

# **LSC Redbook**

**Analysis of the Executive Budget Proposal**

**Auditor of State**

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March 2015

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# Auditor of State

- Total of \$149.8 million for the FY 2016-FY 2017 biennium
- Budget is 62% supported by fees and 38% supported by GRF
- Introduced ShareOhio.gov for local government users

## OVERVIEW

### Agency Overview

The Auditor of State is an elected official responsible for auditing all public offices in Ohio. This includes state departments, commissions, and offices of the state's political subdivisions, such as cities and villages, counties and townships, schools and universities, and libraries. The Auditor of State also provides consulting services to local governments and training for public officers. As of February 2015, the office employs approximately 774 people among three divisions: Audit, Legal, and Administration. Most employees are full-time audit staff who work from headquarters or one of the eight regional offices. These offices are located in Canton/Akron, Cincinnati, Cleveland, Columbus, Dayton, Southeast, Toledo, and Youngstown. Each regional office is staffed by a Chief Auditor and an Assistant Chief Auditor.

Audits conducted by the Auditor of State's office take a variety of forms. Financial and compliance audits identify critical issues related to financial reporting, legal compliance, reportable conditions, systems of internal control, and irregular or illegal activities. Audits are either conducted on an annual or biennial basis. Performance audits of selected state agencies; school districts under fiscal caution, watch, or emergency; as well as local governments under fiscal watch or emergency, identify areas where operational efficiencies or enhanced program results can be achieved. The Auditor of State also performs special audits for private entities that receive public funding (i.e., institutions, associations, boards, foster care organizations, companies, and nursing homes) as well as public entities upon their request or the Auditor of State's own initiative.

### Appropriations Overview

Fund Group	FY 2015*	FY 2016	% change, FY 2015-FY 2016	FY 2017	% change, FY 2016-FY 2017
General Revenue	\$28,234,452	\$28,479,072	0.9%	\$28,479,072	0.0%
Dedicated Purpose	\$44,219,012	\$46,297,512	4.7%	\$46,503,512	0.4%
<b>TOTAL</b>	<b>\$72,453,464</b>	<b>\$74,776,584</b>	<b>3.2%</b>	<b>\$74,982,584</b>	<b>0.3%</b>

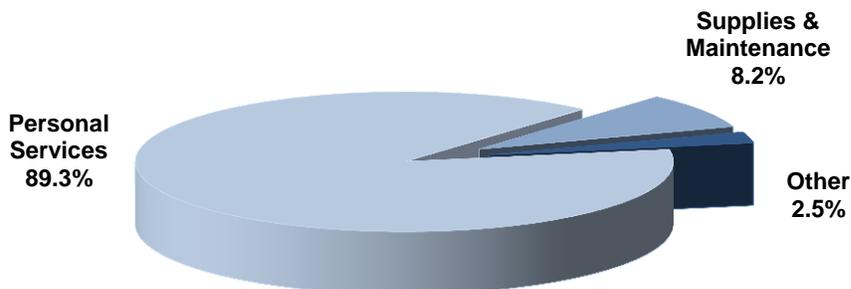
\*FY 2015 figures represent estimated spending.

As Table 1 shows, the executive budget provides the Auditor of State with funding of nearly \$74.8 million in FY 2016 and almost \$75.0 million in FY 2017. Overall, there is a \$2.3 million (3.2%) increase between the amount of estimated FY 2015 spending and the recommended FY 2016 amount, primarily attributable (\$1.9 million increase) to increased spending in the area of local government auditing. About 62.0% of the recommended funding (\$46.3 million in FY 2016 and \$46.5 million in FY 2017) is derived from audit fees paid by state agencies and political subdivisions, as well as local government users of the Uniform Accounting Network. A small portion also comes from fees charged for training sessions. These revenues are deposited into four separate funds listed in the table under the Dedicated Purpose Fund Group. The remaining 38.0% of funding (\$28.5 million in each fiscal year) is from the GRF.

**Budget by Expense Category**

As Chart 1 below shows, approximately 89.3% of the proposed \$149.8 million biennial budget is for personal services costs. Supplies and maintenance account for another 8.2% of the proposed amount. These costs are for maintaining IT systems, including the Uniform Accounting Network and IT networks for field offices across the state. The remaining 2.5% of the proposed budget is for equipment costs and purchased services. Purchased services are mostly to pay for contracts with auditing firms to conduct biennial audits of certain larger agencies.

