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Auditor of State



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**Basic Accounting for Townships**

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### Course Objective

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



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### Budgetary

The budgetary process is prescribed by provisions of the Ohio Revised Code.

The budgetary process involves planning the goals of the Township and the actions that need to be taken to achieve the goals.

The fiscal officer monitors compliance with Ohio budgetary law.



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## Budgetary Process

- 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



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## The Tax Budget

### Overview

- Purpose of the tax budget
- The tax budget sets limitations
- The tax budget is a planning tool
- Financial needs are included in the tax budget
- Available resources/revenues are included
- Section 5705.29 of the O.R.C. lists specific information to be included in the tax budget



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## The Tax Budget

### Overview (continued)

- The tax budget provides detailed information on revenues and expenditures for the general fund
- The tax budget provides summary information on revenues and expenditures for all other funds receiving property taxes
- Funds not receiving property taxes are reported in a summary format with revenues, expenditures, and estimated beginning balances
- Schedules are presented for permanent improvements, judgments and tax levies/debt



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## The Tax Budget

### Alternative Method

- Section 5705.281 of the O.R.C. allows the County Budget Commission to waive filing a tax budget.
- The County Budget Commission must adopt an alternative method or formula basis.
- All information required by the County Budget Commission must be provided by the date specified.



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## The Tax Budget

### Estimated Tax Rates

- After submission, the tax budget or alternative is reviewed by the County Budget Commission
- On or before September 1<sup>st</sup>, the County Budget Commission returns an Official Certificate of estimated Resources and estimated tax rates
- If dissatisfied, the fiscal officer can appeal to the board of tax appeals within 30 days
- If satisfied, a resolution authorizing the tax levies should be certified to the county auditor by October 1<sup>st</sup>.



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## The Tax Budget

### Important Dates

- The tax budget should be adopted by July 15<sup>th</sup>.
- A hearing must be given with a 10 day notice.
- After being adopted, the tax budget must be submitted to the County Auditor by July 20<sup>th</sup>.



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## Official Certificate of Estimated Resources

- The September 1<sup>st</sup> date may be extended by the tax commissioner for a good cause
- Prior to December 31<sup>st</sup>, the Township must revise the tax budget so that expenditures do not exceed estimated revenue
- The official certificate of estimated resources is based on information in the tax budget
- It includes estimated unencumbered fund balances and estimated revenues for each fund



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

- The certificate of total amount from all sources available for expenditures, and balances must be filed with the county auditor on or about January 1<sup>st</sup>
- It certifies the actual unencumbered fund balances and estimated revenues for each fund (not including any reserve accounts)
- The first page is a summary of all funds by fund type and the remaining pages identify the individual funds
- The form shows cash balances at December 31<sup>st</sup>, encumbrances, advances not repaid, carryover balances available for appropriations, total estimated revenues from all sources and total carryover balances plus estimated revenues



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## Amended Official Certificate of Estimated Resources

- The amended official certificate of estimated resources will be returned after filing the certificate of total amount from all sources available for expenditures, and balances
- Remember to post estimated revenues to the system
- Section 5705.36 of the O.R.C. requires that this form will include actual fund balances at December 31<sup>st</sup> and any revisions to estimated revenues



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## Amended Official Certificate of Estimated Resources

### 3 Primary Reasons to Request an Amended Certificate

- It is determined that revenues to be collected will be greater or less than the amount included in the previous amended certificate of estimated resources.
- It is determined that revenues to be collected will be greater than previously estimated and it is intended to appropriate and expend the excess revenue.
- It is determined that revenues to be collected will be less than previously estimated and this deficiency will reduce available resources below the current level of appropriations.



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## Appropriation Ordinance

- Section 5705.38 of the O.R.C. states that the Township must adopt an appropriation measure on or about the first day of the year.
- A temporary appropriation measure may be passed for the period of 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>.



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## Appropriation Ordinance

The appropriation process is a function of the legislative authority of the local government and cannot be delegated.

- The Township must have appropriations adopted to legally spend money.
- The appropriations are not legal until the revenue is certified by the County Auditor
- The appropriation ordinance may be amended during the year only by an ordinance approved by the Trustees.
- Remember to post appropriations to the system



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## Legal Level of Control

- Statutory appropriation level
  - Section 5705.38(C), Revised Code
    - This implies salaries and “other” as the minimum level to be appropriated for each office, department, and division
- Do not change appropriations in the system (at or above your legal level or control) unless approved by Trustees



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## Lapsing of Appropriations

- The unencumbered balance of each appropriation reverts to its respective fund and is available for future appropriations.
- The encumbered appropriation balance is carried forward and is not reappropriated.



