OHIO AUDITOR OF STATE
KEITH FABER

Basic Accounting

Presented by:
Local Government Services

Course Objective

- To give an overview of the different requirements, processes, transactions, and forms relating to your job as clerk

General Budgetary Terms

- Estimated revenues - the amount of revenue expected to be received in total, by fund, or by source during the year.
- Estimated resources = current year revenues plus carryover balance.

General Budgetary Terms

- Appropriations - the amounts approved for expenditure by Council in accordance with fund/program/object restrictions.

General Budgetary Terms

- Fund Balance:
  - Encumbered Fund Balance - the portion of fund balance obligated to expenditure for purposes specified by purchase orders.
  - Unencumbered Fund Balance - the portion of fund balance that is available for expenditure.

Budgetary Process

- The budgetary process is prescribed by provisions of the O.R.C.
- The budgetary process details the timing and steps to be taken in planning the short term and long term financial activities of the Village/Library.
- The clerk monitors compliance with Ohio budgetary law and plays a key role in the completion of the various budgetary documents.

Budgetary Documents

- Tax Budget or Alternative Method
- Official Certificate of Estimated Resources
- Certificate of Total Amount From All Sources Available for Expenditures, and Balances
- Amended Official Certificate of Estimated Resources
- Appropriation Ordinance

Tax Budget Important Dates

- Adopted by council on or before July 15th of each year for the next year
- One hearing before adoption with 10 days advanced notice and copy available for inspection
- Must be submitted to county auditor by July 20th

Tax Budget

- The purpose is to reflect the need for existing or increased tax rates and to obtain an apportionment from the county undivided local government fund.
- Serves as a source for setting the limitations of appropriations for the next year
- Also serves as a planning tool for village council and other officials
- Section 5705.29 of the O.R.C. lists specific information to be included in the tax budget
  (see Appendix D)

Tax Budget

- After the tax budget is completed, adopted, and submitted to the county auditor, it is reviewed by the county budget commission (county budget commission may hold hearings).
- On or before September 1st, the county budget commission should return to the Village an official certificate of estimated resources and estimate of the tax rates to be levied by the Village.

Tax Budget

- Review the official certificate as soon as it is received from the budget commission
- If the village disagrees with the actions of the budget commission, the Village may appeal to the board of tax appeals within 30 days of receipt of the official certificate of estimated resources
- If the Village agrees with the actions of the budget commission, they should by resolution, authorize the necessary tax levies and certify them to the county auditor by October 1st.
- Section 5705.28 describes the adoption of tax budge for libraries.

Alternative Method

- Section 5705.281 of the O.R.C. allows the county budget commission to waive the requirement to file a tax budget.
- The county budget commission must adopt an alternative method or formula basis for the apportionment of the county undivided local government funds.
- Information required by budget commission must be provided by the date specified by budget commission.

Official Certificate of Estimated Resources

- Per Section 5705.27 of the O.R.C., the Village/Library should receive the official certificate of estimated resources from the county budget commission by September 1st.
- The date may be extended by the tax commissioner.
- Prior to December 31, the Village/Library must revise the tax budget to conform with the official certificate of estimated resources so that expenditures do not exceed estimated resources.
  (see Appendix E)

Official Certificate of Estimated Resources

- Once the official certificate of estimated resources has been received from the county auditor, estimated revenues can be recorded in the accounting system.
- Generally, the amount filed with the county auditor is in total by fund; however, the amounts recorded in the accounting system will be by revenue source.
- Revenues are generally identified on the certificate of estimated resources by taxes and other sources.

Certificate of Total Amount From All Sources Available for Expenditures, and Balances

- On or about January 1, the village/library is to certify to the county auditor, the actual unencumbered fund balance and estimated revenue for each fund
  - Note: the fund balance that is to be certified, should not include any funds that have been encumbered for the payment of obligations that are unliquidated or outstanding
- Complete and file with the county auditor as soon after December 31 as possible
  (see Appendix F)

Amended Official Certificate of Estimated Resources

- Will be returned to the Village/Library by the budget commission after the Village/Library has filed the certificate of the total amount from all sources available for expenditures, and balances
- May be amended during the year if the budget commission agrees with the increases and/or decreases
  (see Appendix G)

When is a new amended certificate required?

