

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 March 31, 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	44,222.40
Benefits	12,339.27
Rent	4,332.00
Grants	
Contractual services	1,540.00
Supplies	787.37
Utilities	
Travel	
Capital Outlays	
Equipment	895.00
Workers compensation benefits	
Other	
Total expenditures	<u>\$64,116.04</u>
Excess (deficiency) of revenues and appropriations over (under) expenditures	<u>(\$64,101.04)</u>
Other financing sources (uses):	
Transfers In - appropriation received to date	<u>\$68,561.67</u>
Net change in fund balances (deficits)	4,460.63
Fund balance (deficit) at beginning of year	3,291.00
Fund balance (deficit) at end of year	<u>\$7,751.63</u>

Footnotes:

¹ Transfers In from DOA:	
Personnel Svcs - Salaries	44,222.40
Personnel Svcs - Benefits	12,339.27
Operations	12,000.00
Total Transfers In:	<u>\$68,561.67</u>

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

Office of the Public Auditor
Special Revenue Fund - Procurement Appeals
Balance Sheet
March 31, 2007

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation ¹	67,452.33
Due From OPA	7,752.00
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	<u><u>\$75,204.33</u></u>

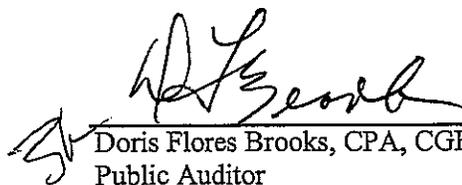
LIABILITIES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other	
Due to component units	
Payable to federal agencies	
Deferred revenue	67,452.33 ¹
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	<u><u>\$67,452.33</u></u>
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	<u>7,751.63</u>
Total liabilities and fund balance (deficit)	<u><u>\$75,204.33</u></u>

Footnotes:

¹ DOA FY07 Appropriation:	
Personnel Svcs	47,452.33
Operations	<u>20,000.00</u>
Appropriation Balance:	<u><u>\$67,452.33</u></u>

Approved by:


Doris Flores Brooks, CPA, CGFM
Public Auditor

Government of Guam
Fiscal Year 2007
Report of Expenditures

Function: .
Department/Agency:

OFFICE OF THE PUBLIC AUDITOR
PROCUREMENT APPEALS

AS400 Account Code	Appropriation Classification	A	B	FY 2007 Actual and Cumulative Expenditures				F	F
		FY 2006 Expenditures & Encumbrances	FY 2007 Authorized Level	FY 2007 1st Qtr 10/01 - 12/31	FY 2007 2nd Qtr 01/01 - 03/31	FY 2007 3rd Qtr 04/01 - 06/30	FY 2007 4th Qtr 07/01 - 09/30	FY 2007 Cumulative Total	FY 2007 Appropriation Variance

PERSONNEL SERVICES										
111	Regular Salaries/Increments	47,417.76	77,252.00	20,001.60	24,220.80				44,222.40	33,029.60
112	Overtime/Special Pay								0.00	0.00
113	Benefits	12,152.58	26,762.00	5,510.85	6,828.42				12,339.27	14,422.73
TOTAL PERSONNEL SERVICES		59,570.34	104,014.00	25,512.45	31,049.22	0.00	0.00		56,561.67	47,452.33

OPERATIONS										
220	TRAVEL- Off-Island/Local Mileage Reimburs.	2,541.01							0.00	0.00
230	CONTRACTUAL SERVICES:	1,410.12	8,100.00	10.00	1,530.00				1,540.00	6,560.00
233	OFFICE SPACE RENTAL:	5,054.00	8,600.00	2,166.00	2,166.00				4,332.00	4,268.00
240	SUPPLIES & MATERIALS:		3,000.00	316.53	470.84				787.37	2,212.63
250	EQUIPMENT:	1,666.00	7,300.00	895.00					895.00	6,405.00
270	WORKERS COMPENSATION								0.00	0.00
271	DRUG TESTING								0.00	0.00
280	SUB-RECIPIENT/SUBGRANT:								0.00	0.00
290	MISCELLANEOUS:	2,037.50	3,000.00						0.00	3,000.00
TOTAL OPERATIONS		12,708.63	30,000.00	3,387.53	4,166.84	0.00	0.00		7,554.37	22,445.63

UTILITIES										
361	Power								0.00	0.00
362	Water/ Sewer								0.00	0.00
363	Telephone/ Toll								0.00	0.00
TOTAL UTILITIES									0.00	0.00

CAPITAL OUTLAY										
450									0.00	0.00
TOTAL APPROPRIATIONS/EXPENDITURES		72,278.97	134,014.00	28,899.98	35,216.06	0.00	0.00		64,116.04	69,897.96

FULL TIME EQUIVALENCIES (FTEs)										
UNCLASSIFIED		1.00	2.00						0.00	2.00
CLASSIFIED		0.00	0.00	0.00	0.00				0.00	0.00
TOTAL FTEs		1.00	2.00	0.00	0.00	0.00	0.00		0.00	2.00