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## Encumbrances

- Commitments for the expenditure of monies are recorded as the equivalent of expenditures on the budgetary basis
- This reserves the portion of the applicable appropriation and maintains legal compliance



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## Other Budgetary Issues

- When short-term notes mature, a new note is often used to pay off the old note.
- When this occurs, the payment of the principal on the old note and the proceeds of the new note is required to be budgeted
- The transaction should not be recorded "net".



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## Other Budgetary Issues

- Property taxes should be posted gross....not net.
- The property tax revenue (before the county auditor deductions) should be recorded in total.
- The county auditor deductions should be posted separately as expenditures.



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## Budgets and Appropriations

Questions and Answers



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## Receipts

- Receiving money



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## Receipts

- All money received by the local entity is to be receipted in by the use of a receipt or a "pay-in".
- Money from another department is given to the fiscal officer with a receipt
- The fiscal officer posts the receipt to the system which generates a system receipt



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## Receipts

- 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

- The original receipt should be given to the person making the payment (if in person).
- Any source documents should be kept with the system receipts on file.



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## Receipts

- Depositing receipts
  - Receipts should be deposited daily.
    - Trustees may approve a policy to allow up to three days between receipt of money to deposit (see ORC 9.38)
  - Deposit tickets should include the receipt numbers included in the deposit.



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## Receipts

- Enter receipt information into the system.
  - Date of the pay-in
  - Source of funds
  - Purpose
  - Amount received for this specific code
- Update amount yet to be received for this code.
- Print receipt report at the end of each month from the system



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How does the township buy something???



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### Birth of a Purchase Order

- An employee who needs to make a purchase fills out a requisition
- The requisition should be approved by the department head and/or mayor before being given to the fiscal officer
- If fiscal officer deems the funds and appropriations are available, the purchase order is created



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### Purchase Orders

- Certification of availability of funds prior to the obligation of funds.
  - Purchase orders
  - Exceptions
- Payment of invoices after receipt of goods or services
- Required by Administrative Rule 117



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**Purchase Orders**

- Purchase Orders
  - Regular
  - Blanket
  - Super Blanket
- Exceptions
  - Then and Now Certificate

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**Purchase Orders**

- Regular Purchase Order
  - Specific Item, specific price, specific vendor
  - Specific line item in the budget
  - No limit on amount
  - Signed by fiscal officer

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**Purchase Orders**

- Blanket Purchase Order
  - Use when the vendor, price or quantity is open ended or not known
  - An amount, not exceeding the amount limiting blanket Pos voted on by the Trustees, must be included on the purchase order.
  - Only one blanket PO can be open against any appropriation account
  - Does not extend past the end of the year
  - Signed by the fiscal officer

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## Purchase Orders

- Super Blanket Purchase Order
  - Limit set by Trustees/Council.
  - Can only be for the following specific uses
    - Professional Services
    - Goods
    - Utilities
    - Any purchases exempt from competitive bidding under Section 125.04 of the Revised Code
    - Any other specific expenditure that is a recurring and reasonably predictable operating expense.



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## Purchase Orders

- Then and Now Certificate
  - If there were unencumbered appropriations at the time of purchase (then) and there are currently (now) unencumbered appropriations
    - If the amount is less than \$3,000, the fiscal officer may authorize the expenditure
    - If the amount is greater than \$3,000, the Trustees must pass a resolution authorizing the expenditure
      - Resolution must be passed within 30 days of receipt of the fiscal officer's certification
  - Should be the exception, rather than the rule



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## Purchase Orders

- If funds were not or are not available at the time of purchase, a then and now cannot be issued.
- If funds were and are available issuing a then and now purchase order is at the discretion of the fiscal officer
- Without a purchase order the purchaser is responsible for the cost of the item – they just made a donation to the township!



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## Purchase Orders

- Other Exception
  - Trustees may pass a resolution authorizing officers and employees to incur obligations of no more than \$2,500, which subsequently has to be approved by a formal resolution of the Trustees.



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## Purchase Orders

- Three copies of Purchase Orders
  - One copy to the individual initiating the purchase order
  - One copy kept in purchase number order
    - To be 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.



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## Expenditures

- A voucher is prepared.
  - A written order to draw a check in payment of a lawful obligation.
- A check is drawn and sent to vendor.
  - Must be signed by two trustees and the fiscal officer.
- Attach copies of documentation to a copy of the voucher to keep on file
  - Requisition, Purchase Order, Invoice



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## Expenditures

- Appropriations in the System
  - Posting Appropriations
    - Posted as additions to Unencumbered Balance
  - Posting Purchase Orders
    - Reduces Unencumbered Balance



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## Expenditures

- Appropriations in the System
  - Posting Expenditures
    - Adjustments can be made to Unencumbered Balance if amount of expenditure exceeds certification amount
  - Closing Purchase Orders
    - Adjustment can be made to Unencumbered Balance if amount of expenditure is less than certification amount and the Township/Village no longer needs those funds certified.



