



LOCAL GOVERNMENT OFFICIALS CONFERENCE

Day 1 - April 13, 2022

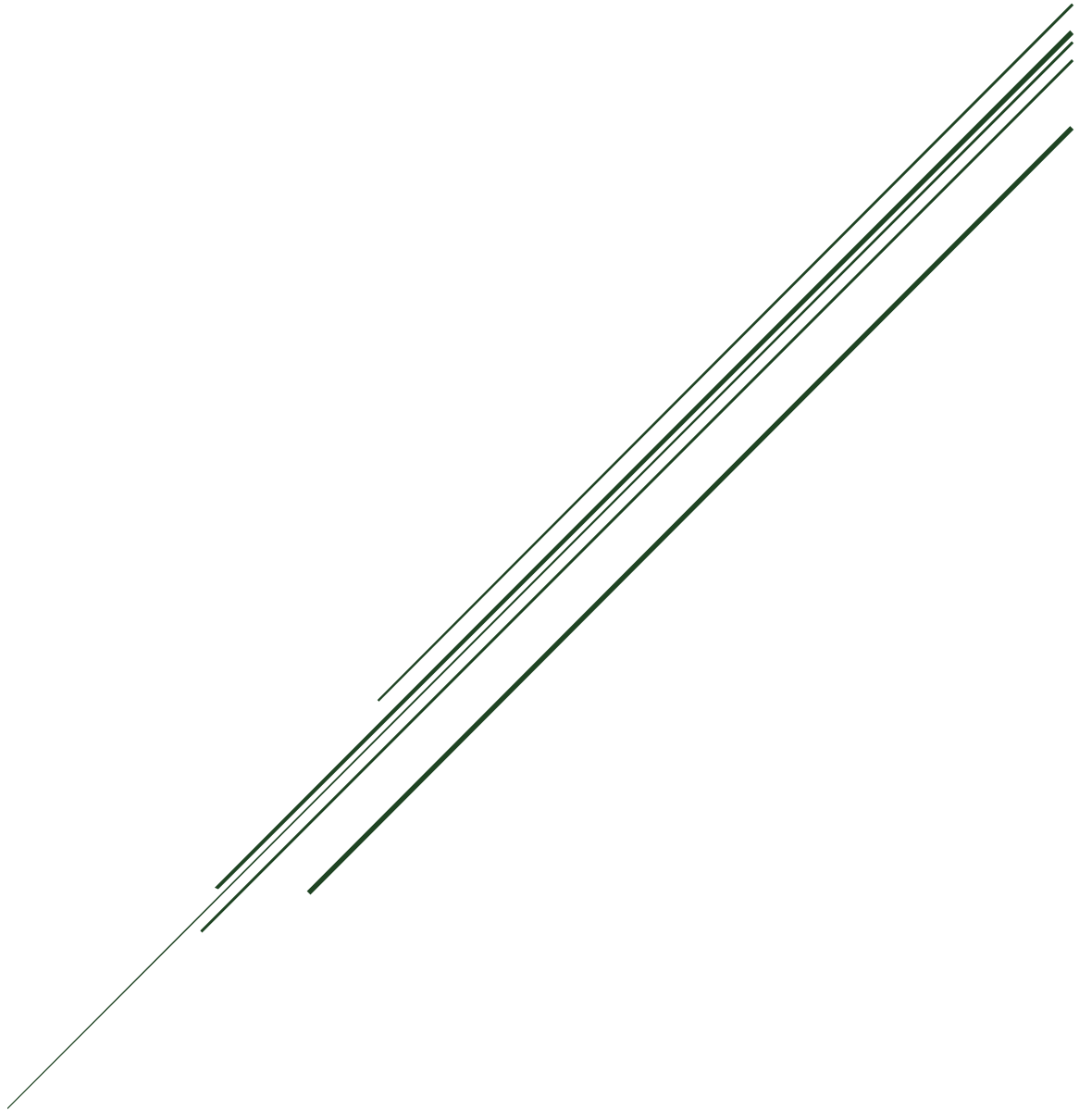
Presentation Slides &
Handout Material for
New Officer Track

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HOW TO ORGANIZE YOUR FILES

Slides



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How to Organize Your Files
Presented by: Trina Martin, IT Specialist II, UAN

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TIPS FOR ORGANIZATION

- These tips are suggestions.
- Other methods may be used.
- 3 filing periods: Current year, audit, storage.

