

General Revenue Fund

GRF 070321 Operating Expenses

| FY 2010 Actual | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|
| \$29,358,887 | \$29,337,255 | \$26,481,280 | \$27,882,492 | \$26,947,285 | \$27,434,452 |
| | -0.1% | -9.7% | 5.3% | -3.4% | 1.8% |

Source: General Revenue Fund

Legal Basis: Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

Purpose: This line item supports the Administrative Division, which oversees human resources, training and recruitment, fiscal, and IT operations, including the Uniform Accounting Network (UAN), the financial management system that assists local governments in handling their accounting and payroll responsibilities. In addition to these specific purposes, funding under this line items covers personnel, maintenance, and equipment expenses across the office.

GRF 070403 Fiscal Watch/Emergency Technical Assistance

| FY 2010 Actual | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$699,997 | \$704,063 | \$537,377 | \$541,568 | \$653,630 | \$800,000 |
| | 0.6% | -23.7% | 0.8% | 20.7% | 22.4% |

Source: General Revenue Fund

Legal Basis: Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A. (originally established by Am. Sub. H.B. 283 of the 123rd G.A.)

Purpose: This line item is 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. At the beginning of FY 2015, there were 25 local governments and 10 school districts in fiscal watch or emergency.

Dedicated Purpose Fund Group

1090 070601 Public Audit Expense - Intrastate

| FY 2010 Actual | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------------|
| \$7,750,884 | \$8,088,414 | \$9,567,834 | \$7,633,111 | \$8,259,624 | \$9,196,081 |
| | 4.4% | 18.3% | -20.2% | 8.2% | 11.3% |

Source: Dedicated Purpose Fund Group: Payments from state agencies for the cost of annual, special, performance, and biennial audits

Legal Basis: ORC 117.13; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

Purpose: This line item is used to pay costs related to financial audits of state agencies to determine if these entities have complied with accounting rules, laws, and other applicable requirements.

4220 070602 Public Audit Expense - Local Government

| FY 2010 Actual | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------------|
| \$33,666,420 | \$30,231,912 | \$28,855,575 | \$28,306,962 | \$29,969,366 | \$31,031,044 |
| | -10.2% | -4.6% | -1.9% | 5.9% | 3.5% |

Source: Dedicated Purpose Fund Group: Payments from political subdivisions for the cost of annual, special, performance, and biennial audits

Legal Basis: ORC 117.13; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

Purpose: This line item is used to pay for costs related to audits of non-state public agencies to determine if the entities have complied with all applicable accounting rules, laws, ordinances, and orders.

5840 070603 Training Program

| FY 2010 Actual | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$165,598 | \$107,406 | \$166,043 | \$105,970 | \$130,378 | \$181,250 |
| | -35.1% | 54.6% | -36.2% | 23.0% | 39.0% |

Source: Dedicated Purpose Fund Group: Registration fees collected from township fiscal officers, city auditors, village clerks, county treasurers and staff who attend training sessions offered by the Auditor of State

Legal Basis: ORC 117.44; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

Purpose: This line item is used to pay for training programs for newly elected local government officials with fiscal management responsibilities, as well as continuing education programs for those officials.

Auditor of State

5JZ0 070606 LEAP Revolving Loans

| FY 2010 Actual | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$0 | \$0 | \$303,362 | \$307,494 | \$198,679 | \$650,000 |
| | N/A | N/A | 1.4% | -35.4% | 227.2% |

Source: Dedicated Purpose Fund Group: One time cash transfer of \$1.5 million from the Uniform Accounting Network Fund (Fund 6750) in FY 2012; loan repayments from entities receiving performance audits

Legal Basis: ORC 117.47; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

Purpose: The line item is used to distribute loans to state agencies and local governments from the Leverage for Efficiency, Accountability, and Performance Fund (Fund 5JZ0) to pay for performance audits required under Sub. S.B. 4 of the 129th General Assembly. In FY 2013, five performance audits of local governments receiving LEAP Funds were completed and released, and an additional five local governments were selected to receive loans.

6750 070605 Uniform Accounting Network

| FY 2010 Actual | FY 2011 Actual | FY 2012 Actual | FY 2013 Actual | FY 2014 Actual | FY 2015 Adj. Approp. |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|
| \$2,501,717 | \$2,339,608 | \$3,472,132 | \$3,226,770 | \$4,267,689 | \$3,160,637 |
| | -6.5% | 48.4% | -7.1% | 32.3% | -25.9% |

Source: Dedicated Purpose Fund Group: Monthly user fees from local governments of up to \$325 per month, depending on the budgeted revenues of the local government, and a \$50 per month hardware surcharge

Legal Basis: ORC 117.101; Section 223.10 of Am. Sub. H.B. 59 of the 130th G.A.

Purpose: This line item is used to pay for computer maintenance, upgrades, consulting, and other costs associated with maintaining the Uniform Accounting Network (UAN) system used by local governments for their financial management and accounting needs. Over 1,800 Ohio townships, villages, public libraries, and special districts use UAN to manage their daily financial operations.