**Chart 1: Biennial Executive Budget Recommendations by Expense Type, FY 2016-FY 2017**



**Highlights of the FY 2014-FY 2015 Biennium**

**FY 2014 Audit Statistics**

In FY 2014, the Auditor of State issued more than 3,682 audit reports. Of these, 111 contained findings for recovery identifying \$4.0 million in public money that was either misspent or stolen. The Auditor of State also completed 22 Medicaid provider audits that resulted in \$2.8 million in findings for recovery. Additionally, the Medicaid Audit Section released reports of 26 county boards of developmental disabilities and

13 councils of governments, identifying overpayments of approximately \$169,000 and more than \$19.5 million in nonfederal reimbursable costs.

Finally, there were 20 special audits released in FY 2014. These involved a review of the finances of private entities that receive public funding, including institutions, associations, boards, and so forth, as well as public entities. There are two types of special audits. Special Audit 1 reports are initiated as special audits, while Special Audit 2 reports stem from financial audits and issue findings for recovery. Of the 20 special audit reports in FY 2014, five were Special Audit 1 reports, which issued \$371,719 in findings for recovery, and 15 were Special Audit 2 reports, which issued \$280,832 in findings for recovery. Under the proposed budget, an additional \$206,000 in funding is provided for FY 2017 in the Public Audit Expense – Local Governments Fund (Fund 4220). This will be used for special audits of local governments in FY 2017.

S.B. 4 of the 129th General Assembly required the Auditor of State to conduct performance audits of at least four state agencies each biennium. Thus far in the FY 2014-FY 2015 biennium, the Auditor of State has completed the performance audit of the Department of Natural Resources (DNR). Overall, the performance audit included 20 specific recommendations among seven operational areas of focus, 16 of which had some financial impact. The audit findings consisted of potential fee increases and cost-cutting measures that, according to the Auditor of State, could result in a financial impact of \$8.3 million per year, as well as one-time savings of \$3.9 million. Additionally, the office issued 18 performance audits of local governments in FY 2014. Those audits contained 139 recommendations that identified approximately \$10.5 million in potential savings.

To help state agencies and political subdivisions pay for performance audits, S.B. 4 created the Leverage for Efficiency, Accountability, and Performance (LEAP) Fund (Fund 5JZ0). As of this writing, no state agencies have requested to receive a loan from Fund 5JZ0 to pay for their performance audit. However, in FY 2014, four local government entities receiving loans from the LEAP fund had performance audits released, while another two local governments receiving LEAP funding are currently undergoing performance audits.

### **ShareOhio Portal**

On June 26, 2014, the Auditor of State launched the ShareOhio portal. This site allows local government officials, at no cost, to enter their political subdivision's capital equipment into a database for the purposes of loaning to, and borrowing from, nearby entities. As of this writing, there are approximately 139 registered users in the system, and a total of 193 total resources listed as available.

## Budget Provisions

### Performance Audits for Entities in Fiscal Distress

A provision in H.B. 64 allows the Auditor of State, on the Auditor's own initiative, to conduct a performance audit of political subdivisions in fiscal distress. This would mean that any local government or school district in fiscal caution, watch, or emergency would be subject to a performance audit if selected by the Auditor. As of February 2015, there are 25 local governments in fiscal emergency and two local governments in fiscal watch. Additionally, there are five school districts in fiscal emergency and three in fiscal watch. This provision of the budget bill also allows for the Auditor of State to request additional funding from the Controlling Board, if necessary, to conduct these performance audits. As a matter of implementation, the Auditor of State indicated that the office will select applicable political subdivisions and conduct performance audits as available staffing allows. The expenses of these audits will be paid from the Public Audit Expense – Local Governments Fund (Fund 4220). The hourly billable rate for audits of local governments was \$41 per hour in both FY 2014 and FY 2015. However, given the straitened finances of the entities that would be audited, the Auditor's office will bear these costs. This provision of the bill also gives the Auditor of State permission to request additional appropriations from the Controlling Board if necessary.

