



OFFICE OF THE PUBLIC AUDITOR

**Office of the Attorney General  
Financial Condition & Historical Data**

**Analysis  
October 1, 2003 through January 31, 2007**

**OPA Report No. 07-02  
March 2007**

Distribution:

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OFFICE OF THE PUBLIC AUDITOR

March 9, 2007

Honorable Alicia Limtiaco  
Attorney General of Guam  
287 West O'Brien Dr.  
Hagatna, GU 96910

Dear Ms. Limtiaco:

This is in response to your January 3, 2007 letter in which you requested that the Office of the Public Auditor (OPA) review the finances of the Office of the Attorney General (OAG).

On January 15, 2007, we met with you and your staff to discuss this review. You expressed concern about the OAG's financial position as of January 1, 2007, when you assumed the responsibilities as Attorney General of Guam.

The purpose of this document is to provide you with information on the financial condition of OAG as of January 31, 2007, and to provide historical data of the OAG's appropriations, allotments, expenditures, and encumbrances from Fiscal Year (FY) 2003 to FY 2006. See Attachments 1 through 9 for details.

Financial condition refers to a local governmental entity's ability to provide services at the level and quality that are required for the health, safety, and welfare of the community, and that its citizens desire.<sup>1</sup> Methods for monitoring financial condition include cash flow analysis, forecasting revenues and expenditures, and use of financial indicators such as ratios and trends to compare and provide an illustration of what has occurred with an entity over a period of time.

We conducted interviews with key personnel from OAG, the Department of Administration (DOA), and the Bureau of Budget and Management Research (BBMR). We also reviewed the OAG's federal and local budget appropriations, expenditures, and encumbrances from FY 2003 through FY 2007, ending January 31, 2007.

Although individual financial statements are not prepared for executive line agencies, we obtained financial data from the AS400 system provided by DOA; however, we did not verify the validity of the data reported in the AS400 system. We reconciled FY 2005 data provided by DOA with the audited numbers in the FY 2005 Basic Financial Statements (BFS) of the

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<sup>1</sup> Defined by the State of Florida Auditor General in its "Local Governmental Entity Financial Condition Assessment Procedures," December 2006.

Government of Guam. However, we did not reconcile the data to the FY 2003 and FY 2004 BFS as information was not presented in a comparable manner. The FY 2006 audit is currently being conducted; therefore, audited numbers were not available as of the date of this report.

#### Local Appropriations, Allotments, Expenditures, and Outstanding Encumbrances

For FY 2007, DOA records indicate that OAG has \$8.1 million in total local appropriations, of which \$1.8 million is restricted for the local match of federal grants. For the first four months in FY 2007, OAG was allotted \$4.7 million or 58 percent of the \$8.1 million appropriated. OAG received additional allotments of \$93,000 from “Z” accounts<sup>2</sup> (see Column F of Attachment 5). Therefore, OAG received \$4.8 million in total allotments through January 31, 2007.

Of the \$8.1 million appropriated, \$2.5 million was expended (\$2 million in actual expenditures and \$464,000 in outstanding encumbrances) or 31 percent, leaving \$5.6 million available; however, \$3.4 million has yet to be allotted by the BBMR as of January 31, 2007.

During discussions with DOA personnel, we determined that OAG had not submitted rental invoices from October 2006 to January 2007. Therefore, we estimated that about \$217,000 in rental obligation for four months from October through January has not been paid. Additionally, in a recent court judgment<sup>3</sup> issued in December 2006, the Court stipulated that OAG pay about \$320,449<sup>4</sup> to the petitioner and \$71,020 for employer contributions. The Court also stipulated that OAG satisfy the judgment amount in full before seeking assistance from the Guam Legislature. Despite the stipulations by the Court, Bill 14 was introduced to appropriate up to \$500,000 from the General Fund to OAG to satisfy the court judgment, and to terminate any restrictions placed on OAG in the judgment. However, no public hearing has been set to hear Bill 14 as of the date of this letter.

#### Federal Appropriations, Allotments, Expenditures, and Outstanding Encumbrances

For FY 2007, OAG has \$6.5 million in total federal appropriations. For the first four months in FY 2007, OAG was allotted \$4.4 million or 68 percent of the \$6.5 million appropriated.

From October 1, 2006 to January 31, 2007, OAG expended about \$3.4 million (\$1.3 million in actual expenditures and \$2 million in outstanding encumbrances) or 52 percent of the \$6.5 million appropriated, leaving about \$3.1 million or only 48 percent for the remaining eight months; however, \$2.1 million has yet to be released by BBMR as of January 31, 2007. Thus, a higher percentage of federal expenditures was used in the first four months of FY 2007 compared to local expenditures.

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<sup>2</sup> “Z” accounts are federal grants received by other government entities and allocated to OAG to perform requested services. For FY 2007 (through January 31, 2007) the federal grant recipients that allocated funds to OAG include the Bureau of Statistics & Plans, Department of Agriculture, Department of Public Works, and the Community Outreach Division within the Governor’s Office.

<sup>3</sup> “Alan F. Haeuser vs. Department of Law, et.al.”, court case no. SP003-92.

<sup>4</sup> This amount comprises of \$344,109.99 in principal, \$84,062.50 in attorney fees, and \$1,540.26 in costs less the petitioner’s employee contribution due to the retirement fund of \$109,263.35.

Other Information

We noted that OAG was authorized to carry over General Fund prior year lapses, totaling \$6.1 million into the next fiscal year, \$1.8 million from FY 2003, \$1.9 million from FY 2004, and \$2.4 million from FY 2005. There was no such authorization for the \$1 million that remained for FY 2006.

Based on the aforementioned procedures, with the exception of federal expenditures, nothing came to our attention to indicate that the trend analysis for prior year local appropriations had any significant variances that warranted further review.

Your request to audit selected procurement transactions paid for by federal grants will be addressed in the FY 2006 Single Audit of the government of Guam. We have requested that the CPA firm contracted to perform the Single Audit review the Child Support Enforcement Program. Our office will issue a separate report regarding selected procurement transactions that may involve OAG's other federal grants, upon receipt of information provided by your office.

Preliminary draft discussions were held on March 5, 2007 with you and your staff. Since this letter does not contain any recommendations, a response is not required. We appreciate the cooperation shown by your office, the Department of Administration, and the Bureau of Budget and Management Research during this review.

