



OFFICE OF THE PUBLIC AUDITOR

**Office of the Attorney General  
Fiscal Year 2004  
Budget, Allotment, & Expenditures  
Reconciliation**

**Legislative Request**

**OPA Report No. 04-09  
September 2004**

Distribution:

Governor of Guam  
Speaker, 27<sup>th</sup> Guam Legislature  
Senators, 27<sup>th</sup> Guam Legislature  
Attorney General, Office of the Attorney General  
Director, Department of Administration  
Director, Bureau of Budget Management & Research  
Guam Media via E-Mail



September 16, 2004

The Honorable Vincente “Ben” C. Pangelinan  
Speaker of the 27<sup>th</sup> Guam Legislature  
155 Hesler Place  
Hagatna, GU 96910

Dear Speaker Pangelinan:

This is in response to your August 13, 2004 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 August 16, 2004, we met with you and officials from the OAG to discuss this review. You expressed concern about the OAG’s financial position where the Attorney General, in a letter dated June 30, 2004, informed you that by 2004 year-end, the OAG would have exhausted the \$5.4 million appropriated in fiscal year 2004 and the additional \$230,000 from prior year lapses. In the letter, the Attorney General also requested additional appropriations of approximately \$650,000 and \$1.8 million to pay for the additional personnel hired in fiscal year 2004 and to hire new personnel for fiscal year 2005, respectively.

You also expressed concern that the information provided by the OAG conflicted with the financial information represented in the Department of Administration’s (DOA) accounting system (AS400) as of July 31, 2004 where the system showed the OAG would have over \$1 million in lapsed funds by the end of fiscal year 2004.

We conducted interviews with key personnel from the OAG, the DOA, and the Bureau of Budget and Management Research (BBMR) and reviewed the OAG’s federal and local budget appropriations, allotments, encumbrances, proposed budget submittal for the Fiscal Year 2005 Budget, and other pertinent documents. In order to identify where the conflict may have occurred, we relied on figures obtained from the AS400 system and made adjustments based on estimated projection figures through September 30, 2004. However, we did not verify the validity of the amounts reported in the AS400 system.

Specifically, we found that as of July 31, 2004, the OAG had \$6,022,468 in total local allotments (See Table 1). The \$6.0 million is comprised of \$5,423,222 from Public Law 27-29, the fiscal year 2004 budget appropriation; \$154,700 from prior year lapses; and \$444,548 from allotments classified as a local “Z” account (See Table 1A). The “Z” account is a local account established by the DOA to account for pass-thru funds originating from Federal grants from one local agency to another. In this case, the “Z” account funds are from federal grants awarded to the Bureau of Statistics and Plans. These accounts are:

- Highway Safety and Traffic
- Data Collection and Tracking
- Stop Violence Against Women
- Narcotics Interdiction and Asset Seizing

As of July 31, 2004, the OAG had local expenditures of \$4,001,857 plus encumbrances of \$266,653, totaling \$4,268,510 in expenditures and encumbrances. This left an available balance of \$1,753,957 in local funds. For federal funds, there was \$833,704 available, consisting of \$294,579 plus \$539,125 carried over from prior year federal funds. This left an available \$2,587,661 in federal and local funds as of July 31, 3004.

For the remaining two months of the fiscal year, we projected that the OAG would have the following expenditures:

- \$1,067,698 in total local projected expenditures of which we estimated \$698,044 in personnel costs for the remaining 5 pay periods and \$369,654 in operating costs.
- \$421,397 in total federal projected operating costs of which we estimated \$316,054 in personnel costs for the remaining 5 pay periods and \$105,343 in operating costs.

Estimated personnel costs were based on 104 employees indicated in the OAG labor cost for pay period ending August 7, 2004. Of the 104 employees, 53 were funded by local funds, 6 were funded by local "Z" accounts, and 45 were funded by federal funds.

