

Basic Accounting

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Course Objective

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

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Budgetary Definitions

- Estimated revenues
- Appropriation
- Unencumbered fund balance

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## Budgetary Process

- The budgetary process is prescribed by provisions of the O.R.C.
- The budgetary process involves planning the goals of the village and the actions that need to be taken to achieve the goals.
- The clerk/clerk-treasurer or fiscal officer monitors compliance with Ohio budgetary law and plays a key role in the completion of the various budgetary documents.

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## Budgetary Documents

- Tax Budget or Alternative Method
- Annual Tax Ordinance
- 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

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## Tax Budget versus Alternative Method

- Section 5705.281 of the O.R.C. allows the county budget commission to waive 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

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### 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 two copies for inspection
- Must be submitted to county auditor by July 20th

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### 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 funds
- Serves as a source for setting the limitations of appropriations and expenditures for the next year
- Also serves as a planning tool for village council and other officials

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### Tax Budget

- Should include a statement of financial needs of the village for all purposes for the following year, and;
- A statement of the resources/revenues that will be available to help meet these needs
- Section 5705.29 of the O.R.C. lists specific information to be included in the tax budget

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### Tax Budget

- Contains four columns for detail on receipts and expenditures reflecting the two previous years' actual amounts, partial actual and partial estimated for the current year, and estimates for the upcoming year
- Two schedules, presenting information on tax levies, are also part of the tax budget

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### Tax Budget and Alternative Method

- After the tax budget (or alternative method) is completed, adopted and submitted to the county auditor, it is reviewed by the county budget commission
- On or before September 1<sup>st</sup>, 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

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### Tax Budget and Alternative Method

- Review the official certificate as soon as it is received from the budget commission
- If the village is dissatisfied with the actions of the budget commission, the fiscal officer may appeal to the board of tax appeals within 30 days of receipt of the official certificate of estimated resources
- If the village is satisfied 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 1<sup>st</sup>.

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### Annual Tax Ordinance

- If the County Budget Commission waives the requirement to file a tax budget the Village still needs to prepare a budget and provide it to Council in ordinance form.
- The same procedures that were taken to prepare the tax budget should be applied.
- It should be passed by Council as a tax ordinance.
- This tax ordinance does not need to be submitted with the County Budget Commission, it just needs to be on file in the Village office.

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### Official Certificate of Estimated Resources

- Per Section 5705.27 of the O.R.C., the village should receive the official certificate of estimated resources from the county budget commission by September 1<sup>st</sup>
- This date may be extended by the tax commissioner for a good cause.
- Prior to December 31, the village must revise the tax budget to conform with the official certificate of estimated resources so that expenditures do not exceed estimated revenues

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### Official Certificate of Estimated Resources (continued)

- Prepared by the budget commission based on the information provided by the village in the tax budget that was completed in July
- Includes estimated unencumbered fund balances and estimated revenues for each fund (not including funds created by transfers)
- These amounts added together represent the total estimated resources available for each fund and the maximum amount that may be appropriated for each fund for the year

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### Official Certificate of Estimated Resources (continued)

- At the beginning of a new year, the official certificate of estimated resources that has been approved by the county auditor, should be posted under the revenue budget for the year in whatever software is being utilized.
- Generally, the amount filed with the county auditor is by fund total, however the amounts to be recorded as above in UAN will need to be recorded by individual revenue account
- The amount of taxes to be received is reported separately in a column by itself on the certificate of estimated resources
- All other sources of revenue are in a column lumped together

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### Official Certificate of Estimated Resources (continued)

- The amounts to be recorded for each revenue account should be determined based on prior year history, as well as any known factors for the current year
- Generally taxes will be divided between real estate and personal property
- Homestead and rollbacks are normally not included in the total taxes to be received based on the certificate of estimated resources, however they are apart of the other revenue sources total

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

- On or about January 1<sup>st</sup>, the village 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<sup>st</sup> as possible

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### Amended Official Certificate of Estimated Resources

- Will be returned to the village by the budget commission after the village has filed the certificate of the total amount from all sources available for expenditures, and balances
- May be further amended during or throughout the year if the budget commission agrees with the increases and/or decreases

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### Amended Official Certificate of Estimated Resources (continued)

- The first page of the form is a summary of all funds by fund type and the following pages are by individual fund
- The form has four columns that represent the actual unencumbered fund balance as of January 1<sup>st</sup>, the amount of taxes and other sources that the village anticipates receiving during the year, and a total column

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### Why request a new amended certificate?

