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OFFICE OF THE PUBLIC AUDITOR

January 20, 2009

Honorable Judith T. Won Pat, Ed.D
Speaker
30th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

2009 JAN 22 PM 3:22

Hafa Adai Speaker Won Pat,

Pursuant to Chapter VII Section 2 of Public Law 29-113 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits FY09 first quarter report for the period October 1, 2008 through December 31, 2008. A compact disc (CD) is enclosed to fulfill the electronic reporting requirement. In addition, an electronic copy of this report will be transmitted to all senators of the 30th Guam Legislature.

The authorizing appropriation source for OPA's and Procurement Appeals' FY09 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

0052

30-09-0096
Office of the Speaker
Judith T. Won Pat, Ed. D.
Date 1/21/09
Time 4:30
Received by [Signature]

Government of Guam
Fiscal Year 2009
Report of Expenditures

Function:
Department/Agency:

OFFICE OF THE PUBLIC AUDITOR
OFFICE OF THE PUBLIC AUDITOR

Approved by:



Daris Flores Brooks, CPA, CGFM
Public Auditor

AS400
Account
Code

5100A099959CT001
Appropriation Classification

A	B	C	D	E		F		F	F
				FY 2009 Actual and Cumulative Expenditures	FY 2009	FY 2009	FY 2009		
FY 2008 Expenditures & Encumbrances	FY 2009 Authorized Level	FY 2009 1st Qtr 10/01 - 12/31	FY 2009 2nd Qtr 01/01 - 03/31	FY 2009 3rd Qtr 04/01 - 06/30	FY 2009 4th Qtr 07/01 - 09/30	FY 2009 Cumulative Total	FY 2009 Appropriation	FY 2009 Variance	
PERSONNEL SERVICES									
111	Regular Salaries/Increments	514,490.54	742,909.00	110,052.96	0.00	0.00	110,052.96	632,856.04	
112	Overtime/Special Pay								
113	Benefits	142,848.90	149,767.00	32,826.12	0.00	0.00	32,826.12	116,940.88	
	BBMR 5% Reserve			0.00	0.00	0.00	0.00	0.00	
	TOTAL PERSONNEL SERVICES	657,339.44	892,676.00	142,879.08	0.00	0.00	142,879.08	749,796.92	
OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburse.	7,081.31	13,000.00	166.41	0.00	0.00	166.41	12,833.59	
230	CONTRACTUAL SERVICES:	45,762.12	86,000.00	9,370.73	0.00	0.00	9,370.73	76,629.27	
233	OFFICE SPACE RENTAL:	74,025.60	82,000.00	19,593.60	0.00	0.00	19,593.60	62,406.40	
240	SUPPLIES & MATERIALS:	7,801.12	10,000.00	285.34	0.00	0.00	285.34	9,714.66	
250	EQUIPMENT: (includes Depreciation Expense recorded on 09/30/08)	22,937.46	11,000.00	89.99	0.00	0.00	89.99	10,910.01	
270	WORKERS COMPENSATION			0.00	0.00	0.00	0.00	0.00	
271	DRUG TESTING			0.00	0.00	0.00	0.00	0.00	
280	SUB-RECIPIENT/SUBGRANT:			0.00	0.00	0.00	0.00	0.00	
290	MISCELLANEOUS:	3,352.25	6,000.00	2,876.16	0.00	0.00	2,876.16	3,123.84	
	BBMR 5% Reserve								
	TOTAL OPERATIONS	160,959.86	208,000.00	32,382.23	0.00	0.00	32,382.23	175,617.77	
UTILITIES									
361	Power								
362	Water/ Sewer	557.75	1,000.00	109.25	0.00	0.00	109.25	890.75	
363	Telephone/ Toll	6,089.73	7,000.00	1,421.21	0.00	0.00	1,421.21	5,578.79	
	TOTAL UTILITIES	6,647.48	8,000.00	1,530.46	0.00	0.00	1,530.46	6,469.54	
CAPITAL OUTLAY									
	TOTAL APPROPRIATIONS/EXPENDITURES	824,946.78	1,108,676.00	176,791.77	0.00	0.00	176,791.77	931,884.23	
	Total FY 2007 Budget Appropriation	824,946.78							
FULL TIME EQUIVALENCIES (FTEs)									
	UNCLASSIFIED	12	11	11					
	CLASSIFIED	0	0	0					
	TOTAL FTEs	12	11	11					

PL 29-113, Sec 20 (a)

