

Redbook

LBO Analysis of Executive Budget Proposal

Auditor of State

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February 2021

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Attachment:

Appropriation Spreadsheet

LBO Redbook

Auditor of State

Quick look...

- The Auditor of State is responsible for auditing all public offices in Ohio, both state and local, as well as providing consulting services to local governments and training for public officers.
 - Total of 778 employees as of February 2021.
 - The five major functional units are: Audit Administration, Financial Audits, Local Government Services, Ohio Performance Team, and Special Investigations Unit.
- Approximately \$172.5 million (92.2%) of total biennial funding is for personal services.
- Approximately \$100.3 million (53.6%) of total biennial funding comes from fees charged for auditing services and other payments for services. Of this fee-based funding:
 - Approximately \$67.6 million (68.0%) will be for local government audits and services.
 - Approximately \$22.9 million (22.2%) will be for state agency audits.
 - Approximately \$9.8 million (9.8%) of this total will be used to provide Uniform Accounting Network services and training.
- GRF funding of \$13.2 million in each fiscal year will be used to offset auditing costs for political subdivisions currently recouped through fees and paid into the Public Audit Expense – Local Government Fund (Fund 4220).

| Fund Group | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|---------------------|-------------------|---------------------|-----------------------|-----------------------|
| General Revenue | \$29,218,962 | \$29,939,612 | \$30,147,114 | \$30,472,391 |
| Dedicated Purpose | \$56,790,866 | \$61,851,465 | \$62,432,415 | \$63,984,912 |
| Total | \$86,009,828 | \$91,791,077 | \$92,579,529 | \$94,457,303 |
| % change | -- | 6.7% | 0.9% | 2.0% |
| <i>GRF % change</i> | -- | 2.5% | 0.7% | 1.1% |

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. The office currently employs 778 people. It includes five major functional units: Audit Administration, Financial Audits, Local Government Services, Ohio Performance Team, and Special Investigations Unit. There are seven local audit regions and one state region. Each region is led 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.

Highlights of the FY 2020-FY 2021 biennium

Local government audit costs

H.B. 166, the main operating budget act for FY 2020-FY 2021, established a new funding stream to help offset the auditing costs for local governments. This was done in two ways. The first was GRF support under appropriation item 070412, Local Government Audit Support. This covered nearly \$12.5 million in local government audit costs in FY 2020, with an estimated \$13.2 million in planned GRF spending for this purpose in FY 2021. The second new funding stream designed to offset local government audit costs consists of a portion of tax revenues collected each month and transferred to the Local Government Audit Support Fund (Fund 5VP0). This money is appropriated under DPF appropriation item 070611, Local Government Audit Support Fund.

These funding sources are used to supplement funding for local government financial audits that would otherwise be covered by payments from local governments into the Public Audit Expense – Local Government Fund (Fund 4220). Since these payments were previously falling short of meeting actual audit costs, the GRF and Fund 5VP0 supplements are used to offset the deficit. In FY 2018, Fund 4220 collected approximately \$31.5 million in revenue, while expenses for the fiscal year were nearly \$37.0 million. FY 2019 revenues were \$32.2 million, while anticipated spending from Fund 4220 was \$39.7 million. The supplemental funding has helped reduce this gap. In FY 2020, Fund 4220 collected \$32.1 million, compared to \$33.6 million in expenditures. Thus far in FY 2021, the fund has collected \$19.5 million, with expenditures currently at \$20.6 million. The Auditor of State estimates that Fund 4220's revenues should meet expenses by FY 2023 under the current appropriation levels recommended in H.B. 110. Additionally, at these funding levels, the Auditor of State will be able to maintain the current hourly billable rate charged to local governments (\$41 per hour) for audits.

Performance audits of higher education

S.B. 120 of the 133rd General Assembly, effective May 1, 2020, authorized the Auditor of State to conduct a performance audit of any state institution of higher education. Prior to this bill's passage, the Auditor of State was permitted only to conduct a performance audit of one such institution per biennium. After the legislation became effective in May 2020, the Auditor of State announced plans to conduct a performance audit of the eight co-located campuses of higher education institutions.