Estimated general fund operating costs were based on the assumption that allotted funds will be expended by the end of fiscal year 2004, with the exception of the local match, which will be carried forward. Estimated federal fund operating costs were derived by taking the total allotments and dividing by 12 months. The monthly projections were multiplied by the remaining two months (August and September) of fiscal year 2004.

As of September 30, 2004, the OAG would have an estimated total of \$1,098,567 available at year-end. Although we determined that the OAG would have \$1,098,567 available, \$1,002,322 of the amount is restrictive. The \$1,002,322 restriction includes: \$412,307 in federal funds; \$290,656 in the "Z" account; and \$299,359 in local matching funds.

In summary, the OAG, exclusive of federal funds, would have \$96,245 in local funds at the end of fiscal year 2004.

Preliminary draft discussions were held on August 27, 2004 with OAG representatives and on August 30 with you.

Since this letter does not contain any recommendations, a response is not required.

We appreciate the cooperation shown by the your office, the Office of the Attorney General, the Bureau of Budget and Management Research, and the Department of Administration during our review.

Senseramente,



Doris Flores Brooks  
Public Auditor

Cc: Attorney General, Office of the Attorney General

Attachments

TABLE 1: Local Funds

	Appropriation			Allotment			Encumbrance			Expenditures			Funds Available 7/31/04	Projected Expenditures (Aug. & Sept.) See Note 1	Estimated Fund Balance 9/30/04
	P.L. 27-29	Prior Year Lapses & Reallocation	Total Appropriation	Allotment	Transfer from Gov Guam Agency	Total Allotments	Outstanding Encumbrance	"Z" Account Encumbrance	Total Encumbrance	Expenditures	"Z" Account Expenditures	Total Expenditures			
	111 Salaries	\$ 2,746,412.00	\$ (170,057.80)	\$ 2,576,354.20	\$ 2,576,354.20	\$ 290,894.00	\$ 2,867,248.20	\$ -	\$ -	\$ -	\$ 2,029,116.98	\$ 21,461.60			
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 836,212.00	\$ (117,745.82)	\$ 718,466.18	\$ 718,464.18	\$ 90,916.50	\$ 809,380.68	\$ -	\$ -	\$ -	\$ 535,646.60	\$ 5,459.27	\$ 541,105.87	\$ 268,274.81	\$ 145,853.55	\$ 122,421.26
<b>Total Personnel</b>	<b>\$ 3,582,624.00</b>	<b>\$ (287,803.62)</b>	<b>\$ 3,294,820.38</b>	<b>\$ 3,294,818.38</b>	<b>\$ 381,810.50</b>	<b>\$ 3,676,628.88</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,564,763.58</b>	<b>\$ 26,920.87</b>	<b>\$ 2,591,684.45</b>	<b>\$ 1,084,944.43</b>	<b>\$ 698,043.45</b>	<b>\$ 386,900.98</b>
