



OFFICE OF THE PUBLIC AUDITOR

October 30, 2006

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

Hafa Adai Speaker Forbes,

Pursuant to Chapter IV Section 15 of Public Law 28-68 relative to Revenue Tracking Reports, the Office of the Public Auditor and Procurement Appeals submits its FY06 final report for the period October 1, 2005 through September 30, 2006.

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

The authorizing appropriation source for OPA's FY2005 continuing appropriation is Chapter IV Section 9 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,

  
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 PUBLIC AUDITOR  
 REPORT OF EXPENDITURES  
 FY 2006  
 Ending September 30, 2006

	2006 CUMULATIVE YTD ACTUAL EXPENDITURES	Code	2006 APPROPRIATION 2005 <i>Continuing Appropriation</i>	Variance (Over)/Under
<b>PERSONNEL SERVICES</b>			\$22,394.81	\$ 22,394.81
<i>FY05 Carryover</i>		111		
Regular Salaries	\$ 719,353.60	111	\$675,845.43	\$ (43,508.17)
Overtime		112		
Benefits	190,350.57	113	212,200.00	21,849.43
<b>TOTAL PERSONNEL SERVICES</b>	<b>909,704.17</b>		<b>\$910,440.24</b>	<b>736.07</b>
<b>OPERATING EXPENSES</b>				
Travel	10,313.27	220		(10,313.27)
Contractual Services	29,120.63	230		(29,120.63)
Supplies and Materials	10,461.43	240		(10,461.43)
Capitalized Equipment	10,809.63	250		-
Miscellaneous	10,937.24	290	62,690.64	51,753.40
<b>TOTAL OPERATING EXPENSES</b>	<b>71,642.20</b>		<b>62,690.64</b>	<b>(8,951.56)</b>
<b>OFFICE SPACE RENTAL</b>				
Rental	76,425.60	233		(76,425.60)
Bldg Repairs/Grounds				-
<b>TOTAL OFFICE RENTAL</b>	<b>76,425.60</b>		<b>-</b>	<b>(76,425.60)</b>
<b>UTILITIES</b>				
Power	-	361		-
Water/Sewer	862.50			(862.50)
Telephone/Toll calls	5,422.53	363		(5,422.53)
<b>TOTAL UTILITIES</b>	<b>6,285.03</b>		<b>-</b>	<b>(6,285.03)</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>154,352.83</b>			<b>(154,352.83)</b>
<b>CAPITAL OUTLAY</b>				
Equipment (\$250 & over)		450		
<b>GRAND TOTAL</b>	<b>\$ 1,064,057.00</b>		<b>\$ 973,130.88</b>	<b>\$ (90,926.12)</b>

*PA*

Office of the Public Auditor  
Special Revenue Fund - Office of the Public Auditor  
Balance Sheet  
September 30, 2006

ASSETS

Cash and cash equivalents		\$181,680.65
Receivables, net:		
Taxes		
Federal agencies	\$	10,800.53
Other - DOA Appropriation		736.07 <sup>1</sup>
Inventories		
Deposits and other assets		
Capital Assets	\$206,801.34	
Less Accumulated Depreciation	(\$97,661.73)	109,139.61
Total assets		<u><u>\$302,356.86</u></u>

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable		
Accrued payroll and other		68,971.40 <sup>2</sup>
Due to Procurement Appeals		3,291.37
Payable to federal agencies		
Deferred revenue		
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		<u><u>\$72,262.77</u></u>
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year		\$230,094.09
Total liabilities and fund balance (deficit)		<u><u>\$302,356.86</u></u>

Footnotes:

<sup>1</sup> DOA Appropriation Balance:		
Personnel Svcs		\$736.07
Operations		0.00
Appropriation Balance:		<u><u>\$736.07</u></u>

<sup>2</sup> Accrued Sick Leave		
		\$22,548.51
Accrued Annual Leave		46,422.89
		<u><u>\$68,971.40</u></u>

Approved by:

  
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Doris Flores Brooks, CPA, CGFM  
Public Auditor

Office of the Public Auditor  
 Government of Guam  
 Statement of Revenues, Expenditures by Object,  
 and Changes to Fund Balances (Deficits)  
 Ending September 30, 2006

YTD  
 10/01 - 09/30

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Other taxes	
Sales, licenses, fees and permits	
Use of money and property	\$8,183.05
Federal contributions	51,744.01
Other	
Total revenues	<u>\$59,927.06</u>
Expenditures by Object:	
Salaries and wages	\$909,704.17
Medical care	
Rent	76,425.60
Contractual services	29,120.63
Supplies	10,461.43
Utilities	6,285.03
Travel	10,313.27
Capital Outlays	
Equipment	
Grant Expenditures	51,711.68
Workers compensation benefits	
Other	<u>10,937.24</u>
Total expenditures	<u>\$1,104,959.05</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(1,045,031.99)
Other financing sources (uses):	
Transfers In - appropriation received to date	972,394.81
Approved carryover to FY 2007	<u>736.07</u>
Net change in fund balances (deficits)	(71,901.11)
Fund balance at beginning of year	<u>301,995.20</u>
Fund balance at end of year	<u><u>\$230,094.09</u></u>

Footnotes:

1 Transfers In from DOA:	
Personnel Svcs	\$909,704.17
Operations	<u>\$62,690.64</u>
Total Transfers In:	<u><u>\$972,394.81</u></u>

Approved by:

  
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 Doris Flores Brooks, CPA, CGFM  
 Public Auditor