

Legal / Contractual Obligation

Oregon Revised Statutes (ORS), Ch. 297: Audits of Public Funds and Financial Records, requires governments to have an external audit and that it be submitted to the Secretary of State - Audits Division.

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2017	2017	2018	2018
Personnel	\$774,917	\$0	\$800,915	\$0
Contractual Services	\$6,500	\$0	\$6,500	\$0
Materials & Supplies	\$23,840	\$0	\$23,640	\$0
Total GF/non-GF	\$805,257	\$0	\$831,055	\$0
Program Total:	\$805,257		\$831,055	
Program FTE	7.00	0.00	7.00	0.00

Program Revenues				
Service Charges	\$17,000	\$0	\$17,000	\$0
Total Revenue	\$17,000	\$0	\$17,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

External revenue is received from the County's separately issued component unit financial reports: Mid County Service District, Dunthorpe-Riverdale Service District and the Library District. The revenues are a reimbursement for central accounting and reporting services provided to each component unit.

Significant Program Changes

Last Year this program was: FY 2017: 72004 FRM General Ledger

Fiscal compliance services moved out of the General Ledger program and are now captured separately in the FRM Fiscal Compliance program (72012-18). This move results in a decrease of 2.0 FTE in General Ledger