220 Travel	\$ 15,000.00	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 25,194.00	\$ 40,194.00	\$ 3,193.36	\$ -	\$ 3,193.36	\$ 9,244.56	\$ -	\$ 9,244.56	\$ 27,756.08	\$ 27,756.08	\$ -
230 Contractual	\$ 181,720.00	\$ 248,570.00	\$ 430,290.00	\$ 430,290.00	\$ 2,865.41	\$ 433,155.41	\$ 184,553.64	\$ -	\$ 184,553.64	\$ 209,999.70	\$ -	\$ 209,999.70	\$ 38,602.07	\$ 38,602.07	\$ -
233 Rent	\$ -	\$ -	\$ -	\$ -	\$ 59,000.00	\$ 59,000.00	\$ -	\$ 59,000.00	\$ 59,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240 Supplies	\$ 21,500.00	\$ -	\$ 21,500.00	\$ 21,500.00	\$ 2,599.00	\$ 24,099.00	\$ 1,531.91	\$ -	\$ 1,531.91	\$ 14,390.65	\$ -	\$ 14,390.65	\$ 8,176.44	\$ 8,176.44	\$ -
250 Equipment	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 286.15	\$ -	\$ 286.15	\$ 1,272.92	\$ -	\$ 1,272.92	\$ 3,440.93	\$ 3,440.93	\$ -
270 Workers Comp	\$ -	\$ 1,430.00	\$ 1,430.00	\$ 1,430.00	\$ -	\$ 1,430.00	\$ -	\$ -	\$ -	\$ 1,198.21	\$ -	\$ 1,198.21	\$ 231.79	\$ 231.79	\$ -
280 Sub. Recipient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ 1,569,178.00	\$ 179,503.62	\$ 1,748,681.62	\$ 1,748,681.62	\$ -	\$ 1,748,681.62	\$ -	\$ -	\$ -	\$ 1,157,875.91	\$ -	\$ 1,157,875.91	\$ 590,805.71	\$ 291,446.94	\$ 299,358.77
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 53,200.00	\$ -	\$ 53,200.00	\$ 53,200.00	\$ -	\$ 53,200.00	\$ 18,056.89	\$ -	\$ 18,056.89	\$ 35,143.11	\$ -	\$ 35,143.11	\$ -	\$ -	\$ -
450 Capital Outlay	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -	\$ 8,000.00	\$ 31.05	\$ -	\$ 31.05	\$ 7,968.95	\$ -	\$ 7,968.95	\$ -	\$ -	\$ -
800 Exp. Reimburse	\$ -	\$ -	\$ -	\$ -	\$ (26,920.87)	\$ (26,920.87)	\$ -	\$ -	\$ -	\$ -	\$ (26,920.87)	\$ (26,920.87)	\$ -	\$ -	\$ -
<b>Total Operations</b>	<b>\$ 1,840,598.00</b>	<b>\$ 442,503.62</b>	<b>\$ 2,283,101.62</b>	<b>\$ 2,283,101.62</b>	<b>\$ 62,737.54</b>	<b>\$ 2,345,839.16</b>	<b>\$ 207,653.00</b>	<b>\$ 59,000.00</b>	<b>\$ 266,653.00</b>	<b>\$ 1,437,094.01</b>	<b>\$ (26,920.87)</b>	<b>\$ 1,410,173.14</b>	<b>\$ 669,013.02</b>	<b>\$ 369,654.25</b>	<b>\$ 299,358.77</b>
<b>TOTAL</b>	<b>\$ 5,423,222.00</b>	<b>\$ 154,700.00</b>	<b>\$ 5,577,922.00</b>	<b>\$ 5,577,920.00</b>	<b>\$ 444,548.04</b>	<b>\$ 6,022,468.04</b>	<b>\$ 207,653.00</b>	<b>\$ 59,000.00</b>	<b>\$ 266,653.00</b>	<b>\$ 4,001,857.59</b>	<b>\$ -</b>	<b>\$ 4,001,857.59</b>	<b>\$ 1,753,957.45</b>	<b>\$ 1,067,697.70</b>	<b>\$ 686,259.75</b>

