



OFFICE OF THE PUBLIC AUDITOR

July 30, 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 as amended by Chapter 12 Section 15 of Public Law 29-02 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY07 third quarter report for the period October 1, 2006 through June 30, 2007. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement.

The initial authorizing appropriation source for OPA's and Procurement Appeals' FY2007 budget was Section 21 of Public Law 28-150 and was amended by Chapter IV Section 20 and Chapter 13 Section 45 of Public Law 29-02 .

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:

Signature Date

Print Name

Office of the Speaker
MARK FORBES
Date: 7/30/07
Time: 9 AM
Rec'd by: Jamiee
Print Name: _____

Office of the Public Auditor
Procurement Appeals
FY07 3rd Otr Financial Rpts.

Office of the Speaker

MARK FORBES

Date: 7/30/07
Time: 9AM
Rec'd by: James
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 June 30, 2007

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		\$6,321.31
Use of money and property		38,303.45
Federal contributions		
Other		
Total revenues		<u>\$44,624.76</u>
Expenditures by Object:		
Salaries	\$539,449.74	
Benefits	<u>160,026.05</u>	
Subtotal:		699,475.79
Rent		57,319.20
Contractual services		30,122.15
Supplies		4,919.16
Utilities and Telephone		4,974.44
Travel		4,224.26
Equipment Expensed		6,685.00
Workers compensation benefits		
Other		3,278.83
Total expenditures		<u>\$810,998.83</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(766,374.07)
Other financing sources (uses):		
Transfers In - appropriation received to date		789,475.79
Federal Grant Expenses - Auditor Technical Assistance		(14,045.53)
Approved FY06 Carryover to FY07		0.00
Net change in fund balances (deficits)		9,056.19
Fund balance at beginning of year		<u>169,822.19</u>
Fund balance at end of year		<u><u>\$178,878.38</u></u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	699,475.79
Operations	<u>90,000.00</u>
Total Transfers In:	<u><u>\$789,475.79</u></u>

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Auditor
 Government of Guam
 Balance Sheet
 June 30, 2007

<u>ASSETS</u>		
Cash and cash equivalents		\$173,136.61
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff		36,223.64
Other - DOA Appropriation		168,609.21 ¹
Inventories		
Deposits and other assets		
Capital Assets	\$206,801.34	
Less Accumulated Depreciation	(157,197.56)	49,603.78
Total assets		<u>\$427,573.24</u>

LIABILITIES AND FUND BALANCES (DEFICIT)

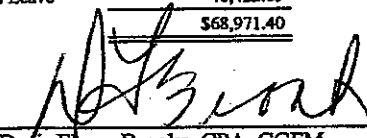
Accounts Payable		
Accrued annual and sick leave		68,971.40 ²
Due to Procurement Appeals		11,114.25
Payable to federal agencies		
Deferred revenue - Appropriation		168,609.21
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		<u>\$248,694.86</u>
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		<u>\$178,878.38</u>
Total liabilities and fund balance (deficit)		<u>\$427,573.24</u>

Footnotes:

¹ DOA FY07 Appropriation Balance:	
Personnel Svcs	\$168,609.21
Operations	0.00
Appropriation Balance:	<u>\$168,609.21</u>

² Accrued Sick Leave	\$22,548.51
Accrued Annual Leave	46,422.89
	<u>\$68,971.40</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
OFFICE OF THE PUBLIC AUDITOR**

Approved by:

[Signature]
Doris Flores Brooks, CPA, CGFM
Public Auditor

AS400 Account Code	Appropriation Classification	A	B	C	D	E		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 Actual and Cumulative Expenditures		FY 2007 4th Qtr 07/01 - 09/30	FY 2007 Cumulative Total

PERSONNEL SERVICES

111	Regular Salaries/Increments	719,353.60	668,294.00	170,625.50	169,805.08	199,019.16		539,449.74	128,844.26
112	Overtime/Special Pay							0.00	0.00
113	Benefits	190,350.57	199,791.00	50,873.29	50,440.52	58,712.24		160,026.05	39,764.95
	TOTAL PERSONNEL SERVICES	909,704.17	868,085.00	221,498.79	220,245.60	257,731.40		699,475.79	168,609.21

OPERATIONS

220	TRAVEL- Off-Island/Local Mileage Reimburse.	10,313.27	4,880.00	8.00	4,323.12	(98.86)		4,224.26	655.74
230	CONTRACTUAL SERVICES:	29,120.63	14,768.00	11,837.38	10,150.22	8,134.55		30,122.15	(15,354.15)
233	OFFICE SPACE RENTAL:	76,425.60	44,052.00	19,106.40	19,106.40	19,106.40		57,319.20	(13,267.20)
240	SUPPLIES & MATERIALS:	10,461.43	4,880.00	2,028.56	1,631.00	1,259.60		4,919.16	(39.16)
250	EQUIPMENT:	10,809.63	8,260.00	4,288.00		2,397.00		6,685.00	1,575.00
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	8,760.00	425.42	1,924.55	928.86		3,278.83	5,481.17
	TOTAL OPERATIONS	148,067.80	85,600.00	37,685.76	37,135.29	31,727.55		106,548.60	(20,948.60)