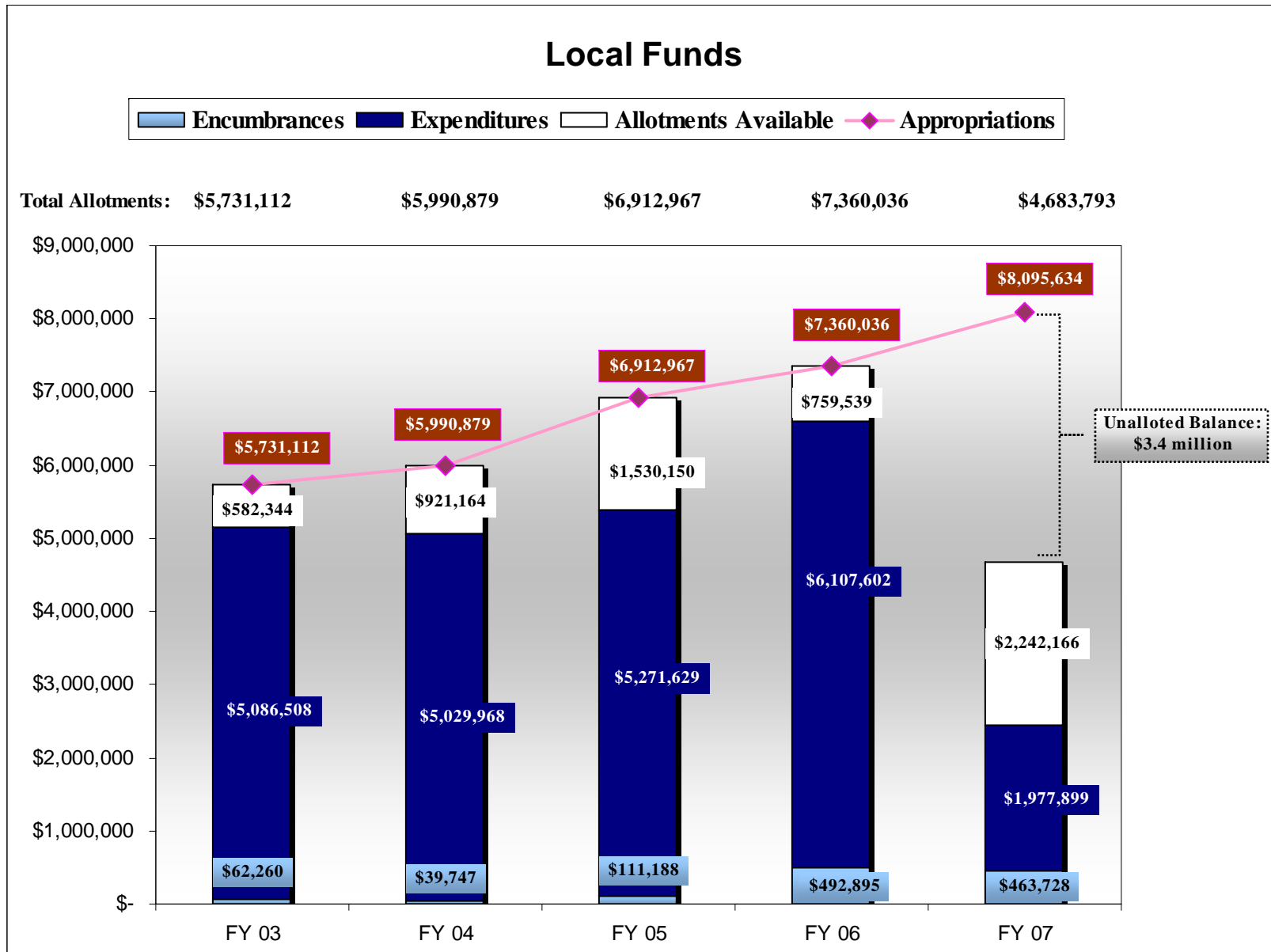
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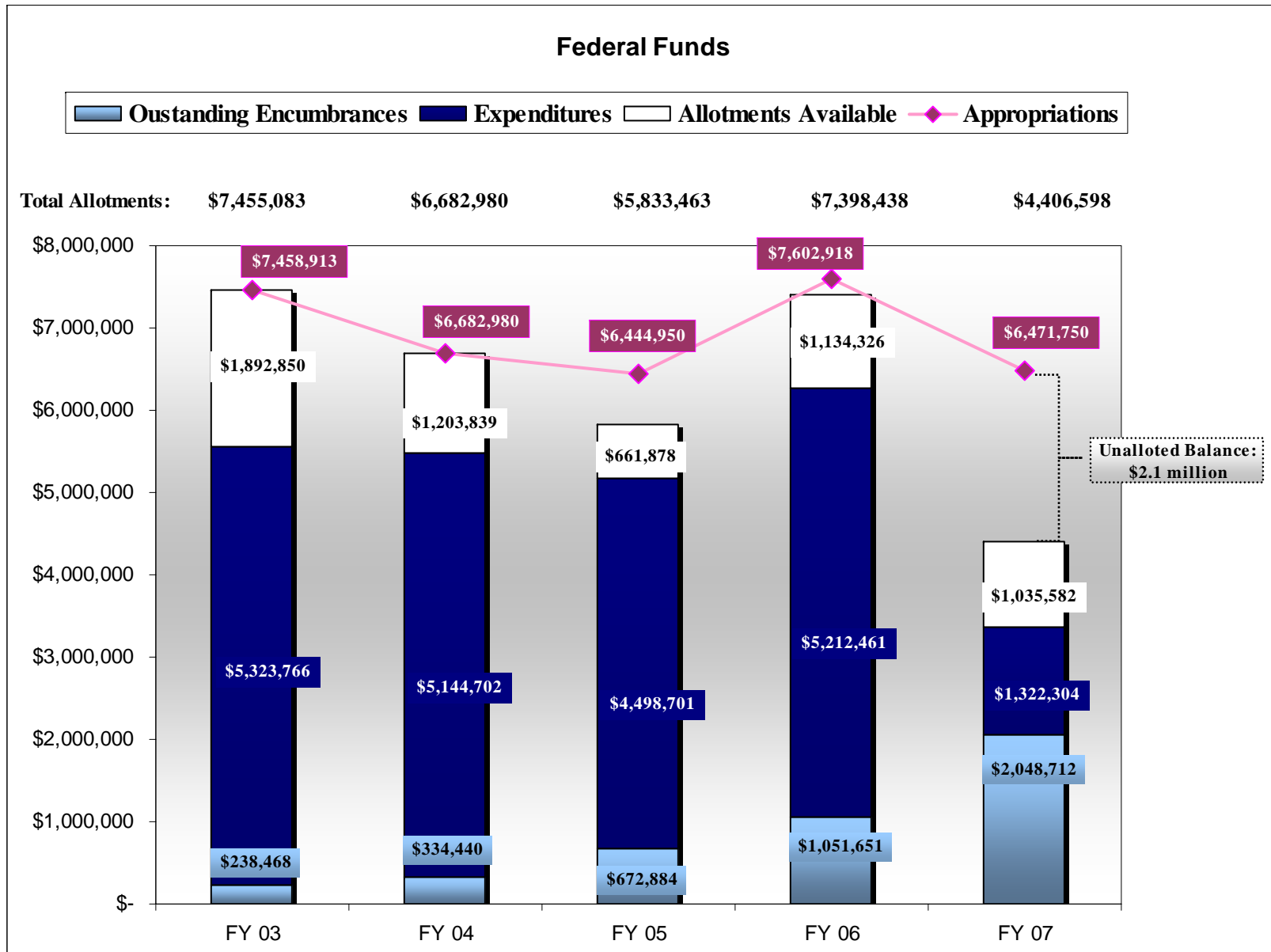
Doris Flores Brooks, CPA, CGFM  
Public Auditor