TABLE 1A: "Z" Account Details

	Transfer from Gov Guam Agency	Outstanding Encumbrance	Expenditures	Funds Available 7/31/04	Projected Expenditures (Aug. & Sept.)	Estimated Fund Balance 9/30/04
111 Salaries	\$ 290,894.00	\$ -	\$ 21,461.60	\$ 269,432.40	\$ 49,988.00	\$ 219,444.40
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 90,916.50	\$ -	\$ 5,459.27	\$ 85,457.23	\$ 14,245.10	\$ 71,212.13
<b>Total Personnel</b>	<b>\$ 381,810.50</b>	<b>\$ -</b>	<b>\$ 26,920.87</b>	<b>\$ 354,889.63</b>	<b>\$ 64,233.10</b>	<b>\$ 290,656.53</b>
220 Travel	\$ 25,194.00	\$ -	\$ -	\$ 25,194.00	\$ 25,194.00	\$ -
230 Contractual	\$ 2,865.41	\$ -	\$ -	\$ 2,865.41	\$ 2,865.41	\$ -
233 Rent	\$ 59,000.00	\$ 59,000.00	\$ -	\$ -	\$ -	\$ -
240 Supplies	\$ 2,599.00	\$ -	\$ -	\$ 2,599.00	\$ 2,599.00	\$ -
250 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
270 Workers Comp	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
280 Sub. Recipient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
800 Exp. Reimburse	\$ (26,920.87)	\$ -	\$ (26,920.87)	\$ -	\$ -	\$ -
<b>Total Operations</b>	<b>\$ 62,737.54</b>	<b>\$ 59,000.00</b>	<b>\$ (26,920.87)</b>	<b>\$ 30,658.41</b>	<b>\$ 30,658.41</b>	<b>\$ -</b>
<b>TOTAL</b>	<b>\$ 444,548.04</b>	<b>\$ 59,000.00</b>	<b>\$ -</b>	<b>\$ 385,548.04</b>	<b>\$ 94,891.51</b>	<b>\$ 290,656.53</b>

TABLE 1B: General Fund Less "Z" Accounts

	Total Appropriation	Allotment	Outstanding Encumbrance	Expenditures	Funds Available 7/31/04	Projected Expenditures (Aug. & Sept.)	Estimated Fund Balance 9/30/04
111 Salaries	\$ 2,576,354.20	\$ 2,576,354.20	\$ -	\$ 2,029,116.98	\$ 547,237.22	\$ 502,201.90	\$ 45,035.32
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 718,466.18	\$ 718,464.18	\$ -	\$ 535,646.60	\$ 182,817.58	\$ 131,608.45	\$ 51,209.13
<b>Total Personnel</b>	<b>\$ 3,294,820.38</b>	<b>\$ 3,294,818.38</b>	<b>\$ -</b>	<b>\$ 2,564,763.58</b>	<b>\$ 730,054.80</b>	<b>\$ 633,810.35</b>	<b>\$ 96,244.45</b>
220 Travel	\$ 15,000.00	\$ 15,000.00	\$ 3,193.36	\$ 9,244.56	\$ 2,562.08	\$ 2,562.08	\$ -
230 Contractual	\$ 430,290.00	\$ 430,290.00	\$ 184,553.64	\$ 209,999.70	\$ 35,736.66	\$ 35,736.66	\$ -
233 Rent	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
240 Supplies	\$ 21,500.00	\$ 21,500.00	\$ 1,531.91	\$ 14,390.65	\$ 5,577.44	\$ 5,577.44	\$ -
250 Equipment	\$ 5,000.00	\$ 5,000.00	\$ 286.15	\$ 1,272.92	\$ 3,440.93	\$ 3,440.93	\$ -
270 Workers Comp	\$ 1,430.00	\$ 1,430.00	\$ -	\$ 1,198.21	\$ 231.79	\$ 231.79	\$ -
280 Sub. Recipient	\$ 17,431.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ 1,731,250.00	\$ 1,748,681.62	\$ -	\$ 1,157,875.91	\$ 590,805.71	\$ 291,446.94	\$ 299,358.77
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 53,200.00	\$ 53,200.00	\$ 18,056.89	\$ 35,143.11	\$ -	\$ -	\$ -
450 Capital Outlay	\$ 8,000.00	\$ 8,000.00	\$ 31.05	\$ 7,968.95	\$ -	\$ -	\$ -
800 Exp. Reimburse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operations</b>	<b>\$ 2,283,101.62</b>	<b>\$ 2,283,101.62</b>	<b>\$ 207,653.00</b>	<b>\$ 1,437,094.01</b>	<b>\$ 638,354.61</b>	<b>\$ 338,995.84</b>	<b>\$ 299,358.77</b>
<b>TOTAL</b>	<b>\$ 5,577,922.00</b>	<b>\$ 5,577,920.00</b>	<b>\$ 207,653.00</b>	<b>\$ 4,001,857.59</b>	<b>\$ 1,368,409.41</b>	<b>\$ 972,806.19</b>	<b>\$ 395,603.22</b>

Note 1: Projected expenditures for local match were calculated based on total allotments divided by 12 months. This monthly projection was multiplied by the two remaining months of fiscal year 2004.

