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### 8855 Bureau of State Audits

The California State Auditor (State Auditor) promotes the effective and efficient administration and management of public funds and programs by providing citizens and government nonpartisan, accurate, and objective assessments of state and local governments' financial and operational activities. As the independent auditor, the State Auditor is the only state entity that the law grants full access to all records of state and local agencies, special districts, school districts, and any publicly created entity. The State Auditor conducts performance, financial, or compliance audits that are either mandated by statute or requested by the Legislature through the Joint Legislative Audit Committee (JLAC). Further, the State Auditor is responsible for annually conducting California's statewide Single Audit-a combination of the independent audit of the State's basic financial statements and the independent audit of numerous federal programs administered by California. The Single Audit is federally required as a condition for California to receive billions in federal funds each year. In 2011-12 the Legislature enacted a program that requires the State Auditor to conduct pilot audits of the procurement practices of six trial courts in 2012-13 and to thereafter audit the procurement practices of each trial court once every four years. In addition, the State Auditor is required to audit the procurement practices of the Appellate Courts, the Adminstrative Office of the Courts, and the Habeaus Corpus Resource Center on a biennial basis.

The State Auditor also identifies statewide issues or specific government entities as at high risk for waste, fraud, abuse, and mismanagement or that have major challenges related to efficiency and effectiveness. The State Auditor has the authority to conduct evaluations of those issues and entities identified as being high risk. Chapter 451, Statutes of 2011 (AB 187), authorizes the State Auditor, to the extent resources are available, to identify local government agencies-including city, county, or special districts or publicly created entities-as at high risk for the potential of waste, fraud, abuse, or mismanagement or that have major challenges associated with their economy, efficiency, or effectiveness. Further, if approved by JLAC, the State Auditor can audit local entities identified as being high risk.

Additionally, under the California Whistleblower Protection Act, the California State Auditor's office has broad authority to perform independent investigations into allegations of improper governmental activities by state and court employees or state agencies and courts. The State Auditor's office administers California's Whistleblower Hotline that enables the public to report allegations of improper acts committed by the courts, state agencies, departments, or employees, as defined by law.

The Voters FIRST Act (Act), approved by voters in November 2008 as Proposition 11, requires the State Auditor to initiate an application process for selecting the members of a 14-member Citizens Redistricting Commission (Commission) every 10 years. The State Auditor develops regulations to implement the application and selection process of the Commission and conducts comprehensive outreach to prospective applicants to serve on the Commission. Using the new national census data, the Commission will be responsible for redrawing the boundaries for California's Congressional, Senate, Assembly, and the State Board of Equalization electoral districts.

#### 3-YR EXPENDITURES AND PERSONNEL YEARS

	Personnel Years		Expenditures			
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
10 California State Auditor	148.0	168.0	193.0	\$18,884	\$24,724	\$26,753
TOTALS, POSITIONS AND EXPENDITURES (All Programs	) 148.0	168.0	193.0	\$18,884	\$24,724	\$26,753
FUNDING				2010-11*	2011-12*	2012-13*
0001 General Fund				\$9,293	\$13,993	\$14,180
0126 State Audit Fund				837	-	-
0995 Reimbursements				986	100	1,800
9740 Central Service Cost Recovery Fund				7,768	10,631	10,773
TOTALS, EXPENDITURES, ALL FUNDS				\$18,884	\$24,724	\$26,753

### **LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

Government Code, Title 2, Division 1, Chapter 6.5, Sections 8543 through 8548.9.

**VOTERS FIRST ACT AUTHORITY** 

Government Code, Title 2, Division 1, Sections 8251 through 8253.6.

DETAILED BUDGET ADJUSTMENTS						
		2011-12*			2012-13*	
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Other Workload Budget Adjustments						
Employee Compensation	-\$89	-\$67	-	\$33	\$25	; -

<sup>\*</sup> Dollars in thousands, except in Salary Range.

