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,

\[Signature\]

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: 9:47AM  
Rec’d by:  
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: 9:00 AM
Read by: [Signature]
Print Name: [Signature]
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  
Use of money and property $6,321.31  
Federal contributions 38,303.45  
Other  
Total revenues $44,624.76  

Expenditures by Object:  
Salaries $539,449.74  
Benefits 160,026.05  
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 $810,998.83  
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 169,822.19  
Fund balance at end of year $178,878.38

Footnotes:  
1 Transfers In from DOA:  
Personnel Svs - Salaries & Benefits 699,475.79  
Operations 50,000.00  
Total Transfers In:  $789,475.79

Approved by:  
Doris Flores Brooks, CPA, CGFM  
Public Auditor
Office of the Public Auditor
Government of Guam
Balance Sheet
June 30, 2007

ASSETS

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 $427,573.24

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 $248,694.86

Fund balances (deficit):
  Reserved for:
    Related assets
    Encumbrances
    Continuing appropriations
Unreserved (deficit)
  Fund balance, end of year $178,878.38
  Total liabilities and fund balance (deficit) $427,573.24

Footnotes:

1 DOA FY07 Appropriation Balance:
   Personnel Svcs $168,609.21
   Operations 0.00
   Appropriation Balance: $168,609.21

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
## FUNCTIONS

<table>
<thead>
<tr>
<th>Department/Agency</th>
<th>OFFICE OF THE PUBLIC AUDITOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved by</td>
<td>Wanda S. Stretesky, CPA, CGFM</td>
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</table>

### Appropriation Classification

<table>
<thead>
<tr>
<th>Function</th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>FY 2007 Actual and Cumulative Expenditures</th>
<th>FY 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td>PERSONNEL SERVICES</td>
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<tr>
<td>Regular Salaries &amp; Benefits</td>
<td>719,252.60</td>
<td>616,244.00</td>
<td>700,652.50</td>
<td>105,608.08</td>
<td>190,013.16</td>
<td>559,460.74</td>
<td>-23,844.75</td>
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<tr>
<td>Overtime/Special Pay</td>
<td>103,355.77</td>
<td>101,970.00</td>
<td>91,873.53</td>
<td>104,304.01</td>
<td>82,713.24</td>
<td>140,221.68</td>
<td>39,764.95</td>
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<td>TOTAL PERSONNEL SERVICES</td>
<td>922,608.37</td>
<td>718,214.00</td>
<td>792,526.03</td>
<td>209,912.09</td>
<td>272,726.39</td>
<td>699,682.42</td>
<td>163,609.71</td>
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### OPERATIONS

<table>
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<th>FY 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRAVEL-Off/Local Mileage Reimburse</td>
<td>10,313.17</td>
<td>4,840.00</td>
<td>0.00</td>
<td>4,300.12</td>
<td>(99.56)</td>
<td>4,310.68</td>
<td>-657.74</td>
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<td>CONTRACTUAL SERVICES</td>
<td>29,125.63</td>
<td>14,768.00</td>
<td>11,673.58</td>
<td>10,952.71</td>
<td>8,354.68</td>
<td>30,322.19</td>
<td>(15,854.18)</td>
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<td>OFFICE SPACE RENTAL</td>
<td>76,416.60</td>
<td>44,693.00</td>
<td>19,166.46</td>
<td>19,188.40</td>
<td>19,016.40</td>
<td>77,312.09</td>
<td>(11,927.23)</td>
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<tr>
<td>SUPPLIES &amp; MATERIALS</td>
<td>15,041.43</td>
<td>1,450.00</td>
<td>2,518.56</td>
<td>1,621.90</td>
<td>1,289.00</td>
<td>4,913.16</td>
<td>(914.15)</td>
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<tr>
<td>EQUIPMENT</td>
<td>10,909.63</td>
<td>8,260.00</td>
<td>4,288.00</td>
<td>2,897.00</td>
<td>6,985.00</td>
<td>6,175.00</td>
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<tr>
<td>DRUG TESTING</td>
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<tr>
<td>SUB-RECIPIENT/GRANT</td>
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<td>MISCELLANEOUS</td>
<td>10,237.34</td>
<td>8,760.00</td>
<td>415.42</td>
<td>1,924.88</td>
<td>924.86</td>
<td>3,714.13</td>
<td>6,481.17</td>
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<tr>
<td>TOTAL OPERATIONS</td>
<td>146,047.80</td>
<td>85,460.00</td>
<td>37,665.76</td>
<td>37,338.19</td>
<td>31,737.05</td>
<td>106,548.40</td>
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### UTILITIES

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<tr>
<th>Function</th>
<th>A</th>
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<th>F</th>
<th>FY 2007 Actual and Cumulative Expenditures</th>
<th>FY 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>WATER/SEWER</td>
<td>562.50</td>
<td>615.00</td>
<td>175.50</td>
<td>241.95</td>
<td>161.00</td>
<td>573.00</td>
<td>1,260.00</td>
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<tr>
<td>TELEPHONE/TELE</td>
<td>5,422.33</td>
<td>5,790.00</td>
<td>1,451.27</td>
<td>1,499.33</td>
<td>1,658.61</td>
<td>4,769.44</td>
<td>(659.61)</td>
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</tr>
<tr>
<td>TOTAL UTILITIES</td>
<td>6,584.33</td>
<td>6,405.00</td>
<td>1,725.77</td>
<td>2,747.28</td>
<td>2,819.79</td>
<td>5,342.44</td>
<td>(694.44)</td>
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### CAPITAL OUTLAY

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<th>E</th>
<th>F</th>
<th>FY 2007 Actual and Cumulative Expenditures</th>
<th>FY 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL APPROPRIATIONS/EXPENDITURES</td>
<td>1,064,067.00</td>
<td>956,085.00</td>
<td>340,618.32</td>
<td>285,091.93</td>
<td>291,072.09</td>
<td>810,098.83</td>
<td>147,086.17</td>
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### FULL TIME EQUIVALENCIES (FTE)

| Classified | 17 | 17 | 17 | 17 | 17 | 17 | 17 |
| UNCLASSIFIED | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
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  
   Total revenues  $15.00

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  $99,138.38
Excess (deficiency) of revenues and appropriations over (under) expenditures  ($99,123.38)
Other financing sources (uses):
   Transfers In - appropriation received to date  $106,946.26
   
Net change in fund balances (deficits)  7,822.88
Fund balance (deficit) at beginning of year  3,291.37
Fund balance (deficit) at end of year  $11,114.25

Footnotes:
1  Transfers In from DOA:
   Personnel Svs - Salaries  70,165.60
   Personnel Svs - Benefits  19,780.66
   Operations  17,000.00
   Total Transfers In:  $106,946.26

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  
Due From OPA  
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  
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)  
Total liabilities and fund balance (deficit) $22,602.99

Footnotes:
1 DOA FY07 Appropriation:
\- Personnel Svs $11,488.74  
\- Operations 0.00  
Appropriation Balance $11,488.74

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