

**Audit Report
of
Auditor of Public Accounts**

July 1, 2020 through June 30, 2021

**NEBRASKA AUDITOR OF PUBLIC ACCOUNTS
AUDIT REPORT FISCAL YEAR ENDED JUNE 30, 2021**

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**NEBRASKA AUDITOR OF PUBLIC ACCOUNTS
COMMENT AND RECOMMENDATION**

The primary objectives of the audit conducted by the Nebraska Department of Revenue were (1) to examine account records and financial transactions of the Auditor of Public Accounts (APA) for fiscal year ending June 30, 2021, to determine if the financial statements were fairly presented in accordance with the cash receipts and disbursements method of accounting; and (2) whether the APA has complied with laws and regulations for those transactions and events that may have a material effect on the financial statements. This examination pertains only to the office of the APA and not to any boards or commissions of which the APA may be a member. Our examination revealed no area as a reportable condition.

AUDITOR OF PUBLIC ACCOUNTS

INDEPENDENT AUDITOR'S REPORT

The Honorable Jim Pillen, Governor
Brandon Metzler, Clerk of the Legislature

Report on the Financial Statements

We have audited the accompanying cash basis financial statements of the Auditor of Public Accounts, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Auditor of Public Accounts basic financial statements, as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Auditor of Public Accounts internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective cash basis financial position of the Auditor of Public Accounts, as of June 30, 2021, and the respective changes in cash basis financial position for the year then ended in conformity with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole, which collectively comprise the Auditor of Public Accounts basic financial statements. The budgetary comparison schedules, page 15, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The budgetary comparison schedules are the responsibility of management and were derived from, and relate directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole on the basis of accounting described in Note 1.

For the Tax Commissioner



Scott Spilinek, CPA
Audit Manager – Compliance Division
February 9, 2023

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS
STATEMENT OF NET POSITION - CASH BASIS
 June 30, 2021

	Governmental Activities Total
Assets	
Cash in State Treasury	\$ 532,153
Deposit with Vendors	1,284
Total Assets	\$ 533,437
 Net Position	
Restricted for:	
Payment for Contractual Audits	\$ 532,153
Unrestricted	1,284
Total Net Position	\$ 533,437

The accompanying notes are an integral part of the financial statements.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS
STATEMENT OF ACTIVITIES - CASH BASIS
 For the Fiscal Year Ended June 30, 2021

	Governmental Activities Total
Disbursements:	
Personal Services	\$ 3,990,497
Operating	198,897
Travel	11,095
Capital Outlay	54,112
Total Disbursements	4,254,601
Program Receipts:	
Charges for Services	1,731,090
Operating Grants, Contributions, and Restricted Interest	8,045
Net Program Receipts (Disbursements)	(2,515,466)
General Receipts:	
Appropriations	2,684,927
Sale of Capital Assets	203
Total General Receipts	2,685,130
Change in Net Position	169,664
Net Position July 1, 2020	363,773
Net Position June 30, 2021	\$ 533,437

The accompanying notes are an integral part of the financial statements.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS
STATEMENT OF ASSETS AND FUND BALANCES ARISING FROM CASH TRANSACTIONS
GOVERNMENTAL FUNDS
 June 30, 2021

	Major Funds		
	Fund 10000 State General Fund	Fund 21010 Auditor of Public Accounts Cash Fund	Total Governmental Funds
ASSETS			
Cash in State Treasury	\$ -	\$ 532,153	\$ 532,153
Deposit with Vendors	999	285	1,284
Total Assets	\$ 999	\$ 532,438	\$ 533,437
 FUND BALANCES			
Restricted for Contract Audits	\$ -	\$ 532,153	\$ 532,153
Assigned to:			
Postage	999	285	1,284
Total Fund Balances	\$ 999	\$ 532,438	\$ 533,437

The accompanying notes are an integral part of the financial statements.