Attachments

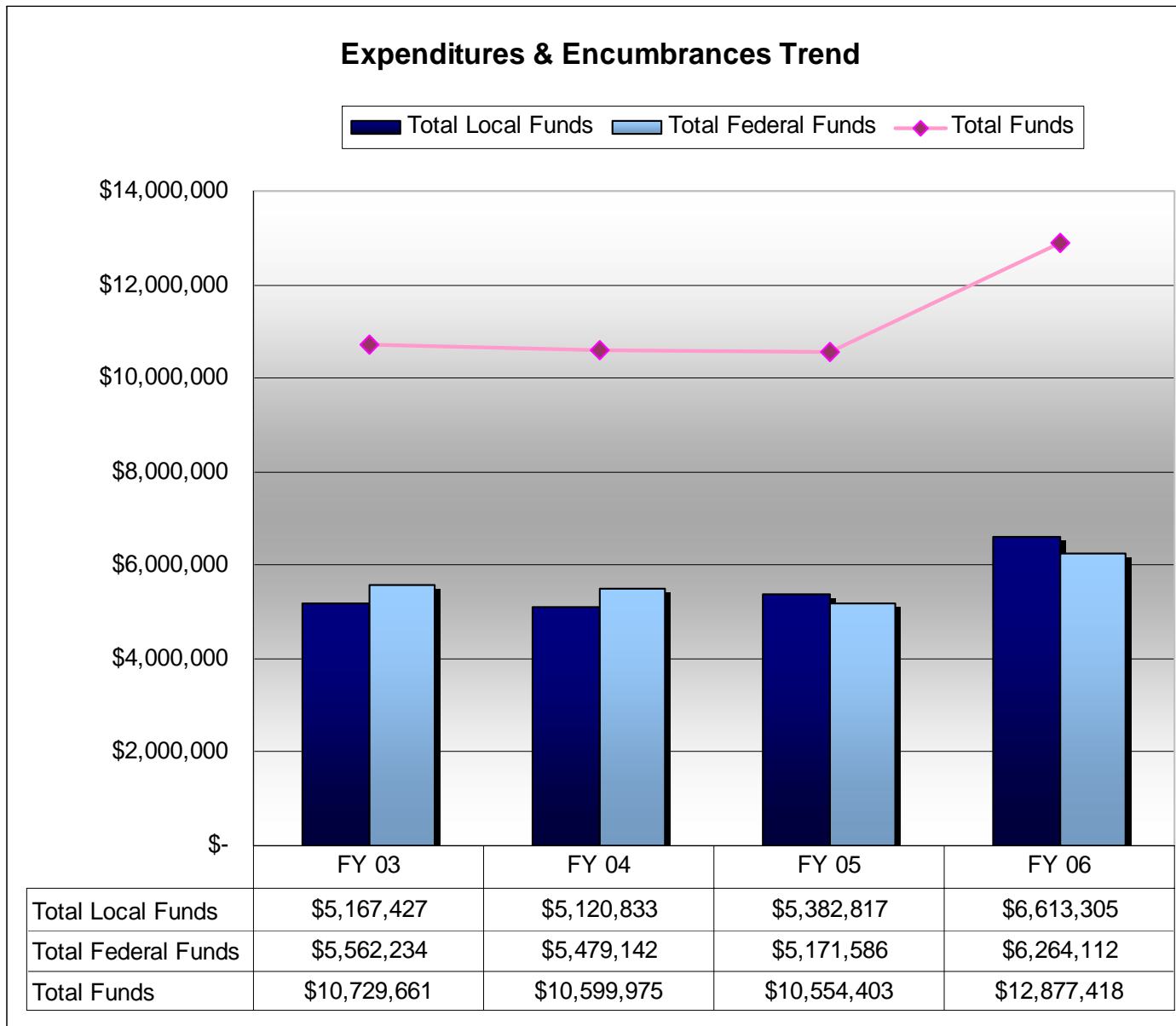
# Attachment 1: Department of Law Local Fund Appropriations Trend from FY 2003 to FY 2007



## Attachment 2: Department of Law Federal Fund Appropriations Trend from FY 2003 to FY 2007



### Attachment 3: Department of Law Expenditures & Encumbrances Trend from FY 2003 to FY 2006



Note: Totals may not add up due to rounding.

## Attachment 4: Department of Law Summary of Payroll and Other Operating Expenditures from FY 2003 to FY 2006

	FY 03	FY 04	FY 05	FY 06
<b><u>Local Funds</u></b>				
Payroll Expenditures	\$ 3,948,380	\$ 3,640,834	\$ 3,758,143	\$ 4,168,159
Other Operating Expenditures	\$ 1,219,047	\$ 1,480,000	\$ 1,624,675	\$ 2,445,146
<b>Total Local Fund Expenditures</b>	<b>\$ 5,167,427</b>	<b>\$ 5,120,833</b>	<b>\$ 5,382,817</b>	<b>\$ 6,613,305</b>
<b><u>Federal Funds</u></b>				
Payroll Expenditures	\$ 2,040,184	\$ 2,009,122	\$ 2,147,026	\$ 2,490,322
Other Operating Expenditures	\$ 3,522,050	\$ 3,470,019	\$ 3,024,560	\$ 3,773,790
<b>Total Federal Fund Expenditures</b>	<b>\$ 5,562,234</b>	<b>\$ 5,479,142</b>	<b>\$ 5,171,586</b>	<b>\$ 6,264,112</b>
<b>Total Local &amp; Federal Funds</b>	<b>\$ 10,729,661</b>	<b>\$ 10,599,975</b>	<b>\$ 10,554,403</b>	<b>\$ 12,877,418</b>

Notes:

- (1) Amounts include encumbrances.
- (2) Totals may not add up due to rounding.