Office of the Attorney General  
 FY 2004 Budget Reconciliation  
 As of July 31, 2004

**Completed-September 9, 2004**

**TABLE 2: Total Local and Federal Funds**

	<b>Total Appropriation</b>	<b>Allotment</b>	<b>Outstanding Encumbrance</b>	<b>Expenditures</b>	<b>Funds Available 7/31/04</b>	<b>Projected Expenditures (Aug. &amp; Sept.)</b>	<b>Estimated Fund Balance 9/30/04</b>
<b>Local Funds</b>							
111 Salaries	\$ 2,576,354.20	\$ 2,867,248.20	\$ -	\$ 2,050,578.58	\$ 816,669.62	\$ 552,189.90	\$ 264,479.72
112 Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
113 Benefits	\$ 718,466.18	\$ 809,380.68	\$ -	\$ 541,105.87	\$ 268,274.81	\$ 145,853.55	\$ 122,421.26
<b>Total Personnel</b>	<b>\$ 3,294,820.38</b>	<b>\$ 3,676,628.88</b>	<b>\$ -</b>	<b>\$ 2,591,684.45</b>	<b>\$ 1,084,944.43</b>	<b>\$ 698,043.45</b>	<b>\$ 386,900.98</b>
220 Travel	\$ 15,000.00	\$ 40,194.00	\$ 3,193.36	\$ 9,244.56	\$ 27,756.08	\$ 27,756.08	\$ -
230 Contractual	\$ 430,290.00	\$ 433,155.41	\$ 184,553.64	\$ 209,999.70	\$ 38,602.07	\$ 38,602.07	\$ -
233 Rent	\$ -	\$ 59,000.00	\$ 59,000.00	\$ -	\$ -	\$ -	\$ -
240 Supplies	\$ 21,500.00	\$ 24,099.00	\$ 1,531.91	\$ 14,390.65	\$ 8,176.44	\$ 8,176.44	\$ -
250 Equipment	\$ 5,000.00	\$ 5,000.00	\$ 286.15	\$ 1,272.92	\$ 3,440.93	\$ 3,440.93	\$ -
270 Workers Comp	\$ 1,430.00	\$ 1,430.00	\$ -	\$ 1,198.21	\$ 231.79	\$ 231.79	\$ -
280 Sub. Recipient	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Misc. (Local Match)	\$ 1,748,681.62	\$ 1,748,681.62	\$ -	\$ 1,157,875.91	\$ 590,805.71	\$ 291,446.94	\$ 299,358.77
361 Power	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
362 Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
363 Telephone	\$ 53,200.00	\$ 53,200.00	\$ 18,056.89	\$ 35,143.11	\$ -	\$ -	\$ -
450 Capital Outlay	\$ 8,000.00	\$ 8,000.00	\$ 31.05	\$ 7,968.95	\$ -	\$ -	\$ -
800 Exp. Reimburse	\$ -	\$ (26,920.87)	\$ -	\$ (26,920.87)	\$ -	\$ -	\$ -
<b>Total Operations</b>	<b>\$ 2,283,101.62</b>	<b>\$ 2,345,839.16</b>	<b>\$ 266,653.00</b>	<b>\$ 1,410,173.14</b>	<b>\$ 669,013.02</b>	<b>\$ 369,654.25</b>	<b>\$ 299,358.77</b>
<b>TOTAL LOCAL FUNDS</b>	<b>\$ 5,577,922.00</b>	<b>\$ 6,022,468.04</b>	<b>\$ 266,653.00</b>	<b>\$ 4,001,857.59</b>	<b>\$ 1,753,957.45</b>	<b>\$ 1,067,697.70</b>	<b>\$ 686,259.75</b>
