Office of the Speaker MARK FORBES

Date:

Time:

Rec'd by:

October 29, 2007

Honorable Edward J. B. Calvo Acting Speaker 29th Guam Legislature 155 Hesler Place Hagatna, Guam 96910

Hafa Adai Speaker Calvo,

Senseramente,

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 fourth quarter report for the period October 1, 2006 through September 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.

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 September 30, 2007

ASSETS	
Cash and cash equivalents	\$204,051.73
•	
Receivables, net:	
Taxes	
Federal agencies	18,265.87
Travel Due from OPA Staff	0.00
Other - DOA Appropriation	20,292.79 1
Inventories	
Deposits and other assets	
Capital Assets	\$207,179.34
Less Accumulated Depreciation	(\$171,656.30) 35,523.04
Total assets	\$278,133.43
LIABILITES AND FUND BALANCES (DEFICIT)	
	
Accounts Payable	\$7,354.10
Accrued annual and sick leave	73,858.40 ²
Due to Procurement Appeals	17,345.16
Payable to federal agencies	
Deferred revenue - Appropriation	20,292.79
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$118,850.45
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Fund balance, end of year	\$159,282.98
Total liabilities and fund balance (deficit)	\$278,133.43
Footnotes:	
DOA FY07 Appropriation Balance:	
Personnel Svcs \$0.79	Office of the Speaker
Operations 20,292.00	
Appropriation Balance: \$20,292.79	
	Date: 16 29 07
	Time: 2:30
Accrued Sick Leave \$25,762.13	, , , , , , , , , , , , , , , , , , , ,
Accrued Annual Leave 48,096.2	Rec'd by:
\$73,858.40	Print Name: h k
.0\/	- 10/
111 Yh	10/-/-

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

Office of the Speaker

MARK FORBES

10/29/07 October 1, 2006 to September 30, 2007 Date: Time: Rec'd by: Print Name: Revenues: Taxes: Property Hotel Liquid fuel Other taxes Sales, licenses, fees and permits Use of money and property \$7,064.51 38,303.45 Federal contributions Other \$45,367.96 Total revenues Expenditures by Object: \$706,178.54 Salaries 210,151.67 Benefits Leave Accrued 4,887.00 Subtotal: 921,217.21 75,825.60 Rent 32,354.69 Contractual services 5,871.81 Supplies Utilities and Telephone 6,717.85 11,819.80 Travel 15,864.55 Equipment Expensed 14,458.74 Depreciation 4,303.68 Other \$1,088,433.93 Total expenditures Excess (deficiency) of revenues and appropriations (1,043,065.97)over (under) expenditures Other financing sources (uses): 1,070,830.21 Transfers In - appropriation received to date (38,303.45)Federal Grant Expenses - Auditor Technical Assistance Approved FY06 Carryover to FY07 0.00 Net change in fund balances (deficits) (10,539.21)169,822.19 Fund balance at beginning of year \$159,282.98 Fund balance at end of year Footnotes:

Transfers In from DOA:

Personnel Svcs - Salaries & Benefits

Operations

Total Transfers In:

916,330.21 154,500.00

\$1,070,830.21

Approved by:

Public Auditor



Office of the Speaker

MARK FORBES

Date: 10 29 0 Date: 6 29
Time: Rec'd by: Print Name: 0.13

Government of Guam Fiscal Year 2007 Report of Expenditures

			Report of Expend	litures					
Function: Department/Agency:	OFFICE OF THE PUBLIC AUDITOR OFFICE OF THE PUBLIC AUDITOR	Ny 10/30	χ_0/r						
Approved by:	Doris Fiores Brooks, CPA, CGFM		ANIAN INNOVAL IN PARTITION OF THE SOUNT IN THE STREET	g ,	Principal graph of the control of the special states of the control of the contro		manara de Mariera America Managaman Mariera de La Casa de Casa	and the second s	
	Public Auditor	A	В	c	D	E j	F]	F	F
			*				umulative Expenditures		
AS400	The state of the s	FY 2006	FY 2007	FY 2007	FY 2007	FY 2007	FY 2007	FY 2007	FY 2007
Account	The state of the s	Expenditures &	Authorized	Ist Qtr	2nd Qtr	3rd Qtr	4th Qtr	Cumulative	Appropriation
Code	Appropriation Classification	Encumbrances	Level	10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30	Total	Variance
			Amended PL 29-03						
	Annual principal and in the continue of the co	1	BBMR Mod:09/13/07						
	PERSONNEL SERVICES						***************************************	706,178.54	0.46
111	Regular Salaries/Increments	719,353.60	706,179.00	170,625.50	169,805.08	199,019.16	166,728.80	0.00	0.00
112	Overtime/Special Pay						en 100 co		
113	Benefits	190,350.57	210,152.00	50,873.29	50,440.52	58,712.24	50,125.62	210,151.67	0.33
	TOTAL PERSONNEL SERVICES	909,704.17	916,331.00	221,498.79	220,245.60	257,731.40	216,854.42	916,330.21	U./9
			•	•					
\$1000 CONTRACTOR OF THE PROPERTY OF THE PROPER	OPERATIONS					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
220	TRAVEL- Off-Island/Local Mile pri Reimburs.	10,313.27	12,000.00	0.00	4,323.12	(98.86)	7,595.54	11,819.80	180.20
	a 02								C45.21
230	CONTRACTUAL SERVICES: O II	29,120.63	33,000.00	11,837.38	10,150.22	8,134.55	2,232.54	32,354.69	645.31
)					10.505.40	75 075 50	D 624 40
233	OFFICE SPACE RENTAL:	76,425.60	85,450.00	19,106.40	19,106.40	19,106.40	18,506.40	75,825.60	9,624.40
procedure of a common or common of the control of t	SUPPLIES & MATERIALS:						000 00	F 031 D1	3 600 10
240	SUPPLIES & MATERIALS:	10,461.43	9,472.00	2,028.56	1,631.00	1,259.60	952.65	5,871.81	3,600.19
	EQUIPMENT: AR A SECOND STATE OF THE SECOND STA						9,179.55	15,864.55	460.45
250	EQUIPMENT: 6 2	10,809.63	16,325.00	4,288.00		2,397.00	9,17933	13,004.33	400.45
				**************************************			0.00	0.00	0.00
270	WORKERS COMPENSATION 3 5 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		+	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			V.00		
	DRUG TESTING BE A DE COMPANDE TO THE COMPANDE		4-p-q pw.v/m.n.				0.00	0.00	0.00
271	DRUG TESTING					***************************************		0.00	0.00
							0.00	0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:								
	ACCOMMAN AND MODELS	10.037.24	9,805.00	425,42	1,924.55	928.86	1,024.85	4,303.68	5,501.32
290	MISCELLANEOUS:	10,937.24	3,003.00	423,42	1524.55		Aparico	7,500,000	
	TOTAL OPERATIONS	148,067.80	166,052.00	37,685.76	37,135.29	31,727.55	39,491.53	146,040.13	20,011.87
	TOTAL	140,007.00	100,000,000	37,0007		24,21.22			
	UTILITIES								
				, i			0.00	0.00	0.00
361 362	Power Water/ Sewer	862.50	874.00	172.50	241.50	161.00	155.25	730.25	143.75
363	Telephone/ Toll	5,422.53	7,866.00	1,481.27	1,459.53	1,458.64	1,588.16	5,987.60	1,878.40
343	TOTAL UTILITIES	6,285.03	8,740.00	1,653.77	1,701.03	1,619.64	1,743.41	6,717.85	2,022.15
			0,110,00		normalistration of the state of	1,027,07		,	
450	CAPITAL OUTLAY		I	V				0.00	0.00
430									A. A. I. D. C.
	TOTAL APPROPRIATIONS/EXPENDITURES	1,064,057.00	1,091,123.00	260,838.32	259,081.92	291,078.59	258,089.36	1,069,088.19	22,034.81
		2,009,001,00	2,072,22230	200,030,35	-57,901.52 }	223,010,05		-7-27-22-2	
	FULL TIME EQUIVALENCIES (FTEs)								
	UNCLASSIFIED	17	17	17	17	17	17	www.how.how.how.home.com	17
	CLASSIFIED	o	0	0		0	0		0
•	TOTAL FTES	17	17	17	17	17	17		17
	THE PARTY SHEET SHEET BETTER THE STATE OF TH					, (.,	r e manuscum, commune, commune e commune de

Office of the Public Auditor Special Revenue Fund - Procurement Appeals Statement of Net Assets September 30, 2007

Office of the Speaker

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Time:		2:3	0	
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Print Na	me: 0	712	₩	
		-7)-	<u> </u>	
		0		
	-			
2,518.02	2			

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

tour about

\$19,863.18

17,345.16

LIABILITES 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

Fund balances (deficit):

Reserved for: Related assets

Encumbrances

Continuing appropriations

Unreserved (deficit)

Total fund balance (deficit)
Total liabilites and fund balance (deficit)

17,345.16 \$19,863.18

2,518.02 ¹

\$2,518.02

Footnotes:

¹ DOA FY07 Appropriation:

Personnel Svcs

18.02

Operations

2,500.00

Appropriation Balance:

\$2,518.02

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, 2006 to September 30, 2007

Office of the Speaker

Date:	0 29 0 TES
Time:	12:30
Rec'd by:	PID
Print Name	: 12 K.