**Attachment 5: Department of Law FY 2007 Federal & Local Appropriations (As of January 31, 2007)**

	A	B	C	D	E = (B - C - D)	F	G	H	I = (F - G - H)	J = (B + F)	K = (C + D + G + H)	L = (J - K)
	Total Appropriation	Allotments	Expenditures	Outstanding Encumbrances	Allotments Available	Z - Account Allotments	Z - Account Expenditures	Z - Account Encumbrances	Z-Account Allotments Available	Total Allotments	Total Expenditures & Encumbrances	Total Allotments Available 1/31/07
<b>Local Funds</b>												
111 Salaries	\$ 3,689,048	\$ 1,187,704	\$ 1,012,389	\$ -	\$ 175,315	\$ 65,437	\$ 15,168	\$ -	\$ 50,269	\$ 1,253,141	\$ 1,027,557	\$ 225,584
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 1,058,868	\$ 326,843	\$ 280,392	\$ -	\$ 46,451	\$ 17,443	\$ 4,488	\$ -	\$ 12,955	\$ 344,286	\$ 284,881	\$ 59,406
<b>Total Personnel</b>	\$ 4,747,916	\$ 1,514,547	\$ 1,292,781	\$ -	\$ 221,766	\$ 82,880	\$ 19,656	\$ -	\$ 63,224	\$ 1,597,427	\$ 1,312,437	\$ 284,989
220 Travel	\$ 72,839	\$ 52,839	\$ 37,192	\$ 13,593	\$ 2,054	\$ 3,677	\$ -	\$ 2,518	\$ 1,159	\$ 56,517	\$ 53,304	\$ 3,213
230 Contractual	\$ 632,753	\$ 632,753	\$ 158,623	\$ 290,253	\$ 183,877	\$ -	\$ -	\$ -	\$ -	\$ 632,753	\$ 448,876	\$ 183,877
233 Rent	\$ 325,738	\$ 325,738	\$ -	\$ -	\$ 325,738	\$ 10,290	\$ -	\$ 10,290	\$ -	\$ 336,028	\$ 10,290	\$ 325,738
240 Supplies	\$ 39,245	\$ 20,909	\$ 9,733	\$ 7,482	\$ 3,695	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 23,909	\$ 17,215	\$ 6,695
250 Equipment	\$ 66,402	\$ 66,402	\$ 58,068	\$ 6,788	\$ 1,546	\$ -	\$ -	\$ -	\$ -	\$ 66,402	\$ 64,856	\$ 1,546
270 Workers Comp	\$ 1,473	\$ 1,473	\$ 415	\$ -	\$ 1,058	\$ -	\$ -	\$ -	\$ -	\$ 1,473	\$ 415	\$ 1,058
271 Drug Testing Charges	\$ 1,200	\$ 400	\$ 48	\$ -	\$ 353	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 48	\$ 353
280 Sub. Recipient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ 1,844,838	\$ 1,844,838	\$ 412,421	\$ -	\$ 1,432,417	\$ -	\$ -	\$ -	\$ -	\$ 1,844,838	\$ 412,421	\$ 1,432,417
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 67,219	\$ 67,219	\$ 8,619	\$ 58,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,219	\$ 67,219	\$ -
450 Capital Outlay	\$ 296,012	\$ 156,676	\$ -	\$ 87,012	\$ 69,664	\$ 12,500	\$ -	\$ -	\$ 12,500	\$ 169,176	\$ 87,012	\$ 82,164
800 Exp. Reimburse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,656)	\$ (19,656)	\$ -	\$ -	\$ (19,656)	\$ (19,656)	\$ -
<b>Total Operations</b>	\$ 3,347,718	\$ 3,169,246	\$ 685,118	\$ 463,728	\$ 2,020,401	\$ 9,811	\$ (19,656)	\$ 12,808	\$ 16,659	\$ 3,179,057	\$ 1,141,997	\$ 2,037,060
<b>TOTAL LOCAL FUNDS</b>	\$ 8,095,634	\$ 4,683,793	\$ 1,977,899	\$ 463,728	\$ 2,242,166	\$ 92,691	\$ -	\$ 12,808	\$ 79,883	\$ 4,776,484	\$ 2,454,435	\$ 2,322,049
<b>Federal Funds</b>												
111 Salaries	\$ 2,514,373	\$ 944,159	\$ 625,312	\$ -	\$ 318,846	\$ -	\$ -	\$ -	\$ -	\$ 944,159	\$ 625,312	\$ 318,846
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 710,079	\$ 283,406	\$ 171,812	\$ -	\$ 111,594	\$ -	\$ -	\$ -	\$ -	\$ 283,406	\$ 171,812	\$ 111,594
<b>Total Personnel</b>	\$ 3,224,452	\$ 1,227,564	\$ 797,124	\$ -	\$ 430,440	\$ -	\$ -	\$ -	\$ -	\$ 1,227,564	\$ 797,124	\$ 430,440
220 Travel	\$ 28,500	\$ 28,500	\$ 5,776	\$ 5,126	\$ 17,598	\$ -	\$ -	\$ -	\$ -	\$ 28,500	\$ 10,902	\$ 17,598
230 Contractual	\$ 2,462,411	\$ 2,430,453	\$ 497,806	\$ 1,743,475	\$ 189,171	\$ -	\$ -	\$ -	\$ -	\$ 2,430,453	\$ 2,241,281	\$ 189,171
233 Rent	\$ 347,055	\$ 347,055	\$ -	\$ 1	\$ 347,054	\$ -	\$ -	\$ -	\$ -	\$ 347,055	\$ 1	\$ 347,054
240 Supplies	\$ 49,280	\$ 30,168	\$ 2,774	\$ 14,173	\$ 13,222	\$ -	\$ -	\$ -	\$ -	\$ 30,168	\$ 16,946	\$ 13,222
250 Equipment	\$ 28,272	\$ 28,272	\$ 11,095	\$ 3,330	\$ 13,847	\$ -	\$ -	\$ -	\$ -	\$ 28,272	\$ 14,425	\$ 13,847
271 Drug Testing Charges	\$ 1,200	\$ 400	\$ 160	\$ -	\$ 240	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 160	\$ 240
280 Sub. Recipient	\$ 178,930	\$ 178,930	\$ -	\$ 155,920	\$ 23,010	\$ -	\$ -	\$ -	\$ -	\$ 178,930	\$ 155,920	\$ 23,010
290 Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 58,332	\$ 58,332	\$ 7,569	\$ 49,763	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 58,332	\$ 57,332	\$ 1,000
450 Capital Outlay	\$ 89,296	\$ 76,925	\$ -	\$ 76,925	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 76,925	\$ 76,925	\$ -
701 Indirect Costs - Federal	\$ 4,023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations</b>	\$ 3,247,298	\$ 3,179,034	\$ 525,180	\$ 2,048,712	\$ 605,142	\$ -	\$ -	\$ -	\$ -	\$ 3,179,034	\$ 2,573,892	\$ 605,142
<b>TOTAL FEDERAL FUNDS</b>	\$ 6,471,750	\$ 4,406,598	\$ 1,322,304	\$ 2,048,712	\$ 1,035,583	\$ -	\$ -	\$ -	\$ -	\$ 4,406,598	\$ 3,371,016	\$ 1,035,583
<b>TOTAL LOCAL &amp; FEDERAL FUNDS</b>	\$ 14,567,384	\$ 9,090,392	\$ 3,300,203	\$ 2,512,440	\$ 3,277,749	\$ 92,691	\$ -	\$ 12,808	\$ 79,883	\$ 9,183,083	\$ 5,825,451	\$ 3,357,632

Note: Totals may not add up due to rounding.