<b>Federal Funds</b>							
111 Salaries	\$ 1,486,900.00	\$ 1,486,900.00	\$ -	\$ 1,213,188.77	\$ 273,711.23	\$ 249,567.90	\$ 24,143.33
113 Benefits	\$ 477,217.00	\$ 477,217.00	\$ -	\$ 320,447.37	\$ 156,769.63	\$ 66,485.95	\$ 90,283.68
<b>Total Personnel</b>	<b>\$ 1,964,117.00</b>	<b>\$ 1,964,117.00</b>	<b>\$ -</b>	<b>\$ 1,533,636.14</b>	<b>\$ 430,480.86</b>	<b>\$ 316,053.85</b>	<b>\$ 114,427.01</b>
220 Travel	\$ 24,000.00	\$ 24,000.00	\$ 750.00	\$ 6,449.72	\$ 16,800.28	\$ 4,000.00	\$ 12,800.28
230 Contractual	\$ 2,705,355.50	\$ 2,705,355.50	\$ 480,520.34	\$ 1,852,233.46	\$ 372,601.70	\$ 372,601.70	\$ -
233 Rent	\$ 324,000.00	\$ 324,000.00	\$ 53,122.50	\$ 265,612.50	\$ 5,265.00	\$ 5,265.00	\$ -
240 Supplies	\$ 25,555.50	\$ 25,555.50	\$ 3,023.37	\$ 11,086.79	\$ 11,445.34	\$ 4,259.25	\$ 7,186.09
250 Equipment	\$ 10,300.00	\$ 10,300.00	\$ -	\$ 774.00	\$ 9,526.00	\$ 1,716.67	\$ 7,809.33
363 Telephone	\$ 42,400.00	\$ 42,400.00	\$ 2,321.37	\$ 12,094.63	\$ 27,984.00	\$ 7,066.67	\$ 20,917.33
450 Capital Outlay	\$ 11,282.00	\$ 11,282.00	\$ -	\$ -	\$ 11,282.00	\$ 1,880.33	\$ 9,401.67
<b>Total Operations</b>	<b>\$ 3,142,893.00</b>	<b>\$ 3,142,893.00</b>	<b>\$ 539,737.58</b>	<b>\$ 2,148,251.10</b>	<b>\$ 454,904.32</b>	<b>\$ 396,789.62</b>	<b>\$ 58,114.70</b>
<b>Total</b>	<b>\$ 5,107,010.00</b>	<b>\$ 5,107,010.00</b>	<b>\$ 539,737.58</b>	<b>\$ 3,681,887.24</b>	<b>\$ 885,385.18</b>	<b>\$ 712,843.47</b>	<b>\$ 172,541.71</b>
Less Local Match	\$ (1,748,681.62)	\$ (1,748,681.62)	\$ -	\$ (1,157,875.91)	\$ (590,805.71)	\$ (291,446.94)	\$ (299,358.77)
Federal Funds Sub-total	\$ 3,358,328.38	\$ 3,358,328.38	\$ 539,737.58	\$ 2,524,011.33	\$ 294,579.47	\$ 421,396.53	\$ (126,817.06)
<b>Prior Yrs Federal Funds Available</b>					<b>\$ 539,124.59</b>		<b>\$ 539,124.59</b>
<b>TOTAL FEDERAL FUNDS</b>	<b>\$ 3,358,328.38</b>	<b>\$ 3,358,328.38</b>	<b>\$ 539,737.58</b>	<b>\$ 2,524,011.33</b>	<b>\$ 833,704.06</b>	<b>\$ 421,396.53</b>	<b>\$ 412,307.53</b>
<b>TOTAL LOCAL &amp; FEDERAL FUNDS</b>	<b>\$ 8,936,250.38</b>	<b>\$ 9,380,796.42</b>	<b>\$ 806,390.58</b>	<b>\$ 6,525,868.92</b>	<b>\$ 2,587,661.51</b>	<b>\$ 1,489,094.23</b>	<b>\$ 1,098,567.28</b>

