



OFFICE OF THE PUBLIC AUDITOR

April 14, 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 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, the Office of the Public Auditor and Procurement Appeals submit its second quarter report for FY2006 for the period October 1, 2005 through March 31, 2006.

The authorizing appropriation source for OPA 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. The carryover account balances are shown on our second quarter report.

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:

4-17-06

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Signature

Date

Office of the Public Auditor  
 Government of Guam  
 Statement of Revenues, Expenditures by Object,  
 and Changes to Fund Balances (Deficits)  
 October 1, 2005 to March 31, 2006

Revenues:	
Taxes:	
Property	
Hotel	
Liquid fuel	
Other taxes	
Sales, licenses, fees and permits	
Use of money and property	\$1,751.51
Federal contributions	29,839.74
Other	4,768.03
Total revenues	<u>\$36,359.28</u>
Expenditures by Object:	
Salaries and wages	448,506.88
Rent	38,212.80
Grants	
Contractual services	13,869.33
Supplies	6,554.71
Utilities	3,204.76
Travel	15,427.63
Capital Outlays	
Equipment	
Workers compensation benefits	
Other	4,046.64
Total expenditures	<u>\$529,822.75</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	(493,463.47)
Other financing sources (uses):	
DOI Auditor Technical Assistance	(29,807.41)
Transfers In - appropriation received to date <sup>2</sup>	<u>508,506.88</u>
Net change in fund balances (deficits)	(\$14,764.00)
Fund balance (deficit) at beginning of year	302,731.27
Fund balance (deficit) at end of year	<u><u>\$287,967.27</u></u>

Footnotes:

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

Personnel Svcs	\$448,506.88
Operations	60,000.00
Total Transfers In:	<u><u>\$508,506.88</u></u>

Approved by:

  
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 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Office of the Speaker  
 MARK FORBES  
 4-17-06  
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Office of the Public Auditor  
 Special Revenue Fund - Office of the Public Auditor  
 Balance Sheet  
 October 1 through March 31, 2006

ASSETS

Cash and cash equivalents		\$256,355.30
Investments		
Receivables, net:		
Taxes		
Federal agencies		
Other - DOA Appropriation <sup>1</sup>		464,091.18
Inventories		
Deposits and other assets		
Capital Assets	\$214,770.34	
Less Accumulated Depreciation	<u>(138,956.74)</u>	75,813.60
Total assets		<u><u>\$796,260.08</u></u>

LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft		
Accounts Payable		\$1,254.24
Accrued payroll		42,947.39
Accrued - other <sup>1</sup>		464,091.18
Due to component units		
Payable to federal agencies		
Deferred revenue		
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities		<u>\$508,292.81</u>
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Total fund balance (deficit)		<u>\$287,967.27</u>
Total liabilities and fund balance (deficit)		<u><u>\$796,260.08</u></u>

Footnotes:

<sup>1</sup> DOA Appropriation Balance:	
Personnel Svcs	\$421,777.27
Operations	<u>42,313.91</u>
Appropriation Balance:	<u><u>\$464,091.18</u></u>

Approved by:

 4/13/06  
 Doris Flores Brooks, CPA, CGFM  
 Public Auditor

Office of the Special  
 Auditor  
 4/17/06  
 10:36 AM  