- Revenues will be greater than or less than the amount included in the previous amended official certificate of estimated resources; or
- 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

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### Amended Official Certificate of Estimated Resources (continued)

- Each time the estimated resources are changed with the county auditor, adjustments need to be made in whatever software your entity is utilizing.

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### Appropriation Ordinance

- Section 5705.38 of the O.R.C. states that the village 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<sup>st</sup> through March 31<sup>st</sup>
- The permanent annual appropriation measure must be passed by April 1<sup>st</sup> for the period January 1<sup>st</sup> through December 31<sup>st</sup>
- The appropriation measure may be amended throughout the year by an ordinance adopted by the council

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### Appropriation Ordinance (continued)

- The village 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, department, and division, and within each, the amount appropriated for personal services and other expenses

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### Delegation of Authority to Set Appropriations

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

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### Appropriations

- Appropriations need to be recorded in UAN or expenditure ledgers before any expenditures can be recorded, whether just creating a purchase order, payroll, or warrant
- The appropriation budget can be entered into UAN or whatever method your are using in one of two ways – either by a temporary or permanent – depending on how council chooses to approve them

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### Appropriations – (continued)

- Once appropriations have been established, these appropriations can be changed for any adjustments throughout the year and the method to which it can be changed depends partially on the level of control that the appropriations are approved
- If a particular expenditure account code in a specific fund/program-department/object level does not have enough appropriations to cover the required expenses for that code and another expenditure account code in that same fund/program-department/object level is not going to utilize the appropriated amount you the clerk/fiscal officer can legally move the appropriations around without going to Council for approval if that is the level that Council approved the appropriations.

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### Appropriations – (continued)

- If a particular expenditure account code in a specific fund/program-department/object level does not have enough appropriations to cover the required expenses for that code and another expenditure account code within the same fund but a different program-department/object level is not going to utilize the appropriated amount, the Council can pass a resolution to move the excess appropriations to another account code

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### Appropriations – (continued)

- Supplemental appropriations can also be used when additional expenditures are going to occur in an expenditure account causing the need to increase that particular account which would need to be passed in ordinance form.
- Supplemental appropriations need to be filed with the county auditor

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### Other Budgetary Issues

- When short-term notes mature, villages often issue a new note to pay off the old note
- The new note is usually for the same or smaller amount than the old note
- Villages are required to budget the payment of the principal on the old note and also budget the receipts of the proceeds of the new note
- Be careful not to show only the "net" effect of the rollover. The transaction should be recorded for the full amount of the old and new note

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### Other Budgetary Issues (continued)

- Property taxes should be posted at gross, not net
- The property tax revenue (before the property tax allocation fees) should be recorded in total
- The property tax allocation fees should be posted separately as expenditures

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### Other Budgetary Issues (continued)

- When recording any type of tax revenues that have been reduced by property tax collection fees (county auditor/treasurer deductions and State administrative fees) this receipt should be recorded as a memo receipt
- Memo receipts allow you to charge back an expenditure against the receipt reducing the amount of the receipt down to the net amount actually received

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### Receipts

- The receiving of money in the form of cash, check, or direct deposit.
- Posting of money received

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### Receipts (continued)

- All money received by the village should be recorded by the use of a receipt or "pay-in"
- Money should be deposited daily for all receipts, with one exception, Council may approve a policy to extend the 24 hour deposit requirement
- Deposit slips should include all of the receipt or pay-in numbers that are included in the total deposit

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### Receipts (continued)

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

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### Receipts (continued)

- The original receipt should be given to the person making the payment (if in person).
- The duplicate receipt should remain in the receipt book for use in posting on the books.
- Any source documents should be kept with the duplicate receipts.

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### Refund of a Receipt

- 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

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### Expenditures

- Certification of availability of funds prior to the obligation of funds.
  - Purchase orders
  - Exceptions
- Payment of invoices after receipt of goods or services

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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

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### Purchase Orders

- Section 5705.41 of the O.R.C. states that the fiscal officer 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."
- The above requirements are met with the proper use of a purchase order, which is also known as the "Fiscal Officer's Certification of Available Funds".