- Revenue will be greater than the amount included in the previous amended official certificate of estimated resources and council intends to appropriate and expend the excess revenue; or
- Revenue will be less than the amount included in a previous amended official certificate of estimated resources and this deficiency will reduce available resources below the level of current appropriations.

When is a new amended certificate required?

- For each new amended certificate, revenue recorded in the accounting system must be updated to match the revenue totals in the amended certificate.

Appropriation Ordinance

- Section 5705.38 of the O.R.C. states that the Village/Library must adopt an appropriation measure on or about the first day of each year.
- A temporary appropriation measure may be passed to meet this requirement for the period January 1 through March 31.
- The permanent annual appropriation measure must be passed by April 1 for the period January 1 through December 31.
- The appropriation measure may be amended throughout the year by a resolution adopted by the council.

Appropriation Ordinance

- The Village/Library must have appropriations adopted to legally spend money.
- Appropriations passed by council must be filed with the county auditor.
- Total appropriations for each fund should never exceed the total column on the most recent amended certificate of estimated resources for each fund.
- The legal level of control should be set for each office, program, and division, and within each, the amount appropriated for personal services and other expenses.

Delegation of Authority to Set Appropriations

- The appropriation process is a function of the legislative authority of the local government.
- The legislative authority of a local government may not delegate the appropriation authority.
- Other officials of the local government may be given the authority to allocate or reallocate funds within a legally adopted appropriation.

Appropriations

- Appropriations, at the legal level, may only be changed by the legislative authority.
- Appropriations, below the legal level, may be changed by the clerk - this will not require legislative action.

Appropriations - Legal Level

- 1000-110-100:
  - 101 - Salaries Full-time
  - 102 - Salaries Part-time
- 1000-110-200:
  - 201 - OPERS
  - 202 - Social Security
- 1000-110-300:
  - 301 - Utilities
  - 302 – Insurance
- 1000-110-400:
  - 401 - Office Supplies
  - 402 - Operating Supplies

Appropriations

- Appropriations need to be recorded in the accounting system before any expenditure can be made.

Appropriations

- Should all available resources be appropriated?
- When should you do supplemental appropriations?
  - File with county auditor

Frequent Budgetary Errors

- Property taxes and income taxes should be posted at gross, not net.
- The property tax revenue (before the property tax collection fees) should be recorded in total.
- The property tax collection fees should be posted separately as expenditures.
- The property tax allocation (homestead and rollback) should be posted as intergovernmental revenue.

Receipts

- The receiving of money in the form of cash, check, or direct deposit
- All money received by the Village should be recorded by the use of a receipt or "pay-in".
- Deposit slips should include all of the receipt or pay-in numbers that are included in the total deposit.

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Receipts

- Money should be deposited on the business day next following the day of receipt for amounts in excess of $1,000.
- Money should be deposited on the business day next following the day of receipt for amounts less than $1,000, unless council has adopted a policy not to exceed 3 business days.

Receipts

- The receipt or pay-in should include:
  - Receipt number
  - Total amount received
  - Date
  - Payor
  - Reason for receipt
  - Fund to which revenue is to be credited
  - Receipt code
  - Clerk's signature

Receipts

- Appropriate for:
  - Overpayments
  - Return of deposits
  - Repayment of money when a service was not provided
  - Post as reduction of original receipt code used if in the same year
  - Post as expenditure if in subsequent year

Expenditures

- Certification of availability of funds prior to the obligation of funds
  - Purchase orders

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Encumbrances

- Encumbrances are commitments for the expenditure of monies and are recorded as the equivalent of expenditures on the budgetary basis.
- When an amount is encumbered, it reserves that portion of the applicable appropriation and maintains legal compliance.