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## 8855 Bureau of State Audits - Continued

		2011-12*				2012-13*		
		eneral Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years	
• Ref	tirement Rate Adjustment	43	33	-	43	33	-	
• Mis	cellaneous Adjustments	_	-	-13.0	65	1,749	12.0	
Tot	als, Other Workload Budget Adjustments	-\$46	-\$34	-13.0	\$141	\$1,807	12.0	
	s, Workload Budget Adjustments	-\$46				\$1,807	12.0	
Totals	s, Budget Adjustments			\$1,807	12.0			
DET	AILED EXPENDITURES BY PROGRAM				2040 44*	2044 42*	2042 42*	
	PROGRAM REQUIREMENTS			_	2010-11*	2011-12*	2012-13*	
10	CALIFORNIA STATE AUDITOR							
	State Operations:							
0001	General Fund				\$9,293	\$13,993	\$14,180	
0126	State Audit Fund				837	-	-	
0995	Reimbursements				986	100	1,800	
9740	Central Service Cost Recovery Fund				7,768	10,631	10,773	
	Totals, State Operations				\$18,884	\$24,724	\$26,753	
	TOTALS, EXPENDITURES							
	State Operations			_	18,884	24,724	26,753	
	Totals, Expenditures				\$18,884	\$24,724	\$26,753	
	1 State Operations	2010-11	s/Personn 2011-12		2010-11*	xpenditures 2011-12*	2012-13*	
PERS	ONAL SERVICES							
Auth	orized Positions (Equals Sch. 7A)	148.0	177.0	203.0	\$10,815	\$13,167	\$15,003	
	orized Positions (Equals Sch. 7A) nated Salary Savings	148.0 	177.0 	203.0 	\$10,815 	\$13,167 -658		
Estin	· · · · · · · · · · · · · · · · · · ·	148.0  148.0			\$10,815 - <b>\$10,815</b>		-750	
Estin <b>Ne</b>	nated Salary Savings		9.0	10.0		-658	-750 <b>\$14,253</b>	
Estin <b>Ne</b> Staff	nated Salary Savings t Totals, Salaries and Wages		9.0	10.0		-658 <b>\$12,509</b>	-750 <b>\$14,253</b> 4,703	
Estin Ne Staff To	nated Salary Savings t Totals, Salaries and Wages Benefits	148.0	-9.0 <b>168.0</b>		\$10,815 3,895	-658 <b>\$12,509</b> 4,128	-750 <b>\$14,253</b> 4,703 <b>\$18,956</b>	
Ne Staff To OPER	nated Salary Savings t Totals, Salaries and Wages Benefits tals, Personal Services		-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710	-658 <b>\$12,509</b> 4,128 <b>\$16,637</b>	\$15,003 -750 <b>\$14,253</b> 4,703 <b>\$18,956</b> \$7,797 <b>\$26,753</b>	
Ne Staff To OPER TOTA (State	nated Salary Savings  t Totals, Salaries and Wages  Benefits  tals, Personal Services  ATING EXPENSES AND EQUIPMENT  LS, POSITIONS AND EXPENDITURES, ALL FUNDS	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174	-658 \$12,509 4,128 \$16,637 \$8,087	-750 <b>\$14,253</b> 4,703 <b>\$18,956</b> \$7,797	
Ne Staff To OPER TOTA (State	nated Salary Savings  t Totals, Salaries and Wages  Benefits  tals, Personal Services  ATING EXPENSES AND EQUIPMENT  LS, POSITIONS AND EXPENDITURES, ALL FUNDS  Operations)	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174	-658 \$12,509 4,128 \$16,637 \$8,087	-750 <b>\$14,253</b> 4,703 <b>\$18,956</b> \$7,797	
Ne Staff To OPER TOTA (State	nated Salary Savings  t Totals, Salaries and Wages  Benefits  tals, Personal Services  EATING EXPENSES AND EQUIPMENT  LS, POSITIONS AND EXPENDITURES, ALL FUNDS  Operations)  AIL OF APPROPRIATIONS AND ADJUSTME	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174 \$18,884	-658 \$12,509 4,128 \$16,637 \$8,087 \$24,724	-750 \$14,253 4,703 \$18,956 \$7,797 \$26,753	