**NEBRASKA AUDITOR OF PUBLIC ACCOUNTS
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS**

For the Fiscal Year Ended June 30, 2021

	<u>Major Funds</u>		
	Fund 10000 State General Fund	Fund 21010 Auditor of Public Accounts Cash Fund	Total Governmental Funds
RECEIPTS:			
Appropriations	\$ 2,684,927	\$ -	\$ 2,684,927
Sales and Charges	-	1,731,090	1,731,090
Miscellaneous:			
Investment Interest	-	8,045	8,045
TOTAL RECEIPTS	<u>2,684,927</u>	<u>1,739,135</u>	<u>4,424,062</u>
DISBURSEMENTS BY FUNCTION:			
General Government	<u>2,684,927</u>	<u>1,569,674</u>	<u>4,254,601</u>
TOTAL DISBURSEMENTS	<u>2,684,927</u>	<u>1,569,674</u>	<u>4,254,601</u>
EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>169,461</u>	<u>169,461</u>
OTHER FINANCING SOURCES (USES):			
Sale of Capital Assets	<u>-</u>	<u>203</u>	<u>203</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>203</u>	<u>203</u>
Net Change in Fund Balances	-	169,664	169,664
FUND BALANCE, JULY 1, 2020	<u>999</u>	<u>362,774</u>	<u>363,773</u>
FUND BALANCE, JUNE 30, 2021	<u>\$ 999</u>	<u>\$ 532,438</u>	<u>\$ 533,437</u>

The accompanying notes are an integral part of the financial statements.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2021

1. **Summary of Significant Accounting Policies**

The accompanying basic financial statements of the Nebraska Auditor of Public Accounts have been prepared in conformity with the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

The basic financial statements have been prepared primarily from accounts maintained by the State Accounting Administrator of the Department of Administrative Services.

A. Reporting Entity

The Nebraska Auditor of Public Accounts is a State agency established under and governed by the laws of the State of Nebraska. As such, the Agency is exempt from State and Federal income taxes. The financial statements include all funds of the Agency. The Agency has also considered all potential component units for which it is financially accountable, and other organizations which are fiscally dependent on the Agency, or the significance of their relationship with the Agency is such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the Agency to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Agency.

These financial statements present the Nebraska Auditor of Public Accounts. No component units were identified. The Nebraska Auditor of Public Accounts is part of the primary government for the State of Nebraska's reporting entity.

B. Basis of Presentation

Agency-Wide Financial Statements. The Statement of Net Position – Cash Basis and Statement of Activities – Cash Basis display information about the activities of the Agency and are in the format of government-wide statements as required by GASB Statement Number 34. These statements include all the financial activities of the Agency. The Agency reports governmental activities only. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Net Position – Cash Basis presents the reporting entity's non-fiduciary assets and liabilities, with the difference reported as net position.

The Statement of Activities – Cash Basis demonstrates the degree to which the direct disbursements of a given function or segment is offset by program receipts. Direct disbursements are those that are clearly identifiable with a specific function or segment. Program receipts include charges to customers or applicants who purchase, use, or directly benefit from goods, services, or

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

privileges provided by a given function or segment. General receipts include all other receipts properly not included as program receipts. The Agency reported the following general receipts: appropriations, which are granted by the Legislature to make disbursements and to incur obligations. The amount of appropriations reported as receipts is the amount expended.

Fund Financial Statements. The fund financial statements provide information about the Agency's funds. GAAP requires separate statements by fund category - governmental, proprietary, and fiduciary. The Agency uses only the governmental fund category. When resources for a specific purpose are available in more than one fund balance classification, the Auditor of Public Accounts policy is to use resources in the following order: restricted and assigned. The emphasis of fund financial statements is on the major governmental funds. Both governmental funds of the Agency are major funds and are identified as follows:

State General Fund. This is the Agency's primary operating fund. It accounts for financial resources of the general government, except those required to be accounted for in another fund.

Auditor of Public Accounts Cash Fund. This fund is established in statute and is used for the payment of services performed by the Auditor of Public Accounts for State agencies, political subdivisions, and grantees of federal funds disbursed by a receiving agency for which he is entitled to reimbursement on a contractual or other basis for such reimbursement.

