/07	20,292.00
FY08 - Oct to Jun Allotments Received	153,000.00
Total Transfers In:	<u><u>\$616,420.25</u></u>

Approved by:

  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

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

*Handwritten signature and date: 7/1/08*

Function: OFFICE OF THE PUBLIC AUDITOR  
Department/Agency: 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  
PL 29-19, Ch V, Pt II, Sec 20(A)

**PERSONNEL SERVICES**

111	Regular Salaries/Increments	706,178.54	585,280.00	118,093.28	135,503.68	93,453.00	0.00	347,049.96	238,230.04
112	Overtime/Special Pay								
113	Benefits	210,151.67	186,070.00	33,725.88	36,161.50	26,190.91	0.00	96,078.29	89,991.71
	BBMR 5% Reserve		201,889.00	0.00	0.00	0.00	0.00	0.00	201,889.00
	<b>TOTAL PERSONNEL SERVICES</b>	<b>916,330.21</b>	<b>973,239.00</b>	<b>151,819.16</b>	<b>171,665.18</b>	<b>119,643.91</b>	<b>0.00</b>	<b>443,128.25</b>	<b>530,110.75</b>

**OPERATIONS**

220	TRAVEL- Off-Island/Local Mileage Reimburs.	11,819.80	12,000.00	0.00	0.00	7,446.86	0.00	7,446.86	4,553.14
230	CONTRACTUAL SERVICES:	32,354.69	78,000.00	16,717.88	8,168.48	17,950.29	0.00	42,836.65	35,163.35
233	OFFICE SPACE RENTAL:	75,825.60	76,500.00	18,506.40	18,506.40	18,506.40	0.00	55,519.20	20,980.80
240	SUPPLIES & MATERIALS:	5,871.81	10,500.00	389.85	2,247.77	3,132.14	0.00	5,769.76	4,730.24
250	EQUIPMENT:	15,864.55	10,000.00	(588.95)	979.93	8,445.16	0.00	8,836.14	1,163.86
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	8,000.00	524.12	1,198.30	1,186.58	0.00	2,909.00	5,091.00
	BBMR 5% Reserve								
	<b>TOTAL OPERATIONS</b>	<b>146,040.13</b>	<b>195,000.00</b>	<b>35,549.30</b>	<b>31,100.88</b>	<b>56,667.43</b>	<b>0.00</b>	<b>123,317.61</b>	<b>71,682.39</b>

**UTILITIES**

361	Power								
362	Water/ Sewer	730.25	1,000.00	115.00	126.50	149.50	0.00	391.00	609.00
363	Telephone/ Toll	5,987.60	8,000.00	1,464.62	1,587.09	1,473.49	0.00	4,525.20	3,474.80
	<b>TOTAL UTILITIES</b>	<b>6,717.85</b>	<b>9,000.00</b>	<b>1,579.62</b>	<b>1,713.59</b>	<b>1,622.99</b>	<b>0.00</b>	<b>4,916.20</b>	<b>4,083.80</b>

**CAPITAL OUTLAY**

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**TOTAL APPROPRIATIONS/EXPENDITURES**

	1,069,088.19	1,177,239.00	188,948.08	204,479.65	177,934.33	0.00	571,362.06	605,876.94
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	11	11	
CLASSIFIED	0	0	0	0	0	0	
<b>TOTAL FTEs</b>	<b>17</b>	<b>17</b>	<b>11</b>	<b>11</b>	<b>11</b>	<b>11</b>	

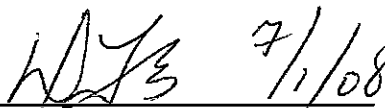
Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Revenues, Expenses,  
and Changes in Net Assets  
October 1 to June 30, 2008

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	25,603.20	
Benefits	7,958.76	
Subtotal:		33,561.96
Rent		
Grants		
Contractual services		43,460.00
Supplies		156.76
Utilities		
Travel		
Capital Outlays		
Equipment		2,767.91
Other		98.72
Total expenditures		<u>\$80,045.35</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$80,045.35)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$129,076.96</u>
Net change in fund balances (deficits)		-49,031.61
Fund balance (deficit) at beginning of year		<u>17,345.16</u>
Fund balance (deficit) at end of year		<u><u>\$66,376.77</u></u>