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### Types of Purchase Orders

- Regular purchase orders
- Blanket purchase orders
- Super blanket purchase orders
- Then and now certificates

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### 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 fiscal officer

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### 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 fiscal officer

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### Super Blanket Purchase Orders

- Also found within 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

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### Super Blanket Purchase Orders (continued)

- 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 fiscal officer

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### Then and Now Certificates

- Used when prior approval for purchase was not obtained
- Two conditions:
  - Fiscal officer 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, fiscal officer 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

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### Purchase Orders - Conclusion

- One copy to the individual who initiated the purchase order
- One copy maintained by purchase order number and used to post to the appropriation ledger
- One copy attached to the voucher and vendor invoice

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### 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 (continued)

- 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)

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### 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

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### Transfers (continued)

- Other than certain exceptions, only the general fund may transfer monies to another fund
  - Exceptions relate to funds no longer needed for the purpose they were created
  - Some exceptions require court orders

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### Transfers (continued)

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

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### 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)

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### 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

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### Advances (continued)

- 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



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### 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



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### Transfer/Advance

- Before recording a transfer or advance, the following conditions need to exist for the transaction to be allowed:
  - Appropriation needs to be established in the fund transferring/advancing the money (General Fund is usually the only fund that is allowed to transfer or advance with a few minor exceptions that are allowable)
  - Budget should be established in the fund receiving the transfer/advance but is not required (only revenue account needs to at least be established)
  - Funds need to be available from where the money is transferring/advancing
  - If the above conditions are not met, the UAN system will disallow both advances and transfers to occur



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### Conversion of an Advance to a Transfer

- Perform the necessary procedures for the approval of a transfer (may involve court order)
- Update the amended certificate of estimated resources
- When converting an advance to a transfer, the transfer will need to be recorded first before the advance can be recorded
- The advance will need to be marked as a repayment so that it is recognized as previously occurring.

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### Interest Allocation Policy

- As a general rule, interest should 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

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### Investment Policy

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

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### Investment Policy - Restriction

If an investment policy is not on file with the Auditor of State, the clerk/clerk-treasurer or village is limited to investing only in interim deposits, as defined in Section 135.01 of the O.R.C., and in STAR Ohio

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### Investment Policy - Exception

- The investment policy requirement and the restrictions for failure to file an investment policy do not apply to a village whose average annual portfolio is \$100,000 or less
- The clerk/clerk-treasurer and/or council must certify this fact on a form prescribed by the Auditor of State
- The clerk/clerk-treasurer and/or council 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)

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### 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
- 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

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### Bank Reconciliation (continued)

- Compare the checks that cleared the bank to those recorded on the books.
- The UAN reconciliation program will identify the outstanding checks and deposits in transit based on whether you mark each of these items as clearing the bank statement or not.
- Investments are not part of the reconciliation, however the balances in UAN need to be compared to the investments statements

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### Bank Reconciliation (continued)

- What if you don't reconcile?
  - Call a do-over
  - 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

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### Continuing Education Requirements

- Per Section 135.22 of the O.R.C., the Treasurer of State's office provides annual continuing education programs for fiscal officers
- Village clerks and clerk-treasurers are required to complete the continuing education programs (unless the clerk/clerk-treasurer annually provides a notice of exemption to the Auditor of State, as described in division (E) of Section 135.22 of the O.R.C.)

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**Local Government Services Division**

88 East Broad Street  
6<sup>th</sup> Floor  
Columbus, Ohio 43215

Presenter Phone: (800) 345-2519  
Presenter Fax: (866) 220-1993

**Mary Taylor, CPA**  
Ohio Auditor of State



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Appendix D

PURCHASE ORDER REQUEST			
Requestor:		Dept.:	Date:
Vendor:			
Quantity	Description	Amount	Fund
	<b>TOTAL</b>		
Authorized By:			

## APPENDIX E

CITY VILLAGE of \_\_\_\_\_,  
 \_\_\_\_\_ County, Ohio,  
 \_\_\_\_\_,  
 \_\_\_\_\_ (date)

This Budget must be adopted by the Council or other legislative body on or before July 15<sup>th</sup>, and two copies must be submitted to the County Auditor on or before July 20<sup>th</sup>. 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 \$ \_\_\_\_\_

Fund	For Municipal Use		For Budget Commission Use				For County Auditor's Use	
	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								
<b>TOTAL</b>								