Estin Ne Staff To OPER TOTA (State	nated Salary Savings t Totals, Salaries and Wages Benefits tals, Personal Services EATING EXPENSES AND EQUIPMENT LS, POSITIONS AND EXPENDITURES, ALL FUNDS Operations)  ALL OF APPROPRIATIONS AND ADJUSTME	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174 \$18,884	-658 \$12,509 4,128 \$16,637 \$8,087 \$24,724	-750 \$14,253 4,703 \$18,956 \$7,797 \$26,753	
Staff To OPER TOTA (State DETA	nated Salary Savings  It Totals, Salaries and Wages Benefits  Itals, Personal Services EATING EXPENSES AND EQUIPMENT  ILS, POSITIONS AND EXPENDITURES, ALL FUNDS  Operations)  ALL OF APPROPRIATIONS AND ADJUSTME  1 STATE OPERATIONS  0001 General Fund  ROPRIATIONS  Budget Act appropriation (transfer to State Audit Fund)	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174 \$18,884	-658 \$12,509 4,128 \$16,637 \$8,087 \$24,724	-750 \$14,253 4,703 \$18,956 \$7,797 \$26,753	
Staff To OPER TOTA (State DETA	nated Salary Savings t Totals, Salaries and Wages Benefits tals, Personal Services EATING EXPENSES AND EQUIPMENT LS, POSITIONS AND EXPENDITURES, ALL FUNDS Operations)  AIL OF APPROPRIATIONS AND ADJUSTME  1 STATE OPERATIONS  0001 General Fund ROPRIATIONS	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174 \$18,884	-658 \$12,509 4,128 \$16,637 \$8,087 \$24,724	-750 \$14,253 4,703 \$18,956 \$7,797 \$26,753	
Staff To OPER TOTA (State DETA  APP 001	nated Salary Savings  It Totals, Salaries and Wages Benefits  Itals, Personal Services EATING EXPENSES AND EQUIPMENT  ILS, POSITIONS AND EXPENDITURES, ALL FUNDS  Operations)  ALL OF APPROPRIATIONS AND ADJUSTME  1 STATE OPERATIONS  0001 General Fund  ROPRIATIONS  Budget Act appropriation (transfer to State Audit Fund)	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174 \$18,884 2010-11*	-658 \$12,509 4,128 \$16,637 \$8,087 \$24,724 2011-12*	-750 \$14,253 4,703 \$18,956 \$7,797 \$26,753	
Estine Ne Staff To OPER TOTA (State DETA  APP 001   Allo Adj	nated Salary Savings  It Totals, Salaries and Wages Benefits  Itals, Personal Services Itals, Positions and Expenditures, all Funds Itals Operations Itals Operat	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174 \$18,884 2010-11*	-658 \$12,509 4,128 \$16,637 \$8,087 \$24,724 2011-12*	-750 \$14,253 4,703 \$18,956 \$7,797 \$26,753	
APP 001 Allc Adj Adj Adj	nated Salary Savings It Totals, Salaries and Wages Benefits Itals, Personal Services RATING EXPENSES AND EQUIPMENT ILS, POSITIONS AND EXPENDITURES, ALL FUNDS IN OPERATIONS  O001 General Fund ROPRIATIONS Budget Act appropriation (transfer to State Audit Fund) Docation for employee compensation ustment per Section 3.60 ustment per Section 3.90 ustment per Section 3.91	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174 \$18,884 2010-11* \$9,359 40 201 - -287	-658 \$12,509 4,128 \$16,637 \$8,087 \$24,724 2011-12* \$14,039 19 43	-750 \$14,253 4,703 \$18,956 \$7,797 \$26,753	
APP 001 Allo Adj Adj Adj Adj	nated Salary Savings  It Totals, Salaries and Wages Benefits  Itals, Personal Services EATING EXPENSES AND EQUIPMENT  ILS, POSITIONS AND EXPENDITURES, ALL FUNDS  Operations)  ALL OF APPROPRIATIONS AND ADJUSTME  1 STATE OPERATIONS  0001 General Fund  ROPRIATIONS  Budget Act appropriation (transfer to State Audit Fund)  ocation for employee compensation  ustment per Section 3.60  ustment per Section 3.90	148.0  148.0	-9.0 <b>168.0</b>		\$10,815 3,895 \$14,710 \$4,174 \$18,884 2010-11* \$9,359 40 201	-658 \$12,509 4,128 \$16,637 \$8,087 \$24,724 2011-12* \$14,039 19 43	-750 \$14,253 4,703 \$18,956 \$7,797 \$26,753	

