January 20, 2009

Honorable Judith T. Won Pat, Ed.D
Speaker
30th 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 30th 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.

Senseramente,

[Signature]

Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

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Signature      Date

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

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

Expenditures by Object:
Salaries $110,052.96
Benefits 32,826.12
Leave Accrued
Rent 142,879.08
Contractual services 19,593.60
Supplies 9,370.73
Utilities and Telephone 285.34
Travel 1,530.46
Equipment Expensed 166.41
Depreciation 89.99
Repairs 1,747.16
Other 1,129.00
Total expenditures

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
   Federal Grant Expenses - Auditor Technical Assistance (4,395.50)
Net change in fund balances (deficits) 40,590.14

Fund balance at beginning of year
Fund balance at end of year $259,439.31

Footnotes:
   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:

Approved by: Doris/Flores Brooks, CPA, CGFM  
Public Auditor
ASSETS
Cash and cash equivalents $344,812.26

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

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA) 62,495.22 2
Accrued annual and sick leave
Due to Procurement Appeals 70,232.08
Payable to federal agencies (APIPA Peer Review G-116) 912,013.27
Deferred revenue - Appropriation
Provision for tax refunds
Deposits and other liabilities
Total liabilities $1,044,740.57

Fund balances (deficit):
  Reserved for:
  Related assets
  Encumbrances
  Continuing appropriations
Unreserved (deficit)
Fund balance, end of year $259,439.31
Total liabilities and fund balance (deficit) $1,304,179.88

Footnotes:

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

  Accrued Sick Leave $22,771.70
  Accrued Annual Leave 39,723.52
  $62,495.22 2

Approved by:
Doris Flores Brooks, CPA, CGFM
Public Auditor
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Total Paid for Year: $700

CAPITAL OVERLAY: $100

TOTAL UPLIFT: $200

TOTAL OPERATIONS:

- Construction: $200
- Equipment: $150
- Personnel Services: $50

TOTAL PERSONAL SERVICES:

- General Administration: $100
- Personnel: $100

Report of Expenditures

End of Year 2009

Government of Guam

[Signature]
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

$0.00

Expenditures by Object:
Salaries
Benefits
Subtotal:
Rent
Grants
Contractual services
Supplies
Utilities
Travel
Capital Outlays
Equipment
Other
Total expenditures

$35,109.54

Excess (deficiency) of revenues and appropriations over (under) expenditures

($35,109.54)

Other financing sources (uses):
Transfers In - appropriation received to date

$71,165.62

Net change in fund balances (deficits)

36,056.08

Fund balance (deficit) at beginning of year

Fund balance (deficit) at end of year

$36,056.08

Footnotes:
Transfers In from DOA:
Personnel Svs - Salaries
Personnel Svs - Benefits
Operations:
FY09 Oct to Dec Allotments Rec'd

Total Transfers In:

$71,165.62

Approved by:  
Doris Flores Brooks, CPA, CGFM
Public Auditor
### ASSETS
- Cash and cash equivalents
- Investments
- Receivables, net:
  - Taxes
  - Federal agencies
    - Other - DOA Appropriation ¹
- Due From OPA
- Deposits and other assets
- Capital Assets
- Less Accumulated Depreciation
- Total assets

**Total assets**

$193,261.23

### LIABILITIES AND FUND BALANCES (DEFICIT)
- Bank overdraft
- Accounts Payable
- Accrued payroll
- Accrued - other
- Due to component units
- Payable to federal agencies
- Deferred revenue
- Provision for tax refunds
- Deposits and other liabilities
  - Total liabilities

**Total liabilities**

$123,029.15

**Fund balances (deficit):**
- Reserved for:
  - Related assets
  - Encumbrances
  - Continuing appropriations

**Unreserved (deficit)**
- Total fund balance (deficit)
- Total liabilities and fund balance (deficit)

**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

Approved by:

Doris Flores Brooks, CPA, CGFM
Public Auditor