## 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		For		Current Year Estimated For		Budget Year Estimated For	
	_____	_____	_____	_____	_____	_____	_____	_____
	Actual		Actual					
<b>General Fund — Receipts</b>								
<b>Balance January 1<sup>st</sup></b>								
<b>Property Tax Revenue</b>								
Real Estate & Public Utility								
Tangible Personal Property								
Intangible (Classified) Tax								
Trailer Tax								
<b>Income Tax Revenue</b>								
Unvoted Municipal Income Tax Revenue								
Voted Municipal Income Tax Revenue								
<b>Other Locally-Levied Taxes</b>								
Admission Taxes								
Hotel - Motel Taxes								
In Lieu Payments								
Other (Explain)								
<b>State Levied Locally-Shared Taxes</b>								
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 _____	
<b>General Fund — Receipts</b>								
<b>Intergovernmental Revenue</b>								
Federal Aid or Grants								
State Aid Health Subsidy								
State Aid, Other								
Local Government Operating Contracts								
Other (Explain)								
<b>Revenue Charges For Public Services</b>								
General Government Fees								
Garbage & Refuse Collection & Disposal								
Parking Fees								
Recreation Programs								
Hospital								
Cemetery								
Other (Explain)								
<b>Fines, Costs &amp; Forfeitures</b>								
Court Costs								
Court Fines								
Court Forfeitures								
<b>Licenses, Permits &amp; Inspections</b>								
Building Permits & Inspections								
Zoning Permits & Fees								
Vehicle Licenses								
Business Licenses								

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

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

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





**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							
<b>Total</b>							

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						
<b>Total</b>						

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							
<b>TOTAL</b>							

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 F**

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

From the : \_\_\_\_\_, Ohio, as of \_\_\_\_\_, \_\_\_\_\_ County

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.

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

**APPENDIX F**

<b>Fund Types</b>	<b>Cash Balance 12/31/_____</b>	<b>Encumbrances 12/31/_____</b>	<b>Advances Not Repaid</b>	<b>Carryover Balance Available For Appropriations</b>	<b>Total Estimated Revenue From All Sources</b>	<b>Total Carryover Balance Plus Estimated Resources</b>
<b>Governmental Fund Types</b>						
<b>General Fund</b>						
A1 General						
<b>Special Revenue Fund</b>						
B1 Street Maintenance and Repair						
B2 State Highway Improvement						
H3 Special Assessment						
<b>Total Special Revenue Funds</b>						
<b>Debt Service</b>						
C1 General Obligation Bond						
H1 Special Assessment Bond Retirement						

**APPENDIX F**

<b>Fund Types</b>	<b>Cash Balance 12/31/_____</b>	<b>Encumbrances 12/31/_____</b>	<b>Advances Not Repaid</b>	<b>Carryover Balance Available For Appropriations</b>	<b>Total Estimated Revenue From All Sources</b>	<b>Total Carryover Balance Plus Estimated Resources</b>
<b>Total Debt Service</b>						
<b>Capital Project Funds</b>						
<b>Total Capital Project Funds</b>						
<b>Proprietary Fund Types</b>						
<b>Enterprise Funds</b>						
E1 Water						
E2 Sewer						
<b>Total Enterprise Funds</b>						
<b>Internal Service</b>						

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
<b>Total Internal Service Funds</b>						
<b>Fiduciary Fund Types</b>						
<b>Trust &amp; Agency</b>						
<b>Total Trust &amp; Agency Funds</b>						
<b>Total - All Funds</b>						

**APPENDIX G**

**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:

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

Signed: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Budget Commission

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
<b>Governmental Fund Types</b>				
<b>General Fund</b>				
1000 General				
<b>Special Revenue Funds</b>				
2011 Street Maintenance and Repair				
2021 State Highway Improvement				
2401 Special Assessment				
<b>Total Special Revenue Funds</b>				
<b>Debt Service Funds</b>				
3101 General Obligation Bond				
3301 Special Assessment Bond Retirement				
<b>Total Debt Service Funds</b>				
<b>Capital Project Funds</b>				

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
<b>Total Capital Project Funds</b>				
<b>Proprietary Fund Types</b>				
<b>Enterprise Funds</b>				
5101 Water				
5201 Sewer				
<b>Total Enterprise Funds</b>				
<b>Internal Service Funds</b>				
<b>Total Internal Service Funds</b>				
<b>Fiduciary Fund Types</b>				
<b>Expendable Trust Funds</b>				
<b>Total Expendable Trust Funds</b>				
<b>Nonexpendable Trust Funds</b>				
<b>Total Nonexpendable Trust Funds</b>				
<b>Agency Funds</b>				
<b>Total Agency Funds</b>				
<b>Total - All Funds</b>				