Purchase Orders

- Section 5705.41 of the O.R.C. states that the clerk must certify that "the amount required to meet the obligation has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriation fund free from any previous encumbrance".
- Section 5705.41 also states that "every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon".

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Types of Purchase Orders

- Regular purchase orders
- Blanket purchase orders
- Super blanket purchase orders
- Then and now certificates
  (see Appendix H)

Regular Purchase Orders

- Purchase of a specific item is planned
- Use is for a specific line item in the budget
- Carry over at year-end
- Multiple purchase orders can be open at one time
- There is no limit on the amount
- Must be signed and dated by the clerk

Blanket Purchase Orders

- Authorized under Section 5705.41 of the O.R.C.
- Used when the vendor, price, or quantity is open ended and not known
- No dollar limitations
- Only one outstanding at a time per appropriation account
- No time limitation except that does not extend beyond the end of the fiscal year
- Should be labeled as a blanket purchase order
- Must be signed and dated by the clerk

Super Blanket Purchase Orders

- Also found in Section 5705.41 of the O.R.C.
- No dollar limitations
- Authorized to be outstanding for any period up to the end of the fiscal year (cannot extend beyond fiscal year end)
- More than one certificate is permitted to be outstanding at a time
- Must identify a specific line-item appropriation in a specific fund
- The certification may be for single or multiple vendors

Super Blanket Purchase Orders

- Permitted purposes of the certification include:
  - The services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision
  - Fuel oil, gasoline, food items, roadway materials, and utilities
  - Any purchase exempt from competitive bidding under O.R.C. Section 125.04 and any other specific expenditure that is a recurring and reasonably predictable operating expense
- Must be signed by the clerk

Then and Now Certificates

- Used when prior approval for purchase was not obtained
- Two conditions:
  - Clerk certifies that at the time the order was made there were appropriations to cover the payment, and,
  - Currently there are appropriations to cover the payment
- *Less* than $3,000, clerk may authorize
- *Exceeds* $3,000, must be done only with council approval
- Must be done within 30 days of the legislative authority's receipt of the certificate

Purchase Orders

- One copy to the individual who initiated the purchase order
- One copy maintained by purchase order number and used to record to the accounting system
- One copy attached to the voucher and vendor invoice

Expenditures

- Payment of Invoices
  - When goods are received, what was received should be compared with the purchase order and the packing slip.
  - When an invoice is received it should be compared to what was received.
  - A check is prepared and sent to the vendor.

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Reduction of an Expenditure

- Appropriate for:
  - Overpayments returned to the Village
  - Return of a deposit
  - Repayment of money to the Village when a service was not provided to them
  - Expenditures within the same fiscal year the payment actually occurred
- ***Not*** Appropriate for:
  - Reimbursements from other entities for services provided
  - Reimbursement of general fund expenditures from the State or other governments
  - Refund of prior year's expenditures (should be recorded as revenue when received)

Transfers

- ***Permanent*** reallocation of cash from one fund to another
- Allowable transfers are listed in Sections 5705.14 through 5705.16 of the O.R.C.
- Possibly obtain an amended certificate of estimated resources for transfers
- Possibly modify appropriations if not included originally
- Prepare the expenditure in the fund making the transfer

Transfers

- Other than certain exceptions, only the general fund may transfer monies to another fund (transfer can only be made from less restrictive funds to more restrictive funds)
  - Exceptions relate to funds no longer needed for the purpose they were created
  - Some exceptions require action by the Tax Commissioner

Transfers

- Funds not allowed to be transferred
  - Proceeds of loans
  - Proceeds of bond issues, barring an exception outlined in 5705.14-5705.16 of the O.R.C.
  - Proceeds of excise taxes levied for a specific purpose
  - Proceeds of license fees levied for a particular purpose

Documenting the Transfer

- Pass an ordinance authorizing the transfer
- Minute Record (if the existing appropriations need to be modified)
- Certification (certify that the funds are available to transfer)