0126 State Audit Fund

<sup>\*</sup> Dollars in thousands, except in Salary Range.

GENERAL GOVERNMENT GG 3

# 8855 Bureau of State Audits - Continued

Section   Sect	1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
TOTALS, EXPENDITURES         \$18,84         \$24,724         \$26,753           Less funding provided by the General Fund         10,279         14,093         -15,980           Less funding provided by the General Fund         -7,768         10,631         -10,773           NET TOTALS, EXPENDITURES         837         5         5           OP95 Reimbursements           Sembursements           POTAL Central Service Cost Recovery Fund           APPROPRIATIONS           OP16 Central Service Cost Recovery Fund           APPROPRIATIONS           OP16 Central Service Cost Recovery Fund           Allocation for employee compensation         \$6,98         \$10,666         \$10,773           Allocation for employee compensation         \$6,98         \$10,666         \$10,773           Allocation for employee compensation         \$6,98         \$10,661         \$10,773           Allocation for employee compensation         \$6,98         \$10,662         \$10,773           Allocation for employee compensation         \$6,92         \$1         \$2           Adjustment per Section 3.90         \$6,02         \$1         \$2         \$1         \$1         \$1         \$1         \$1         \$1		<b>^</b>		400
Less funding provided by the Central Service Cost Recovery Fund         -10,275         -10,693         -10,773           NET TOTALS, EXPENDITURES         O995 Reimbursements         Serent Service Cost Recovery Fund         -10,000				
Part				
NET TOTALS, EXPENDITURES         \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		,	•	
Page				-10,773
APPROPRIATIONS           8740 Central Service Cost Recovery Fund           APPROPRIATIONS           001 Budget Act appropriation         \$6,980         \$10,666         \$10,773           Allocation for employee compensation         32         14         -           Adjustment per Section 3.90         52         33         -           Adjustment per Section 3.91         226         62         -           Adjustment per Section 3.91         226         52         -           Adjustment per Section 3.91         226         52         -           Dogs Budget Act appropriation         1,213         -         -           Totals Available         \$8,151         \$10,631         \$10,773           Unexpended belance, estimated savings         3323         -         -           TOTALS, EXPENDITURES         \$10,631         \$10,773         \$10,773           TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,89         \$24,012         \$26,753           FUND CONDITION STATEMENTS         \$2,411         \$4,038         \$4,038           FUND Expenditures And Expenditures ADJUSTMENTS         \$2,431         \$4,038         \$4,038           Expenditures         \$2,431<	NET TOTALS, EXPENDITURES	\$837	\$-	\$-
Reimbursements				
### PATURE Service Cost Recovery Fund  APPROPRIATIONS  001 Budget Act appropriation \$6,880 \$10,666 \$10,773 Allocation for employee compensation \$3 2 14 \$7.50 Allocation for employee compensation \$3 2 14 \$7.50 Allocation for employee compensation \$3 2 14 \$7.50 Adjustment per Section 3.60 \$152 33 \$7.50 Adjustment per Section 3.90 \$7.50				
APPROPRIATIONS		\$986	\$100	\$1,800
001 Budget Act appropriation         \$6,980         \$10,666         \$10,773           Allocation for employee compensation         32         14         -           Adjustment per Section 3.60         152         33         -           Adjustment per Section 3.90         226         -         -         -           Adjustment per Section 3.91         226         -         -         -           002 Budget Act appropriation         1,213         -         -         -           Totals Available         \$8,151         \$10,631         \$10,773           Unexpended balance, estimated savings         383         -         -           TOTALS, EXPENDITURES         \$10,631         \$10,773           TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,884         \$24,724         \$26,753           FUND CONDITION STATEMENTS           EBEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         \$2,434         -         -           Adjusted Beginning Balance         \$4,875         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures         \$2,441         \$4,038         \$4,038           Expenditure Adjustment	•			
