April 1, 2008

Honorable Judith T. Won Pat, Ed.D
Speaker
29th 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 second quarter report for the period January 1, 2008 through March 31, 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.

Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

----------------------------------------
Signature Date

----------------------------------------
Print Name

RECEIVED
OFFICE OF THE PUBLIC AUDITOR

DATE: 4/2/08
TIME: 10:00 AM
BY: 

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

Date Time
Received by
Office of the Public Auditor  
Government of Guam  
Statement of Revenues, Expenses,  
and Changes in Net Assets  
October 1 to March 31, 2008

Revenues:
Taxes:
  Property
  Hotel
  Liquid fuel
  Other taxes
Sales, licenses, fees and permits  
US 5,563.48  
Federal contributions  
18,265.87  
Other  
Total revenues  
$23,829.35  

Expenditures by Object:  
Salaries  
$235,106.36  
Benefits  
64,708.97  
Leave Accrued  
Subtotal:  
299,815.33  
Rent  
37,012.80  
Contractual services  
24,886.36  
Supplies  
2,637.62  
Utilities and Telephone  
3,293.21  
Travel  
Equipment Expensed  
390.98  
Depreciation  
Other  
Total expenditures  
$369,758.72  

Excess (deficiency) of revenues and appropriations  
over (under) expenditures  
(345,929.37)  

Other financing sources (uses):  
Transfers In - appropriation received to date  
422,107.33  
Federal Grant Expenses - Auditor Technical Assistance  
(18,265.87)  
Net change in fund balances (deficits)  
57,912.09  
Adjustment to Accrued FY07 PO# 5612  
(0.50)  
Fund balance at beginning of year  
$159,282.98  
Fund balance at end of year  
$217,194.57  

Footnotes:  
1 Transfers In from DOA:  
Personnel Svcs - Salaries & Benefits  
$299,815.33  
Operations  
FY07 - Sept Allotment Received 10/05/07  
20,292.00  
FY08 - Oct to Mar Allotments Received  
102,000.00  
Total Transfers In:  
$422,107.33  

Approved by:  
Doris Flores Brooks, CPA, CGFM  
Public Auditor
Office of the Public Auditor  
Government of Guam  
Statement of Net Assets  
March 31, 2008

**ASSETS**
Cash and cash equivalents $320,692.42

Receivables, net:
- Taxes
  - Federal agencies
  - Travel Due from OPA Staff
  - Other - DOA Appropriation 775,424.46  
- Inventories
- Deposits and other assets
- Capital Assets $207,179.34
- Less Accumulated Depreciation ($171,656.30) 35,523.04
Total assets $1,131,639.92

**LIABILITIES AND FUND BALANCES (DEFICIT)**
- Accounts Payable $0.00
- Accrued annual and sick leave 73,858.40
- Due to Procurement Appeals 49,441.53
- Payable to federal agencies (APIPA Peer Review G-116) 15,720.96
- Deferred revenue - Appropriation 775,424.46
- Provision for tax refunds
- Deposits and other liabilities
  - Total liabilities $914,445.35

Fund balances (deficit):
  - Reserved for:
  - Related assets
  - Encumbrances
  - Continuing appropriations
- Unreserved (deficit)
  - Fund balance, end of year $217,194.57
  - Total liabilities and fund balance (deficit) $1,131,639.92

**Footnotes:**
1. DOA FY08 Appropriation Balances:
   - Personnel Svs $673,424.46
   - Operations 102,000.00
   - Appropriation Balance: $775,424.46

2. Accrued Sick Leave $25,762.13
   - Accrued Annual Leave 48,096.27
   - $73,858.40

Approved by:  
Doris Flores Brooks, CPA, CGFM  
Public Auditor
## Government of Guam
### Fiscal Year 2008
#### Report of Expenditures

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### OPERATIONS

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### UTILITIES

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### CAPITAL OUTLAY

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

### TOTAL APPROPRIATIONS/EXPENDITURES

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

- FY 2007 Budget Appropriation Carryover: 12,364.81
- Total FY 2007 Budget Appropriation: 1,091,113.00

### FULL TIME EQUIVALENCIES (FTEs)

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<td>Total FTEs</td>
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### Percentage of Budget Expenditures

|----------|----------------|---------------------|-----------------|----------------|-----------------|-----------------|----------------------|-------------------------|
Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Net Assets  
March 31, 2008

**ASSETS**
Cash and cash equivalents
Investments
Receivables, net:
  Taxes
  Federal agencies
  Other - DOA Appropriation $ 88,841.90
Due From OPA $ 49,441.53
Deposits and other assets
Capital Assets
Less Accumulated Depreciation
Total assets $ 138,283.43

**LIABILITIES AND FUND BALANCES (DEFICIT)**
Bank overdraft
Accounts Payable
Accrued payroll
Accrued - other
Due to component units
Payable to federal agencies
Deferred revenue $ 88,841.90
Provision for tax refunds
Deposits and other liabilities
  Total liabilities $ 88,841.90
Fund balances (deficit):
  Reserved for:
    Related assets
    Encumbrances
    Continuing appropriations
Unreserved (deficit)
  Total fund balance (deficit) $ 49,441.53
  Total liabilities and fund balance (deficit) $ 138,283.43

Footnotes:
  1 DOA FY08 Appropriation:
     Personnel Svcs  28,726.04
     Operations  60,115.86
     Appropriation Balance: $ 88,841.90

Approved by:  
Doris Flores Brooks, CPA, CGFM  
Public Auditor
Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Revenues, Expenses, and Changes in Net Assets  
October 1 to March 31, 2008

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 17,068.80
- Benefits 5,290.32
  Subtotal: 22,359.12
- Rent
- Grants
- Contractual services 29,545.00
- Supplies 98.00
- Utilities
- Travel
- Capital Outlays
- Equipment 2,767.91
- Other 2.72
  Total expenditures $54,772.75
Excess (deficiency) of revenues and appropriations over (under) expenditures ($54,772.75)

Other financing sources (uses):
- Transfers In - appropriation received to date $86,869.12

Net change in fund balances (deficits) 32,096.37
Fund balance (deficit) at beginning of year 17,345.16
Fund balance (deficit) at end of year $49,441.53

Footnotes:
1 Transfers In from DOA:
   Personnel Svs - Salaries 17,068.80
   Personnel Svs - Benefits 5,290.32
   Operations:
   FY07 Sept Allotment Rec'd 10/5/07 2,500.00
   FY08 Oct to Mar Allotments Received 62,019.00
   Total Transfers In: $86,869.12

Approved by: Doris Flores Brooks, CPA, CGFM
Public Auditor
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<th>Function</th>
<th>Department/Agency</th>
<th>Approved by</th>
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<th>Procurement Appeals</th>
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<td>D</td>
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**PERSONNEL SERVICES**

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**OPERATIONS**

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**CAPITAL OUTLAY**

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**TOTAL APPROPRIATIONS/EXPENDITURES**

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**FULL TIME EQUIVALENCIES (FTE)**

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