



OFFICE OF THE PUBLIC AUDITOR

July 20, 2006

Honorable Mark Forbes
Speaker
28th 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 submits its FY06 third quarter report for the period April 1, 2006 through June 30, 2006 and the nine months from October 1, 2005 through June 30, 2006.

The authorizing appropriation source for OPA's 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 third 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.

Senseramente,

Doris Flores Brooks, CPA, CGFM
Public Auditor

Enclosures

Receipt Acknowledgement:

Signature Date

Print Name

GUAM LEGISLATURE
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7/20/06
TIME: 4:14 () AM; (X) PM
RECEIVED BY: Tom U

Office of the Speaker
MARK FORBES

Date: July 20, 2006
Time: 4:14 pm
Rec'd by: JH
Print Name: Tom U

Office of the Public Auditor
Government of Guam
Statement of Revenues, Expenditures by Object,
and Changes to Fund Balances (Deficits)
Nine (9) Months - Ending June 30, 2006

	3rd QTR 04/01 - 06/30	YTD 10/01 - 06/30
Revenues:		
Taxes:		
Property		
Hotel		
Liquid fuel		
Other taxes		
Sales, licenses, fees and permits		
Use of money and property	\$107.12	\$1,858.63
Federal contributions	21,904.27	56,512.04
Other		
Total revenues	\$22,011.39	\$58,370.67
Expenditures by Object:		
Salaries and wages	\$212,792.89	\$661,299.77
Medical care		
Rent	19,106.40	57,319.20
Contractual services	10,417.03	24,291.36
Supplies	1,506.07	8,060.78
Utilities	1,540.41	4,745.17
Travel	(3,912.18)	11,515.45
Capital Outlays		
Equipment		
Grant Expenditures	21,904.27	51,711.68
Workers compensation benefits		
Other	4,637.91	8,679.55
Total expenditures	\$267,992.80	\$827,622.96
Excess (deficiency) of revenues and appropriations over (under) expenditures	(245,981.41)	(769,252.29)
Other financing sources (uses):		
Transfers In - appropriation received to date	232,792.89	741,299.77
Approved carryover to FY 2007	0.00	0.00
Net change in fund balances (deficits)	(13,188.52)	(27,952.52)
Fund balance at beginning of year		302,731.27
Fund balance at end of year	(\$13,188.52)	\$274,778.75

Footnotes:

¹ Transfers In from DOA:

Personnel Svcs	\$212,792.89	\$661,299.77
Operations	\$20,000.00	\$80,000.00
Total Transfers In:	\$232,792.89	\$741,299.77

Approved by:

Doris Flores Brooks 7/20/06
Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Speaker

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Office of the Public Auditor
 Special Revenue Fund - Office of the Public Auditor
 Balance Sheet
 June 30, 2006

ASSETS

Cash and cash equivalents	\$236,372.78
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation	\$231,298.29 ¹
Inventories	
Deposits and other assets	
Capital Assets	\$222,072.34
Less Accumulated Depreciation	(\$138,956.74) 83,115.60
Total assets	<u>\$550,786.67</u>

LIABILITES AND FUND BALANCES (DEFICIT)

Accounts Payable	
Accrued payroll and other	42,947.39 ²
Due to Procurement Appeals	1,762.24
Payable to federal agencies	
Deferred revenue	231,298.29
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u>\$276,007.92</u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Fund balance, end of year	\$274,778.75
Total liabilities and fund balance (deficit)	<u>\$550,786.67</u>

Footnotes:

¹ DOA Appropriation Balance:

Personnel Svcs	\$208,984.38
Operations	22,313.91
Appropriation Balance:	<u>\$231,298.29</u>

² Accrued Sick Leave

Accrued Sick Leave	\$7,679.09
Accrued Annual Leave	35,268.30
	<u>\$42,947.39</u>

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