Allocation for employee compensation         32         14         -           Adjustment per Section 3.60         152         33         -           Adjustment per Section 3.90         -82         -82         -           Adjustment per Section 3.91         -226         -         -         -           002 Budget Act appropriation         1,213         -         -         -           Totals Available         \$8,151         \$10,631         \$10,773           TOTALS, EXPENDITURES         37,68         \$10,631         \$10,773           TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,884         \$24,724         \$26,753           FUND CONDITION STATEMENTS           BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         \$2,441         \$4,038         \$4,038           Adjusted Beginning Balance         \$2,434         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures         \$2,434         \$4,038         \$4,038           Expenditures         8855 Bureau of State Audits (State Operations)         18,884         \$24,724         \$26,753           Expenditure Adjustments         \$2,894         \$4,038         \$4		¢c 000	<b>\$10.666</b>	¢40.770
Adjustment per Section 3.60       152       33       -         Adjustment per Section 3.90       -82       -82       -         Adjustment per Section 3.91       -226       -       -       -         002 Budget Act appropriation       1,213       -       -       -         Totals Available       \$8,151       \$10,631       \$10,773         Unexpended balance, estimated savings       -383       -       -       -         TOTALS, EXPENDITURES       \$7,768       \$10,631       \$10,773         TOTALS, EXPENDITURES, ALL FUNDS (State Operations)       \$18,884       \$24,724       \$26,753         FUND CONDITION STATEMENTS         BEGINNING BALANCE       \$2,441       \$4,038       \$4,038         Prior year adjustments       \$2,434       \$4,038       \$4,038         Adjusted Beginning Balance       \$4,875       \$4,038       \$4,038         EXPENDITURES AND EXPENDITURE ADJUSTMENTS       Expenditures       \$4,038       \$4,038         Expenditures       \$855 Bureau of State Audits (State Operations)       18,884       24,724       26,753         Expenditure Adjustments       \$855 Bureau of State Audits (State Operations)       -10,279       -14,093       -15,980         Less funding				\$10,773
Adjustment per Section 3.90         -82         -82           Adjustment per Section 3.91         -226         -         -           002 Budget Act appropriation         1,213         -         -           Totals Available         \$8,151         \$10,631         \$10,773           Unexpended balance, estimated savings         -383         -         -         -           TOTALS, EXPENDITURES         \$17,768         \$10,631         \$10,773           TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,884         \$24,724         \$26,753           FUND CONDITION STATEMENTS         2010-11*         2011-12*         2012-13*           ESGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         \$2,434         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$2,434         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$2,434         \$4,038         \$4,038           Expenditures         \$2,241         \$4,038         \$4,038           Expenditures         \$2,241         \$4,038         \$4,038           Expenditures         \$2,241         \$4,038         \$4,038           Expenditure				-
Adjustment per Section 3.91         -226         -         -           002 Budget Act appropriation         1,213         -         -           Totals Available         \$8,151         \$10,631         \$10,773           Unexpended balance, estimated savings         -383         -         -         -           TOTALS, EXPENDITURES         \$7,768         \$10,631         \$10,773           TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,884         \$24,724         \$26,753           FUND CONDITION STATEMENTS         2010-11*         \$011-12*         \$012-13*           BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         \$2,443         \$4,038         \$4,038           Prior year adjustments         \$2,434         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$2,434         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243         \$2,243 <td></td> <td>152</td> <td></td> <td>-</td>		152		-
D02 Budget Act appropriation         1,213         -         -           Totals Available         \$8,151         \$10,631         \$10,773           Unexpended balance, estimated savings         -383         -         -           TOTALS, EXPENDITURES         \$7,768         \$10,631         \$10,773           TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,884         \$24,724         \$26,753           FUND CONDITION STATEMENTS         2010-11*         \$011-12*         \$212-13*           BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         \$2,434         \$4         \$4           Adjusted Beginning Balance         \$4,875         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures           Expenditures:         \$855 Bureau of State Audits (State Operations)         \$18,884         \$24,724         \$2,753           Expenditure Adjustments:         \$855 Bureau of State Audits         \$1,053         \$1,053         \$1,053         \$1,053         \$1,053         \$1,053         \$1,053         \$1,053         \$1,053         \$1,053         \$1,053         \$1,053         \$1,057         \$1,057         \$1,057         \$1,057         \$1,053		-	-82	-
