



OFFICE OF THE PUBLIC AUDITOR

January 22, 2007

Honorable Mark Forbes
Speaker
29th Guam Legislature
155 Hesler Place
Hagatna, Guam 96910

Hafa Adai Speaker Forbes,

Pursuant to Chapter VI Section 2 of Public Law 28-150 relative to Reporting Requirements, the Office of the Public Auditor and Procurement Appeals submits its FY07 first quarter report for the period October 1, 2006 through December 31, 2006.

The authorizing appropriation source for OPA's and Procurement Appeals' FY2007 budget is Section 21 a. and b. of Public Law 28-150.

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.

Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

1-22-07

Signature Date

Joy Jean R. Mantarona


Print Name

Office of the Speaker
MARK FORBES
Date: 1-22-07
Time: 4:55 pm
Rec'd by: Joy
Print Name: Joy

OFFICE OF THE PUBLIC AUDITOR
 REPORT OF EXPENDITURES
 FY 2007
 10/01/2006 through 12/31/2006

	FY 2007 CUMULATIVE ACTUAL EXPENDITURES	Code	FY 2007 APPROPRIATION	Variance (Over)/Under
PERSONNEL SERVICES				
Regular Salaries	\$ 170,625.50	111	\$729,623.00	\$ 558,997.50
Overtime		112		
Benefits	50,873.29	113	218,108.00	167,234.71
TOTAL PERSONNEL SERVICES	221,498.79		\$947,731.00	726,232.21
OPERATING EXPENSES				
Travel	-	220		-
Contractual Services	11,867.38	230		(11,867.38)
Supplies and Materials	2,028.56	240		(2,028.56)
Equipment	4,288.00	250		(4,288.00)
Miscellaneous	435.41	290	155,000.00	154,564.59
TOTAL OPERATING EXPENSES	18,619.35		155,000.00	136,380.65
OFFICE SPACE RENTAL				
Rental	19,106.40	233		(19,106.40)
Bldg Repairs/Grounds				-
TOTAL OFFICE RENTAL	19,106.40		-	(19,106.40)
UTILITIES				
Power	-	361		-
Water/Sewer	172.50	362		(172.50)
Telephone/Toll calls	1,481.27	363		(1,481.27)
TOTAL UTILITIES	1,653.77		-	(1,653.77)
TOTAL OPERATING EXPENSES	39,379.52			(39,379.52)
CAPITAL OUTLAY				
Equipment (\$250 & over)		450		
GRAND TOTAL	\$ 260,878.31		\$ 1,102,731.00	\$ 841,852.69

Approved:


 Doris Flores Brooks, CPA, CGFM
 Public Auditor

Office of the Public Auditor
Special Revenue Fund - Office of the Public Auditor
Balance Sheet
December 31, 2006

ASSETS

Cash and cash equivalents		\$188,320.70
Receivables, net:		
Taxes		
Federal agencies		
Travel Due from OPA Staff	2,537.46	
Other - DOA Appropriation	851,232.21 ¹	
Other - DOA Prior Year	736.07 ²	
Inventories		
Deposits and other assets		
Capital Assets	\$206,801.34	
Less Accumulated Depreciation	(\$157,197.56) 49,603.78	
Total assets	\$1,092,430.22	

LIABILITIES AND FUND BALANCES (DEFICIT)

Accounts Payable		
Accrued annual and sick leave	68,971.40 ³	
Due to Procurement Appeals	6,903.84	
Payable to federal agencies		
Deferred revenue	851,232.21	
Prior year	736.07	
Provision for tax refunds		
Deposits and other liabilities		
Total liabilities	\$927,843.52	
Fund balances (deficit):		
Reserved for:		
Related assets		
Encumbrances		
Continuing appropriations		
Unreserved (deficit)		
Fund balance, end of year	\$164,586.70	
Total liabilities and fund balance (deficit)	\$1,092,430.22	

Footnotes:

¹ DOA FY07 Appropriation Balance:

Personnel Svcs		\$726,232.21
Operations	125,000.00	
Appropriation Balance:	\$851,232.21	


² FY06 Personnel Svcs

		\$736.07
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³ Accrued Sick Leave

		\$22,548.51
Accrued Annual Leave	46,422.89	
	\$68,971.40	

Approved by:


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)
October 1, 2006 to December 31, 2006


YTD
10/01 - 12/31

Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property		\$4,144.03
Federal contributions		10,800.53
Other		
Total revenues		\$14,944.56
Expenditures by Object:		
Salaries	\$170,625.50	
Benefits	50,873.29	
Subtotal:		221,498.79
Rent		19,106.40
Contractual services		11,867.38
Supplies		2,028.56
Utilities		1,653.77
Travel		
Equipment Expensed		4,288.00
Grant Expenditures		10,800.53
Workers compensation benefits		
Other		435.41
Total expenditures		\$271,678.84
Excess (deficiency) of revenues and appropriations over (under) expenditures		(256,734.28)
Other financing sources (uses):		
Transfers In - appropriation received to date ¹		251,498.79 ¹
Net change in fund balances (deficits)		(5,235.49)
Fund balance at beginning of year		169,822.19
Fund balance at end of year		\$164,586.70

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries & Benefits	\$221,498.79
Operations	\$30,000.00
Total Transfers In:	\$251,498.79