## ANALYSIS OF EXECUTIVE PROPOSAL

### Category 1: Auditing

The line items included within this category are used to fund primary auditing functions, including financial audits of state agencies and local governments, as well as other performance, healthcare provider, and special audits. Just less than 41.0% of the funding for these activities is provided from the GRF.

Governor's Recommended Amounts for Auditing				
Fund		ALI and Name	FY 2016	FY 2017
<b>General Revenue Fund</b>				
GRF	070321	Operating Expenses	\$27,679,072	\$27,679,072
<b>General Revenue Fund Subtotal</b>			<b>\$27,679,072</b>	<b>\$27,679,072</b>
<b>Dedicated Purpose Fund Group</b>				
1090	070601	Public Audit Expense – Intrastate	\$9,396,081	\$9,396,081
4220	070602	Public Audit Expense – Local Government	\$32,937,044	\$33,143,044
5JZ0	070606	LEAP Revolving Loans	\$400,000	\$400,000
<b>Dedicated Purpose Fund Group Subtotal</b>			<b>\$42,733,125</b>	<b>\$42,939,125</b>
<b>Total Funding: Auditing</b>			<b>\$70,412,197</b>	<b>\$70,618,197</b>

#### Operating Expenses (070321)

The executive recommendation for this GRF line item is \$27.7 million in both FY 2016 and FY 2017, an increase of 0.9% over the estimated amount of FY 2015 spending. This line item is used to pay the personnel, maintenance, and equipment costs throughout the agency. Additionally, all IT costs for the Columbus headquarters and field offices are paid from this line item. The funding also covers the expenses of the Division of Administration, which oversees the office's human resources, training and recruitment, fiscal, and IT operations. The financial management system that assists local governments in handling their accounting and payroll responsibilities, the Uniform Accounting Network (UAN), is also under the purview of the Division, but is paid for from other sources. UAN is described in more detail under "**Category 2: Local Government Services.**"

#### Public Audit Expense – Intrastate (070601)

This line item is used to pay for the costs of annual, biennial, and special audits the Auditor of State performs on state agencies. The appropriation is supported by fees paid by state agencies for the costs of performing these audits and deposited into the Public Audit Expense – Intrastate Fund (Fund 1090). The billable hourly rate for state agencies is a flat rate established by the Statewide Cost Allocation Plan (SWCAP). The current hourly rate under this plan is \$65.92. Fund 1090 took in approximately

\$9.4 million in FY 2014. Receipts for FY 2015 are expected to also be in the \$9.4 million range. Overall, the recommended funding for this line item is \$9.4 million in FY 2016, an increase of 2.2% compared to the FY 2015 estimate of \$9.2 million. The FY 2017 recommendation is also \$9.4 million, matching the FY 2016 recommended amount.

#### **Public Audit Expense – Local Government (070602)**

The amount recommended for this line item in FY 2016 is \$32.9 million, an increase of 6.1% over estimated FY 2015 spending. The recommended amount for FY 2017 is \$33.1 million. This line item is used to pay for the costs of annual, biennial, and special audits performed on political subdivisions. The appropriation is supported by fees paid by political subdivisions for the costs of performing these audits and deposited into the Public Audit Expense – Local Governments Fund (Fund 4220). The billable hourly rate for local government entities is \$41 per hour. Fund 4220 collected approximately \$34.2 million in fees in both FY 2014 and FY 2015. Overall, the revenue collected for local government audits remains contingent upon the ability of those local governments to pay. If there is an increase in the number of local governments that fall into fiscal watch or fiscal emergency during the FY 2016-FY 2017 biennium, the revenue collected from local government audits could decrease.

#### **LEAP Revolving Loans (070606)**

This line item is used to distribute loans to state agencies and local governments from the Leverage for Efficiency, Accountability, and Performance (LEAP) Fund (Fund 5JZ0) to pay for performance audits required under S.B. 4 of the 129th General Assembly. As of this writing, no state agencies have requested to receive a loan from Fund 5JZ0 to pay for their performance audit. However, in FY 2014, four local government entities receiving loans from the LEAP Fund had performance audits released, while another two local governments receiving LEAP funding are currently undergoing performance audits. The Auditor of State loaned \$198,679 in FY 2014 and has loaned \$50,629 thus far in FY 2015 under this program. The recommended amount budgeted for the LEAP Program in both FY 2016 and FY 2017 is \$400,000, a decrease of 38.4% from the amount of estimated spending of \$650,000 for this purpose in FY 2015.

