



OFFICE OF THE PUBLIC AUDITOR

November 28, 2006

Honorable Mark Forbes  
Speaker  
28<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, Guam 96910

Hafa Adai Speaker Forbes,

Pursuant to Chapter IV Section 15 of Public Law 28-68 relative to Revenue Tracking Reports of Government of Guam instrumentalities, the Office of the Public Auditor - Procurement Appeals submits its **revised** FY2006 final report for the period October 1, 2005 through September 30, 2006.

This transmittal is a revision of Procurement Appeals reports previously submitted to your office on October 30, 2006. The reports submitted for the Office of the Public Auditor remain unchanged.

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](mailto:acamacho@guamopa.org).

Senseramente,

Doris Flores Brooks, CPA, CGFM  
Public Auditor

Enclosures

Receipt Acknowledgement:

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Print Name

Office of the Public Auditor  
Special Revenue Fund - Procurement Appeals  
Balance Sheet (Revised)  
September 30, 2006

ASSETS

Cash and cash equivalents	
Investments	
Receivables, net:	
Taxes	
Federal agencies	
Other - DOA Appropriation <sup>1</sup>	24,429.66
Due From OPA	3,291.37
Deposits and other assets	
Capital Assets	
Less Accumulated Depreciation	
Total assets	\$27,721.03

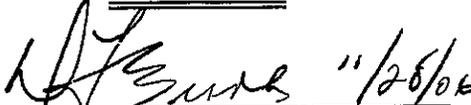
LIABILITES AND FUND BALANCES (DEFICIT)

Bank overdraft	
Accounts Payable	
Accrued payroll	
Accrued - other <sup>1</sup>	24,429.66
Due to component units	
Payable to federal agencies	
Deferred revenue	
Provision for tax refunds	
Deposits and other liabilities	
Total liabilities	\$24,429.66
Fund balances (deficit):	
Reserved for:	
Related assets	
Encumbrances	
Continuing appropriations	
Unreserved (deficit)	
Total fund balance (deficit)	\$3,291.37
Total liabilities and fund balance (deficit)	\$27,721.03

Footnotes:

<sup>1</sup> DOA FY06 Appropriation:	\$100,000.00
Personnel Svcs	59,570.34
Operations	16,000.00
Appropriation Balance:	\$24,429.66

Approved by:

  
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Office of the Public Auditor  
Procurement Appeals  
Statement of Revenues, Expenditures by Object,  
and Changes to Fund Balances (Deficits) (Revised)  
October 1, 2005 to September 30, 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 and wages	59,570.34
Rent	5,054.00
Grants	
Contractual services	1,410.12
Supplies	
Utilities	
Travel	2,541.01
Capital Outlays	
Equipment	1,666.00
Workers compensation benefits	
Other	2,037.50
Total expenditures	\$72,278.97
Excess (deficiency) of revenues and appropriations over (under) expenditures	(72,278.97)
Other financing sources (uses):	
Transfers In - appropriation received to date <sup>2</sup>	75,570.34
Net change in fund balances (deficits)	\$3,291.37
Fund balance (deficit) at beginning of year	
Fund balance (deficit) at end of year	\$3,291.37

Footnotes:

<sup>2</sup> Transfers In from DOA:	
Personnel Svcs	\$59,570.34
Operations	16,000.00
Total Transfers In:	\$75,570.34

Approved by:

*Doris Flores Brooks* 11/28/06  


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Doris Flores Brooks, CPA, CGFM  
Public Auditor