



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
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

Approved by:



Doris Flores Brooks, CPA, CGFM
Public Auditor