April 27, 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 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY07 second quarter report for the period January 1 through March 31, 2007.

The authorizing appropriation source for OPA’s and Procurement Appeals’ FY2007 budget is Section 21 a. and b. of Public Law 28-150.

In compliance with the electronic reporting submission requirement, the attached reports were transmitted to your office’s email address speakerforbes@yahoo.com today.

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:

[Signature]  4/27/07

Office of the Speaker
MARK FORBES

Date:  
Time:  
Rec'd by:  
Print Name:  

Suite 401, Pacific News Building
238 Archbishop Flores Street, Hagåtña, Guam 96910
Tel (671) 475-0390 • Fax (671) 472-7051
www.guamopa.org • Hotline: 47AUDIT (472-8548)
Office of the Public Auditor  
Government of Guam  
Statement of Revenues, Expenditures by Object, and Changes to Fund Balances (Deficits)  
October 1, 2006 to March 31, 2007

Revenues:
Taxes:  
Property  
Hotel  
Liquid fuel  
Other taxes  
Sales, licenses, fees and permits  
Use of money and property $4,632.25  
Federal contributions 14,045.53  
Other  
Total revenues $18,577.78

Expenditures by Object:
Salaries $340,430.58  
Benefits 101,313.81  
Subtotal: 441,744.39  
Rent 38,212.80  
Contractual services 21,987.60  
Supplies 3,659.56  
Utilities and Telephone 3,354.80  
Travel 4,323.12  
Equipment Expensed 4,288.00  
Workers compensation benefits  
Other 2,389.96  
Total expenditures $519,960.23  
Excess (deficiency) of revenues and appropriations over (under) expenditures (501,282.45)

Other financing sources (uses):
Transfers In - appropriation received to date 501,744.39  
Federal Grant Expenses - Auditor Technical Assistance (14,053.53)  
Approved FY06 Carryover to FY07 0.00  
Net change in fund balances (deficits) (13,591.59)  
Fund balance at beginning of year 156,238.60  
Fund balance at end of year $142,647.01

Footnotes:
1 Transfers In from DOA:
   Personnel Sves - Salaries & Benefits 441,744.39  
   Operations 60,000.00  
   Total Transfers In: $501,744.39

Approved by:  
Doris Flores Brooks, CPA, CGFM  
Public Auditor
Office of the Public Auditor  
Government of Guam  
Balance Sheet  
March 31, 2007

ASSETS
Cash and cash equivalents $183,357.92

Receivables, net:
   Taxes
      Federal agencies
      Travel Due from OPA Staff 0.30
      Other - DOA Appropriation 600,986.61

Inventories
Deposits and other assets
Capital Assets $206,801.34
Less Accumulated Depreciation ($157,197.56) 49,603.78
Total assets $833,948.61

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable
   Accrued annual and sick leave 68,971.40
   Due to Procurement Appeals 7,752.00
   Payable to federal agencies
   Deferred revenue - Appropriation 600,986.61
   Provision for tax refunds
Deposits and other liabilities
   Total liabilities $677,710.01

Fund balances (deficit):
   Reserved for:
      Related assets
      Encumbrances
      Continuing appropriations
Unreserved (deficit)
   Fund balance, end of year $156,238.60
   Total liabilities and fund balance (deficit) $833,948.61

Footnotes:
1 DOA FY07 Appropriation Balance:
   Personnel Svcs  $505,586.61
   Operations  95,000.00
   Appropriation Balance:  $600,986.61

2 Accrued Sick Leave $22,548.51
   Accrued Annual Leave 46,422.89
   $68,971.40

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

From: Anne Camacho [acamacho@guamopa.org]
Sent: Friday, April 27, 2007 1:27 PM
To: speakerforbes@yahoo.com
Cc: Paul Gentry; Zeny Asuncion-Nace; Yuka Cabrera; Lou Perez; Doris Flores Brooks
Subject: FY07 2nd Qtr Financial & Expenditure Reports - Electronic Format Submission

FY07 2nd Qtr FY07 2nd Qtr FY_2007_RevisFY_2007_Revis Transmittal
Hafa Adai Speaker Forbes,

To comply with the electronic format reporting requirement as mandated by PL 28-150, Chapter VI, Section 2, attached are the FY07 Second Quarter Financial and Expenditure Reports for the Office of the Public Auditor and Procurement Appeals covering the period January 1, 2007 through March 31, 2007. The printed originals will also be delivered to your office today.