Analysis of FY 2022-FY 2023 budget proposal

The executive budget provides the Auditor of State with funding of nearly \$92.6 million in FY 2022 and almost \$94.5 million in FY 2023. Overall, there is just less than a \$790,000 (0.9%) increase between estimated FY 2021 spending and the recommended FY 2022 amount. Over half of the total recommended funding (\$50.2 million in FY 2022 and \$50.1 million in FY 2023) 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 within the Dedicated Purpose Fund Group. About one-third of total funding (approximately \$30.1 million in FY 2022 and \$30.5 million in FY 2023) is from the GRF. Finally, just under 15.0% of total funding over the biennium comes from tax revenue transferred into the Local Government Audit Support Fund (Fund 5VP0).

Funding for audits

The line items included below are used to fund primary auditing functions, including financial audits of state agencies and local governments, as well as other performance, health care provider, and special audits. Approximately 33.9% of the funding for auditing services comes from GRF appropriations.

Audit Management and Services (ALI 070401)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|--------------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| GRF ALI 070401, Audit Management Services | | | | | |
| \$0 | \$0 | \$11,468,245 | \$12,189,612 | \$12,046,143 | \$12,344,795 |
| % change | -- | N/A | 6.3% | -1.2% | 2.5% |

This line item is used to support costs of the Auditor of State that are not recovered through charges to local governments and state entities, including those costs that cannot be recovered from audit clients under federal indirect cost allocation guidelines. This appropriation item pays a portion of those costs that were previously paid from appropriation item 070321, Operating Expenses, which includes expenses to cover Audit Administration (IT, finance, human resources, legal, and facilities and operations) and costs that the Local Government Services area does not recover through charges to clients. The executive recommendation for this line item is \$12.0 million in FY 2022, a decrease of 1.2% from FY 2021 estimated spending. FY 2023 recommendations of \$12.3 million represent a 2.5% increase from FY 2022 recommended funding levels.

Performance Audits (ALI 070402)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|-------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| GRF ALI 070402, Performance Audits | | | | | |
| \$0 | \$0 | \$1,556,085 | \$1,600,000 | \$1,950,971 | \$1,977,596 |
| % change | -- | N/A | 2.8% | 21.9% | 1.3% |

This line item is used to provide support costs for providing performance audits for local governments, school districts, state agencies, and colleges and universities that are not recovered through charges to those entities, including costs that cannot be recovered from audit clients under federal indirect cost allocation guidelines. This line item includes funding that was previously allocated to appropriation items 070409, School District Performance Audits, and 070321, Operating Expenses. The executive recommendation for this line item is approximately \$1.9 million in FY 2022, a 21.9% increase from FY 2021 estimated spending of about \$1.6 million for these purposes. A smaller 1.3% increase in funding to just below \$2.0 million is budgeted for FY 2023.

Fraud/Corruption Audits and Investigations (ALI 070404)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|-------------------------------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| GRF ALI 070404, Fraud/Corruption Audits and Investigations | | | | | |
| \$0 | \$0 | \$2,230,135 | \$2,400,000 | \$2,400,000 | \$2,400,000 |
| % change | -- | N/A | 7.6% | 0.0% | 0.0% |

This line item is used to provide a portion of funding for the Auditor of State to conduct various types of special audits, specifically those conducted by the Special Investigations Unit (SIU). SIU primarily investigates allegations of fraud, theft, and misappropriation of public funds in conjunction with law enforcement. This appropriation item also provides funding for SIU to provide education and internal control emphasis training where possible. This line item provides the primary funding for these investigations, audits, and other services and is used in conjunction with Fund 1090 appropriation items 070601, Public Audit Expense – Intrastate and Fund 4220 appropriation item 070602, Public Audit Expense – Local Government.