Footnotes:

<sup>1</sup> Transfers In from DOA:		
Personnel Svcs - Salaries	25,603.20	
Personnel Svcs - Benefits	7,958.76	
Operations:		
FY07 Sept Allotment Rec'd 10/5/07	2,500.00	
FY08 Oct to Jun Allotments Received	93,015.00	
Total Transfers In:		<u><u>\$129,076.96</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  
June 30, 2008

ASSETS

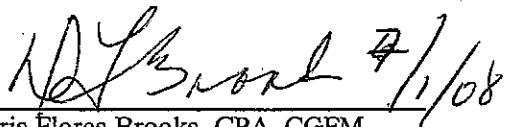
Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation <sup>1</sup>	46,634.06
Due From OPA	66,376.77
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$113,010.83

LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	46,634.06 <sup>1</sup>
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$46,634.06
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	66,376.77
Total liabilities and fund balance (deficit)	\$113,010.83

Footnotes:

<sup>1</sup> DOA FY08 Appropriation:	
Personnel Svcs	15,656.06
Operations	30,978.00
Appropriation Balance:	\$46,634.06

Approved by:  7/1/08  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

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

*[Handwritten Signature]*  
*7/1/08*

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

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

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F	F	F
		FY 2007 Actual and Cumulative Expenditures							
		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

PERSONNEL SERVICES									
111	Regular Salaries/Increments	79,713.20	36,984.00	8,534.40	8,534.40	8,534.40	0.00	25,603.20	11,380.80
112	Overtime/Special Pay								
113	Benefits	22,871.78	12,216.00	2,621.88	2,668.44	2,668.44	0.00	7,958.76	4,257.24
<b>TOTAL PERSONNEL SERVICES</b>		<b>102,584.98</b>	<b>49,200.00</b>	<b>11,156.28</b>	<b>11,202.84</b>	<b>11,202.84</b>	<b>0.00</b>	<b>33,561.96</b>	<b>15,638.04</b>

OPERATIONS									
220	TRAVEL - Off-Island/Local Mileage Reimburs.	0.00	8,800.00	0.00	0.00	0.00	0.00	0.00	8,800.00
230	CONTRACTUAL SERVICES:	7,583.75	106,133.00	8,275.00	21,270.00	13,915.00	0.00	43,460.00	62,673.00
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	58.76	0.00	156.76	543.24
250	EQUIPMENT:	1,306.00	7,160.00	588.95	2,178.96	0.00	0.00	2,767.91	4,392.09
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	2,000.00	0.00	2.72	96.00	0.00	98.72	1,901.28
<b>TOTAL OPERATIONS</b>		<b>15,461.21</b>	<b>123,993.00</b>	<b>8,961.95</b>	<b>23,451.68</b>	<b>14,069.76</b>	<b>0.00</b>	<b>46,483.39</b>	<b>77,509.61</b>

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>		<b>0.00</b>							<b>0.00</b>

450	<b>CAPITAL OUTLAY</b>	<b>0.00</b>							<b>0.00</b>
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<b>TOTAL APPROPRIATIONS/EXPENDITURES</b>	<b>118,046.19</b>	<b>173,193.00</b>	<b>20,118.23</b>	<b>34,654.52</b>	<b>25,272.60</b>	<b>0.00</b>	<b>20,118.23</b>	<b>153,074.77</b>
FY 2007 Budget Appropriation Carryover	14,556.81							
<b>TOTAL FY 2007 Budget Appropriation</b>	<b>132,603.60</b>							

FULL TIME EQUIVALENCIES (FTEs)									
UNCLASSIFIED	2.00	1.00	1.00	1.00	1.00	0.00		1.00	
CLASSIFIED	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
<b>TOTAL FTEs</b>	<b>2.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>		<b>1.00</b>	