Office of the Public Auditor
 Government of Guam
 Statements of Revenues, Expenses,
 and Changes in Net Assets
 October 1, 2008 to December 31, 2008

10/1/08 - 12/31/08

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Sales, licenses, fees and permits		
Use of money and property		\$3,462.83
Federal contributions		4,435.50
Other		
Total revenues		<u>\$7,898.33</u>
Expenditures by Object:		
Salaries	\$110,052.96	
Benefits	32,826.12	
Leave Accrued		
Subtotal:		142,879.08
Rent		19,593.60
Contractual services		9,370.73
Supplies		285.34
Utilities and Telephone		1,530.46
Travel		166.41
Equipment Expensed		89.99
Depreciation		
Repairs		1,747.16
Other		1,129.00
Total expenditures		<u>\$176,791.77</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(168,893.44)
Other financing sources (uses):		
Transfers In - appropriation received to date		213,879.08 ¹
Federal Grant Expenses - Auditor Technical Assistance		(4,395.50)
Net change in fund balances (deficits)		40,590.14
Fund balance at beginning of year		<u>\$218,849.17</u>
Fund balance at end of year		<u><u>\$259,439.31</u></u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$142,879.08
Operations	
FY09 - Oct, Nov, Dec 08 Allotments Rec'd	71,000.00
Total Transfers In:	<u><u>\$213,879.08</u></u> ¹

Approved by:



 Doris Flores Brooks, CPA, CGFM
 Public Auditor

Office of the Public Auditor
 Government of Guam
 Statement of Net Assets
 October 1, 2008 to December 31, 2008

10/01/08 - 12/31/08

ASSETS

Cash and cash equivalents	\$344,812.26
Receivables, net:	
Taxes	
Federal agencies	
Travel Due from OPA Staff	
Other - DOA Appropriation	912,013.27 ¹
Other - Due From APIPA Grant G-116	981.07
Inventories	
Deposits and other assets	
Capital Assets	\$230,079.34
Less Accumulated Depreciation	<u>(\$183,706.06)</u>
	46,373.28
Total assets	<u><u>\$1,304,179.88</u></u>

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable (OPA Fleet Fuel Expense Due to DOA)	
Accrued annual and sick leave	62,495.22 ²
Due to Procurement Appeals	70,232.08
Payable to federal agencies (APIPA Peer Review G-116)	
Deferred revenue - Appropriation	912,013.27
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u>\$1,044,740.57</u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Fund balance, end of year	\$259,439.31
Total liabilities and fund balance (deficit)	<u><u>\$1,304,179.88</u></u>

Footnotes:

	FY 2009
Personnel Svcs	\$750,013.27
Operations	162,000.00
Appropriation Balance:	\$912,013.27
APIPA Grant G116	\$981.07
Adjusted Appro. Bal.	<u>\$912,994.34</u> ¹
Accrued Sick Leave	\$22,771.70
Accrued Annual Leave	39,723.52
	<u><u>\$62,495.22</u></u> ²

Approved by:



 Doris Flores Brooks, CPA, CGFM
 Public Auditor

Government of Guam
Fiscal Year 2009
Report of Expenditures

Function:
Department/Agency:

OFFICE OF THE PUBLIC AUDITOR
PROCUREMENT APPEALS

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

AS400 Account Code	5100A099959CT002 Appropriation Classification	A	B	C	D	E		F	F
		FY 2008 Expenditures & Encumbrances	FY 2009 Authorized Level	FY 2009 1st Qtr 10/01 - 12/31	FY 2009 2nd Qtr 01/01 - 03/31	FY 2009 Actual and Cumulative Expenditures		FY 2009 Cumulative Total	FY 2009 Appropriation Variance
						FY 2009 3rd Qtr 04/01 - 06/30	FY 2009 4th Qtr 07/01 - 09/30		
PERSONNEL SERVICES									
111	Regular Salaries/Increments	40,074.88	38,122.00	8,876.32	0.00	0.00	0.00	8,876.32	29,245.68
112	Overtime/Special Pay								
113	Benefits	12,372.37	11,900.00	2,811.30	0.00	0.00	0.00	2,811.30	9,088.70
	TOTAL PERSONNEL SERVICES	52,447.25	50,022.00	11,687.62	0.00	0.00	0.00	11,687.62	38,334.38
OPERATIONS									
220	TRAVEL- Off-Island/Local Mileage Reimburs.	3,607.82	4,000.00	0.00	0.00	0.00	0.00	0.00	4,000.00
230	CONTRACTUAL SERVICES:	71,290.00	95,100.00	22,796.42	0.00	0.00	0.00	22,796.42	72,303.58
233	OFFICE SPACE RENTAL:	0.00	7,500.00	623.20	0.00	0.00	0.00	623.20	6,876.80
240	SUPPLIES & MATERIALS:	465.71	1,500.00	2.30	0.00	0.00	0.00	2.30	1,497.70
250	EQUIPMENT:	2,767.91	3,000.00	0.00	0.00	0.00	0.00	0.00	3,000.00
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/SUBGRANT:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
290	MISCELLANEOUS:	552.72	1,984.00	0.00	0.00	0.00	0.00	0.00	1,984.00
	TOTAL OPERATIONS	78,684.16	113,084.00	23,421.92	0.00	0.00	0.00	23,421.92	89,662.08
UTILITIES									
361	Power	0.00							0.00
362	Water/ Sewer	0.00							0.00
363	Telephone/ Toll	0.00							0.00
	TOTAL UTILITIES	0.00							0.00
450	CAPITAL OUTLAY	0.00							0.00
	TOTAL APPROPRIATIONS/EEEXPENDITURES	131,131.41	163,106.00	35,109.54	0.00	0.00	0.00	35,109.54	127,996.46
	TOTAL FY 2008 Budget Appropriation	131,131.41							
FULL TIME EQUIVALENCIES (FTEs)									
	UNCLASSIFIED	1.00	1.00	1.00					1.00
	CLASSIFIED	0.00	0.00	0.00					0.00
	TOTAL FTEs	10.00	1.00	1.00					1.00

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Statement of Revenues, Expenses,
and Changes in Net Assets
October 1, 2008 to December 31, 2008

10/01/08 - 12/31/08

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Fees		
Total revenues		<u>\$0.00</u>
Expenditures by Object:		
Salaries	8,876.32	
Benefits	2,811.30	
Subtotal:		11,687.62
Rent		623.20
Grants		
Contractual services		22,796.42
Supplies		2.30
Utilities		
Travel		
Capital Outlays		
Equipment		
Other		
Total expenditures		<u>\$35,109.54</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$35,109.54)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$71,165.62</u> ¹
Net change in fund balances (deficits)		36,056.08
Fund balance (deficit) at beginning of year		
Fund balance (deficit) at end of year		<u><u>\$36,056.08</u></u>

Footnotes:

Transfers In from DOA:		
Personnel Svcs - Salaries	8,876.32	
Personnel Svcs - Benefits	2,811.30	
Operations:		
FY09 Oct to Dec Allotments Rec'd	<u>59,478.00</u>	
Total Transfers In:		<u><u>\$71,165.62</u></u> ¹

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Statement of Net Assets
October 1, 2008 to December 31, 2008

10/01/08 - 12/31/08

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	123,029.15
Due From OPA	70,232.08
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$193,261.23

LIABILITES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	123,029.15 ¹
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$123,029.15
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	70,232.08
Total liabilities and fund balance (deficit)	\$193,261.23

Footnotes:

Appropriation Balance:	
Personnel Svcs	38,445.15
Operations	84,584.00
Appropriation Balance:	\$123,029.15 ¹

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Anne Camacho

From: Anne Camacho [acamacho@guamopa.org]
Sent: Wednesday, January 21, 2009 9:59 AM
To: Senator Matt Rector; Senator Telo T. Taitague; Senator Frank F. Blas, Jr.; Senator James V. Espaldon; Senator Ray Tenorio; Senator Edward J. B. Calvo; Senator Ben C. Pangelinan; Senator Adolpho B. Palacios, Sr.; Senator Tom Ada; Asst. Majority Leader Judith P. Guthertz, DPA; Majority Leader Rory J. Respicio; Secretary Tina Rose Muna-Barnes; Vice Speaker Benjamin J. F. Cruz; Speaker Judith T. Won Pat, Ed.D; Senator Frank B. Aguon
Cc: Rodalyn Marquez; Vincent Duenas; Lou Perez; Doris Flores Brooks; Yuka Cabrera
Subject: OPA & Procurement Appeals - FY09 1st. Qtr. Financial Reports



FY09 1st Qtr
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Hafa adai Honorable Senators of the 30th Guam Legislature,

Pursuant to Chapter VII, Section 2 of P. L. 29-113 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY09 first quarter financial reports for the period October 1, 2008 through December 31, 2008.

Anne T. S. Camacho
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