## Category 2: Local Government Services

This category funds various other services the Auditor of State offers to local governments, including auditing services to political subdivisions in fiscal watch or emergency, training for political subdivision employees, and the Uniform Accounting Network. Approximately \$3.4 million in each fiscal year (81.6%) of the proposed funding in this category is derived from fees charged to the political subdivisions using these services. The remainder of funding is from the GRF.

<b>Governor's Recommended Amounts for Local Government Services</b>				
<b>Fund</b>		<b>ALI and Name</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>General Revenue Fund</b>				
GRF	070403	Fiscal Watch/Emergency Technical Assistance	\$800,000	\$800,000
<b>General Revenue Fund Subtotal</b>			<b>\$800,000</b>	<b>\$800,000</b>
<b>Auditor of State Fund Group</b>				
5840	070603	Training Program	\$403,750	\$403,750
6750	070605	Uniform Accounting Network	\$3,160,637	\$3,160,637
<b>Auditor of State Fund Group Subtotal</b>			<b>\$3,564,387</b>	<b>\$3,564,387</b>
<b>Total Funding: Local Government Services</b>			<b>\$4,364,387</b>	<b>\$4,364,387</b>

### Fiscal Watch/Emergency Technical Assistance (070403)

This GRF line item is used to pay the costs of providing performance audits; accounting reports; annual forecasts, and supervisory, accounting, or auditing services for municipal corporations, counties, townships, and school districts in the determination or termination of fiscal watch or fiscal emergency. The costs of these services largely depend upon how many local governments and school districts are in fiscal watch or fiscal emergency. As of this writing, there are 25 local governments in fiscal emergency and two local governments in fiscal watch. There are five school districts in fiscal emergency and three school districts in fiscal watch. The executive recommends an appropriation of \$800,000 in FY 2016 and FY 2017, matching the estimated FY 2015 expenditure for these activities.

### Training Program (070603)

This line item is used to pay for training of newly elected local fiscal officials and ongoing training of county treasurers and village clerks. The Auditor of State Training Fund (Fund 5840) consists of fees collected from township clerks, city auditors, village clerks, county treasurers, and staff of these officials that attend these training sessions. This fund collected approximately \$129,000 in receipts in FY 2014. FY 2015 receipts are anticipated to be \$135,000.

The executive recommends funding of \$403,750 in both fiscal years for local government training services, an increase of 122.8% for these activities. This increase in appropriation is for hosting the Auditor of State's annual fraud conference. The conference is paid for primarily through registration fees of participating members. Originally, this revenue was deposited into and the associated conference expenses were paid out of the Public Audit Expense – State Government Fund (Fund 1090). For FY 2016-FY 2017, the conference-related receipts and costs will be accounted for under the Training Program Fund (Fund 5840).

### **Uniform Accounting Network (070605)**

This line item is used to pay for computer maintenance, upgrades, consulting, and other costs associated with maintaining the Uniform Accounting Network (UAN). As of December 2014, UAN serviced 1,159 townships, 454 villages, 141 libraries, and 105 special districts with essential auditing and payroll functions. The system is supported by subscriber fees ranging from \$8 per month for entities with annual revenues under \$50,000 to \$325 per month for entities with revenues higher than \$10.0 million in annual revenues. All users also pay a monthly hardware surcharge of \$50. These amounts are deposited into the Uniform Accounting Network Fund (Fund 6750). During the FY 2014-FY 2015 biennium, the Auditor of State began offering online training options to UAN clients, and eliminated regional training classes. The Auditor of State estimates that training costs for the latest software upgrade on the UAN were reduced by approximately \$400,000 due to this change.

As is the case with other service funds used by the Auditor of State, the financial status of participating local governments affects the amount of fees received. Receipts for FY 2014 were approximately \$3.9 million, an amount that is expected to increase to \$4.0 million in FY 2015. The executive recommends funding of just under \$3.2 million in both FY 2016 and FY 2017 for the UAN, matching FY 2015 estimated expenditures.