Totals Available         \$8,151         \$10,631         \$10,731           Unexpended balance, estimated savings         -383         -         -           TOTALS, EXPENDITURES         \$7,768         \$10,631         \$10,773           TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,884         \$24,724         \$26,753           FUND CONDITION STATEMENTS           0126 State Audit Fund *         2010-11*         \$11-12*         \$012-13*           BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         \$2,434         -         -           Adjusted Beginning Balance         \$4,875         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         \$4,875         \$4,038         \$4,038           Expenditures:         8855 Bureau of State Audits (State Operations)         18,884         24,724         26,753           Expenditure Adjustments:         \$855 Bureau of State Audits         \$4,038         \$4,038         \$4,038           Less funding provided by the General Fund (State Operations)         -10,279         -14,093         -15,980           Less funding provided by the Central Service Cost Recovery Fund (State Operations)         -7,768         -10,631			-	-
Unexpended balance, estimated savings         -383         -				
TOTALS, EXPENDITURES         \$10,631         \$10,732           TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,884         \$24,724         \$26,753           FUND CONDITION STATEMENTS           0126 State Audit Fund 8         2010-11*         2011-12*         2012-13*           BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         2,434         -         -           Adjusted Beginning Balance         \$4,875         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures         8855 Bureau of State Audits (State Operations)         18,884         24,724         26,753           Expenditure Adjustments         8855 Bureau of State Audits (State Operations)         18,884         24,724         26,753           Expenditure Adjustments         -10,279         -14,093         -15,980           Less funding provided by the General Fund (State Operations)         -10,279         -14,093         -15,980           Less funding provided by the Central Service Cost Recovery Fund (State Operations)         -7,768         -10,631         -10,773           Total Expenditures and Expenditure Adjustments         -8837         -0,631         -10,773	Totals Available	\$8,151	\$10,631	\$10,773
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)         \$18,884         \$24,724         \$26,753           FUND CONDITION STATEMENTS           0126 State Audit Fund *           BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         2,434         -         -           Adjusted Beginning Balance         \$4,875         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         Expenditures:         8855 Bureau of State Audits (State Operations)         18,884         24,724         26,753           Expenditure Adjustments:         8855 Bureau of State Audits         4,038         -10,279         -14,093         -15,980           Less funding provided by the General Fund (State Operations)         -10,279         -14,093         -15,980           Less funding provided by the Central Service Cost Recovery Fund (State Operations)         -7,768         -10,631         -10,773           Total Expenditures and Expenditure Adjustments         \$4,038         \$4,038         \$4,038	Unexpended balance, estimated savings	383		
FUND CONDITION STATEMENTS         2010-11*         2011-12*         2012-13*           BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         2,434         -         -           Adjusted Beginning Balance         \$4,875         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         ************************************	TOTALS, EXPENDITURES	\$7,768	\$10,631	\$10,773
2010-11*         2011-12*         2012-13*           D126 State Audit Fund *           BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         2,434         -         -         -           Adjusted Beginning Balance         \$4,875         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS           Expenditures:           8855 Bureau of State Audits (State Operations)         18,884         24,724         26,753           Expenditure Adjustments:           8855 Bureau of State Audits         -10,279         -14,093         -15,980           Less funding provided by the General Fund (State Operations)         -7,768         -10,631         -10,773           Total Expenditures and Expenditure Adjustments         \$837         -         -           FUND BALANCE         \$4,038         \$4,038         \$4,038	TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$18,884	\$24,724	\$26,753