## Attachment 6: Department of Law FY 2006 Federal & Local Appropriations

	A	B	C	D	E = (B - C - D)	F	G	H	I = (F - G - H)	J = (B + F)	K = (C + D + G + H)	L = (J - K)
	Total Appropriation	Allotments	Expenditures	Outstanding Encumbrances	Allotments Available	Z - Account Allotments	Z - Account Expenditures	Z - Account Encumbrances	Z-Account Allotments Available	Total Allotments	Total Expenditures & Encumbrances	Allotments Available 9/30/06
<b>Local Funds</b>												
111 Salaries	\$ 3,076,118	\$ 3,076,118	\$ 3,069,463	\$ -	\$ 6,655	\$ 375,607	\$ 237,253	\$ -	\$ 138,354	\$ 3,451,725	\$ 3,306,716	\$ 145,009
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 807,191	\$ 807,191	\$ 801,306	\$ -	\$ 5,885	\$ 122,225	\$ 60,137	\$ -	\$ 62,088	\$ 929,416	\$ 861,443	\$ 67,973
<b>Total Personnel</b>	\$ 3,883,309	\$ 3,883,309	\$ 3,870,769	\$ -	\$ 12,540	\$ 497,832	\$ 297,390	\$ -	\$ 200,442	\$ 4,381,141	\$ 4,168,159	\$ 212,982
220 Travel	\$ 56,376	\$ 56,376	\$ 34,617	\$ 3,843	\$ 17,916	\$ 27,897	\$ 7,726	\$ 2,518	\$ 17,653	\$ 84,273	\$ 48,704	\$ 35,569
230 Contractual	\$ 618,097	\$ 618,097	\$ 247,846	\$ 300,766	\$ 69,485	\$ 2,669	\$ -	\$ -	\$ 2,669	\$ 620,766	\$ 548,611	\$ 72,155
233 Rent	\$ 304,993	\$ 304,993	\$ 297,684	\$ 1	\$ 7,308	\$ 64,268	\$ 48,710	\$ 10,290	\$ 5,268	\$ 369,260	\$ 356,685	\$ 12,576
240 Supplies	\$ 90,857	\$ 90,857	\$ 63,281	\$ 10,680	\$ 16,897	\$ 5,838	\$ 412	\$ -	\$ 5,426	\$ 96,696	\$ 74,373	\$ 22,323
250 Equipment	\$ 107,747	\$ 107,747	\$ 29,166	\$ 65,375	\$ 13,205	\$ 7,619	\$ 5,405	\$ -	\$ 2,214	\$ 115,366	\$ 99,946	\$ 15,419
270 Workers Comp	\$ 6,224	\$ 6,224	\$ 6,181	\$ -	\$ 43	\$ -	\$ -	\$ -	\$ -	\$ 6,224	\$ 6,181	\$ 43
271 Drug Testing Charges	\$ 2,970	\$ 2,970	\$ 2,958	\$ -	\$ 13	\$ -	\$ -	\$ -	\$ -	\$ 2,970	\$ 2,958	\$ 13
280 Sub. Recipient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ 2,131,409	\$ 2,131,409	\$ 1,535,638	\$ -	\$ 595,772	\$ -	\$ -	\$ -	\$ -	\$ 2,131,409	\$ 1,535,638	\$ 595,772
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 52,220	\$ 52,220	\$ 18,631	\$ 25,219	\$ 8,371	\$ -	\$ -	\$ -	\$ -	\$ 52,220	\$ 43,849	\$ 8,371
450 Capital Outlay	\$ 105,833	\$ 105,833	\$ 833	\$ 87,012	\$ 17,988	\$ 12,500	\$ -	\$ -	\$ 12,500	\$ 118,333	\$ 87,845	\$ 30,488
800 Exp. Reimburse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (357,687)	\$ (359,643)	\$ -	\$ 1,956	\$ (357,687)	\$ (359,643)	\$ 1,956
<b>Total Operations</b>	\$ 3,476,727	\$ 3,476,727	\$ 2,236,833	\$ 492,895	\$ 746,999	\$ (236,896)	\$ (297,390)	\$ 12,808	\$ 47,686	\$ 3,239,831	\$ 2,445,146	\$ 794,685
<b>TOTAL LOCAL FUNDS</b>	\$ 7,360,036	\$ 7,360,036	\$ 6,107,602	\$ 492,895	\$ 759,538	\$ 260,936	\$ -	\$ 12,808	\$ 248,128	\$ 7,620,972	\$ 6,613,305	\$ 1,007,666
<b>Federal Funds</b>												
111 Salaries	\$ 2,540,335	\$ 2,512,469	\$ 1,968,509	\$ -	\$ 543,960	\$ -	\$ -	\$ -	\$ -	\$ 2,512,469	\$ 1,968,509	\$ 543,960
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 705,352	\$ 694,587	\$ 521,813	\$ -	\$ 172,774	\$ -	\$ -	\$ -	\$ -	\$ 694,587	\$ 521,813	\$ 172,774
<b>Total Personnel</b>	\$ 3,245,688	\$ 3,207,056	\$ 2,490,322	\$ -	\$ 716,734	\$ -	\$ -	\$ -	\$ -	\$ 3,207,056	\$ 2,490,322	\$ 716,734
220 Travel	\$ 20,039	\$ 14,039	\$ 1,357	\$ 212	\$ 12,470	\$ -	\$ -	\$ -	\$ -	\$ 14,039	\$ 1,569	\$ 12,470
230 Contractual	\$ 3,256,819	\$ 3,140,845	\$ 2,113,198	\$ 899,922	\$ 127,726	\$ -	\$ -	\$ -	\$ -	\$ 3,140,845	\$ 3,013,120	\$ 127,726
233 Rent	\$ 422,125	\$ 395,691	\$ 330,218	\$ 1	\$ 65,472	\$ -	\$ -	\$ -	\$ -	\$ 395,691	\$ 330,219	\$ 65,472
240 Supplies	\$ 69,399	\$ 66,148	\$ 42,190	\$ 14,441	\$ 9,517	\$ -	\$ -	\$ -	\$ -	\$ 66,148	\$ 56,631	\$ 9,517
250 Equipment	\$ 36,248	\$ 36,044	\$ 11,901	\$ 14,425	\$ 9,718	\$ -	\$ -	\$ -	\$ -	\$ 36,044	\$ 26,326	\$ 9,718
271 Drug Testing Charges	\$ 600	\$ 600	\$ 600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	\$ -
280 Sub. Recipient	\$ 267,455	\$ 267,455	\$ 88,525	\$ 18,023	\$ 160,906	\$ -	\$ -	\$ -	\$ -	\$ 267,455	\$ 106,548	\$ 160,906
290 Misc.	\$ 4,464	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 51,400	\$ 44,355	\$ 28,024	\$ 15,332	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 44,355	\$ 43,355	\$ 1,000
450 Capital Outlay	\$ 228,683	\$ 226,204	\$ 106,127	\$ 89,296	\$ 30,782	\$ -	\$ -	\$ -	\$ -	\$ 226,204	\$ 195,422	\$ 30,782
701 Indirect Costs - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations</b>	\$ 4,357,231	\$ 4,191,382	\$ 2,722,139	\$ 1,051,651	\$ 417,592	\$ -	\$ -	\$ -	\$ -	\$ 4,191,382	\$ 3,773,790	\$ 417,592
<b>TOTAL FEDERAL FUNDS</b>	\$ 7,602,918	\$ 7,398,438	\$ 5,212,461	\$ 1,051,651	\$ 1,134,326	\$ -	\$ -	\$ -	\$ -	\$ 7,398,438	\$ 6,264,112	\$ 1,134,326
<b>TOTAL LOCAL &amp; FEDERAL FUNDS</b>	\$ 14,962,954	\$ 14,758,474	\$ 11,320,063	\$ 1,544,546	\$ 1,893,864	\$ 260,936	\$ -	\$ 12,808	\$ 248,128	\$ 15,019,410	\$ 12,877,418	\$ 2,141,992

Note: Totals may not add up due to rounding.