Advances

- *Temporary* reallocation of cash from one fund to another
- Requirements of Advances:
  - Statutory authority (must be statutory authority to use the money in the fund advancing the cash for the same purpose as the fund receiving the cash)
  - Less restricted fund to a more restricted fund
  - Reimbursement restrictions (the reimbursement must not violate any restrictions on the money being used to make the reimbursement)
  - Approved by a formal resolution passed by council

Advances

- Resolution for an advance
  - Must include a CLEAR statement that the transaction is an advance of cash, and
  - An indication of the money that is to be used to repay the advance
  - Should include
    - The amount of the advance
    - The name of the fund advancing the money
    - The name of the fund receiving the money
    - An estimated repayment date

Budgetary Effects of Advances

- Advances do not directly affect budgetary
- They can have an impact if it is not repaid within the year:
  - At year end, you will need to adjust the unencumbered cash balances of the funds involved:
    - Increase the unencumbered cash balance of the fund that loaned the money, and
    - Decrease the unencumbered cash balance of the fund that received the money
- Advances that are not repaid by year end can be changed to transfers if the intent of repayment no longer exists and council approves change.

Interest Allocation

- As a general rule, interest must be paid into the general fund, with exceptions:
  - Interest earned on funds the law prescribes for a particular purpose, such as monies derived from fees, excises, or license taxes relating to registration, operation, or use of vehicles on public highways, or fuel used for propelling such vehicles
    - Street Maintenance Fund
    - State Highway Fund
    - Permissive Motor Vehicle License Tax Fund
  - Accrued interest on the sale of bonds shall go to a bond retirement fund

Investment Policy

- Section 135.14 of the O.R.C. requires the clerk to have a written investment policy on file with the Auditor of State.
- Must be approved by council/board
- All brokers, dealers, and financial institutions by giving advice, making investment recommendations, or initiating transactions with the Village/Library must also sign the investment policy, acknowledging their understanding and receipt of the policy.

Investment Policy

- If an investment policy is not on file with the Auditor of State, Village/Library is limited to investing only in interim deposits (includes saving accounts and nonnegotiable certificate of deposit), as defined in Section 135.01 of the O.R.C., and in STAR Ohio.

Investment Policy

- The investment policy requirement and the restrictions for failure to file an investment policy do not apply to a village/library whose average annual portfolio is $100,000 or less.
- The clerk and/or council/board must certify this fact to the Auditor of State.
- The clerk and/or council/board must comply and remain in compliance with the provisions of Sections 135.01 and 135.21 of the O.R.C. (which define terms used in the Uniform Depository Act, and direct apportionment of investment earnings among funds, respectively).

Bank Reconciliation

- It is **ESSENTIAL** that you reconcile the Village books to the bank statements every month.
- Review your bank statement
  - If there is interest, post it
  - If there is a service charge, post it

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Bank Reconciliation

- Compare deposits on the bank statements to the receipts posted on the books.
  - You may have to post a direct deposit that you were not aware of
  - Note any deposits you made that don't appear on the bank statement
- Compare the checks that cleared the bank to those recorded on the books.

Bank Reconciliation

- What if you don't reconcile?
  - Check your math
  - Narrow down where the error can be
    - Deposits per the bank statements plus this month's deposits in transit minus last month's deposits in transit should equal deposits per books
    - Cleared checks per the bank statements plus this month's outstanding checks minus last month's outstanding checks should equal disbursements per books
  - Remember that the bank isn't always right either

Bank Reconciliation

- What if you don't reconcile?
  - Check your math
  - Narrow down where the error can be
    - Deposits per the bank statements plus this month's deposits in transit minus last month's deposits in transit should equal deposits per books
    - Cleared checks per the bank statements plus this month's outstanding checks minus last month's outstanding checks should equal disbursements per books
  - Remember that the bank isn't always right either

Fiscal Integrity Act
Continuing Education Requirements

- Approved March 2015
- Newly elected or appointed fiscal officers
  - 6 hours before term of office or within one year
  - An additional 18 hours before end of first term
- Subsequent to first term
  - 12 hours each term including 2 hours of ethics training

Fiscal Integrity Act
Continuing Education Requirements

- Auditor of State Training Portal
  - All qualifying training hours must be recorded on the AOS training portal.
  - To qualify a course - Center for Audit Excellence Training Section
  - 90 days to record into the AOS training portal

Fiscal Integrity Act

- Outlines conditions for and process of removal of office.

