

General Revenue Fund

GRF 070-321 Operating Expenses

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 33,982,036	\$ 32,141,810	\$ 30,278,217	\$ 30,698,832	\$ 30,813,217	\$ 30,813,217
	-5.4%	-5.8%	1.4%	0.4%	0.0%

Source: General Revenue Fund

Legal Basis: ORC 117.09

Purpose: Funds are used to pay for personnel, maintenance, and equipment for the agency.

GRF 070-403 Fiscal Watch/Emergency Technical Assistance

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 129,491	\$ 236,159	\$ 735,180	\$ 811,669	\$ 400,000	\$ 500,000
	82.4%	211.3%	10.4%	-50.7%	25.0%

Source: General Revenue Fund

Legal Basis: Section 21 of Am. Sub. H.B. 95 of the 125th G.A. (originally established by Am. Sub. H.B. 283 of the 123rd G.A.)

Purpose: Moneys in this line item are used to pay costs of providing performance audits, accounting reports, annual forecasts, and supervisory, accounting, or auditing services for municipal corporations, counties, townships, and school districts in the determination or termination of fiscal watch or fiscal emergency.

GRF 070-405 Electronic Data Processing Administration

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 665,605	\$ 984,487	\$ 823,193	\$ 896,111	\$ 823,193	\$ 823,193
	47.9%	-16.4%	8.9%	-8.1%	0.0%

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 electronic fund transfers for the state.

Auditor of State

GRF 070-406 Uniform Accounting Network/Technology Improvements Fund

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 2,468,221	\$ 7,565,008	\$ 1,774,394	\$ 1,774,694	\$ 1,774,394	\$ 1,774,394
	206.5%	-76.5%	0.0%	0.0%	0.0%

Source: General Revenue Fund

Legal Basis: ORC 117.101

Purpose: Moneys are used to pay for the costs of developing and implementing the Uniform Accounting Network, including activation costs for new participants and for technology for the office of the Auditor of State. The Uniform Accounting Network is an electronic financial data processing system that provides accounting services to townships, villages, and libraries.

General Services Fund Group

109 070-601 Public Audit Expense-Intrastate

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 7,952,426	\$ 7,642,565	\$ 7,856,212	\$ 9,960,011	\$ 10,592,547	\$ 11,651,800
	-3.9%	2.8%	26.8%	6.4%	10.0%

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: Funds are used to pay costs related to audits of state agencies.

422 070-601 Public Audit Expense-Local Government

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 27,483,967	\$ 28,859,091	\$ 31,983,724	\$ 31,869,701	\$ 37,617,072	\$ 39,497,925
	5.0%	10.8%	-0.4%	18.0%	5.0%

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: Funds are used to pay costs related to audits of non-state public agencies.

Auditor of State

584 070-603 Training Program

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 88,823	\$ 61,404	\$ 146,615	\$ 105,444	\$ 124,999	\$ 131,250
	-30.9%	138.8%	-28.1%	18.5%	5.0%

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: Moneys are used 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

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 1,218,754	\$ 1,941,720	\$ 1,324,744	\$ 3,987,381	\$ 3,015,760	\$ 3,317,336
	59.3%	-31.8%	201.0%	-24.4%	10.0%

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 117.101

Purpose: Moneys are used 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

2000 Actual	2001 Actual	2002 Actual	2003 Actual	2004 Appropriation	2005 Appropriation
\$ 43,785	\$ 27,921	\$ 33,777	\$ 12,364	\$ 50,000	\$ 60,000
	-36.2%	21.0%	-63.4%	304.4%	20.0%

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

Legal Basis: Section 21 of Am. Sub. H.B. 95 of the 125th G.A.

Purpose: This line item is used 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 Am. Sub. H.B. 201 of the 116th G.A.