Local Government Audit Support (ALI 070412)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|-------------------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| GRF ALI 070412, Local Government Audit Support | | | | | |
| \$0 | \$0 | \$12,474,788 | \$13,200,000 | \$13,200,000 | \$13,200,000 |
| % change | -- | N/A | 5.8% | 0.0% | 0.0% |

This GRF line item is used to provide supplementary funding for the Auditor of State to conduct financial audits of political subdivisions in conjunction with Fund 4220 appropriation item 070602, Public Audit Expense – Local Government. The funding covers a portion of the costs of annual, biennial, and special audits performed on political subdivisions that would otherwise be covered by payments from those entities that are deposited into Fund 4220. Political subdivisions will continue to be billed for these audits in the same manner as they currently do. As mentioned previously, this GRF support will allow the Auditor of State to maintain its current hourly billable rate of \$41/hour that is charged to local governments for financial audits.

Public Audit Expense – Intrastate (ALI 070601)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|----------------------------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| Fund 1090 ALI 070601, Public Audit Expense – Intrastate | | | | | |
| \$10,103,736 | \$10,377,673 | \$9,895,773 | \$10,302,741 | \$11,818,035 | \$11,065,646 |
| % change | 2.7% | -4.6% | 4.1% | 14.7% | -6.4% |

This line item is used to pay for the costs of annual, biennial, and special audits the Auditor of State performs on state agencies. While about half of the appropriation each fiscal year is for financial audits, the funding is also used to cover the cost of conducting health care contract audits, performance audits, and other special audits. 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 hourly rate for FY 2021 is \$79.00. Fund 1090 took in approximately \$8.8 million in FY 2020. Receipts for FY 2021 thus far are \$7.7 million. The current cash balance in Fund 1090 is just short of \$5.1 million.

Public Audit Expense – Local Government (ALI 070602)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|----------------------------------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| Fund 4220 ALI 070602, Public Audit Expense – Local Government | | | | | |
| \$36,966,761 | \$38,690,294 | \$33,562,619 | \$34,448,724 | \$33,931,168 | \$32,983,559 |
| % change | 4.7% | -13.3% | 2.6% | -1.5% | -2.8% |

This line item is used to pay for the costs of annual, biennial, and special audits performed on political subdivisions. Approximately \$27.1 million in FY 2022 and \$26.4 million in FY 2023, about 80% of the total appropriation over the biennium, will be used for financial audits. 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 Government Fund (Fund 4220). The billable hourly rate for local government entities is \$41 per hour, and will likely remain unchanged in the FY 2022-FY 2023 biennium.

Fund 4220 collected approximately \$32.1 million in fees in FY 2020 and has collected \$19.5 million year to date as of February 2021 in FY 2021. Anticipated revenues for FY 2021 are \$33.5 million. The current cash balance of the fund is approximately \$7.6 million.

Local government services fee increases

Beginning in FY 2021, the Auditor of State implemented a three-tiered payment rate for work provided by Local Government Services (LGS). This includes financial reporting compilation, consulting, and review services to local governments, agencies, and schools. The prior rate for these services was \$50 per hour. The table below shows the new tiered rates for these services in FY 2021. For all other LGS projects not included in the table, the rate remains \$50 per hour.

| LGS Billing Rate for Financial Reporting, Compilation, and Review Services | | | | |
|----------------------------------------------------------------------------|----------------------------|--------------------------------------------|---------------------------|------------------|
| | Counties | Municipalities and Other Local Governments | Schools | LGS Billing Rate |
| Tier I | \$100,000,001 or more | \$50,000,001 or more | \$50,000,001 or more | \$65/hour |
| Tier II | \$50,000,001-\$100,000,000 | \$10,000,001-\$50,000,000 | \$10,000,001-\$50,000,000 | \$60/hour |
| Tier III | \$50,000,000 or less | \$10,000,000 or less | \$10,000,000 or less | \$55/hour |