## Attachment 7: Department of Law FY 2005 Federal & Local Appropriations

	A	B	C	D	E = (B - C - D)	F	G	H	I = (F - G - H)	J = (B + F)	K = (C + D + G + H)	L = (J - K)
	Total Appropriation	Allotments	Expenditures	Outstanding Encumbrances	Allotments Available	Z - Account Allotments	Z - Account Expenditures	Z - Account Encumbrances	Z-Account Allotments Available	Total Allotments	Total Expenditures & Encumbrances	Allotments Available 9/30/05
<b>Local Funds</b>												
111 Salaries	\$ 3,260,303	\$ 3,260,303	\$ 2,668,025	\$ -	\$ 592,277	\$ 865,165	\$ 347,890	\$ -	\$ 517,275	\$ 4,125,467	\$ 3,015,915	\$ 1,109,552
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 856,331	\$ 856,331	\$ 653,580	\$ -	\$ 202,751	\$ 276,786	\$ 88,647	\$ -	\$ 188,139	\$ 1,133,118	\$ 742,227	\$ 390,891
<b>Total Personnel</b>	\$ 4,116,634	\$ 4,116,634	\$ 3,321,605	\$ -	\$ 795,029	\$ 1,141,951	\$ 436,537	\$ -	\$ 705,414	\$ 5,258,585	\$ 3,758,143	\$ 1,500,443
220 Travel	\$ 22,533	\$ 22,533	\$ 3,968	\$ 3,944	\$ 14,621	\$ 43,994	\$ 3,433	\$ -	\$ 40,561	\$ 66,527	\$ 11,345	\$ 55,182
230 Contractual	\$ 280,999	\$ 280,999	\$ 179,622	\$ 68,586	\$ 32,791	\$ 4,300	\$ -	\$ -	\$ 4,300	\$ 285,299	\$ 248,208	\$ 37,091
233 Rent	\$ 236,009	\$ 236,009	\$ 184,050	\$ 1	\$ 51,958	\$ 109,333	\$ 45,066	\$ -	\$ 64,268	\$ 345,342	\$ 229,117	\$ 116,225
240 Supplies	\$ 128,546	\$ 128,546	\$ 53,775	\$ 21,417	\$ 53,354	\$ 6,555	\$ 974	\$ -	\$ 5,581	\$ 135,101	\$ 76,165	\$ 58,935
250 Equipment	\$ 25,727	\$ 25,727	\$ 18,230	\$ 6,187	\$ 1,310	\$ -	\$ -	\$ -	\$ -	\$ 25,727	\$ 24,417	\$ 1,310
270 Workers Comp	\$ 2,442	\$ 2,442	\$ 2,065	\$ -	\$ 377	\$ -	\$ -	\$ -	\$ -	\$ 2,442	\$ 2,065	\$ 377
280 Sub. Recipient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ 1,940,495	\$ 1,940,495	\$ 1,360,336	\$ -	\$ 580,160	\$ -	\$ -	\$ -	\$ -	\$ 1,940,495	\$ 1,360,336	\$ 580,160
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 56,664	\$ 56,664	\$ 46,444	\$ 10,220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,664	\$ 56,664	\$ -
450 Capital Outlay	\$ 102,918	\$ 102,918	\$ 101,535	\$ 833	\$ 550	\$ 12,541	\$ -	\$ -	\$ 12,541	\$ 115,459	\$ 102,368	\$ 13,091
800 Exp. Reimburse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (472,431)	\$ (486,010)	\$ -	\$ 13,579	\$ (472,431)	\$ (486,010)	\$ 13,579
<b>Total Operations</b>	\$ 2,796,333	\$ 2,796,333	\$ 1,950,024	\$ 111,188	\$ 735,121	\$ (295,708)	\$ (436,537)	\$ -	\$ 140,830	\$ 2,500,625	\$ 1,624,675	\$ 875,950
<b>TOTAL LOCAL FUNDS</b>	\$ 6,912,967	\$ 6,912,967	\$ 5,271,629	\$ 111,188	\$ 1,530,150	\$ 846,244	\$ -	\$ -	\$ 846,244	\$ 7,759,210	\$ 5,382,817	\$ 2,376,393
<b>Federal Funds</b>												
111 Salaries	\$ 2,047,045	\$ 1,996,690	\$ 1,708,636	\$ -	\$ 288,054	\$ -	\$ -	\$ -	\$ -	\$ 1,996,690	\$ 1,708,636	\$ 288,054
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 581,105	\$ 562,109	\$ 438,390	\$ -	\$ 123,719	\$ -	\$ -	\$ -	\$ -	\$ 562,109	\$ 438,390	\$ 123,719
<b>Total Personnel</b>	\$ 2,628,150	\$ 2,558,799	\$ 2,147,026	\$ -	\$ 411,773	\$ -	\$ -	\$ -	\$ -	\$ 2,558,799	\$ 2,147,026	\$ 411,773
220 Travel	\$ 39,740	\$ 39,440	\$ 5,528	\$ 750	\$ 33,162	\$ -	\$ -	\$ -	\$ -	\$ 39,440	\$ 6,278	\$ 33,162
230 Contractual	\$ 2,696,559	\$ 2,273,531	\$ 1,723,930	\$ 505,253	\$ 44,348	\$ -	\$ -	\$ -	\$ -	\$ 2,273,531	\$ 2,229,183	\$ 44,348
233 Rent	\$ 368,593	\$ 328,655	\$ 303,042	\$ 25,613	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,655	\$ 328,655	\$ -
240 Supplies	\$ 110,906	\$ 76,589	\$ 49,823	\$ 9,927	\$ 16,840	\$ -	\$ -	\$ -	\$ -	\$ 76,589	\$ 59,750	\$ 16,840
250 Equipment	\$ 44,137	\$ 40,654	\$ 9,708	\$ 149	\$ 30,797	\$ -	\$ -	\$ -	\$ -	\$ 40,654	\$ 9,857	\$ 30,797
280 Sub. Recipient	\$ 169,120	\$ 162,559	\$ 33,000	\$ 42,859	\$ 86,700	\$ -	\$ -	\$ -	\$ -	\$ 162,559	\$ 75,859	\$ 86,700
290 Misc.	\$ 2,115	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 56,511	\$ 42,018	\$ 32,618	\$ 7,400	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 42,018	\$ 40,018	\$ 2,000
450 Capital Outlay	\$ 329,119	\$ 311,218	\$ 194,025	\$ 80,935	\$ 36,258	\$ -	\$ -	\$ -	\$ -	\$ 311,218	\$ 274,960	\$ 36,258
<b>Total Operations</b>	\$ 3,816,800	\$ 3,274,665	\$ 2,351,676	\$ 672,884	\$ 250,105	\$ -	\$ -	\$ -	\$ -	\$ 3,274,665	\$ 3,024,560	\$ 250,105
<b>TOTAL FEDERAL FUNDS</b>	\$ 6,444,950	\$ 5,833,463	\$ 4,498,701	\$ 672,884	\$ 661,878	\$ -	\$ -	\$ -	\$ -	\$ 5,833,463	\$ 5,171,586	\$ 661,878
<b>TOTAL LOCAL &amp; FEDERAL FUNDS</b>	\$ 13,357,917	\$ 12,746,430	\$ 9,770,331	\$ 784,072	\$ 2,192,027	\$ 846,244	\$ -	\$ -	\$ 846,244	\$ 13,592,674	\$ 10,554,403	\$ 3,038,271

Note: Totals may not add up due to rounding.

