July 1, 2008

Honorabe 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 third quarter report for the period April 1, 2008 through June 30, 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
Office of the Public Auditor  
Government of Guam  
Statement of Net Assets  
June 30, 2008

**ASSETS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$326,606.76</td>
</tr>
<tr>
<td>Receivables, net:</td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td></td>
</tr>
<tr>
<td>Federal agencies</td>
<td></td>
</tr>
<tr>
<td>Travel Due from OPA Staff</td>
<td></td>
</tr>
<tr>
<td>Other - DOA Appropriation</td>
<td>$581,111.54</td>
</tr>
<tr>
<td>Inventories</td>
<td></td>
</tr>
<tr>
<td>Deposits and other assets</td>
<td></td>
</tr>
<tr>
<td>Capital Assets</td>
<td>$207,179.34</td>
</tr>
<tr>
<td>Less Accumulated Depreciation</td>
<td>($171,656.30)</td>
</tr>
<tr>
<td>Total assets</td>
<td>$943,241.34</td>
</tr>
</tbody>
</table>

**LIABILITIES AND FUND BALANCES (DEFICIT)**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$0.00</td>
</tr>
<tr>
<td>Accrued annual and sick leave</td>
<td>$73,858.40</td>
</tr>
<tr>
<td>Due to Procurement Appeals</td>
<td>$66,376.77</td>
</tr>
<tr>
<td>Payable to federal agencies (APIPA Peer Review G-116)</td>
<td>$11,375.24</td>
</tr>
<tr>
<td>Deferred revenue - Appropriation</td>
<td>$581,111.54</td>
</tr>
<tr>
<td>Provision for tax refunds</td>
<td></td>
</tr>
<tr>
<td>Deposits and other liabilities</td>
<td></td>
</tr>
<tr>
<td>Total liabilities</td>
<td>$732,721.95</td>
</tr>
<tr>
<td>Fund balances (deficit):</td>
<td></td>
</tr>
<tr>
<td>Reserved for:</td>
<td></td>
</tr>
<tr>
<td>Related assets</td>
<td></td>
</tr>
<tr>
<td>Encumbrances</td>
<td></td>
</tr>
<tr>
<td>Continuing appropriations</td>
<td></td>
</tr>
<tr>
<td>Unreserved (deficit)</td>
<td></td>
</tr>
<tr>
<td>Fund balance, end of year</td>
<td>$210,519.39</td>
</tr>
<tr>
<td>Total liabilities and fund balance (deficit)</td>
<td>$943,241.34</td>
</tr>
</tbody>
</table>

Footnotes:

1. DOA FY08 Appropriation Balance:
   - Personnel $ves: $530,111.54
   - Operations: 51,000.00
   - Appropriation Balance: $581,111.54
   - Less BBMR 5% Reserve: $201,889.00
   - Adjusted Appro. Bal.: $379,222.54

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

Approved by: Doris Flores Brooks, CPA, CGFM  
Public Auditor
Office of the Public Auditor
Government of Guam
Statement of Revenues, Expenses, and Changes in Net Assets
October 1 to June 30, 2008

Revenues:
Taxes:
  Property
  Hotel
  Liquid fuel
  Other taxes
Sales, licenses, fees and permits
Use of money and property $6,178.72
Federal contributions 18,265.87
Other
  Total revenues $24,444.59

Expenditures by Object:
Salaries $347,049.96
Benefits 96,078.29
Leave Accrued
  Subtotal: 443,128.25
Rent 55,519.20
Contractual services 42,836.65
Supplies 5,769.76
Utilities and Telephone 4,916.20
Travel 7,446.86
Equipment Expensed 8,836.14
Depreciation
Other 2,909.00
Total expenditures $571,362.06
Excess (deficiency) of revenues and appropriations over (under) expenditures (546,917.47)

Other financing sources (uses):
  Transfers In - appropriation received to date 616,420.25
  Federal Grant Expenses - Auditor Technical Assistance (18,265.87)
Net change in fund balances (deficits) 51,236.91
Adjustment to Accrued FY07 PO# 5612 (0.50)
Fund balance at beginning of year $159,282.98
Fund balance at end of year $210,519.39