The Agency designates fund balances as:

Restricted: The fund balance is restricted by external impositions. Fund is designated and limited by the Legislature and State Statutes.

Assigned: The fund balance has been designated by the Agency for a specific purpose.

C. Measurement Focus, Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. The accounting records of the Agency are maintained, and the Agency-wide financial statements were reported on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Statement of Net Position – Cash Basis and the Statement of Activities – Cash Basis. Receipts are recognized when received and disbursements are recognized when paid for all funds of the Agency. This differs from governmental GAAP, which require the Agency-wide fund financial statement to be reported using the economic resources measurement focus and the accrual basis of accounting. Under this measurement focus and basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The governmental fund financial statements were also reported on the cash receipt and disbursement basis of accounting. As such, the same measurement focus and basis of accounting were used, as described above. This differs from governmental GAAP, which requires governmental fund financial statements to be reported using the current financial resources

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

measurement focus and the modified accrual basis of accounting. Under this measurement focus and basis of accounting, receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements are generally recorded when a liability is incurred, as under accrual accounting. However, disbursements related to compensated absences and claims and judgments are recorded only when payment is due.

D. Cash in State Treasury

Cash in the State Treasury represents the cash balance of a fund as reflected on the State's accounting system, EnterpriseOne. Cash and Cash equivalents are under the control of the State Treasurer or other administrative bodies as determined by law. All cash deposited with the State Treasurer is initially maintained in a pooled cash account. On a daily basis, the State Treasurer invests cash not needed for current operations with the State's Investment Council that maintains an operating investment pool for such investments. Interest earned on these investments is allocated to funds based on their percentage of the investment pool. All of the funds of the Agency were designated for investment during fiscal year 2021.

E. Net Position

When both restricted and unrestricted resources are available for use, it is the Auditor of Public Accounts policy to use restricted resources first, then unrestricted resources, as they are needed. The following are definitions of restricted and unrestricted resources:

Restricted. This category results when constraints are externally imposed on net position's use by creditors, grantors, or contributors, or imposed by law through constitutional provisions or enabling legislation. The Auditor of Public Accounts' Cash Fund represents the entire amount of restricted net position. The cash fund is used for payment for services performed for State agencies, political subdivisions, and grantees of federal funds on a contractual basis.

Unrestricted. This category represents net position that does not meet the definition of the preceding category. Unrestricted net position often has constraints on resources that are imposed by management, but those constraints can be removed or modified.

The Agency-Wide Statement of Net Position – Cash Basis reports \$532,153 of restricted net position, which is all restricted by enabling legislation.

F. Capital Assets

Under the cash receipts and disbursements basis of accounting, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds. GAAP requires capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) to be reported in the applicable governmental activities columns in the government-wide financial statements.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

Depreciation expenses on capital assets were not recorded on the cash basis financial statements. Under GAAP, depreciation expenses would be recorded in the Statement of Activities. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

G. Compensated Absences

All permanent employees working for the Agency earn sick and annual leave and are allowed to accumulate compensatory leave rather than being paid overtime. Temporary and intermittent employees are not eligible for paid leave. Under the receipts and disbursements basis of accounting, the liabilities for compensated absences are not reported since they do not represent liabilities arising from cash transactions. Under GAAP, the compensated absences liability would be reported in the government-wide financial statements and would be recorded in accordance with the State of Nebraska's policy, which is to recognize the expense and accrued liability when vacation and compensatory leave is earned or when sick leave is expected to be paid as termination payments.

H. Budgetary Process

The State's biennial budget cycle ends on June 30 of the odd-numbered years. By September 15, prior to a biennium, the Agency and all other State agencies must submit their budget requests for the biennium beginning the following July 1. The requests are submitted on forms that show estimated funding requirements by programs, sub-programs, and activities. The Executive Branch reviews the requests, establishes priorities, and balances the budget within the estimated resources available during the upcoming biennium.