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Cash Basis Annual Financial Report

Filing Requirements:

- All villages/libraries must file financial reports at year end.
  - OCBOA or
  - Regulatory
- The report must be filed within 60 days of year end.
- Hinkle Annual Financial Reporting System
- Financial statements must reflect the requirements of GASB Statement No. 54.

OHIO AUDITOR OF STATE
KEITH FABER

Cindy McCafferty
Chief Project Manager
Northwest Region

CITY VILLAGE of _____,
_____ County, Ohio,
_____, _____
(date)

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.30 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget for the fiscal year beginning January 1, _____, has been adopted by the Council _____, and is herewith submitted for consideration of the County Budget Commission.

Signed _____

Title _____

Schedule A

Summary of Amounts Required From General Property Tax Approved By Budget Commission and County Auditor's Estimated Tax Rates

County Auditor's Estimated Municipal Tax Valuation $_____

	For Municipal Use	For Budget Commission Use		For County Auditor's Use	
Fund	Total Amount Requested (Per Tax Budget)	Amount Approved By Budget Commission Inside 10 Mill Limit	Amount Approved By Budget Commission Outside 10 Mill Limit	County Auditor's Estimate of Tax Rate To Be Levied	
				Inside 10 Mill Limit	Outside 10 Mill Limit
	Column I	Column II	Column III	IV	V
General Fund					
Bond Retirement Fund					
Police Pension Fund					
Fire Pension Fund					
TOTAL					

Schedule B

For County Budget Commission Only

Levies Outside 10 Mill Limitation, Exclusive of Debt Levies

Authority For & Purpose of Levy	Date of Vote	Tax Year		Maximum Rate Authorized To Be Levied	Reduced Rate Per R.C. 5713.11	County Auditor's Estimate of Yield of Levy	
		Levy Begins	Levy Ends				

Exhibit 1

Comparative and Estimated Receipts, Disbursements and Balances

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
General Fund — Receipts								
Balance January 1st								
Property Tax Revenue								
Real Estate & Public Utility								
Tangible Personal Property								
Intangible (Classified) Tax								
Trailer Tax								
Income Tax Revenue								
Unvoted Municipal Income Tax Revenue								
Voted Municipal Income Tax Revenue								
Other Locally-Levied Taxes								
Admission Taxes								
Hotel - Motel Taxes								
In Lieu Payments								
Other (Explain)								
State Levied Locally-Shared Taxes								
Local Government Fund								
Estate (Inheritance) Tax								
Cigarette Licenses								
Liquor & Beer Permits								
Other (Explain)								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
General Fund — Receipts								
Intergovernmental Revenue								
Federal Aid or Grants								
State Aid Health Subsidy								
State Aid, Other								
Local Government Operating Contracts								
Other (Explain)								
Revenue Charges For Public Services								
General Government Fees								
Garbage & Refuse Collection & Disposal								
Parking Fees								
Recreation Programs								
Hospital								
Cemetery								
Other (Explain)								
Fines, Costs & Forfeitures								
Court Costs								
Court Fines								
Court Forfeitures								
Licenses, Permits & Inspections								
Building Permits & Inspections								
Zoning Permits & Fees								
Vehicle Licenses								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
Business Licenses								
Other (Explain)								
General Fund — Receipts								
Other Revenue								
Sale of Assets								
Interest								
Rental Income								
Premium on Investments Sold								
Other (Explain)								
Non-Revenue								
Income Tax Collected For Others								
Reimbursements For Capital Expenditures								
Other Reimbursements								
Refunds								
Transfers From (Identify)								
Other (Explain)								
Total Receipts								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
Total Receipts and Balance								
General Fund — Disbursements								
Security of Persons and Property								
Police Law Enforcement								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Traffic Control								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Animal Control								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Fire Prevention & Inspection								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Civil Defense								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Police & Fire Communications								
Personal Services								
Other Operation & Maintenance								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
Capital Improvements								
General Fund — Disbursements								
Street Lighting								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Police Pension (not shown in transfer fund)								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Fire Pension (not shown in transfer fund)								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Safety Administration Support								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Other Expenditures (Explain)								