Revenues:

Taxes:
Property
Hotel
Liquid fuel
Other taxes

Sales, licenses, fees and permits
Use of money and property

Endered contributions

 Federal contributions

 Fees
 15.00

 Total revenues
 \$15.00

 Expenditures by Object:
 79,713.20

 Salaries
 79,713.20

 Benefits
 22,871.78

 Subtotal:
 102,584.98

Rent 5,776.00
Grants
Contractual services 7,583.75
Supplies 787.37
Utilities
Travel

Travel
Capital Outlays
Equipment 1,306.00
Other 8.09
Total expenditures \$118,046.19
Excess (deficiency) of revenues and appropriations

over (under) expenditures (\$118,031.19)
Other financing sources (uses):

Transfers In - appropriation received to date \$132,084.98

Net change in fund balances (deficits) 14,053.79

Fund balance (deficit) at beginning of year 3,291.37

\$17,345.16

Footnotes:

¹ Transfers In from DOA:

Fund balance (deficit) at end of year

 Personnel Svcs - Salaries
 79,713.20

 Personnel Svcs - Benefits
 22,871.78

 Operations
 29,500.00

 Total Transfers In:
 \$132,084.98

Approved by:

Doris Flores Brooks, CPA, CGFM

Public Auditor

Fiscal Year 2007 Report of Expenditures

Function: Department/Agency:	OFFICE OF THE PUBLIC AUDITOR PROCUREMENT APPEALS	1 Dy	10 24	107					
Approved by:	Doris Flores Brooks, CPA,CGFM Public Auditor	1997	В	c .	D	E	P	F	P
	A CONTROL OF THE CONT	1				FY 2007 Actual and C	umulative Expenditures		
4.0400		FY 2006	FY 2007	FY 2007	FY 2007	FY 2007	FY 2007	FY 2007	FY 2007
AS400	19.44 date:	Expenditures &	Authorized	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Cumulative	Appropriation
Account	Annual Han Classification	Encumbrances	Level	10/01 - 12/31	01/01 - 03/31	04/01 - 06/30	07/01 - 09/30	Total	Variance
Code	Appropriation Classification		Amended by PL 29-03	1		residential materials of annual money principle of editorial			
			BBMR Mod. 09/13/07						
	DEDCOMENT CREATURES	1	ABBITE BIOG. CONTON	I					
***************************************	PERSONNEL SERVICES	47 417 72	79,731.00	20,001.60	24,220.80	25,943.20	9,547.60	79,713.20	17.80
111	Regular Salaries/Increments	47,417.76	75,731.00	20,001.00				0.00	0.00
112	Overtime/Special Pay				6,828.42	7,441.39	3,091.12	22,871.78	0.22
113	Benefits	12,152.58	22,872.00	5,510.85	31,049.22	33,384.59	12,638.72	102,584.98	18.02
	TOTAL PERSONNEL SERVICES	59,570.34	102,603.00	25,512.45	31,047.24	1,704,77			
		3			. ,				
	OPERATIONS	ļ		r		·	0.00	0.00	0.00
220	TRAVEL- Off-Island/Local Mileage Reimburs.	2,541.01		[V.00	0.00	0.00
				<u></u>					
230	CONTRACTUAL SERVICES:	1,410.12	7,800.00	10,00	1,530.00	193.75	5,850.00	7,583.75	216.25
		1 1 1							
233	OFFICE SPACE RENTAL:	+ 5,054.00	17,200.00	2,166.00	2,166.00	1,444.00		5,776.00	11,424.00
	3 田 1								
240	OFFICE SPACE RENTAL:		2,000.00	316.53	470.84			787.37	1,212.63
	SUPPLIES & MATERIALS:	(14)					.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
250	EQUIPMENT:	1,666.00	2,000.00	895.00			411.00	1,306.00	694.00
	= -3 10	10						{	[
270								0.00	0.00
	WORKERS COMPENSATION	12							
271	DRUG TESTING (2)	Rec'd by: Name: 102.03120		İ				. 0.00	0.00
	DRUG TESTING 2 2	PŽ							
280	SUB-RECIPIENT/SUBGRANT:	7 4						0.00	0.00
		8 =							
290	SUB-RECIPIENT/SUBGRANT:	△	1,000.00				8.09	8.09	991.91
270	MIDCERUMICOUNT						***************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	TOTAL OPERATIONS	12,708.63	30,000.00	3,387.53	4,166.84	1,637.75	6,269.09	15,461.21	14,538.79
· ·	IOTALOFERATIONS	11,708.03	30,000.00 [3,361.33 }	4,100,04	3,00277-3		1.	
		1 .							
	UTILITIES			I	···	·····			0.00
361	Power			ļ				0.00	***************************************
362	Water/ Sewer							0.00	6,00
363	Telephone/Toll							0,00	0.00
	TOTAL UTILITIES							0.00	0.00
		ļ		·					
450	CAPITAL OUTLAY	<u> </u>		<u> </u>				0.00	0.00
	TOTAL APPROPRIATIONS/EEXPENDITURES	72,278.97	132,603.00	28,899.98	35,216.06	35,022.34	18,907.81	118,046.19	14,556.81
	FULL TIME EQUIVALENCIES (FTEs)			w				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1
	UNCLASSIFIED	1.00	2.00	. 2.00	2.00	2.00	2.00		
	CLASSIFIED	0,00	0.00	0.00	0.00	0.00			
	TOTAL FTEs	1.00	2.00	2.00	2.00	2,00	2.00		
				· ···· · · · · · · · · · · · · · · · ·					