

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		<u>\$0.00</u>
Expenditures by Object:		
Salaries	25,603.20	
Benefits	7,958.76	
Subtotal:		33,561.96
Rent		
Grants		
Contractual services		43,460.00
Supplies		156.76
Utilities		
Travel		
Capital Outlays		
Equipment		2,767.91
Other		98.72
Total expenditures		<u>\$80,045.35</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$80,045.35)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$129,076.96</u>
Net change in fund balances (deficits)		-49,031.61
Fund balance (deficit) at beginning of year		<u>17,345.16</u>
Fund balance (deficit) at end of year		<u><u>\$66,376.77</u></u>

Footnotes:

¹ Transfers In from DOA:		
Personnel Svcs - Salaries	25,603.20	
Personnel Svcs - Benefits	7,958.76	
Operations:		
FY07 Sept Allotment Rec'd 10/5/07	2,500.00	
FY08 Oct to Jun Allotments Received	93,015.00	
Total Transfers In:		<u><u>\$129,076.96</u></u>

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Statement of Net Assets
June 30, 2008

ASSETS

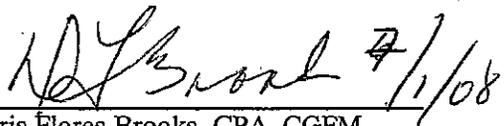
Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	46,634.06
Due From OPA	66,376.77
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$113,010.83

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 ¹
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 Svcs	15,656.06
Operations	30,978.00
Appropriation Balance:	\$46,634.06

Approved by:  7/1/08
Doris Flores Brooks, CPA, CGFM
Public Auditor

**Government of Guam
Fiscal Year 2008
Report of Expenditures**

[Handwritten Signature]
7/1/08

Function: OFFICE OF THE PUBLIC AUDITOR
Department/Agency: PROCUREMENT APPEALS

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

AS400 Account Code	Appropriation Classification	A	B	C	D	E	F	F	F
		FY 2007 Expenditures & Encumbrances	FY 2008 Authorized Level	FY 2008 1st Qtr 10/01 - 12/31	FY 2008 2nd Qtr 01/01 - 03/31	FY 2008 3rd Qtr 04/01 - 06/30	FY 2008 4th Qtr 07/01 - 09/30	FY 2008 Cumulative Total	FY 2008 Appropriation Variance

PERSONNEL SERVICES									
111	Regular Salaries/Increments	79,713.20	36,984.00	8,534.40	8,534.40	8,534.40	0.00	25,603.20	11,380.80
112	Overtime/Special Pay								
113	Benefits	22,871.78	12,216.00	2,621.88	2,668.44	2,668.44	0.00	7,958.76	4,257.24
TOTAL PERSONNEL SERVICES		102,584.98	49,200.00	11,156.28	11,202.84	11,202.84	0.00	33,561.96	15,638.04

OPERATIONS									
220	TRAVEL - Off-Island/Local Mileage Reimburs.	0.00	8,800.00	0.00	0.00	0.00	0.00	0.00	8,800.00
230	CONTRACTUAL SERVICES:	7,583.75	106,133.00	8,275.00	21,270.00	13,915.00	0.00	43,460.00	62,673.00
233	OFFICE SPACE RENTAL:	5,776.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
240	SUPPLIES & MATERIALS:	787.37	700.00	98.00	0.00	58.76	0.00	156.76	543.24
250	EQUIPMENT:	1,306.00	7,160.00	588.95	2,178.96	0.00	0.00	2,767.91	4,392.09
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:	8.09	2,000.00	0.00	2.72	96.00	0.00	98.72	1,901.28
TOTAL OPERATIONS		15,461.21	123,993.00	8,961.95	23,451.68	14,069.76	0.00	46,483.39	77,509.61

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
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TOTAL APPROPRIATIONS/EXPENDITURES	118,046.19	173,193.00	20,118.23	34,654.52	25,272.60	0.00	20,118.23	153,074.77
FY 2007 Budget Appropriation Carryover	14,556.81							
TOTAL FY 2007 Budget Appropriation	132,603.60							

FULL TIME EQUIVALENCIES (FTEs)									
UNCLASSIFIED	2.00	1.00	1.00	1.00	1.00	0.00		1.00	
CLASSIFIED	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL FTEs	2.00	1.00	1.00	1.00	1.00	0.00		1.00	