Exhibit 2

Inside Debt, General Bonds and Notes as of January 1st of Coming Year
Requirements of Bond Retirement Fund

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Ordi-nance/ Reso-lution Number	Date Due	Rate of Interest	Amount of Bonds and Notes Outstanding Jan. 1st (1)		Amount Required for Principal (2)*		Amount Required for Interest (3)*		Total Amount Required for Principal and Interest (4)*	
Payable From Bond Retirement Fund											
Serial Bonds and Notes											
ISSUED:											
SUBTOTAL											
Proposed:											
TOTAL (Carry total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1)											
*Exclude any amount of principal and interest requirements being met from special assessments, user charges, or other non-property tax sources.											

Appendix D

Exhibit 2

Outside Debt, General Bonds and Notes as of January 1st of Coming Year
Requirements of Bond Retirement Fund

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Authority for Tax Levy Outside 10 Mill Limit	Ordi-nance/ Reso-lution Number	Date of Issue	Date Due	Rate of Interest	Amount of Bonds and Notes Outstanding Jan. 1st (1)		Amount Required for Principal (2)*		Amount Required for Interest (3)*		Total Amount Required for Principal and Interest (4)*	
Payable From Bond Retirement Fund													
Serial Bonds and Notes													
ISSUED:													
SUBTOTAL													
Proposed:													
TOTAL (Carry total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1)													
*Exclude any amount of principal and interest requirements being met from special assessments, user charges, or other non-property tax sources.													

Appendix D

Exhibit 3

Amounts Requested From General Property Tax and Estimated Tax Rates
City/Village of _____ fiscal officer's estimated tax value $_____

Fund	Total Amount Requested	Estimate Amount to be Derived from Levies Outside the 10 Mill Limit	Estimated Amount Requested Inside the 10 Mill Limit	Municipal Estimate of Tax Rates to be Levied	
				Inside 10 Mill Limit	Outside 10 Mill Limit
	Column I	Column II	Column III	IV	V
General Fund					
Bond Retirement Fund					
Police Pension Fund					
Fire Pension Fund					
Total					

Proposed Tax Levies

Purpose	Date of Vote	Tax Rate to be Levied (In Mills)	Estimated Yield of Levy, Budget Year (Dollar Amount)	Tax year to Begin	Number of Years

Tax Levies and Rates For _____
(May be filled in by local fiscal officer - Memorandum entry only)

Governmental Unit	Amount Approved By Budget Commission			County Auditor's Estimate of Rate, In Mills		
	Inside 10 Mill Limit	Outside 10 Mill Limit	Total	Inside	Outside	Total
County						
Township						
School						
City or Village of _____						
Other						
Total						

Certificate of the County Budget Commission

The Budget Commission of _____County, Ohio, hereby makes the following official certificate of estimated Resources for the (City) Village _____, for the fiscal year beginning January 1, _____.

Funds	Unencumbered Balance, Jan 1st. _____	General Property Tax	Local Government Allocation	Classified Property Tax	Other Revenue Sources	Transfers and Other Non-Revenue	Total
General Fund							
General Revenue Sharing Fund							
Street Construction, Maint, & Repair Fund							
State Highway Improvement Fund							
Bond Retirement Fund							
Police Pension Transfer Fund							
Fire Pension Transfer Fund							
TOTAL							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____

_____

_____ Budget Commissioners

_____

Appendix E

Certificate of the Total Amount From All Sources Available
For Expenditures, and Balances
(Rev. Code, Sec. 5705.36)

From the :_____ _____County
_____, Ohio, as of _____, _____

To the County Auditor of said County:

The following is the total amount from all sources available for expenditure for all funds as set up in the tax budget (shown in the fiscal officer ledgers if no tax budget was required under 5705.281) that exist at the end of the fiscal year.

