Dave Yost · Auditor of State

* * * * * * * Important Reminder * * * * * * *

The cash basis annual financial reports for those entities for which you, as county auditor, may serve as fiscal agent are available on the Auditor of State's web site at:

https://ohioauditor.gov/references/shells/regulatory.html

Soil and Water Conservation Districts may file the cash basis annual financial report available on ODNR's web site at http://soilandwater.ohiodnr.gov/swcds/swcd-professionals

These forms have not been modified to conform to the display requirements of generally accepted accounting principles (GAAP) as discussed in Auditor of State (AOS) Bulletin 2005-002. If these financial reports are presented for audit, the government will receive the dual opinion discussed in the AOS Bulletin. Submitting these forms to satisfy the government's filing requirement does not preclude you from presenting statements that conform to GAAP display requirements for audit. The format of the statements submitted to the AOS to satisfy the annual filing requirement and the statements later presented for audit do not have to match.

If you desire to prepare the GASB look-alike financial statements that conform to the GAAP display requirements, you are free to do so. Sample Excel files for the financial statements and notes to the financial statements and Management's Discussion and Analysis (MD&A) for general health districts are available on the Auditor of State's web site at https://ohioauditor.gov/references/shells/gasb34ocboa.html. Submission of only the statements that conform to the GAAP display requirements will satisfy the annual filing requirement. You do not have to include the Management Discussion and Analysis nor the notes to the financial statements at this time. These will, however, need to be prepared and presented for the audit. Assistance in the preparation of the MD&A and notes will be available from the AOS audit staff at the time of the audit.

The reports are to be completed and submitted to the Auditor of State on or before March 1st of each year. Please remember to publish in the newspaper notice of the completion of the report(s) and that the reports are available at the office of the fiscal officer. (Refer to Section 117.38, Revised Code, and AOS Bulletin 2001-012 for the specific requirements)

The County's general purpose external financial statements are due by May 30th of each year. The failure to submit the County's annual financial report prepared in accordance with GAAP may result in the imposition of a fine for failure to report under Section 117.38 of the Ohio Revised Code and a citation and/or qualification of the audit opinion.

Mail Reports To:
Auditor of State
P.O. Box 1140
Columbus, Ohio 43216-1140
ATTN: Local Government Services

Generic Special Purpose Governments

Instructions for Preparing the Cash Basis Annual Financial Report

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Foreword

Section 117.38, Revised Code provides that the annual financial report shall be filed with the Auditor of State within sixty days after the close of the fiscal year. The report must be either typewritten or entries made in ink. Computer generated statements and schedules in the same format are acceptable. Section 117.38 also provides that the chief fiscal officer shall publish a notice of the completion of the report and the fact that the report is available at the office of the fiscal officer in a newspaper in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district.

This section also provides that any public institution or taxing district whose financial report is not filed at the time required by this section shall pay to the Auditor of State twenty-five dollars for each day the report remains unfiled after the filing date, provided the penalty payments shall not exceed the sum of seven hundred fifty dollars. The Auditor of State may waive all or any part of the penalty assessed under the section upon the filing of the past due financial reports.

The following set of statements/schedules represents the Cash Basis Annual Financial Report referred to as the regulatory basis financial statements. The financial report contains the same types of financial statements for the same categories and types of funds for all public funds in the State of Ohio. Such conformity will enhance the comparability of financial reporting.

General Instructions

Introduction The cash basis annual financial report has been revised to provided a vehicle for a more concise and professional presentation of your financial information.

Financial Statements The report is comprised of the following types of financial statements:

Combining Financial Statements
Combined Financial Statements

Combining Statements A Combining Statement is required to be prepared for each of the following groups of funds:

Special Revenue Funds
Debt Service Funds
Capital Projects Funds
Permanent Funds
Enterprise Funds
Internal Service Funds
Agency Funds
Investment Trust Funds
Private Purpose Trust Funds

Once the information has been completed and summarized on the combining statements, the summarized information will be transferred to the combined statements.

Note: Since the General Fund is the only fund established within the General Fund group, no combining statement is required for this fund.

Combined Statements The combined statements will reflect fund groups rather than individual fund information. Two separate statements are included in the annual report. One is designed to contain information on all governmental funds. The other combined statement is required for all proprietary and fiduciary funds. The separate statements are necessary to conform to different reporting requirements.