BEGINNING BALANCE         \$2,441         \$4,038         \$4,038           Prior year adjustments         2,434         -         -           Adjusted Beginning Balance         \$4,875         \$4,038         \$4,038           EXPENDITURES AND EXPENDITURE ADJUSTMENTS         ***         ***         ***           Expenditures:         ***         *	FUND CONDITION STATEMENTS	2010-11*	2011-12*	2012-13*
Prior year adjustments 2,434 Adjusted Beginning Balance \$4,875 \$4,038 \$4,038 EXPENDITURES AND EXPENDITURE ADJUSTMENTS  Expenditures: 8855 Bureau of State Audits (State Operations) 18,884 24,724 26,753 Expenditure Adjustments: 8855 Bureau of State Audits  Less funding provided by the General Fund (State Operations) -10,279 -14,093 -15,980 Less funding provided by the Central Service Cost Recovery Fund (State Operations) -7,768 -10,631 -10,773 Total Expenditures and Expenditure Adjustments \$837 FUND BALANCE \$4,038 \$4,038 \$4,038	0126 State Audit Fund <sup>s</sup>			
Adjusted Beginning Balance \$4,875 \$4,038 \$4,038  EXPENDITURES AND EXPENDITURE ADJUSTMENTS  Expenditures:  8855 Bureau of State Audits (State Operations) 18,884 24,724 26,753  Expenditure Adjustments:  8855 Bureau of State Audits  Less funding provided by the General Fund (State Operations) -10,279 -14,093 -15,980  Less funding provided by the Central Service Cost Recovery Fund (State Operations) -7,768 -10,631 -10,773  Total Expenditures and Expenditure Adjustments \$837  FUND BALANCE \$4,038 \$4,038	BEGINNING BALANCE	\$2,441	\$4,038	\$4,038
EXPENDITURES AND EXPENDITURE ADJUSTMENTS  Expenditures:  8855 Bureau of State Audits (State Operations)  Expenditure Adjustments:  8855 Bureau of State Audits  Less funding provided by the General Fund (State Operations)  Less funding provided by the Central Service Cost Recovery Fund (State Operations)  Total Expenditures and Expenditure Adjustments  \$837   FUND BALANCE	Prior year adjustments	2,434	<u> </u>	
Expenditures:  8855 Bureau of State Audits (State Operations)  Expenditure Adjustments:  8855 Bureau of State Audits  Expenditure Adjustments:  8855 Bureau of State Audits  Less funding provided by the General Fund (State Operations)  Less funding provided by the Central Service Cost Recovery Fund (State Operations)  Total Expenditures and Expenditure Adjustments  \$837   FUND BALANCE	Adjusted Beginning Balance	\$4,875	\$4,038	\$4,038
8855 Bureau of State Audits (State Operations)  Expenditure Adjustments:  8855 Bureau of State Audits  Less funding provided by the General Fund (State Operations)  Less funding provided by the Central Service Cost Recovery Fund (State Operations)  Total Expenditures and Expenditure Adjustments  \$837  FUND BALANCE  18,884  24,724  26,753  -10,631  -10,279  -14,093  -10,631  -10,773  -10,631  -10,773  -10,631  -10,773  -10,631  -10,773  -10,631  -10,773  -10,631  -10,773  -10,631  -10,773  -10,631  -10,773  -10,631  -10,773	EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditure Adjustments:  8855 Bureau of State Audits  Less funding provided by the General Fund (State Operations)  Less funding provided by the Central Service Cost Recovery Fund (State Operations)  7-7,768  -10,279  -14,093  -10,631  -10,773  Total Expenditures and Expenditure Adjustments  \$837  -  FUND BALANCE  \$4,038  \$4,038	Expenditures:			
8855 Bureau of State Audits Less funding provided by the General Fund (State Operations) Less funding provided by the Central Service Cost Recovery Fund (State Operations)  Total Expenditures and Expenditure Adjustments  FUND BALANCE  10,279 -14,093 -10,631 -10,773 -10,	8855 Bureau of State Audits (State Operations)	18,884	24,724	26,753
Less funding provided by the General Fund (State Operations)-10,279-14,093-15,980Less funding provided by the Central Service Cost Recovery Fund (State Operations)-7,768-10,631-10,773Total Expenditures and Expenditure Adjustments\$837FUND BALANCE\$4,038\$4,038\$4,038	Expenditure Adjustments:			
Less funding provided by the Central Service Cost Recovery Fund (State Operations) -7,768 -10,631 -10,773  Total Expenditures and Expenditure Adjustments \$837  FUND BALANCE \$4,038 \$4,038	8855 Bureau of State Audits			
Total Expenditures and Expenditure Adjustments\$837FUND BALANCE\$4,038\$4,038\$4,038	Less funding provided by the General Fund (State Operations)	-10,279	-14,093	-15,980
FUND BALANCE \$4,038 \$4,038 \$4,038	Less funding provided by the Central Service Cost Recovery Fund (State Operations)	7,768	-10,631	-10,773
	Total Expenditures and Expenditure Adjustments	\$837	<u> </u>	<u>-</u>
Reserve for economic uncertainties 4,038 4,038 4,038	FUND BALANCE	\$4,038	\$4,038	\$4,038
	Reserve for economic uncertainties	4,038	4,038	4,038

<sup>\*</sup> Dollars in thousands, except in Salary Range.