

General Revenue Fund**GRF 070321 Operating Expenses**

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$30,814,327	\$30,242,362	\$29,358,887	\$29,337,255	\$26,481,280	\$27,434,452
	-1.9%	-2.9%	-0.1%	-9.7%	3.6%

Source: General Revenue Fund

Legal Basis: ORC 117.09; Section 225.10 of Am. Sub. H.B. 153 of the 129th 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 purposes, the appropriation is used to pay for personnel, maintenance, and equipment expenses across the office.

GRF 070403 Fiscal Watch/Emergency Technical Assistance

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$570,000	\$599,991	\$699,997	\$704,063	\$537,377	\$1,062,623
	5.3%	16.7%	0.6%	-23.7%	97.7%

Source: General Revenue Fund

Legal Basis: Section 225.10 of Am. Sub. H.B. 153 of the 129th 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 2012, there were 27 local governments and 13 school districts in fiscal watch or emergency. Uncodified law reappropriates the unexpended, unencumbered portion of the line item from FY 2012 for the same purpose in FY 2013.

Auditor of State

GRF 070405 Electronic Data Processing Administration

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$27,782	\$0	\$0	\$0	\$0	\$0
	-100%	N/A	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to administer automated systems needed to support and/or implement warrant writing and electronic fund transfers for the state. Starting in FY 2008, warrant writing duties were transferred to the Office of Budget and Management.

GRF 070406 Uniform Accounting Network/Technology Improvements Fund

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$335,032	\$0	\$0	\$0	\$0	\$0
	-100%	N/A	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item (originally established in ORC 117.101)

Purpose: This appropriation was 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. In FY 2008, the balance in this appropriation item was transferred to GRF appropriation item 070321, Operating Expenses. The network is now entirely supported by user fees under Fund 6750 appropriation item 070605, Uniform Accounting Network.

Auditor of State Fund Group

1090 070601 Public Audit Expense-Intrastate

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$9,293,360	\$10,538,162	\$7,750,884	\$8,088,414	\$9,567,834	\$8,700,000
	13.4%	-26.4%	4.4%	18.3%	-9.1%

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

Legal Basis: ORC 117.13; Section 225.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This appropriation 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.

Auditor of State

4220 070602 Public Audit Expense-Local Government

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$29,999,647	\$32,877,699	\$33,666,420	\$30,231,912	\$28,855,575	\$31,052,999
	9.6%	2.4%	-10.2%	-4.6%	7.6%

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

Legal Basis: ORC 117.13; Section 225.10 of Am. Sub. H.B. 153 of the 129th 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 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$155,150	\$49,801	\$165,598	\$107,406	\$166,043	\$181,250
	-67.9%	232.5%	-35.1%	54.6%	9.2%

Source: Auditor of State 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; Section 225.10 of Am. Sub. H.B. 153 of the 129th G.A.

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

5JZ0 070606 LEAP Revolving Loans

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$0	\$0	\$0	\$0	\$303,362	\$650,000
	N/A	N/A	N/A	N/A	114.3%

Source: Auditor of State 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 225.10 of Am. Sub. H.B. 153 of the 129th 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.

Auditor of State

6750 070605 Uniform Accounting Network

FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Actual	FY 2012 Actual	FY 2013 Adj. Approp.
\$2,052,058	\$4,114,569	\$2,501,717	\$2,339,608	\$3,472,132	\$3,500,000
	100.5%	-39.2%	-6.5%	48.4%	0.8%

Source: Auditor of State 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; Section 225.10 of Am. Sub. H.B. 153 of the 129th G.A.

Purpose: This appropriation is used to pay for computer maintenance, upgrades, consulting, and other costs associated with maintaining the Uniform Accounting Network (UAN) for current members. Over 1,700 Ohio townships, villages, public libraries and special districts use UAN to manage their daily financial operations