Office of the Attorney General  
 FY 2004 Budget Reconciliation  
 As of July 31, 2004

**Completed-September 9, 2004**

**TABLE 3: Projected Personnel Cost**

General Fund	Available as of						Projected Personnel Costs	Funds Available as of 9/30/04
	7/31/04	8/7/2004	8/21/2004	9/4/2004	9/18/2004	10/2/2004		
Regular salaries (53 FTEs)	\$ 547,237.22	\$ 100,440.38	\$ 100,440.38	\$ 100,440.38	\$ 100,440.38	\$ 100,440.38	\$ 502,201.90	\$ 45,035.32
Benefits	\$ 182,817.58	\$ 26,321.69	\$ 26,321.69	\$ 26,321.69	\$ 26,321.69	\$ 26,321.69	\$ 131,608.45	\$ 51,209.13
Sub-total	\$ 730,054.80	\$ 126,762.07	\$ 126,762.07	\$ 126,762.07	\$ 126,762.07	\$ 126,762.07	\$ 633,810.35	\$ 96,244.45
<b>Z Account</b>							\$ -	
Regular salaries (6 FTEs)	\$ 269,432.40	\$ 9,997.60	\$ 9,997.60	\$ 9,997.60	\$ 9,997.60	\$ 9,997.60	\$ 49,988.00	\$ 219,444.40
Benefits	\$ 85,457.23	\$ 2,849.02	\$ 2,849.02	\$ 2,849.02	\$ 2,849.02	\$ 2,849.02	\$ 14,245.10	\$ 71,212.13
Sub-total	\$ 354,889.63	\$ 12,846.62	\$ 12,846.62	\$ 12,846.62	\$ 12,846.62	\$ 12,846.62	\$ 64,233.10	\$ 290,656.53
<b>Total General Fund</b>	<b>\$ 1,084,944.43</b>	<b>\$ 139,608.69</b>	<b>\$ 139,608.69</b>	<b>\$ 139,608.69</b>	<b>\$ 139,608.69</b>	<b>\$ 139,608.69</b>	<b>\$ 698,043.45</b>	<b>\$ 386,900.98</b>
<b>Federal Child Support (FY 04)</b>							\$ -	
Regular salaries (36 FTEs)	\$ 260,978.55	\$ 48,485.58	\$ 48,485.58	\$ 48,485.58	\$ 48,485.58	\$ 48,485.58	\$ 242,427.90	\$ 18,550.65
Benefits	\$ 154,436.48	\$ 12,916.29	\$ 12,916.29	\$ 12,916.29	\$ 12,916.29	\$ 12,916.29	\$ 64,581.45	\$ 89,855.03
Sub-total	\$ 415,415.03	\$ 61,401.87	\$ 61,401.87	\$ 61,401.87	\$ 61,401.87	\$ 61,401.87	\$ 307,009.35	\$ 108,405.68
<b>Federal State Access &amp; Visitation (FY 04)</b>							\$ -	
Regular salaries (1 FTE)	\$ 12,732.68	\$ 1,428.00	\$ 1,428.00	\$ 1,428.00	\$ 1,428.00	\$ 1,428.00	\$ 7,140.00	\$ 5,592.68
Benefits	\$ 2,333.15	\$ 380.90	\$ 380.90	\$ 380.90	\$ 380.90	\$ 380.90	\$ 1,904.50	\$ 428.65
Sub-total	\$ 15,065.83	\$ 1,808.90	\$ 1,808.90	\$ 1,808.90	\$ 1,808.90	\$ 1,808.90	\$ 9,044.50	\$ 6,021.33