Thank you,
Anne Camacho
Administrative Officer
Office of the Public Auditor
Tel#: 671-475-0390 ext. 201
Fax#: 671-472-7951

Office of the Speaker
MARK FORBES
Date: 4/27/07
Time:
Rec'd by: Janice
Print Name: Yes we did receive

Yes
### Government of Guam
#### Fiscal Year 2007
#### Report of Expenditures

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<td>169,685.00</td>
<td>349,420.00</td>
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<td><strong>TOTAL OPERATIONS</strong></td>
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<td>27,725.75</td>
<td>27,590.30</td>
<td>74,831.54</td>
<td>73,138.95</td>
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<td>Water/Sewer</td>
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<td>250,813.31</td>
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<td><strong>TOTAL APPROPRIATIONS/EXPENDITURES</strong></td>
<td>1,564,956.00</td>
<td>1,120,731.00</td>
<td>250,813.31</td>
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<th>Full Time Equivalencies (FTS)</th>
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<td><strong>TOTAL FTS</strong></td>
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Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Statement of Revenues, Expenditures by Object, and Changes to Fund Balances (Deficit)
October 1, 2006 to March 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 15.00  $15.00

Expenditures by Object:
Salaries 44,222.40
Benefits 12,339.27
Rent 4,332.00
Grants
Contractual services 1,540.00
Supplies 787.37
Utilities
Travel
Capital Outlays
Equipment 895.00
Workers compensation benefits
Other
  Total expenditures  $64,116.04
Excess (deficiency) of revenues and appropriations over (under) expenditures ($64,101.04)
Other financing sources (uses):
Transfers In - appropriation received to date  $68,561.67

Net change in fund balances (deficits)
Fund balance (deficit) at beginning of year 3,291.00
Fund balance (deficit) at end of year  $7,751.63

Footnotes:
1 Transfers In from DOA:
Personnel Svs - Salaries 44,222.40
Personnel Svs - Benefits 12,339.27
Operations 12,000.00
Total Transfers In: $68,561.67

Approved by: Doris Flores Brooks, CPA, CGFM
Public Auditor
Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Balance Sheet  
March 31, 2007

ASSETS
Cash and cash equivalents
Investments
Receivables, net:
  Taxes
  Federal agencies
  Other - DOA Appropriation 1  \(67,452.33\)
Due From OPA  \(7,752.00\)
Deposits and other assets
Capital Assets
Less Accumulated Depreciation
Total assets  \($75,204.33\)

LIABILITIES AND FUND BALANCES (DEFICIT)
Bank overdraft
Accounts Payable
Accrued payroll
Accrued - other
Due to component units
Payable to federal agencies
Deferred revenue  \(67,452.33\)  1
Provision for tax refunds
Deposits and other liabilities
Total liabilities  \($67,452.33\)
Fund balances (deficit):
  Reserved for:
    Related assets
    Encumbrances
    Continuing appropriations
Unreserved (deficit)
Total fund balance (deficit)  \(7,751.63\)
Total liabilities and fund balance (deficit)  \($75,204.33\)

Footnotes:
1 DOA FY07 Appropriation:
   Personnel Svs  \(47,452.33\)
   Operations  \(20,000.00\)
   Appropriation Balance  \($67,452.33\)

Approved by:
Doris Flores Brooks, CPA, CGFM
Public Auditor
### Personel Services

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<td><strong>Total Personel Services</strong></td>
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### Operations

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<td>2,037.50</td>
<td>2,037.50</td>
<td>2,037.50</td>
<td>2,037.50</td>
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<tr>
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<td><strong>Total Operations</strong></td>
<td>18,208.63</td>
<td>30,000.00</td>
<td>3,397.53</td>
<td>4,165.84</td>
<td>4,165.84</td>
<td>4,165.84</td>
<td>4,165.84</td>
<td>7,554.37</td>
<td>22,485.63</td>
</tr>
</tbody>
</table>

### Utilities

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</thead>
<tbody>
<tr>
<td>Water</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<tr>
<td>Sewer</td>
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<td>0.00</td>
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</tr>
<tr>
<td>Telephone/Toll</td>
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<td>0.00</td>
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</tr>
</tbody>
</table>

### Total Utilities

|-------------|----------------------|--------------------|------------------|------------------|------------------|------------------|---------------------|--------------------------|-----------------|

### Capital Outlay

|-------------|----------------------|--------------------|------------------|------------------|------------------|------------------|---------------------|--------------------------|-----------------|

### Total Appropriations/Expenditures

|-------------|----------------------|--------------------|------------------|------------------|------------------|------------------|---------------------|--------------------------|-----------------|

### Full Time Equivalencies (FTEs)

|-------------|----------------------|--------------------|------------------|------------------|------------------|------------------|---------------------|--------------------------|-----------------|

### Government of Guam

Fiscal Year 2007
Report of Expenditures