

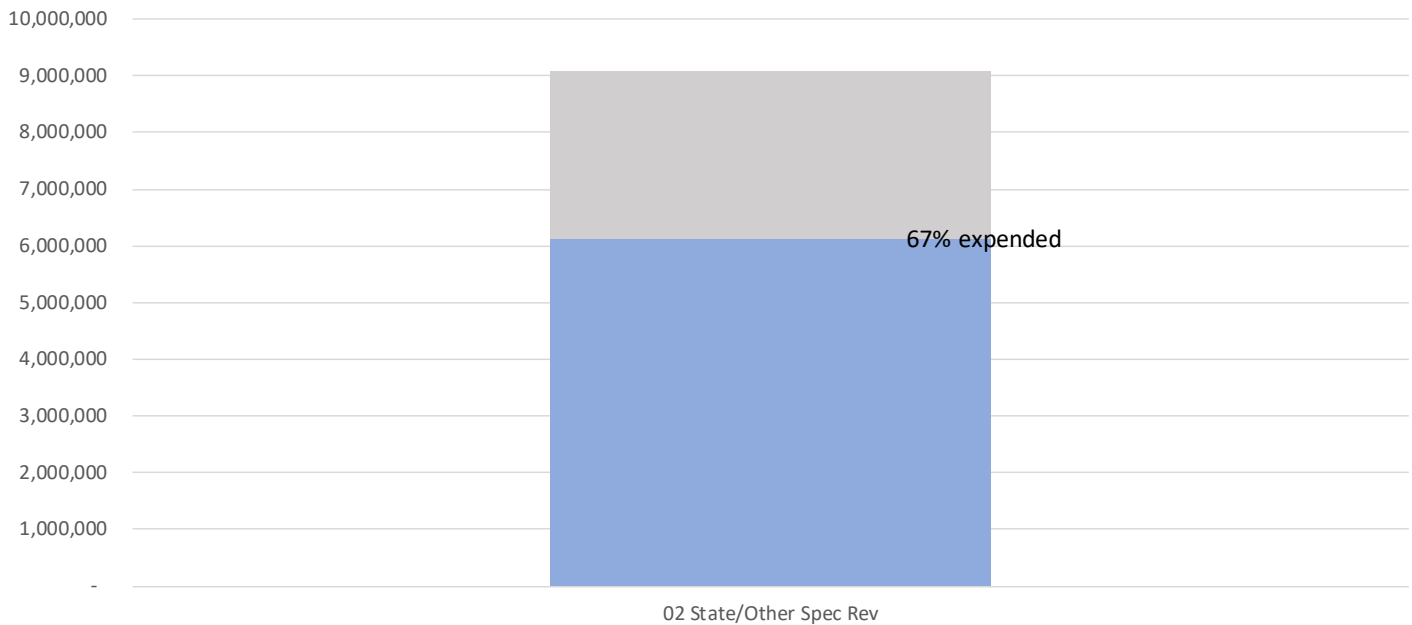
**State Auditor's Office** has \$89,690,970 in total authority, \$9,083,599 (10%) is HB 2 authority

**67%** of the agency's total HB2 budget has been expended, **87%** is the 5 year average of actual expenditures

## HB 2 Expenditures

Budgeted vs. Expended

by fund type



Expenditure Account	Budgeted	Expended	% Expended
Personal Services	6,800,068	4,815,167	71%
Operating Expenses	2,275,537	1,302,858	57%
Equipment & Intangible Assets	7,994	-	0%
Agency Program	Budgeted	Expended	% Expended
01 Central Management	2,137,622	1,375,561	64%
03 Insurance	5,693,536	3,770,492	66%
04 Securities	1,252,441	971,972	78%
<b>Total</b>	<b>9,083,599</b>	<b>6,118,025</b>	<b>67%</b>

The State Auditor's Office (SAO) has expended 67% its modified HB 2 budget. State special revenues support the entire SAO HB 2 budget. Total state special revenues collections supporting SAO are 12.0% higher through May 31, 2020 when compared to FY 2019.

Personal services make up 74.9% of the HB 2 June modified budget. As of May 19, 2020, SAO had 13.50 FTE vacant. The vacancies are contributing to the lower than anticipated expenditures for personal services. SAO has expended \$7,889 in personal service expenditures for Covid-19 leave.

Operating expenses for SAO are below the level anticipated in the budget including:

- Central Management Program has lower expenditures for travel and conference costs due to Covid-19 requirements to shelter in place

- The 2019 legislature provided a one-time-only state special revenue appropriation of \$175,000 for operating expenses to offset a reduction in FTE. Through the end of May the funding has not been utilized

## HB 2 Modifications

### Negative modifications vs. positive modifications, by program

The net budget modifications were \$0.

Agency Program	Mar. Mod. Budget	June Mod. Budget	Net Modifications
01 Central Management	2,155,122	2,137,622	(17,500)
03 Insurance	5,693,536	5,693,536	-
04 Securities	1,234,941	1,252,441	17,500
Expenditure Account	Mar. Mod. Budget	June Mod. Budget	Net Modifications
Personal Services	6,800,068	6,800,068	-
Operating Expenses	2,275,537	2,275,537	-
Equipment & Intangible Asset	7,994	7,994	-
Fund Type	Mar. Mod. Budget	June Mod. Budget	Net Modifications
02 State/Other Spec Rev	9,083,599	9,083,599	-
<b>Total</b>	<b>9,083,599</b>	<b>9,083,599</b>	<b>-</b>

The Central Management Program transferred 1.00 FTE and \$17,500 in personal services to the Securities Program to perform duties previously done by a contract examiner who was no longer available.