The Governor's budget bill is submitted to the Legislature in January. The Legislature considers revisions to the bill and presents the appropriations bill to the Governor for signature. The Governor may: a) approve the appropriations bill in its entirety, b) veto the bill, or c) line item veto certain sections of the bill. Any vetoed bill or line item can be overridden by a three-fifths vote of the Legislature.

The approved appropriations will generally set spending limits for a particular program within the agency. Within the agency or program, the Legislature may provide funding from one to five budgetary fund types. Thus, the control is by fund type, within a program, within an agency. As a result, the budgetary comparison schedules only report total disbursements *by program*.

Appropriations are usually made for each year of the biennium, with unexpended balances being reappropriated at the end of the first year of the biennium. For most appropriations, balances lapse at the end of the biennium, unless specific authorization is granted by Legislative Appropriation Bills.

All State budgetary disbursements for the State general fund and the Auditor of Public Accounts Cash Fund are made pursuant to the appropriations, which may be amended by the Legislature, upon approval by the Governor. State agencies may reallocate the appropriations between major objects of expenditure accounts, except that the Legislature's approval is required to exceed the personal service limitations contained in the appropriations bill. Increases in total appropriations must also be approved by the Legislature as a deficit appropriations bill.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

Receipts are not budgeted. Therefore, there are no budgeted amounts shown on the Budgetary Comparison Schedule.

2. Contingencies and Commitments

Risk Management. The Agency is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. The Agency, as part of the primary government for the State, participates in the State's risk management program. The Nebraska Department of Administrative Services is responsible for maintaining the insurance and self-insurance programs for the State. The State generally self-insures for general liability, employee health care, employee indemnification, and workers' compensation. Details of the various insurance coverages are available from Nebraska Department of Administrative Services - Risk Management Division.

No settlements exceeded commercial insurance coverage in any of the past three fiscal years. Health care insurance is funded in the Insurance Trust Funds through a combination of employee and State contributions. Workers' compensation is funded in the Workers' Compensation Internal Service Fund through assessments on each agency based on total agency payroll and past experience. Tort claims, theft of, damage to, or destruction of assets, errors or omissions, and natural disasters would be funded through the State General Fund or by individual agency assessments as directed by the Legislature, unless covered by purchased insurance. No amounts for estimated claims have been reported in the Agency's financial statements. Health care insurance is funded in the Insurance Trust Funds through a combination of employee and State contributions.

3. State Employees Retirement Plan (Plan)

The single-employer plan became effective by statute on January 1, 1964. The plan consists of a defined contribution option and a cash balance benefit. The cash balance benefit is a type of defined benefit plan. Each member employed and participating in the retirement system prior to January 1, 2003, elected to either continue participation in the defined contribution option or begin participation in the cash balance benefit. The defined contribution option is closed to new entrants. All new members of the Plan on and after January 1, 2003, become members of the cash balance benefit. The benefits and funding policy of the Plan is established and can only be amended by the Nebraska Legislature.

All permanent full-time employees are required to begin participation in the retirement system upon employment. All permanent part-time employees, who have attained the age of eighteen years, may exercise the option to begin participation in the retirement system.

Contribution. Per statute, each member contributes 4.8% of his or her monthly compensation. The Agency matches the member's contribution at a rate of 156%. The employee's and employer's contributions are kept in separate accounts.

The employee's account is fully vested. The employer's account is fully vested after a total of three years of participation in the system, including credit for participation in another Nebraska governmental plan prior to actual contribution to the Plan.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

Defined Contribution Option. Upon attainment of age 55, regardless of service, the retirement allowance shall be equal to the sum of the employee and employer account. Members have several forms of payment available, including withdrawals, deferrals, annuities, or a combination of these.

Cash Balance Benefit. Upon attainment of age 55, regardless of service, the retirement allowance shall be equal to the accumulated employee and employer cash balance accounts, including interest credits, annuitized for payment in the normal form. The normal form of payment is single life annuity with five year certain, payable monthly. Members will have the option to convert their member cash balance account to a monthly annuity with built in cost-of-living adjustments of 2.5% annually. Also available are additional forms of payment allowed under the Plan which are actuarially equivalent to the normal form, including the option of lump-sum or partial lump-sum.

