

General Revenue Fund

GRF 070-321 Operating Expenses

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 26,730,642	\$ 27,887,893	\$ 33,982,036	\$ 32,141,810	\$ 33,541,922	\$ 34,481,096
	4.3%	21.9%	-5.4%	4.4%	2.8%

Source: General Revenue Fund

Legal Basis: ORC 117.09

Purpose: To pay for personnel, maintenance, and equipment for the agency.

GRF 070-403 Fiscal Watch/Emergency Technical Assistance

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 0	\$ 0	\$ 129,491	\$ 236,159	\$ 985,000	\$ 985,000
	N/A	N/A	82.4%	317.1%	0.0%

Source: General Revenue Fund

Legal Basis: Section 26 of Am. Sub. H.B. 94 of the 124th G.A. (originally established by Am. Sub. H.B. 283 of the 123rd G.A.)

Purpose: To pay costs of providing performance audits, technical and other assistance to local governments, and school districts in fiscal watch and emergency.

GRF 070-405 Electronic Data Processing-Auditing and Administration

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 517,015	\$ 502,253	\$ 665,605	\$ 984,487	\$ 1,014,685	\$ 1,043,096
	-2.9%	32.5%	47.9%	3.1%	2.8%

Source: General Revenue Fund

Legal Basis: ORC 117.10

Purpose: Moneys are used to administer automated systems needed to support and/or implement warrant writing and to inventory real and personal property owned by the state.

Auditor of State

GRF 070-406 Uniform Accounting Network

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 1,898,139	\$ 1,370,342	\$ 2,468,221	\$ 7,565,008	\$ 2,386,964	\$ 2,421,328
	-27.8%	80.1%	206.5%	-68.4%	1.4%

Source: General Revenue Fund

Legal Basis: ORC 117.101

Purpose: To 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. Beginning with the FY 2000-FY 2001 biennium, this line item also pays for the implementation of new technology for the Auditor.

General Services Fund Group

109 070-601 Public Audit Expense-Intrastate

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 5,073,609	\$ 5,885,780	\$ 7,952,426	\$ 7,642,565	\$ 9,497,201	\$ 9,629,588
	16.0%	35.1%	-3.9%	24.3%	1.4%

Source: General Services Fund Group: Payments from state agencies for the cost of annual, special, and biennial audits performed by the Auditor

Legal Basis: ORC 117.13

Purpose: To pay costs related to audits of state agencies.

422 070-601 Public Audit Expense-Local Government

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 25,809,810	\$ 26,622,034	\$ 27,483,967	\$ 28,859,091	\$ 37,450,472	\$ 37,617,072
	3.1%	3.2%	5.0%	29.8%	0.4%

Source: General Services Fund Group: Payments from political subdivisions for the cost of annual, special, and biennial audits performed by the Auditor

Legal Basis: ORC 117.13

Purpose: To pay costs related to audits of non-state public agencies.

Auditor of State

584 070-603 Training Program

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 57,812	\$ 30,407	\$ 88,823	\$ 61,404	\$ 198,200	\$ 217,000
	-47.4%	192.1%	-30.9%	222.8%	9.5%

Source: General Services Fund Group: 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

Purpose: To pay for training of newly elected local fiscal officials and ongoing training of county treasurers and village clerks.

675 070-605 Uniform Accounting Network

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 289,591	\$ 257,311	\$ 1,218,754	\$ 1,941,720	\$ 2,809,200	\$ 2,741,600
	-11.1%	373.7%	59.3%	44.7%	-2.4%

Source: General Services Fund Group: Annual fees from local governments ranging from \$336 to \$3,636, depending on the budgeted revenues of the local government

Legal Basis: ORC 117.13

Purpose: To pay for computer maintenance, upgrades, consulting, and other costs associated with maintaining the Uniform Accounting Network (UAN) for current members.

Holding Account Redistribution Fund Group

R06 070-604 Continuous Receipts

1998 Actual	1999 Actual	2000 Actual	2001 Actual	2002 Appropriation	2003 Appropriation
\$ 15,271	\$ 30,423	\$ 43,785	\$ 27,921	\$ 204,400	\$ 209,510
	99.2%	43.9%	-36.2%	632.1%	2.5%

Source: Holding Account Redistribution Fund Group: Receives moneys collected by the Attorney General's Office from the resolution of cases of fraud involving warrants issued by the Auditor

Legal Basis: Section 26 of Am. Sub. H.B. 94 of the 124th G.A.

Purpose: To hold certain payments made to the Auditor by the Attorney General 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 in 1985 by the Am. Sub. H.B. 201 of the 116th G.A.