Fund Types	Cash Balance 12/31/_____	Encumbrances 12/31/_____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Governmental Fund Types						
General Fund						
Special Revenue						
Debt Service						
Capital Projects						
Permanent						
Proprietary Fund Types						
Enterprise						
Internal Service						
Fiduciary Fund Types						
Trust						
Agency						
Total All Funds						

Appendix F

Fund Types	Cash Balance 12/31/_____	Encumbrances 12/31/_____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Governmental Fund Types						
General Fund						
General						
Special Revenue Fund						
Street Maintenance and Repair						
State Highway Improvement						
Contribution						
Special Assessment						
Total Special Revenue Funds						
Debt Service						
General Obligation Bond						
Special Assessment Bond Retirement						
Total Debt Service						

Appendix F

Fund Types	Cash Balance 12/31/_____	Encumbrances 12/31/_____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Capital Project Funds						
Total Capital Project Funds						
Permanent Funds						
Endowment						
Total Permanent Funds						
Proprietary Fund Types						
Enterprise Funds						
Water						
Sewer						
Total Enterprise Funds						
Internal Service						

Appendix F

Fund Types	Cash Balance 12/31/_____	Encumbrances 12/31/_____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Internal Service						
Total Internal Service Funds						
Fiduciary Fund Types						
Trust & Agency						
Total Trust & Agency Funds						
Total - All Funds						

Appendix F

Amended Official Certificate of Estimated Resources
(Rev. Code, Sec. 5705.36)

To the Council of the Village of _____:

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, _____, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Governmental Fund Types				
General				
Special Revenue				
Debt Service				
Capital Projects				
Permanent				
Proprietary Fund Types				
Enterprise				
Internal Service				
Fiduciary Fund Types				
Trust				
Agency				
Total				

Signed: _____

_____ Budget Commission

_____

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Governmental Fund Types				
General Fund				
General				
Special Revenue Funds				
Street Maintenance and Repair				
State Highway Improvement				
Contribution				
Special Assessment				
Total Special Revenue Funds				
Debt Service Funds				
General Obligation Bond				
Special Assessment Bond Retirement				
Total Debt Service Funds				
Capital Project Funds				
Total Capital Project Funds				
Permanent Funds				
Endowment				
Total Permanent Funds				

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Proprietary Fund Types				
Enterprise Funds				
Water				
Sewer				
Total Enterprise Funds				
Internal Service Funds				
Total Internal Service Funds				
Fiduciary Fund Types				
Private Purpose Trust Funds				
Total Private Purpose Trust Funds				
Investment Trust Funds				
Total Investment Trust Funds				
Agency Funds				
Total Agency Funds				
Total - All Funds				

PURCHASE ORDER

OFFICE OF THE Village Clerk			Requisition No. _____		
Willow Glen Village			Purchase Order No. 4		
Baldwin County, Ohio			APPROPRIATION		
Willow Glen, Ohio Jan. 5, 20XX			Code	Amount	
To: RST Construction Co.			4101-730-530	$9,600	00
Hampton, Ohio 54321					
Deliver to: Willow Glen Village					
At: Willow Glen, Ohio 12345					
Terms: Payable quarterly @ $2,400.00 upon billing - check					

Quantity	Unit	Description	Price/Unit	Amount	
		Contract to build Willow Glen Village building.		$9,600	00
		Beginning 1-10-XX			

CLERK'S CERTIFICATE

It is hereby certified that the amount of ($9,600.00) required to meet the contract, agreement, obligation, payment or expenditure for the above, has been lawfully appropriated or authorized or directed for such purpose and is in the Treasury or in process of collection to the credit of _____ New Municipal Building _____ Fund free from any obligation or certification now outstanding.

Dated 1-5-XX C. Archer

Clerk _____ Willow Glen Village

APPROVED BY:

_____

_____

_____

_____

This order is not valid unless Clerk's Certificate is signed.

ORIGINAL
(To be sent to vendor)