Classifying Your Funds

To assist you in determining the appropriate worksheets and statement for each fund, you should review your chart of accounts, which identifies the individual fund groups.

How to Proceed

Review the funds which have been established in your special purpose government. Identify the number of funds which exist within each fund group.

Assemble a sufficient supply of the combining statements.

The combining and combined statements have blank lines for the subcategories under the expenditure category. These can be filled in with program (department or activity type) classifications. If program classifications aren't available, objects can also be used. Limit objects to salaries, employee fringe benefits, purchased and contracted services, supplies and materials, capital outlay, and other.

Transfer the financial information from your accounting records to the appropriate combining statement. Once all detail has been transferred, determine where the subtotals and totals have been requested and provide this information. Review the completed combining statement for accuracy.

Review the Combining Statements you have prepared to determine which Combined Statements the information should be transferred to next.

The Combined Statement for Governmental Funds will be used to summarize the information for the General Fund and the Combining Statements for the special revenue, debt service, capital projects and permanent fund types.

The other Combined Statement will be used to summarize information for the proprietary, agency, investment trust and private purpose trust fund groups.

Once all the necessary information has been transferred, provide the necessary totals and review for accuracy.

Complete the cash reconciliation statement. A portion of this information will be extracted from your combining and combined statements. The remainder of the information should be extracted from your monthly bank reconciliation. An alternate form providing the same information is acceptable.

Complete the remainder of the financial report. No major changes have been made to these pages. The forms are self-explanatory as to their requirements.

Generic Special Purpose Governments

Instructions for Preparing the Cash Basis Annual Financial Report

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Once the Cash Basis Annual Financial Report has been completed, the statements/schedules will fall into one of two categories:

1. ***Must be Submitted***. These statements/schedules comprise the Annual Financial Report that is to be mailed to the Auditor of State's Office.

2. ***Completed and Retained***. These statements/schedules are to be completed and retained by the fiscal officer for audit purposes. They are not part of the Annual Financial Report submitted to the Auditor of State.

The following table of contents indicates the components of each category. Please assemble the various statements/schedules according to category, in the order identified on the following table of contents.

Fund Balance (GASB 54) Classification Worksheet

At the bottom of the Combining and Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis), there is a Fund Balance Classification Worksheet. See AOS Bulletin 2011-004, for assistance in identifying the fund balance categories. The General Fund should be the only fund to report a positive unassigned fund balance. The Fund Balance Classification Worksheet is designed to assist in accumulating the fund balance information for governmental funds only the aggregated amounts for each fund balance classification.

Reminders

The financial report should be rounded to the nearest whole dollar. No decimal or cents should be included.

Negative amounts should be shown in parenthesis ($x,xxx).

Other Financing Disbursements and Non-Operating Disbursements should be shown in parenthesis.

At the time the report is filed with the Auditor of State, the fiscal officer must publish in the newspaper notice of the completion of the report and indicate the report is available at the office of the fiscal officer. See AOS Bulletin 2001-012 for further instructions.

Questions concerning the preparation of this report may be directed to the Local Government Services Division of the Auditor of State's Office at 1-800-345-2519.

Instructions for Excel Files

Excel files are available on the Auditor of State's web site at:

http://www.auditor.state.oh.us/resources/ipa/FinancialStatements/default.htm.

The excel files are organized into two notebooks, the "financial statement" link will open the notebook containing the combining and combined statements and the "worksheets" link will open the notebook containing the remaining worksheets and the cover/certification page. Within each notebook are various tabs all of which are to be completed. The red tabs indentify the "Must be Submitted" statements/schedules. ELECTRONIC SUBMISSION OF THE EXCEL FILE IS NOT ACCEPTABLE.

Once the excel files have been completed, the statements/schedules identified as "Must be Submitted" in the following table of contents should be printed and assembled in the order identified. The Fund Balance Classification Worksheet is at the bottom of the "Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis) All Governmental Fund Types; however, once it is printed it should be placed sequentially as identified on the table of contents.

The excel files are set up to print to acrobat; however, slight adjustments to scaling may be needed for printing. If columns or rows are added or deleted or other formatting changes are made, including changes to row height, the ability to print the document may be affected. Printing the financial statements is the responsibility of the fiscal officer.

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All Governmental Fund Types..... 2

Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
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Completed and Retained

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
All Capital Projects Funds 3

Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
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Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Cash Basis)
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