## General Revenue Fund

### GRF 070321 Operating Expenses

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Introduced	FY 2017 Introduced
\$26,481,280	\$27,882,492	\$26,947,285	\$27,434,452	<b>\$27,679,072</b>	<b>\$27,679,072</b>
	5.3%	-3.4%	1.8%	<b>0.9%</b>	<b>0.0%</b>

**Source:** General Revenue Fund

**Legal Basis:** Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

**Purpose:** This line item supports the Administrative Division, which oversees human resources, training and recruitment, fiscal, and IT operations, including the Uniform Accounting Network (UAN), the financial management system that assists local governments in handling their accounting and payroll responsibilities. In addition to these specific purposes, funding under this line items covers personnel, maintenance, and equipment expenses across the office.

### GRF 070403 Fiscal Watch/Emergency Technical Assistance

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Introduced	FY 2017 Introduced
\$537,377	\$541,568	\$653,630	\$800,000	<b>\$800,000</b>	<b>\$800,000</b>
	0.8%	20.7%	22.4%	<b>0.0%</b>	<b>0.0%</b>

**Source:** General Revenue Fund

**Legal Basis:** Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A. (originally established by Am. Sub. H.B. 283 of the 123rd G.A.)

**Purpose:** This line item is used to pay costs of providing performance audits, accounting reports, annual forecasts, and supervisory, accounting, or auditing services for municipal corporations, counties, townships, and school districts in the determination or termination of fiscal watch or fiscal emergency. At the beginning of FY 2015, there were 25 local governments and 10 school districts in fiscal watch or emergency.

## Dedicated Purpose Fund Group

### 1090 070601 Public Audit Expense - Intrastate

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Introduced	FY 2017 Introduced
\$9,567,834	\$7,633,111	\$8,259,624	\$9,196,081	<b>\$9,396,081</b>	<b>\$9,396,081</b>
	-20.2%	8.2%	11.3%	<b>2.2%</b>	<b>0.0%</b>

**Source:** Dedicated Purpose Fund Group: Payments from state agencies for the cost of annual, special, performance, and biennial audits

**Legal Basis:** ORC 117.13; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

**Purpose:** This line item is used to pay costs related to financial audits of state agencies to determine if these entities have complied with accounting rules, laws, and other applicable requirements.

### 4220 070602 Public Audit Expense - Local Government

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Introduced	FY 2017 Introduced
\$28,855,575	\$28,306,962	\$29,969,366	\$31,031,044	<b>\$32,937,044</b>	<b>\$33,143,044</b>
	-1.9%	5.9%	3.5%	<b>6.1%</b>	<b>0.6%</b>

**Source:** Dedicated Purpose Fund Group: Payments from political subdivisions for the cost of annual, special, performance, and biennial audits

**Legal Basis:** ORC 117.13; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

**Purpose:** This line item is used to pay for costs related to audits of non-state public agencies to determine if the entities have complied with all applicable accounting rules, laws, ordinances, and orders.

### 5840 070603 Training Program

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Introduced	FY 2017 Introduced
\$166,043	\$105,970	\$130,378	\$181,250	<b>\$403,750</b>	<b>\$403,750</b>
	-36.2%	23.0%	39.0%	<b>122.8%</b>	<b>0.0%</b>

**Source:** Dedicated Purpose Fund Group: Registration fees collected from township fiscal officers, city auditors, village clerks, county treasurers and staff who attend training sessions offered by the Auditor of State

**Legal Basis:** ORC 117.44; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

**Purpose:** This line item is used to pay for training programs for newly elected local government officials with fiscal management responsibilities, as well as continuing education programs for those officials, and the Auditor of State's annual fraud seminar.

## Auditor of State

### 5JZ0 070606 LEAP Revolving Loans

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Introduced	FY 2017 Introduced
\$303,362	\$307,494	\$198,679	\$650,000	<b>\$400,000</b>	<b>\$400,000</b>
	1.4%	-35.4%	227.2%	<b>-38.5%</b>	<b>0.0%</b>

**Source:** Dedicated Purpose Fund Group: One time cash transfer of \$1.5 million from the Uniform Accounting Network Fund (Fund 6750) in FY 2012; loan repayments from entities receiving performance audits

**Legal Basis:** ORC 117.47; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

**Purpose:** The line item is used to distribute loans to state agencies and local governments from the Leverage for Efficiency, Accountability, and Performance Fund (Fund 5JZ0) to pay for performance audits required under Sub. S.B. 4 of the 129th General Assembly. In FY 2014, four performance audits of local governments receiving LEAP Funds were completed and released, and an additional two more audits were still ongoing.

