

GENERAL REVENUE FUND

GRF 070-321 OPERATING EXPENSES

FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
\$28,585,348	\$25,779,266	\$25,667,202	\$25,291,651	\$30,741,439	\$31,663,682
	-9.8%	-0.4%	-1.5%	21.5%	3.0%

Source: GRF

Legal Basis: ORC 117.09 (originally established by Am. Sub. H.B. 1 of the 100th G.A.)

Purpose: This line item provides funds for payroll and fringe benefits, maintenance, and equipment for the agency.

GRF 070-405 ELECTRONIC DATA PROCESSNG-AUD & ADM

FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
\$442,745	\$281,682	\$676,289	\$443,431	\$586,295	\$600,952
	-36.4%	140.1%	-34.4%	32.2%	2.5%

Source: GRF

Legal Basis: This line item provides funds for payroll and fringe benefits, maintenance, and equipment for the agency.

Purpose: Funds in this line item pay for auditing state and local governments with computer-accounting based units and automated record keeping devices. Funds are also used to administer automated systems needed to support and/or implement warrant writing, and to inventory real and personal property owned by the state.

GRF 070-406 UNIFORM ACCOUNTING NETWORK

FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
\$363,955	\$228,836	\$1,443,206	\$2,107,269	\$2,000,000	\$2,050,000
	-37.1%	530.7%	46.0%	-5.1%	2.5%

Source: GRF

Legal Basis: ORC 117.101 (originally established by Am. H.B. 126 of the 118th G.A.)

Purpose: Funds in this line item pay for the development and implementation of the Uniform Accounting Network, including the activation costs for new participants. UAN is an electronic financial data processing system that provides accounting services to townships, villages, and libraries. Its purpose is to allow for uniformity in audit reports and to increase information sharing.

GENERAL SERVICES FUND GROUP

422 070-601 PUBLIC AUDIT EXP LOCAL GOVERNMENT

FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
\$21,621,532	\$22,787,628	\$24,493,543	\$24,861,346	\$30,443,318	\$32,598,189
	5.4%	7.5%	1.5%	22.5%	7.1%

Source: payments from local governments and local agencies for the cost of annual, special, and biennial audits performed by the Auditor

Legal Basis: ORC 117.13

Purpose: This fund is used to pay costs related to audits of non-state public agencies.

109 070-601 PUBLIC AUDIT EXP INTRA-STATE

FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
\$3,898,696	\$5,772,558	\$5,044,178	\$5,370,099	\$7,436,359	\$7,965,196
	48.1%	-12.6%	6.5%	38.5%	7.1%

Source: payments from local governments and local agencies for the cost of annual, special, and biennial audits performed by the Auditor

Legal Basis: ORC 117.13

Purpose: This fund is used to pay costs related to audits of non-state public agencies.

584 070-603 TRAINING PROGRAM

FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
\$0	\$0	\$29,999	\$21,022	\$143,274	\$152,550
	N/A	N/A	-29.9%	581.5%	6.5%

Source: fees collected from township clerks, city auditors, village clerks, county treasurers and staff of these officials who attend training sessions offered by the Auditor

Legal Basis: ORC 117.44 (originally established by Sub. H.B. 201 of the 116th G.A.); addition of county treasurer funding from Am. Sub. H.B. 215 of the 122nd G.A.

Purpose: Moneys are used to train newly elected local fiscal officials and for ongoing training of county treasurers.

675 070-605 UNIFORM ACCOUNTING NETWORK

FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
\$30,280	\$107,652	\$292,152	\$193,186	\$1,122,095	\$1,148,501
	255.5%	171.4%	-33.9%	480.8%	2.4%

Source: payments from local governments based on budgeted revenues; annual fees range from \$250 to \$3,600

Legal Basis: ORC 117.13

Purpose: This fund is used to sustain existing usage of the Uniform Accounting Network (UAN). Funds are used for computer maintenance, upgrades, software, consulting, and other costs associated with UAN for current members.

HOLDING ACCOUNT REDISTRIBUTION FUND GROUP

R06 070-604 CONTINUOUS RECEIPTS

FY 1994	FY 1995	FY 1996	FY 1997	FY 1998	FY 1999
\$18,119	\$21,988	\$27,380	\$20,640	\$200,000	\$200,000
	21.4%	24.5%	-24.6%	869.0%	0.0%

Source: payments from state and local agencies for audits

Legal Basis: Am. Sub. H.B. 201 of the 116th G.A.

Purpose: This fund holds certain payments made to the Auditor until a determination is made as to their proper disposition. The function of this line item was previously performed by the Depository Trust Fund, which was abolished by the Am. Sub. H.B. 201 of the 116th General Assembly.