## Attachment 8: Department of Law FY 2004 Federal & Local Appropriations

	A	B	C	D	E = (B - C - D)	F	G	H	I = (F - G - H)	J = (B + F)	K = (C + D + G + H)	L = (J - K)
	Total Appropriation	Allotments	Expenditures	Outstanding Encumbrances	Allotments Available	Z - Account Allotments	Z - Account Expenditures	Z - Account Encumbrances	Z-Account Allotments Available	Total Allotments	Total Expenditures & Encumbrances	Total Allotments Available 9/30/04
<b>Local Funds</b>												
111 Salaries	\$ 2,626,514	\$ 2,626,514	\$ 2,503,553	\$ -	\$ 122,961	\$ 1,072,038	\$ 384,426	\$ -	\$ 687,612	\$ 3,698,552	\$ 2,887,979	\$ 810,573
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 736,955	\$ 736,955	\$ 649,937	\$ -	\$ 87,019	\$ 334,525	\$ 102,918	\$ -	\$ 231,607	\$ 1,071,480	\$ 752,855	\$ 318,626
<b>Total Personnel</b>	<b>\$ 3,363,469</b>	<b>\$ 3,363,469</b>	<b>\$ 3,153,490</b>	<b>\$ -</b>	<b>\$ 209,979</b>	<b>\$ 1,406,563</b>	<b>\$ 487,344</b>	<b>\$ -</b>	<b>\$ 919,219</b>	<b>\$ 4,770,032</b>	<b>\$ 3,640,834</b>	<b>\$ 1,129,199</b>
220 Travel	\$ 15,000	\$ 15,000	\$ 9,675	\$ 2,763	\$ 2,562	\$ 61,136	\$ 14,521	\$ -	\$ 46,615	\$ 76,136	\$ 26,959	\$ 49,178
230 Contractual	\$ 641,774	\$ 641,774	\$ 287,981	\$ 25,433	\$ 328,360	\$ 16,522	\$ 11,722	\$ 630	\$ 4,169	\$ 658,296	\$ 325,766	\$ 332,530
233 Rent	\$ 6,200	\$ 6,200	\$ 6,200	\$ -	\$ -	\$ 108,333	\$ 58,000	\$ 50,333	\$ -	\$ 114,533	\$ 114,533	\$ -
240 Supplies	\$ 26,917	\$ 26,917	\$ 22,751	\$ 77	\$ 4,089	\$ 11,008	\$ 5,108	\$ 155	\$ 5,745	\$ 37,926	\$ 28,092	\$ 9,834
250 Equipment	\$ 6,304	\$ 6,304	\$ 2,716	\$ 779	\$ 2,809	\$ 48	\$ -	\$ -	\$ 48	\$ 6,352	\$ 3,495	\$ 2,857
270 Workers Comp	\$ 1,764	\$ 1,764	\$ 1,430	\$ -	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ 1,764	\$ 1,430	\$ 334
280 Sub. Recipient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ 1,855,715	\$ 1,855,715	\$ 1,488,737	\$ -	\$ 366,979	\$ -	\$ -	\$ -	\$ -	\$ 1,855,715	\$ 1,488,737	\$ 366,979
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 58,310	\$ 58,310	\$ 42,604	\$ 10,664	\$ 5,042	\$ -	\$ -	\$ -	\$ -	\$ 58,310	\$ 53,268	\$ 5,042
450 Capital Outlay	\$ 15,425	\$ 15,425	\$ 14,384	\$ 31	\$ 1,010	\$ 41	\$ -	\$ -	\$ 41	\$ 15,466	\$ 14,415	\$ 1,051
800 Exp. Reimburse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (569,523)	\$ (576,695)	\$ -	\$ 7,173	\$ (569,523)	\$ (576,695)	\$ 7,173
<b>Total Operations</b>	<b>\$ 2,627,410</b>	<b>\$ 2,627,410</b>	<b>\$ 1,876,478</b>	<b>\$ 39,747</b>	<b>\$ 711,185</b>	<b>\$ (372,434)</b>	<b>\$ (487,344)</b>	<b>\$ 51,118</b>	<b>\$ 63,791</b>	<b>\$ 2,254,976</b>	<b>\$ 1,480,000</b>	<b>\$ 774,976</b>
<b>TOTAL LOCAL FUNDS</b>	<b>\$ 5,990,879</b>	<b>\$ 5,990,879</b>	<b>\$ 5,029,968</b>	<b>\$ 39,747</b>	<b>\$ 921,164</b>	<b>\$ 1,034,129</b>	<b>\$ -</b>	<b>\$ 51,118</b>	<b>\$ 983,011</b>	<b>\$ 7,025,008</b>	<b>\$ 5,120,833</b>	<b>\$ 1,904,175</b>
<b>Federal Funds</b>												
111 Salaries	\$ 2,030,722	\$ 2,030,722	\$ 1,588,089	\$ -	\$ 442,633	\$ -	\$ -	\$ -	\$ -	\$ 2,030,722	\$ 1,588,089	\$ 442,633
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 652,649	\$ 652,649	\$ 421,034	\$ -	\$ 231,616	\$ -	\$ -	\$ -	\$ -	\$ 652,649	\$ 421,034	\$ 231,616
<b>Total Personnel</b>	<b>\$ 2,683,371</b>	<b>\$ 2,683,371</b>	<b>\$ 2,009,122</b>	<b>\$ -</b>	<b>\$ 674,249</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,683,371</b>	<b>\$ 2,009,122</b>	<b>\$ 674,249</b>
220 Travel	\$ 69,287	\$ 69,287	\$ 13,459	\$ 700	\$ 55,128	\$ -	\$ -	\$ -	\$ -	\$ 69,287	\$ 14,159	\$ 55,128
230 Contractual	\$ 2,863,573	\$ 2,863,573	\$ 2,450,637	\$ 211,961	\$ 200,974	\$ -	\$ -	\$ -	\$ -	\$ 2,863,573	\$ 2,662,599	\$ 200,974
233 Rent	\$ 360,650	\$ 360,650	\$ 327,415	\$ 18,050	\$ 15,185	\$ -	\$ -	\$ -	\$ -	\$ 360,650	\$ 345,465	\$ 15,185
240 Supplies	\$ 87,105	\$ 87,105	\$ 35,730	\$ 2,323	\$ 49,052	\$ -	\$ -	\$ -	\$ -	\$ 87,105	\$ 38,053	\$ 49,052
250 Equipment	\$ 30,819	\$ 30,819	\$ 4,637	\$ 2,908	\$ 23,274	\$ -	\$ -	\$ -	\$ -	\$ 30,819	\$ 7,545	\$ 23,274
280 Sub. Recipient	\$ 279,815	\$ 279,815	\$ 174,384	\$ 14,573	\$ 90,857	\$ -	\$ -	\$ -	\$ -	\$ 279,815	\$ 188,958	\$ 90,857
290 Misc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 59,865	\$ 59,865	\$ 16,026	\$ 14,493	\$ 29,347	\$ -	\$ -	\$ -	\$ -	\$ 59,865	\$ 30,519	\$ 29,347
450 Capital Outlay	\$ 248,495	\$ 248,495	\$ 113,291	\$ 69,431	\$ 65,774	\$ -	\$ -	\$ -	\$ -	\$ 248,495	\$ 182,721	\$ 65,774
<b>Total Operations</b>	<b>\$ 3,999,609</b>	<b>\$ 3,999,609</b>	<b>\$ 3,135,580</b>	<b>\$ 334,440</b>	<b>\$ 529,590</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,999,609</b>	<b>\$ 3,470,019</b>	<b>\$ 529,590</b>
<b>TOTAL FEDERAL FUNDS</b>	<b>\$ 6,682,980</b>	<b>\$ 6,682,980</b>	<b>\$ 5,144,702</b>	<b>\$ 334,440</b>	<b>\$ 1,203,839</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,682,980</b>	<b>\$ 5,479,142</b>	<b>\$ 1,203,839</b>
<b>TOTAL LOCAL &amp; FEDERAL FUNDS</b>	<b>\$ 12,673,859</b>	<b>\$ 12,673,859</b>	<b>\$ 10,174,670</b>	<b>\$ 374,187</b>	<b>\$ 2,125,002</b>	<b>\$ 1,034,129</b>	<b>\$ -</b>	<b>\$ 51,118</b>	<b>\$ 983,011</b>	<b>\$ 13,707,988</b>	<b>\$ 10,599,975</b>	<b>\$ 3,108,013</b>

Note: Totals may not add up due to rounding.