Footnotes:
  1 Transfers In from DOA:
  Personal Svcs - Salaries & Benefits $443,128.25
  Operations
  FY07 - Sept. Allotment Received 10/05/07 20,292.00
  FY08 - Oct to Jan Allotments Received 153,600.00
  Total Transfers In: $616,420.25

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

<table>
<thead>
<tr>
<th>Function:</th>
<th>OFFICE OF THE PUBLIC AUDITOR</th>
<th>OFFICE OF THE PUBLIC AUDITOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approved by:</td>
<td>Doris Flores Brooks, CPA, CGFM</td>
<td>Doris Flores Brooks, CPA, CGFM</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>Appropriation Classification</th>
<th>Expenditures Authorized</th>
<th>FY 2008 (Actual)</th>
<th>FY 2008 (Cumulative Expenditures)</th>
<th>FY 2008 (Actual)</th>
<th>FY 2008 (Cumulative Expenditures)</th>
<th>FY 2008 (Actual)</th>
<th>FY 2008 (Cumulative Expenditures)</th>
<th>FY 2008 (Actual)</th>
<th>FY 2008 (Cumulative Expenditures)</th>
</tr>
</thead>
<tbody>
<tr>
<td>450000</td>
<td>PERSONNEL SERVICES</td>
<td>795,178.91</td>
<td>765,010.00</td>
<td>139,208.83</td>
<td>139,208.83</td>
<td>139,208.83</td>
<td>139,208.83</td>
<td>238,238.83</td>
<td>238,238.83</td>
<td></td>
</tr>
<tr>
<td>111</td>
<td>Regular Salaries/Expenditures</td>
<td>795,178.91</td>
<td>765,010.00</td>
<td>139,208.83</td>
<td>139,208.83</td>
<td>139,208.83</td>
<td>139,208.83</td>
<td>238,238.83</td>
<td>238,238.83</td>
<td></td>
</tr>
<tr>
<td>112</td>
<td>Overtime/Paid Leave</td>
<td>101,451.67</td>
<td>76,670.00</td>
<td>34,211.88</td>
<td>34,211.88</td>
<td>34,211.88</td>
<td>34,211.88</td>
<td>66,423.88</td>
<td>66,423.88</td>
<td></td>
</tr>
<tr>
<td>113</td>
<td>Benefits</td>
<td>210,839.11</td>
<td>193,730.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td>450006</td>
<td>BMRR F/S Reserve</td>
<td>210,839.11</td>
<td>193,730.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL PERSONNEL SERVICES</strong></td>
<td><strong>316,829.01</strong></td>
<td><strong>299,190.60</strong></td>
<td><strong>133,811.60</strong></td>
<td><strong>133,811.60</strong></td>
<td><strong>133,811.60</strong></td>
<td><strong>133,811.60</strong></td>
<td><strong>267,623.80</strong></td>
<td><strong>267,623.80</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 220 | OPERATIONS | 11,819.00 | 12,000.00 | 0.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 0.00 |
| 221 | TRAVEL - Govt/Int/Local Village Residents | 11,819.00 | 12,000.00 | 0.00 | 0.00 | 7,500.00 | 0.00 | 7,500.00 | 0.00 |
| 222 | CONTRACTUAL SERVICES | 32,254.00 | 78,000.00 | 16,517.88 | 16,517.88 | 16,517.88 | 16,517.88 | 17,517.88 | 17,517.88 |
| 223 | OFFICE SPACE RENTAL | 75,025.00 | 76,000.00 | 18,936.40 | 18,936.40 | 18,936.40 | 18,936.40 | 26,958.40 | 26,958.40 |
| 224 | SUPPLIES & MATERIALS | 5,871.51 | 10,500.00 | 0.00 | 0.00 | 3,120.00 | 3,120.00 | 3,120.00 | 3,120.00 |
| 225 | EQUIPMENT | 15,844.28 | 10,000.00 | 0.00 | 0.00 | 6,823.88 | 6,823.88 | 6,823.88 | 6,823.88 |
| 279 | WORKERS' COMPENSATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 371 | DRUG TESTING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 294 | SUB-RECIPIENT/GRANTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 295 | MISCELLANEOUS | 4,203.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 450006 | BMRR F/S Reserve | 4,203.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL OPERATIONS** | **166,812.00** | **150,000.00** | **35,049.39** | **35,049.39** | **35,049.39** | **35,049.39** | **70,098.39** | **70,098.39** |