For the fiscal year ended June 30, 2021, employees contributed \$149,650 and the Agency contributed \$233,454. A separate plan report is issued and can be obtained from the Nebraska Public Employees Retirement System. This report contains full pension-related disclosures.

The State of Nebraska Comprehensive Annual Financial Report (CAFR) also includes pension related disclosures. The CAFR report is available from the Nebraska Department of Administrative Services - Accounting Division or on the Nebraska Auditor of Public Accounts website at auditors.nebraska.gov.

4. Related Parties

While having no financial effect on the financial statements presented in this report, the following is disclosed for public transparency. Charlie Janssen was elected as the State Auditor, in accordance with the Nebraska State Constitution, and assumed office in January 2015. Mr. Janssen is President and CEO of RTG Medical, trade name for ReadyTech-Go, Inc., a Nebraska-based medical staffing agency, which deals with businesses of all sizes both public and governmental, and provides services in all 50 states. Mr. Janssen has filed Potential Conflict of Interest Statement forms, NADC Form C-2, with the Nebraska Accountability and Disclosure Commission. The Nebraska Auditor of Public Accounts has no contracts or other business dealings, either directly or otherwise, with RTG Medical and does not receive money from or make any payments to that company.

RTG Medical has been doing business with the State of Nebraska on a contractual basis since fiscal year 2008. Per the State of Nebraska Accounting System, payments/payables to RTG Medical totaled \$158,151, in fiscal year ended June 30, 2021. All of those payments to RTG Medical were paid from the Department of Health and Human Services (DHHS) for BSDC. Per the State of Nebraska Annual Budgetary Report for fiscal year ended June 30, 2021, total expenditures of the State of Nebraska were \$14,904,721,032 with DHHS expending \$4,292,132,966 of the total. The RTG contract payments/payables were clearly immaterial to the State of Nebraska and DHHS's financials for the fiscal year ended June 30, 2021. In addition, as State Auditor, Mr. Janssen has no management participation in the contract process at DHHS or on behalf of the State of Nebraska.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

NOTES TO THE FINANCIAL STATEMENTS

To eliminate or reduce the threat of any perceived independence conflicts, the Nebraska Auditor of Public Accounts continues to monitor the dollar amounts to determine if additional external engagements are needed. Due to adequate disclosures, the minimal dollars involved, and payments being for the continued service at BSDC, no additional work was determined to be needed for fiscal year 2021.

In accordance with State statute, the audit examination reports are transmitted to the State Auditor upon completion by Assistant Deputies, who are required to be CPAs. The Nebraska Auditor of Public Accounts applied these safeguards to reduce or eliminate the threat of independence related to RTG Medical.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE OF DISBURSEMENTS BY PROGRAM
BUDGET AND ACTUAL
GENERAL FUND

For the Fiscal Year Ended June 30, 2021

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
PROGRAM:				
10 - Salary - State Auditor	\$ 124,700	\$ 124,700	\$ 123,218	\$ 1,482
506 - State Agency and County Post Audit	\$ 2,517,106	\$ 2,589,338	\$ 2,561,709	\$ 27,629
TOTAL DISBURSEMENTS	<u>\$ 2,641,806</u>	<u>\$ 2,714,038</u>	<u>\$ 2,684,927</u>	<u>\$ 29,111</u>

SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE OF DISBURSEMENTS BY PROGRAM
BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUND

For the Fiscal Year Ended June 30, 2021

Auditor of Public Accounts Cash Fund

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
PROGRAM:				
525 - Cooperative Audit	\$ 2,257,529	\$ 3,056,845	\$ 1,569,674	\$ 1,487,171
TOTAL DISBURSEMENTS	<u>\$ 2,257,529</u>	<u>\$ 3,056,845</u>	<u>\$ 1,569,674</u>	<u>\$ 1,487,171</u>