## Attachment 9: Department of Law FY 2003 Federal & Local Appropriations

	A	B	C	D	E = (B - C - D)	F	G	H	I = (F - G - H)	J = (B + F)	K = (C + D + G + H)	L = (J - K)
	Total Appropriation	Allotments	Expenditures	Outstanding Encumbrances	Allotments Available	Z - Account Allotments	Z - Account Expenditures	Z - Account Encumbrances	Z-Account Allotments Available	Total Allotments	Total Expenditures & Encumbrances	Total Allotments Available 9/30/03
<b>Local Funds</b>												
111 Salaries	\$ 2,715,297	\$ 2,715,297	\$ 2,657,445	\$ -	\$ 57,852	\$ 1,380,728	\$ 478,780	\$ -	\$ 901,947	\$ 4,096,025	\$ 3,136,225	\$ 959,800
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 807,439	\$ 807,439	\$ 687,823	\$ -	\$ 119,616	\$ 369,141	\$ 124,333	\$ -	\$ 244,809	\$ 1,176,580	\$ 812,155	\$ 364,425
<b>Total Personnel</b>	<b>\$ 3,522,736</b>	<b>\$ 3,522,736</b>	<b>\$ 3,345,268</b>	<b>\$ -</b>	<b>\$ 177,468</b>	<b>\$ 1,749,869</b>	<b>\$ 603,113</b>	<b>\$ -</b>	<b>\$ 1,146,756</b>	<b>\$ 5,272,605</b>	<b>\$ 3,948,380</b>	<b>\$ 1,324,225</b>
220 Travel	\$ 15,300	\$ 15,300	\$ 7,080	\$ 300	\$ 7,920	\$ 45,551	\$ 750	\$ 1,800	\$ 43,001	\$ 60,851	\$ 9,930	\$ 50,921
230 Contractual	\$ 242,876	\$ 242,876	\$ 95,486	\$ 56,157	\$ 91,233	\$ 34,566	\$ 11,905	\$ 2,157	\$ 20,504	\$ 277,442	\$ 165,705	\$ 111,737
233 Rent	\$ 20,731	\$ 20,731	\$ -	\$ -	\$ 20,731	\$ 107,333	\$ 58,000	\$ 14,500	\$ 34,833	\$ 128,064	\$ 72,500	\$ 55,564
240 Supplies	\$ 28,861	\$ 28,861	\$ 16,718	\$ 692	\$ 11,451	\$ 28,093	\$ 14,126	\$ 155	\$ 13,812	\$ 56,954	\$ 31,692	\$ 25,262
250 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48	\$ (48)	\$ -	\$ 48	\$ (48)
270 Workers Comp	\$ 2,859	\$ 2,859	\$ 2,526	\$ -	\$ 334	\$ -	\$ -	\$ -	\$ -	\$ 2,859	\$ 2,526	\$ 334
280 Sub. Recipient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ 1,809,602	\$ 1,809,602	\$ 1,560,818	\$ -	\$ 248,784	\$ -	\$ -	\$ -	\$ -	\$ 1,809,602	\$ 1,560,818	\$ 248,784
361 Power	\$ 10,334	\$ 10,334	\$ -	\$ -	\$ 10,334	\$ -	\$ -	\$ -	\$ -	\$ 10,334	\$ -	\$ 10,334
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 77,678	\$ 77,678	\$ 58,612	\$ 5,110	\$ 13,956	\$ -	\$ -	\$ -	\$ -	\$ 77,678	\$ 63,722	\$ 13,956
450 Capital Outlay	\$ 135	\$ 135	\$ -	\$ -	\$ 135	\$ 54,036	\$ 53,948	\$ -	\$ 88	\$ 54,171	\$ 53,948	\$ 223
800 Exp. Reimburse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (741,842)	\$ (741,842)	\$ -	\$ -	\$ (741,842)	\$ (741,842)	\$ -
<b>Total Operations</b>	<b>\$ 2,208,376</b>	<b>\$ 2,208,376</b>	<b>\$ 1,741,241</b>	<b>\$ 62,260</b>	<b>\$ 404,876</b>	<b>\$ (472,263)</b>	<b>\$ (603,113)</b>	<b>\$ 18,659</b>	<b>\$ 112,190</b>	<b>\$ 1,736,113</b>	<b>\$ 1,219,047</b>	<b>\$ 517,066</b>
<b>TOTAL LOCAL FUNDS</b>	<b>\$ 5,731,112</b>	<b>\$ 5,731,112</b>	<b>\$ 5,086,508</b>	<b>\$ 62,260</b>	<b>\$ 582,344</b>	<b>\$ 1,277,606</b>	<b>\$ -</b>	<b>\$ 18,659</b>	<b>\$ 1,258,946</b>	<b>\$ 7,008,718</b>	<b>\$ 5,167,427</b>	<b>\$ 1,841,291</b>
<b>Federal Funds</b>												
111 Salaries	\$ 2,338,439	\$ 2,338,439	\$ 1,603,156	\$ -	\$ 735,283	\$ -	\$ -	\$ -	\$ -	\$ 2,338,439	\$ 1,603,156	\$ 735,283
113 Benefits	\$ 658,579	\$ 658,579	\$ 437,028	\$ -	\$ 221,551	\$ -	\$ -	\$ -	\$ -	\$ 658,579	\$ 437,028	\$ 221,551
<b>Total Personnel</b>	<b>\$ 2,997,018</b>	<b>\$ 2,997,018</b>	<b>\$ 2,040,184</b>	<b>\$ -</b>	<b>\$ 956,834</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,997,018</b>	<b>\$ 2,040,184</b>	<b>\$ 956,834</b>
220 Travel	\$ 59,267	\$ 55,437	\$ 24,828	\$ 5,350	\$ 25,259	\$ -	\$ -	\$ -	\$ -	\$ 55,437	\$ 30,178	\$ 25,259
230 Contractual	\$ 2,868,499	\$ 2,868,499	\$ 2,708,222	\$ 72,470	\$ 87,808	\$ -	\$ -	\$ -	\$ -	\$ 2,868,499	\$ 2,780,692	\$ 87,808
233 Rent	\$ 763,375	\$ 763,375	\$ 300,685	\$ 18,050	\$ 444,640	\$ -	\$ -	\$ -	\$ -	\$ 763,375	\$ 318,735	\$ 444,640
240 Supplies	\$ 74,284	\$ 74,284	\$ 20,830	\$ 201	\$ 53,254	\$ -	\$ -	\$ -	\$ -	\$ 74,284	\$ 21,031	\$ 53,254
250 Equipment	\$ 16,811	\$ 16,811	\$ 3,152	\$ 2,581	\$ 11,078	\$ -	\$ -	\$ -	\$ -	\$ 16,811	\$ 5,732	\$ 11,078
280 Sub. Recipient	\$ 359,183	\$ 359,183	\$ 170,225	\$ 7,562	\$ 181,396	\$ -	\$ -	\$ -	\$ -	\$ 359,183	\$ 177,787	\$ 181,396
290 Misc.	\$ 612	\$ 612	\$ 612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 612	\$ 612	\$ -
363 Telephone	\$ 45,599	\$ 45,599	\$ 28,209	\$ 13,505	\$ 3,885	\$ -	\$ -	\$ -	\$ -	\$ 45,599	\$ 41,714	\$ 3,885
450 Capital Outlay	\$ 274,264	\$ 274,264	\$ 26,819	\$ 118,749	\$ 128,696	\$ -	\$ -	\$ -	\$ -	\$ 274,264	\$ 145,568	\$ 128,696
<b>Total Operations</b>	<b>\$ 4,461,895</b>	<b>\$ 4,458,065</b>	<b>\$ 3,283,582</b>	<b>\$ 238,468</b>	<b>\$ 936,015</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,458,065</b>	<b>\$ 3,522,050</b>	<b>\$ 936,015</b>
<b>TOTAL FEDERAL FUNDS</b>	<b>\$ 7,458,913</b>	<b>\$ 7,455,083</b>	<b>\$ 5,323,766</b>	<b>\$ 238,468</b>	<b>\$ 1,892,850</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,455,083</b>	<b>\$ 5,562,234</b>	<b>\$ 1,892,850</b>
<b>TOTAL LOCAL &amp; FEDERAL FUNDS</b>	<b>\$ 13,190,025</b>	<b>\$ 13,186,195</b>	<b>\$ 10,410,274</b>	<b>\$ 300,728</b>	<b>\$ 2,475,194</b>	<b>\$ 1,277,606</b>	<b>\$ -</b>	<b>\$ 18,659</b>	<b>\$ 1,258,946</b>	<b>\$ 14,463,801</b>	<b>\$ 10,729,661</b>	<b>\$ 3,734,140</b>

Note: Totals may not add up due to rounding.

**Do you suspect fraud, waste, or abuse in a government agency or department? Contact the Office of the Public Auditor:**



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- **Visit our website at [www.guamopa.org](http://www.guamopa.org);**
- **Call our office at 475-0390;**
- **Fax our office at 472-7951;**
- **Or visit us at the PNB Building, Suite 401  
In Hagåtña**

**All information will be held in strict confidence.**