| 341 | UTILITIES | 710.25 | 1,000.00 | 0.00 | 0.00 | 146.00 | 146.00 | 282.00 | 282.00 |
| 352 | Water/Sewer | 710.25 | 1,000.00 | 0.00 | 0.00 | 146.00 | 146.00 | 282.00 | 282.00 |
| 342 | Telephone Toll | 5,957.00 | 9,000.00 | 0.00 | 0.00 | 2,444.00 | 2,444.00 | 4,401.00 | 4,401.00 |
| **TOTAL UTILITIES** | **7,677.25** | **10,000.00** | **0.00** | **0.00** | **1,590.00** | **1,590.00** | **3,641.00** | **3,641.00** |

| 401 | CAPITAL OUTLAY | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL APPROPRIATIONS/EXPENDITURES** | **166,812.00** | **150,000.00** | **35,049.39** | **35,049.39** | **35,049.39** | **35,049.39** | **70,098.39** | **70,098.39** |

<table>
<thead>
<tr>
<th></th>
<th>FY 2007 Budget Appropriation</th>
<th>Carryover</th>
</tr>
</thead>
<tbody>
<tr>
<td>32,048.00</td>
<td>32,048.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>TOTAL FY 2008 Budget Appropriation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,591,123.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Function:</th>
<th>FULL TIME EQUIVALENCIES (FTE)</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNCLASSIFIED</td>
<td>17</td>
</tr>
<tr>
<td>CLASSIFIED</td>
<td>0</td>
</tr>
<tr>
<td>TOTAL FTE</td>
<td>17</td>
</tr>
</tbody>
</table>
Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Statement of Revenues, Expenses,  
and Changes in Net Assets  
October 1 to June 30, 2008

Revenues:
Taxes:
   Property
   Hotel
   Liquid fuel
   Other taxes
Sales, licenses, fees and permits
Use of money and property
Federal contributions
Fees
   Total revenues

<table>
<thead>
<tr>
<th>Expenditures by Object:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>25,603.20</td>
</tr>
<tr>
<td>Benefits</td>
<td>7,958.76</td>
</tr>
<tr>
<td><strong>Subtotal:</strong></td>
<td><strong>33,561.96</strong></td>
</tr>
<tr>
<td>Rent</td>
<td></td>
</tr>
<tr>
<td>Grants</td>
<td></td>
</tr>
<tr>
<td>Contractual services</td>
<td>43,460.00</td>
</tr>
<tr>
<td>Supplies</td>
<td>156.76</td>
</tr>
<tr>
<td>Utilities</td>
<td></td>
</tr>
<tr>
<td>Travel</td>
<td></td>
</tr>
<tr>
<td>Capital Outlays</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>2,767.91</td>
</tr>
<tr>
<td>Other</td>
<td>98.72</td>
</tr>
<tr>
<td><strong>Total expenditures</strong></td>
<td><strong>$80,045.35</strong></td>
</tr>
<tr>
<td>Excess (deficiency) of revenues and appropriations over (under) expenditures</td>
<td>($80,045.35)</td>
</tr>
</tbody>
</table>

Other financing sources (uses):
   Transfers In - appropriation received to date | **$129,076.96** |

Net change in fund balances (deficits)
   Fund balance (deficit) at beginning of year | 17,345.16 |
   Fund balance (deficit) at end of year | **$66,376.77** |

Footnotes:
1 Transfers In from DOA:
   Personnel Sves - Salaries | 25,603.20 |
   Personnel Sves - Benefits | 7,958.76  |
Operations:
   FY07 Sept Allotment Rec’d 10/5/07 | 2,503.00 |
   FY08 Oct to Jun Allotments Received | 93,615.00 |
Total Transfers In: | **$129,076.96** |