UTILITIES

361	Power							0.00	0.00
362	Water/ Sewer	862.50	610.00	172.50	241.50	161.00		575.00	35.00
363	Telephone/ Toll	5,422.53	3,790.00	1,481.27	1,489.53	1,458.64		4,399.44	(609.44)
	TOTAL UTILITIES	6,285.03	4,400.00	1,653.77	1,701.03	1,619.64		4,974.44	(574.44)

CAPITAL OUTLAY

450								0.00	0.00
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TOTAL APPROPRIATIONS/EXPENDITURES

		1,064,057.00	958,085.00	260,838.32	259,081.92	291,078.59		810,998.83	147,086.17
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FULL TIME EQUIVALENCIES (FTEs)

UNCLASSIFIED		17	17	17	17	17			17
CLASSIFIED									0
TOTAL FTEs		17	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 June 30, 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	70,165.60	
Benefits	19,780.66	
Subtotal:		89,946.26
Rent		5,776.00
Grants		
Contractual services		1,733.75
Supplies		787.37
Utilities		
Travel		
Capital Outlays		
Equipment		895.00
Workers compensation benefits		
Other		
Total expenditures		<u>\$99,138.38</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$99,123.38)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$106,946.26</u>
Net change in fund balances (deficits)		7,822.88
Fund balance (deficit) at beginning of year		<u>3,291.37</u>
Fund balance (deficit) at end of year		<u><u>\$11,114.25</u></u>

Footnotes:

¹ Transfers In from DOA:		
Personnel Svcs - Salaries	70,165.60	
Personnel Svcs - Benefits	19,780.66	
Operations	17,000.00	
Total Transfers In:		<u><u>\$106,946.26</u></u>

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Balance Sheet
June 30, 2007

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	11,488.74
Due From OPA	11,114.25
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$22,602.99


LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	11,488.74 ¹
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$11,488.74
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	11,114.25
Total liabilities and fund balance (deficit)	\$22,602.99

Footnotes:

¹ DOA FY07 Appropriation:	
Personnel Svcs	11,488.74
Operations	0.00
Appropriation Balance:	\$11,488.74

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Fiscal Year 2007
Report of Expenditures

Function: OFFICE OF THE PUBLIC AUDITOR
Department/Agency: PROCUREMENT APPEALS
Approved by: *[Signature]*
Doris Flores Brooks, CPA, CGFM
Public Auditor

Account Code	Appropriation Classification	FY 2007 Actual and Cumulative Expenditures								FY 2007 Cumulative Total	FY 2007 Appropriation Variance
		A	B	C	D	E	F	F	F		
		FY 2006 Expenditure & Encumbrance	FY 2007 Audited Level	FY 2007 1st Qtr 1001 - 1231	FY 2007 2nd Qtr 01/01 - 03/31	FY 2007 3rd Qtr 04/01 - 06/30	FY 2007 4th Qtr 07/01 - 09/30				
PERSONNEL SERVICES											
111	Regular Salary/Increment	47,417.76	75,099.00	20,001.60	24,120.80	25,943.20		70,165.60	4,893.40	0.00	
112	Overtime/Special Pay							0.00			
113	Benefits	12,182.58	26,378.00	4,310.95	6,828.42	7,441.39		19,380.66	4,893.54	0.00	
	TOTAL PERSONNEL SERVICES	59,600.34	101,477.00	24,312.55	31,049.22	33,384.59		89,546.26	11,486.74	0.00	
OPERATIONS											
220	TRAVEL - Official/Local Mileage Reimbur.	2,541.01						0.00	0.00	0.00	
230	CONTRACTUAL SERVICES:	1,410.12	2,990.00	10.00	1,590.00	193.75		1,733.75	1,566.25	0.00	
233	OFFICE SPACE RENTAL:	5,054.00	8,600.00	2,166.00	2,166.00	1,444.00		5,776.00	2,824.00	0.00	
240	SUPPLIES & MATERIALS:		2,000.00	316.53	470.14			787.37	1,212.63	(895.00)	
250	EQUIPMENT:	1,566.00	0.00	895.00				895.00		0.00	
270	WORKERS COMPENSATION							0.00	0.00	0.00	
271	DRUG TESTING							0.00	0.00	0.00	
280	SUB-RECIPIENT/SUBGRANT:							0.00	0.00	0.00	
290	MISCELLANEOUS:	2,037.50	1,500.00					0.00	1,500.00	0.00	
	TOTAL OPERATIONS	12,708.63	15,000.00	3,287.53	4,166.14	1,637.75		9,192.12	5,807.88	0.00	
UTILITIES											
361	Power							0.00	0.00	0.00	
362	Water/ Sewer							0.00	0.00	0.00	
363	Telephone/ Toll							0.00	0.00	0.00	
	TOTAL UTILITIES							0.00	0.00	0.00	
450	CAPITAL OUTLAY							0.00	0.00	0.00	
	TOTAL APPROPRIATIONS/EXPENDITURES	72,278.97	116,477.00	28,899.98	35,216.06	35,022.34		99,138.38	17,396.62	0.00	
FULL TIME EQUIVALENCIES (FTE)											
	UNCLASSIFIED	1.00	2.00	2.00	2.00	2.00		2.00			
	CLASSIFIED	0.00	0.00	0.00	0.00	0.00		0.00			
	TOTAL FTE	1.00	2.00	2.00	2.00	2.00		2.00			