<b>Total FY 2004 Federal Funds</b>	<b>\$ 430,480.86</b>	<b>\$ 63,210.77</b>	<b>\$ 63,210.77</b>	<b>\$ 63,210.77</b>	<b>\$ 63,210.77</b>	<b>\$ 63,210.77</b>	<b>\$ 316,053.85</b>	<b>\$ 114,427.01</b>
<b>Federal Preservation of Legal Document (FY03)</b>							\$ -	
Regular salaries (4 FTEs)	\$ 56,666.64	\$ 2,545.22	\$ 2,545.22	\$ 2,545.22	\$ 2,545.22	\$ 2,545.22	\$ 12,726.10	\$ 43,940.54
Benefits	\$ 15,844.95	\$ 577.98	\$ 577.98	\$ 577.98	\$ 577.98	\$ 577.98	\$ 2,889.90	\$ 12,955.05
Sub-total	\$ 72,511.59	\$ 3,123.20	\$ 3,123.20	\$ 3,123.20	\$ 3,123.20	\$ 3,123.20	\$ 15,616.00	\$ 56,895.59
<b>Federal Crime Victim Assistance (FY02 &amp; FY 03)</b>							\$ -	
Regular salaries (3 FTEs)	\$ 181,981.00	\$ 2,916.00	\$ 2,916.00	\$ 2,916.00	\$ 2,916.00	\$ 2,916.00	\$ 14,580.00	\$ 167,401.00
Benefits	\$ 61,758.34	\$ 858.26	\$ 858.26	\$ 858.26	\$ 858.26	\$ 858.26	\$ 4,291.30	\$ 57,467.04
Sub-total	\$ 243,739.34	\$ 3,774.26	\$ 3,774.26	\$ 3,774.26	\$ 3,774.26	\$ 3,774.26	\$ 18,871.30	\$ 224,868.04
<b>Federal Community Gun Violence (FY 02)</b>							\$ -	
Regular salaries (1 FTE)	\$ 60,528.00	\$ 1,552.00	\$ 1,552.00	\$ 1,552.00	\$ 1,552.00	\$ 1,552.00	\$ 7,760.00	\$ 52,768.00
Benefits	\$ 20,762.60	\$ 403.80	\$ 403.80	\$ 403.80	\$ 403.80	\$ 403.80	\$ 2,019.00	\$ 18,743.60
Sub-total	\$ 81,290.60	\$ 1,955.80	\$ 1,955.80	\$ 1,955.80	\$ 1,955.80	\$ 1,955.80	\$ 9,779.00	\$ 71,511.60
<b>Total Prior Yrs Federal Funds</b>	<b>\$ 397,541.53</b>	<b>\$ 8,853.26</b>	<b>\$ 8,853.26</b>	<b>\$ 8,853.26</b>	<b>\$ 8,853.26</b>	<b>\$ 8,853.26</b>	<b>\$ 44,266.30</b>	<b>\$ 353,275.23</b>
<b>Total Federal Funds</b>	<b>\$ 828,022.39</b>	<b>\$ 72,064.03</b>	<b>\$ 72,064.03</b>	<b>\$ 72,064.03</b>	<b>\$ 72,064.03</b>	<b>\$ 72,064.03</b>	<b>\$ 360,320.15</b>	<b>\$ 467,702.24</b>
<b>Grand Total (104 FTEs)</b>	<b>\$ 1,912,966.82</b>	<b>\$ 211,672.72</b>	<b>\$ 211,672.72</b>	<b>\$ 211,672.72</b>	<b>\$ 211,672.72</b>	<b>\$ 211,672.72</b>	<b>\$ 1,058,363.60</b>	<b>\$ 854,603.22</b>