Note: rates established by revenues collected by local entities

Local Government Audit Support Fund (ALI 070611)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|------------------------------------------------------------------|----------------|----------------|------------------|--------------------|--------------------|
| Fund 5VP0 ALI 070611, Local Government Audit Support Fund | | | | | |
| \$0 | \$0 | \$8,385,995 | \$10,000,000 | \$12,215,435 | \$13,905,599 |
| % change | -- | -- | 19.2% | 22.2% | 13.8% |

The Local Government Audit Support Fund (Fund 5VP0) and line item is used to provide supplementary funding for the Auditor of State to conduct financial audits of political subdivisions in conjunction with Fund 4220 appropriation item 070602, Public Audit Expense – Local Government. This funding is used to cover a portion of the costs of annual, biennial, and special audits performed on political subdivisions that would otherwise be billed to local public offices, the proceeds from which are deposited into Fund 4220. Political subdivisions continue to be billed for these audits in the same manner as they are currently. The funding increases proposed for FY 2022 and FY 2023 are intended to avoid the need to increase the hourly billable rate to local governments.

This supplementary funding mechanism was enacted under H.B. 166, the main operating budget for the FY 2020-FY 2021 biennium. Specifically, the provision in H.B. 166 requires the Director of Budget and Management to credit, on a monthly basis, a portion of total tax revenue credited to the GRF equal to $\frac{1}{12}$ of the annual fiscal appropriation from the fund. The current cash balance of the fund is slightly less than \$2.3 million.

LEAP Revolving Loans (ALI 070606)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|---------------------------------------------------|----------------|----------------|------------------|--------------------|--------------------|
| Fund 5JZ0 ALI 070606, LEAP Revolving Loans | | | | | |
| \$89,061 | \$111,013 | \$105,629 | \$100,000 | \$125,000 | \$125,000 |
| % change | 24.6% | -4.8% | -5.3% | 25.0% | 0.0% |

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. This line item is also used to cover the costs of feasibility studies for local governments and schools at the request of these entities.

Funding for local government services

The line items below fund 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 \$4.7 million in each fiscal year (about 73%) 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.

Fiscal Watch/Emergency Technical Assistance (ALI 070403)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|--------------------------------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| GRF ALI 070403, Fiscal Watch/Emergency Technical Assistance | | | | | |
| \$570,988 | \$637,359 | \$521,070 | \$550,000 | \$550,000 | \$550,000 |
| % change | 11.6% | -18.2% | 5.6% | 0.0% | 0.0% |

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 February 2021, there are 12 local governments in fiscal emergency and three local governments in fiscal watch. There are two school districts in fiscal emergency and zero school districts in fiscal watch.

Training Program (ALI 070603)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|-----------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| Fund 5840 ALI 070603, Training Program | | | | | |
| \$373,062 | \$204,600 | \$217,166 | \$200,000 | \$200,000 | \$200,000 |
| % change | -45.2% | 6.1% | -7.9% | 0.0% | 0.0% |

This line item is used to pay for training of newly elected local fiscal officials and ongoing training of county treasurers and village clerks and the Auditor of State's annual fraud conference. 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 the training sessions. The primary use of this funding is to host the Auditor of State's annual fraud conference. The fund collected approximately \$371,000 in FY 2020.

Uniform Accounting Network (ALI 070605)

| FY 2018 Actual | FY 2019 Actual | FY 2020 Actual | FY 2021 Estimate | FY 2022 Introduced | FY 2023 Introduced |
|---------------------------------------------------------|-------------------|-------------------|---------------------|-----------------------|-----------------------|
| Fund 6750 ALI 070605, Uniform Accounting Network | | | | | |
| \$3,118,107 | \$3,234,975 | \$4,623,684 | \$6,800,000 | \$4,142,777 | \$5,705,108 |
| % change | 3.7% | 42.9% | 47.1% | -39.1% | 37.7% |

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 2020, UAN serviced 2,085 local government entities 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 annually. All users pay a monthly hardware surcharge of \$50. These amounts are deposited into the Uniform Accounting Network Fund (Fund 6750). 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 2020 were approximately \$4.2 million. Thus far in FY 2021, Fund 6750 has collected \$2.8 million in fee revenue. The current cash balance of Fund 6750 is approximately \$10.3 million.