### 6750 070605 Uniform Accounting Network

FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Estimate	FY 2016 Introduced	FY 2017 Introduced
\$3,472,132	\$3,226,770	\$4,267,689	\$3,160,637	<b>\$3,160,637</b>	<b>\$3,160,637</b>
	-7.1%	32.3%	-25.9%	<b>0.0%</b>	<b>0.0%</b>

**Source:** Dedicated Purpose Fund Group: Monthly user fees from local governments of up to \$325 per month, depending on the budgeted revenues of the local government, and a \$50 per month hardware surcharge

**Legal Basis:** ORC 117.101; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

**Purpose:** This line item is used to pay for computer maintenance, upgrades, consulting, and other costs associated with maintaining the Uniform Accounting Network (UAN) system used by local governments for their financial management and accounting needs. Over 1,800 Ohio townships, villages, public libraries, and special districts use UAN to manage their daily financial operations.

Appropriation Amounts as Recommended by the Governor

All Fund Groups

Line Item Detail by Agency			FY 2014	Estimate FY 2015	Introduced FY 2016	FY 2015 to FY 2016		Introduced FY 2017	FY 2016 to FY 2017	
						\$ Change	% Change		\$ Change	% Change
<b>Report For Main Operating Appropriations Bill</b>			<b>Version: As Introduced</b>							
<b>AUD</b>	<b>Auditor of State</b>									
GRF	070321	Operating Expenses	\$ 26,947,285	\$ 27,434,452	\$ 27,679,072	\$ 244,620	0.89%	\$ 27,679,072	\$ 0	0.00%
GRF	070403	Fiscal Watch/Emergency Technical Assistance	\$ 653,630	\$ 800,000	\$ 800,000	\$ 0	0.00%	\$ 800,000	\$ 0	0.00%
<b>Sub-Total General Revenue Fund</b>			<b>\$ 27,600,915</b>	<b>\$ 28,234,452</b>	<b>\$ 28,479,072</b>	<b>\$ 244,620</b>	<b>0.87%</b>	<b>\$ 28,479,072</b>	<b>\$ 0</b>	<b>0.00%</b>
1090	070601	Public Audit Expense - Intrastate	\$ 8,259,624	\$ 9,196,081	\$ 9,396,081	\$ 200,000	2.17%	\$ 9,396,081	\$ 0	0.00%
4220	070602	Public Audit Expense - Local Government	\$ 29,969,366	\$ 31,031,044	\$ 32,937,044	\$ 1,906,000	6.14%	\$ 33,143,044	\$ 206,000	0.63%
5840	070603	Training Program	\$ 130,378	\$ 181,250	\$ 403,750	\$ 222,500	122.76%	\$ 403,750	\$ 0	0.00%
5JZ0	070606	LEAP Revolving Loans	\$ 198,679	\$ 650,000	\$ 400,000	(\$250,000)	-38.46%	\$ 400,000	\$ 0	0.00%
6750	070605	Uniform Accounting Network	\$ 4,267,689	\$ 3,160,637	\$ 3,160,637	\$ 0	0.00%	\$ 3,160,637	\$ 0	0.00%
<b>Sub-Total Dedicated Purpose Fund Group</b>			<b>\$ 42,825,736</b>	<b>\$ 44,219,012</b>	<b>\$ 46,297,512</b>	<b>\$ 2,078,500</b>	<b>4.70%</b>	<b>\$ 46,503,512</b>	<b>\$ 206,000</b>	<b>0.44%</b>
<b>Auditor of State Total</b>			<b>\$ 70,426,652</b>	<b>\$ 72,453,464</b>	<b>\$ 74,776,584</b>	<b>\$ 2,323,120</b>	<b>3.21%</b>	<b>\$ 74,982,584</b>	<b>\$ 206,000</b>	<b>0.28%</b>
<b>Grand Total</b>			<b>\$ 70,426,652</b>	<b>\$ 72,453,464</b>	<b>\$ 74,776,584</b>	<b>\$ 2,323,120</b>	<b>3.21%</b>	<b>\$ 74,982,584</b>	<b>\$ 206,000</b>	<b>0.28%</b>