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Public Auditor

OFFICE OF THE PUBLIC AUDITOR
 REPORT OF EXPENDITURES
 FY 2007
 10/01/2006 through 12/31/2006

	FY 2007 CUMULATIVE ACTUAL EXPENDITURES	Code	FY 2007 APPROPRIATION	Variance (Over)/Under
PERSONNEL SERVICES				
Regular Salaries	\$ 170,625.50	111	\$729,623.00	\$ 558,997.50
Overtime		112		
Benefits	50,873.29	113	218,108.00	167,234.71
TOTAL PERSONNEL SERVICES	221,498.79		\$947,731.00	726,232.21
OPERATING EXPENSES				
Travel	-	220		-
Contractual Services	11,867.38	230		(11,867.38)
Supplies and Materials	2,028.56	240		(2,028.56)
Equipment	4,288.00	250		(4,288.00)
Miscellaneous	435.41	290	155,000.00	154,564.59
TOTAL OPERATING EXPENSES	18,619.35		155,000.00	136,380.65
OFFICE SPACE RENTAL				
Rental	19,106.40	233		(19,106.40)
Bldg Repairs/Grounds				-
TOTAL OFFICE RENTAL	19,106.40		-	(19,106.40)
UTILITIES				
Power	-	361		-
Water/Sewer	172.50	362		(172.50)
Telephone/Toll calls	1,481.27	363		(1,481.27)
TOTAL UTILITIES	1,653.77		-	(1,653.77)
TOTAL OPERATING EXPENSES	39,379.52			(39,379.52)
CAPITAL OUTLAY				
Equipment (\$250 & over)		450		
GRAND TOTAL	\$ 260,878.31		\$ 1,102,731.00	\$ 841,852.69


Approved:


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 Public Auditor

OFFICE OF THE PUBLIC AUDITOR
 PROCUREMENT APPEALS
 REPORT OF EXPENDITURES
 FY 2007
 10/01/2006 through 12/31/2006

	FY 2007 CUMULATIVE ACTUAL EXPENDITURES	Code	FY 2007 APPROPRIATION	Variance (Over)/Under
PERSONNEL SERVICES				
Regular Salaries	\$ 20,001.60	111	\$77,252.00	\$ 57,250.40
Overtime		112		
Benefits	5,510.85	113	26,762.00	21,251.15
TOTAL PERSONNEL SERVICES	25,512.45		\$104,014.00	78,501.55
OPERATING EXPENSES				
Travel	-	220		-
Contractual Services	10.00	230		(10.00)
Supplies and Materials	316.53	240		(316.53)
Equipment	895.00	250		(895.00)
Miscellaneous	-	290	30,000.00	30,000.00
TOTAL OPERATING EXPENSES	1,221.53		30,000.00	28,778.47
OFFICE SPACE RENTAL				
Rental	2,166.00	233		(2,166.00)
Bldg Repairs/Grounds				-
TOTAL OFFICE RENTAL	2,166.00		-	(2,166.00)
UTILITIES				
Power	-	361		-
Water/Sewer		362		
Telephone/Toll calls		363		
TOTAL UTILITIES	-		-	-
TOTAL OPERATING EXPENSES	3,387.53			(3,387.53)
CAPITAL OUTLAY				
Equipment (\$250 & over)		450		
GRAND TOTAL	\$ 28,899.98		\$ 134,014.00	\$ 105,114.02

Approved by:


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Office of the Public Auditor
 Procurement Appeals
 Statement of Revenues, Expenditures by Object,
 and Changes to Fund Balances (Deficits)
 October 1, 2006 to December 31, 2006

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
Expenditures by Object:	
Salaries	20,001.60
Benefits	5,510.85
Rent	2,166.00
Grants	
Contractual services	10.00
Supplies	316.53
Utilities	
Travel	
Capital Outlays	
Equipment	895.00
Workers compensation benefits	
Other	
Total expenditures	\$28,899.98
Excess (deficiency) of revenues and appropriations over (under) expenditures	(28,899.98)
Other financing sources (uses):	
Transfers In - appropriation received to date ²	32,512.45
Net change in fund balances (deficits)	\$3,612.47
Fund balance (deficit) at beginning of year	
Fund balance (deficit) at end of year	\$3,612.47

Footnotes:

² Transfers In from DOA:	
Personnel Svcs - Salaries	\$20,001.60
Personnel Svcs - Benefits	\$5,510.85
Operations	7,000.00
Total Transfers In:	\$32,512.45

Approved by:



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 Public Auditor

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Balance Sheet
December 31, 2006

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	103,501.55
Other - Prior Year FY06 Appropriation Carryover ²	22,429.66
Due From OPA	6,903.84
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	<u><u>\$132,835.05</u></u>

LIABILITIES AND FUND BALANCES (DEFICIT)

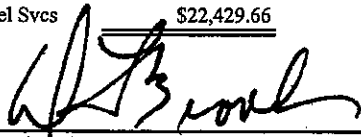
Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue ¹	\$103,501.55
Prior year Carryover ²	\$22,429.66
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u><u>\$125,931.21</u></u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	<u><u>\$3,612.47</u></u>
Total liabilities and fund balance (deficit)	<u><u>\$132,835.05</u></u>

Footnotes:

¹ DOA FY07 Appropriation:	
Personnel Svcs	78,501.55
Operations	25,000.00
Appropriation Balance:	<u><u>\$103,501.55</u></u>

² FY06 Personnel Svcs	<u><u>\$22,429.66</u></u>
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