

General Revenue Fund**GRF 070-321 Operating Expenses**

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
\$ 25,667,202	\$ 25,291,651	\$ 26,730,642	\$ 27,887,893	\$ 33,329,077	\$ 33,625,207
	-1.5%	5.7%	4.3%	19.5%	0.9%

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

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
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	N/A	N/A	N/A	N/A	0.0%

Source: General Revenue Fund

Legal Basis: Am. Sub. H.B. 283 of the 123rd General Assembly

Purpose: To pay costs of providing technical and other assistance to local governments in fiscal watch and emergency

GRF 070-405 Electronic Data Processing - Auditing & Administration

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
\$ 676,289	\$ 443,431	\$ 517,015	\$ 502,253	\$ 850,406	\$ 858,421
	-34.4%	16.6%	-2.9%	69.3%	0.9%

Source: General Revenue Fund

Legal Basis: ORC 117.10

Purpose: To pay for auditing state and local governments with computer-accounting based units and automated record keeping devices. Moneys 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.

Auditor of State

GRF 070-406 UAN/Technology Improvements Fund

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
\$ 1,443,206	\$ 2,107,269	\$ 1,898,139	\$ 1,370,342	\$ 3,500,000	\$ 5,500,000
	46.0%	-9.9%	-27.8%	155.4%	57.1%

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 will also pay for the implementation of new technology for the Auditor.

General Services Fund Group

109 070-601 Public Audit Expenditures Intra-State

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
\$ 5,044,178	\$ 5,370,099	\$ 5,073,609	\$ 5,885,780	\$ 8,713,266	\$ 8,933,768
	6.5%	-5.5%	16.0%	48.0%	2.5%

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 Expenditures Local Government

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
\$ 24,493,543	\$ 24,861,346	\$ 25,809,810	\$ 26,622,034	\$ 35,568,004	\$ 36,472,007
	1.5%	3.8%	3.1%	33.6%	2.5%

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

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
\$ 29,999	\$ 21,022	\$ 57,812	\$ 30,407	\$ 164,558	\$ 168,819
	-29.9%	175.0%	-47.4%	441.2%	2.6%

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 (county treasurer added to this section in Am. Sub. H.B. 215 of the 122nd G.A.)

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

675 070-605 Uniform Accounting Network

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
\$ 292,152	\$ 193,186	\$ 289,591	\$ 257,311	\$ 1,196,458	\$ 1,229,253
	-33.9%	49.9%	-11.1%	365.0%	2.7%

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

FY 1996	FY 1997	FY 1998	FY 1999	FY 2000 Appropriation	FY 2001 Appropriation
\$ 27,380	\$ 20,640	\$ 15,271	\$ 30,423	\$ 200,000	\$ 200,000
	-24.6%	-26.0%	99.2%	557.4%	0.0%

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: Am. Sub. H.B. 283 of the 123rd 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 General Assembly.