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

Cash and cash equivalents
Investments
Receivables, net:
  Taxes
  Federal agencies
    Other - DOA Appropriation $46,634.06
  Due From OPA $66,376.77
Deposits and other assets
Capital Assets
Less Accumulated Depreciation
Total assets $113,010.83

### LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft
Accounts Payable
Accrued payroll
Accrued - other
Due to component units
Payable to federal agencies
Deferred revenue $46,634.06
Provision for tax refunds
Deposits and other liabilities
Total liabilities $46,634.06

Fund balances (deficit):
  Reserved for:
    Related assets
    Encumbrances
    Continuing appropriations
Unreserved (deficit)
  Total fund balance (deficit) $66,376.77
  Total liabilities and fund balance (deficit) $113,010.83

### Footnotes:

1. DOA FY08 Appropriation:
   Personnel Svs 15,656.06
   Operations 30,978.00
   Appropriation Balance $46,634.06

### Approved by:

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

<table>
<thead>
<tr>
<th>Function</th>
<th>Department/Agency</th>
<th>Office of the Public Auditor</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Account Code</th>
<th>Appropriation Classification</th>
<th>Expenditures &amp; Authorizations</th>
<th>1st Qtr</th>
<th>2nd Qtr</th>
<th>3rd Qtr</th>
<th>4th Qtr</th>
<th>Total</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>51864889952CT02</td>
<td>Public Auditor</td>
<td>FY 2007 Actual and Contingent Expenditures</td>
<td>10/31 - 12/31</td>
<td>01/01 - 03/31</td>
<td>04/01 - 06/30</td>
<td>07/01 - 09/30</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>111</td>
<td>Regular Salary/Increases</td>
<td>77,753.20</td>
<td>36,584.60</td>
<td>8,534.60</td>
<td>8,534.60</td>
<td>0.00</td>
<td>25,012.20</td>
</tr>
<tr>
<td>112</td>
<td>Overtime/Special Pay</td>
<td>13,977.70</td>
<td>12,311.60</td>
<td>2,421.84</td>
<td>2,421.84</td>
<td>0.00</td>
<td>7,059.74</td>
</tr>
</tbody>
</table>

### PERSONNEL SERVICES

| TOTAL PERSONNEL SERVICES | 162,730.90 | 48,996.20 | 11,956.44 | 11,922.44 | 0.00 | 32,521.94 | 15,537.24 |

### OPERATIONS

| 220 | TRAVEL, O/H, Land, Mileage Reimbursements | 0.00 | 8,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 |
| 230 | CONTRACTUAL SERVICES | 7,580.73 | 164,330.00 | 8,072.00 | 22,278.00 | 13,515.00 | 0.00 | 41,403.00 | 62,873.00 |
| 233 | OFFICE SPACE RENTAL | 5,776.00 | 0.00 | 0.00 | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.00 |
| 240 | SUPPLIES & MATERIALS | 787.37 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 156.75 | 543.54 |
| 250 | EQUIPMENT | 1,266.60 | 7,163.00 | 381.95 | 2,178.94 | 0.00 | 0.00 | 2,727.91 | 4,392.05 |
| 270 | WORKERS' COMPENSATION | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 271 | DRUG TESTING | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | SUB-RECIPIENT/GRANT | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 290 | MISCELLANEOUS | 0.00 | 2,000.00 | 0.00 | 2,771.00 | 0.00 | 0.00 | 987.21 | 1,901.38 |

### TOTAL OPERATIONS

| 15,641.91 | 113,991.00 | 8,561.85 | 25,651.64 | 14,609.74 | 0.00 | 41,483.39 | 77,500.41 |

### UTILITIES

| 301 | Power | 0.00 |
| 302 | Water/ Sewer | 0.00 |
| 303 | Telephone/Toll | 0.00 |

### TOTAL UTILITIES

| 0.00 |

### CAPITAL OUTLAY

| 455 | 0.00 |

### TOTAL APPROPRIATIONS/EXPENDITURES

| 112,465.19 | 173,189.00 | 20,118.33 | 34,654.31 | 25,722.44 | 0.00 | 14,358.33 | 123,816.37 |

### FULL TIME EQUIVALENCIES (FTE)

| UNCLASSIFIED | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| CLASSIFIED | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

### TOTAL FTE

| 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