The increase in funding between FY 2022 and FY 2023 will be used to cover the accounting needs of an additional 91 users of the system. The increases will also cover hardware and software upgrades to update and maintain UAN. Additionally, changes to Government Accounting Standards Board requirements and pension system reporting standards have necessitated further training and modifications. These have resulted in external cost increases to UAN.

FY 2022 - FY 2023 Appropriations - As Introduced

All Fund Groups

| Line Item Detail by Agency | | | FY 2020 | OBM Estimate FY 2021 | Introduced FY 2022 | FY 2021 to FY 2022 % Change | Introduced FY 2023 | FY 2022 to FY 2023 % Change |
|------------------------------------|--------|---------------------------------------------|------------------------------------------------|-------------------------|-----------------------|--------------------------------|-----------------------|--------------------------------|
| | | | Report For: Main Operating Appropriations Bill | | | Version: As Introduced | | |
| AUD Auditor of State | | | | | | | | |
| GRF | 070321 | Operating Expenses | \$ 942,755 | \$ 0 | \$0 | N/A | \$0 | N/A |
| GRF | 070401 | Audit Management and Services | \$ 11,468,245 | \$ 12,189,612 | \$ 12,046,143 | -1.18% | \$ 12,344,795 | 2.48% |
| GRF | 070402 | Performance Audits | \$ 1,556,085 | \$ 1,600,000 | \$ 1,950,971 | 21.94% | \$ 1,977,596 | 1.36% |
| GRF | 070403 | Fiscal Watch/Emergency Technical Assistance | \$ 521,070 | \$ 550,000 | \$ 550,000 | 0.00% | \$ 550,000 | 0.00% |
| GRF | 070404 | Fraud/Corruption Audits and Investigations | \$ 2,230,135 | \$ 2,400,000 | \$ 2,400,000 | 0.00% | \$ 2,400,000 | 0.00% |
| GRF | 070409 | School District Performance Audits | \$ 25,885 | \$ 0 | \$0 | N/A | \$0 | N/A |
| GRF | 070412 | Local Government Audit Support | \$ 12,474,788 | \$ 13,200,000 | \$ 13,200,000 | 0.00% | \$ 13,200,000 | 0.00% |
| General Revenue Fund Total | | | \$ 29,218,962 | \$ 29,939,612 | \$ 30,147,114 | 0.69% | \$ 30,472,391 | 1.08% |
| 1090 | 070601 | Public Audit Expense - Intrastate | \$ 9,895,773 | \$ 10,302,741 | \$ 11,818,035 | 14.71% | \$ 11,065,646 | -6.37% |
| 4220 | 070602 | Public Audit Expense - Local Government | \$ 33,562,619 | \$ 34,448,724 | \$ 33,931,168 | -1.50% | \$ 32,983,559 | -2.79% |
| 5840 | 070603 | Training Program | \$ 217,166 | \$ 200,000 | \$ 200,000 | 0.00% | \$ 200,000 | 0.00% |
| 5JZ0 | 070606 | LEAP Revolving Loans | \$ 105,629 | \$ 100,000 | \$ 125,000 | 25.00% | \$ 125,000 | 0.00% |
| 5VPO | 070611 | Local Government Audit Support Fund | \$ 8,385,995 | \$ 10,000,000 | \$ 12,215,435 | 22.15% | \$ 13,905,599 | 13.84% |
| 6750 | 070605 | Uniform Accounting Network | \$ 4,623,684 | \$ 6,800,000 | \$ 4,142,777 | -39.08% | \$ 5,705,108 | 37.71% |
| Dedicated Purpose Fund Group Total | | | \$ 56,790,866 | \$ 61,851,465 | \$ 62,432,415 | 0.94% | \$ 63,984,912 | 2.49% |
| Auditor of State Total | | | \$ 86,009,828 | \$ 91,791,077 | \$ 92,579,529 | 0.86% | \$ 94,457,303 | 2.03% |