



OFFICE OF THE PUBLIC AUDITOR

July 24, 2006

Honorable Mark Forbes  
Speaker  
28<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

Hafa Adai Speaker Forbes,

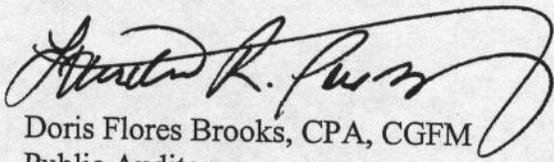
The reports transmitted to your office on July 20, 2006 for Procurement Appeals were in error. Please replace the initial reports submitted with the corrected reports attached to this letter.

Pursuant to Chapter IV Section 14 and Chapter V Section 2 of Public Law 28-68 relative to quarterly reporting of the Staffing Pattern and Expenditures of Government of Guam instrumentalities, and Chapter IV Section 15 of Public Law 28-68 relative to monthly Revenue Tracking Reports, Procurement Appeals submits its FY06 third quarter report for the period April 1, 2006 through June 30, 2006 and the nine months from October 1, 2005 through June 30, 2006.

The authorizing appropriation source for Procurement Appeals' FY2006 budget is Section 33 of Public Law 28-68.

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](mailto:acamacho@guamopa.org).

Senseramente,

*for*   
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Enclosures

Receipt Acknowledgement:

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Signature                      Date

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Print Name

**Office of the Speaker**

MARK FORBES

Date: JULY 24, 2006

Time: 4:45 p

Rec'd by: JL

Print Name: Tom U

Office of the Public Auditor  
Procurement Appeals  
Statement of Revenues, Expenditures by Object,  
and Changes to Fund Balances (Deficits)  
Nine (9) Months - Ending June 30, 2006

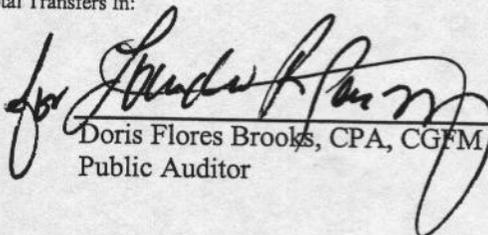
	3rd QTR 04/01 - 06/30	YTD 10/01 - 06/30
Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Other		
Total revenues	\$0.00	\$0.00
Expenditures by Object:		
Salaries and wages	23,355.36	32,291.20
Rent	2,166.00	2,888.00
Grants		
Contractual services	297.75	422.75
Supplies		
Utilities		
Travel	1,028.25	2,541.01
Capital Outlays		
Equipment		1,666.00
Workers compensation benefits		
Other	1,045.50	1,765.50
Total expenditures	\$27,892.86	\$41,574.46
Excess (deficiency) of revenues and appropriations over (under) expenditures	(27,892.86)	(41,574.46)
Other financing sources (uses):		
Transfers In - appropriation received to date <sup>2</sup>	27,355.36	42,291.20
Net change in fund balances (deficits)	(\$537.50)	\$716.74
Fund balance (deficit) at beginning of year		
Fund balance (deficit) at end of year	(\$537.50)	\$716.74

Footnotes:

<sup>2</sup> Transfers In from DOA:

Personnel Svcs	\$23,355.36	\$32,291.20
Operations	4,000.00	10,000.00
Total Transfers In:	\$27,355.36	\$42,291.20

Approved by:

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

**Office of the Speaker**

MARK FORBES

Date: July 24, 2006

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Print Name: Tom U

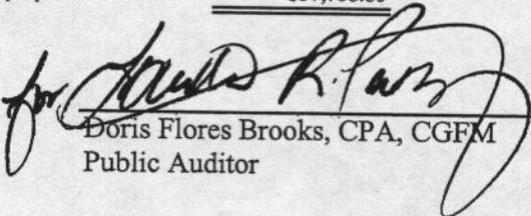
Office of the Public Auditor  
 Special Revenue Fund - Procurement Appeals  
 Balance Sheet  
 30-Jun-06

<u>ASSETS</u>	
Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation <sup>1</sup>	57,708.80
Due From OPA	716.74
Deposits and other assets	
Capital Assets	1,666.00
Less Accumulated Depreciation	
Total assets	\$60,091.54

<u>LIABILITES AND FUND BALANCES (DEFICIT)</u>	
Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other <sup>1</sup>	57,708.80
Due to component units	
Payable to federal agencies	
Deferred revenue	
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$57,708.80
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	\$716.74
Total liabilities and fund balance (deficit)	\$60,091.54

Footnotes:

<sup>1</sup> DOA Appropriation Balance:	
Personnel Svcs	\$49,708.80
Operations	8,000.00
Appropriation Balance:	\$57,708.80

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

**Office of the Speaker**

MARK FORBES

Date: JULY 24, 2006  
 Time: 4:45 pm  
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 Print Name: Tom U

OFFICE OF THE PUBLIC AUDITOR  
 PROCUREMENT APPEALS  
 REPORT OF EXPENDITURES  
 FY 2006  
 Nine (9) Months - Ending June 30, 2006

	2006		2006		2006		Variance (Over)/Under
	3rd QTR 04/01/06 - 06/30/06 EXPENDITURES		CUMULATIVE YTD ACTUAL EXPENDITURES		APPROPRIATION		
<b>PERSONNEL SERVICES</b>							
Regular Salaries	\$ 18,595.20		\$ 25,723.36		111 \$61,000.00		\$ 35,276.64
Overtime					112		
Benefits	4,760.16		6,567.84		113 21,000.00		14,432.16
<b>TOTAL PERSONNEL SERVICES</b>	<b>23,355.36</b>		<b>32,291.20</b>			<b>\$82,000.00</b>	<b>49,708.80</b>
<b>OPERATING EXPENSES</b>							
Travel	1,028.25		2,541.01		220		(2,541.01)
Contractual Services	297.75		422.75		230		(422.75)
Supplies and Materials	-		-		240		-
Capitalized Equipment			1,666.00		250		-
Miscellaneous	1,045.50		1,765.50		290 18,000.00		16,234.50
<b>TOTAL OPERATING EXPENSES</b>	<b>2,371.50</b>		<b>6,395.26</b>			<b>18,000.00</b>	<b>11,604.74</b>
<b>OFFICE SPACE RENTAL</b>							
Rental	2,166.00		2,888.00		233		(2,888.00)
Bldg Repairs/Grounds							-
<b>TOTAL OFFICE RENTAL</b>	<b>2,166.00</b>		<b>2,888.00</b>			<b>-</b>	<b>(2,888.00)</b>
<b>UTILITIES</b>							
Power	-		-		361		-
Water/Sewer	-		-		362		-
Telephone/Toll calls	-		-		363		-
<b>TOTAL UTILITIES</b>	<b>-</b>		<b>-</b>			<b>-</b>	<b>-</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>4,537.50</b>		<b>9,283.26</b>				<b>(9,283.26)</b>
<b>CAPITAL OUTLAY</b>							
Equipment (\$250 & over)					450		
<b>GRAND TOTAL</b>	<b>\$ 27,892.86</b>		<b>\$ 41,574.46</b>			<b>\$ 100,000.00</b>	<b>\$ 58,425.54</b>

**Office of the Speaker**

MARK FORBES

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