

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Statement of Revenues, Expenditures by Object,
and Changes to Fund Balances (Deficits)
October 1, 2006 to June 30, 2007

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		
Federal contributions		
Fees		15.00
Total revenues		<u>\$15.00</u>
Expenditures by Object:		
Salaries	70,165.60	
Benefits	19,780.66	
Subtotal:		89,946.26
Rent		5,776.00
Grants		
Contractual services		1,733.75
Supplies		787.37
Utilities		
Travel		
Capital Outlays		
Equipment		895.00
Workers compensation benefits		
Other		
Total expenditures		<u>\$99,138.38</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures		(\$99,123.38)
Other financing sources (uses):		
Transfers In - appropriation received to date		<u>\$106,946.26</u>
Net change in fund balances (deficits)		7,822.88
Fund balance (deficit) at beginning of year		<u>3,291.37</u>
Fund balance (deficit) at end of year		<u><u>\$11,114.25</u></u>

Footnotes:

¹ Transfers In from DOA:		
Personnel Svcs - Salaries	70,165.60	
Personnel Svcs - Benefits	19,780.66	
Operations	17,000.00	
Total Transfers In:		<u><u>\$106,946.26</u></u>

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Balance Sheet
June 30, 2007

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	11,488.74
Due From OPA	11,114.25
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	<u>\$22,602.99</u>

LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	11,488.74 ¹
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u>\$11,488.74</u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	11,114.25
Total liabilities and fund balance (deficit)	<u>\$22,602.99</u>

Footnotes:

¹ DOA FY07 Appropriation:	
Personnel Svcs	11,488.74
Operations	0.00
Appropriation Balance:	<u>\$11,488.74</u>

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor

Fiscal Year 2007
Report of Expenditures

Function: OFFICE OF THE PUBLIC AUDITOR
Department/Agency: PROCUREMENT APPEALS
Approved by: *[Signature]*
Public Auditor: *[Signature]*
Doris Flores Brooks, CPA, CGFM

Account Code	Appropriation Classification	FY 2007 Actual and Cumulative Expenditures								FY 2007 Cumulative Total	FY 2007 Appropriation Variance
		A	B	C	D	E	F	F	F		
		FY 2006 Expenditure & Encumbrance	FY 2007 Audited Level	FY 2007 1st Qtr 1001 - 1231	FY 2007 2nd Qtr 01/01 - 03/31	FY 2007 3rd Qtr 04/01 - 06/30	FY 2007 4th Qtr 07/01 - 09/30				
PERSONNEL SERVICES											
111	Regular Salary/Increment	47,417.76	75,099.00	20,001.60	24,120.80	25,943.20		70,165.60	4,893.40	0.00	
112	Overtime/Special Pay	12,182.58	26,378.00	4,310.58	6,828.42	7,441.39		19,380.66	6,895.54	0.00	
113	Benefits	49,570.34	101,438.00	28,512.49	31,049.22	33,984.59		89,946.28	11,488.74	0.00	
	TOTAL PERSONNEL SERVICES										
OPERATIONS											
220	TRAVEL - Official/Local Mileage Reimbur.	2,541.01						0.00	0.00	0.00	
230	CONTRACTUAL SERVICES:	1,410.12	2,990.00	10.00	1,490.00	193.75		1,733.75	1,662.25	0.00	
233	OFFICE SPACE RENTAL:	5,084.00	8,600.00	2,166.00	2,166.00	1,444.00		5,766.00	2,834.00	0.00	
240	SUPPLIES & MATERIALS:		2,000.00	316.53	470.14			787.37	1,212.63	(895.00)	
250	EQUIPMENT:	1,666.00	0.00	895.00				895.00		0.00	
270	WORKERS COMPENSATION							0.00	0.00	0.00	
271	DRUG TESTING							0.00	0.00	0.00	
280	SUB-RECIPIENT/SUBGRANT:							0.00	0.00	0.00	
290	MISCELLANEOUS:	2,037.50	1,500.00					0.00	1,500.00	0.00	
	TOTAL OPERATIONS	12,708.63	15,000.00	3,287.53	4,166.34	1,637.75		9,192.12	5,807.88	0.00	
UTILITIES											
361	Power							0.00	0.00	0.00	
362	Water/ Sewer							0.00	0.00	0.00	
363	Telephone/ Toll							0.00	0.00	0.00	
	TOTAL UTILITIES							0.00	0.00	0.00	
450	CAPITAL OUTLAY							0.00	0.00	0.00	
	TOTAL APPROPRIATIONS/EXPENDITURES	72,278.97	116,445.00	28,892.98	35,216.06	36,023.14	0.00	99,138.38	17,396.62	0.00	
FULL TIME EQUIVALENCIES (FTE)											
	UNCLASSIFIED	1.00	2.00	2.00	2.00	2.00		2.00			
	CLASSIFIED	0.00	0.00	0.00	0.00	0.00		0.00			
	TOTAL FTE	1.00	2.00	2.00	2.00	2.00		2.00			