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## Expenditures

- Posting Expenditures – Should be done from the Voucher
  - Date
  - Payee
  - Purchase order number
  - Account number
  - Amount



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## Corrections and Adjustments

- Voiding a check after posting
- Correcting an expenditure posting error
- Correcting a receipt posting error
- Correcting a prior year error
- Refund of Receipts
- Refund of Expenditures



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## Transfers

- A transfer is a permanent reallocation of cash from one fund to another.
- Transfers must be included on your certificate of estimated resources.
- Ohio Revised Code Sections 5705.14 through 5705.16 describe allowable transfers.



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## Transfers

- 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

- 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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## Transfers

- Trustees must pass a resolution authorizing the transfer.
- Post to the receipt journal and cash book the amount of the transfer for the fund receiving the transfer.
- Post to the appropriation ledger and cash book the amount of the transfer for the fund making the transfer



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## Advances

- Advances are temporary reallocations of cash from one fund to another.
- Statutory Authority.
- 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.
- Advances must be approved by a formal resolution passed by the Trustees.



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## 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



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## Advances

- Accounting Procedures
  - Post a cash increase in the fund receiving the advance in the receipt journal and the cash book.
  - Post a cash reduction in the fund making the advance in the appropriations ledger and the cash book.
  - If the repayment is made in the same year, reverse these entries when such repayment is made.



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## Advances

- If the repayment does not occur within the same year:
  - Increase unencumbered cash in the fund making the advance
  - Decrease unencumbered cash in the fund receiving the advance
  - Must include in budget



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## Advances

- Conversion to a transfer
  - If the fund initially receiving the advance will not be able to repay the advance
    - Perform the necessary procedures for approval of a transfer
    - Record the transfer in the cash journal, receipts journal and appropriations ledger
    - Reverse the advance
    - Update the Amended Certificate of Estimated Resources
    - Amend the Appropriations Resolution



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## Debt Service Fund

- Used to record all debt payments
  - Includes any tax or other revenue anticipation notes issued under 133.10 ORC.
- Notify the County Auditor when debt is incurred
  - The County Auditor will designate on the tax settlement sheet, the portion of taxes collected that are to be used to pay the debt. These monies are to be receipted into the debt service fund.



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## Investment Ledger

- There is no specific format that is required, but certain pieces of information are required to be kept on record.
- An investment ledger should include the following:
  - Date of Transaction
  - Description of Investment
    - Type of Investment
    - Amount Invested
    - Maturity Date
    - Interest Rate
    - Identifying Number



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## Investment Ledger

- Receipt Number – The receipt number used when interest is received and posted. This will provide a clear picture of when interest is being received and that postings are occurring at that time.
- Separate Columns for:
  - Principal invested
  - Principal redeemed
  - Total amount of investment
- Do not post the purchase of an investment as a disbursement, or post the redemption of an investment as a receipt.



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## Bank Reconciliations

- It is essential that you reconcile your cash journal to the bank statements every month
- It is **ESSENTIAL** that you reconcile your cash journal to the bank statements every month
- It is essential that you **RECONCILE** your cash journal to the bank statements every month
- It is essential that you reconcile your cash journal to the bank statements **EVERY** month
- If not reconciled the township can be declared unauditible



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## Bank Reconciliations

- 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 your deposits
  - 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 Reconciliations

- Compare the checks that cleared the bank to those in your cash book.
  - Make a note of any checks in your cash book that have not cleared the bank



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## Bank Reconciliations

- Balance per Bank (all accounts)
- Add Deposits in Transit
- Subtract Outstanding Checks
- Your total should agree with your cash book total



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## Bank Reconciliations

- Balance per Books is the total of all fund balances (left side of cash book)
- Balance per Bank is the total of all bank accounts (including investments)



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## Bank Reconciliations

- What if you don't reconcile?
    - Double check your work
    - 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



Ohio Auditor of State  
Dave Yost

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## Annual Financial Report

- Filing Requirements:
- All Township fiscal officers must prepare the Annual Financial Report (AFR) at year end.
  - The report must be filed within 60 days of year end.
  - Send one copy of the report, certified mail, to:  
Auditor of State  
Attn: Local Government Services  
88 East Broad Street  
Columbus, OH 43215
  - Keep one copy for your records



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**Local Government Services**

88 East Broad Street  
Columbus, Ohio 43215

**Patrick J. Davidson, CPA**

Presenter Phone: (800) 345-2519  
Presenter Fax: (866) 787-0003  
E-mail: [pj davidson@ohioauditor.gov](mailto:pj davidson@ohioauditor.gov)

**Christopher S. McKee**

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