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REVENUE FILE BY YEAR

- Certificate of the Total Amount from All Sources Available for Expenditures and Balances.
 - Carryover encumbrance documentation.
- “Cover letters” to Co. Auditor.
- Revenue Budget reports.
- Amended Certificates.

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APPROPRIATION FILE BY YEAR

- **Copy** of each Appropriation Ordinance or Resolution that sets or changes the total appropriation of a fund.
- Appropriation Budget report from software.
- Cover Letters (or emails) to Co. Auditor.
- All certificates from the Co. Auditor.
- Copy of Ordinance/Resolution authorization for reallocations of appropriations **outside fiscal officer's legal level of control**

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SUPPLEMENTAL APPROPRIATIONS WITHIN LEGAL LEVEL OF CONTROL FILE

- Software users: Print the supplemental appropriation report showing dates, accounts, and amounts
- Paper books: Maintain a annual list of reallocations between accounts with amounts and dates

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BUDGET FILE (tax budget)

- Make a new “next year” budget file each year.
- File notes for planned purchases, capital outlay and other projects to use when its time to prepare the budget.
- Final file copy of your budget (software users – print by accounts and include footnotes)
- Add the copy the county returns with Official Certificate of Estimated Resources for new year

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MINUTES

- Large red binders: Some have pre-numbered pages, others have no page numbers
- Load the pre-numbered pages into your printer. Pages with printer errors can be marked as printer error but are always kept in the book in numbered order.
- If using plain paper,
 - add a header with the entity identification and date
 - add a footer with Page # of # pages.

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SPECIAL or EMERGENCY MEETING NOTICE & AGENDA

- Keep all posting sheets and agendas for special or emergency meetings.
- Document date, time and location of postings.
- If you have a list of people that receive calls or emails – document you completed the requirements.

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ORDINANCES & RESOLUTIONS

- Keep Ordinance and Resolution books.
- Policies on numbering legislation before or after adoption vary widely
- Plain paper:
 - add a header with the entity identification, legislations number and date adopted
 - add a footer with Page # of # pages.

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BACKUPS & BACKUP LOG

- Keep End of Year, First of Year backups off site
- Make regular backups: financial software, cemetery software, documents, etc.
- Rotate your off site backups.
- Backup log: date, time, identify device, backup type, and description of the backup point in work.

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MONTHLY FINANCIAL REPORTS

- Financial reports approved at the meeting with signature page
 - **Don't stuff these into the minutes book if they will damage the minutes over time**
- File folder with the monthly reports and signature page.

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BANK RECONCILIATIONS & STATEMENTS

- Keep monthly bank statement and check images with the Bank Reconciliation report signed by the board.
- Filing methods: file folder or accordion file.

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RECEIPTS

- File in numerical order.
- Staple the receipt and backup documentation together
- verifiable without pulling staples.
- 3-Ring binder, Arch boards, file folder, accordion file

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MEMO RECEIPT – 2ND COPY

- 1st Copy signed and filed with receipts in numerical order with backup data.
- 2nd Copy file with distribution documentation, grouped by source or type for easy audit of subject:
 - County Auditor Tax Distribution & State Rollbacks
 - RITA Income Tax Distribution

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PURCHASE ORDERS & BLANKET CERTIFICATES

- File in numerical order: binder, archboard, accordion file.
- Staple requisition, quotes or estimates.
 - verifiable without pulling staples!

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PAYMENTS – FILING METHOD

- Monthly folders: accordion folder
- Smaller entities could use Jan-Dec Accordion folders
- **NEVER ATTACH SENSITIVE INFORMATION TO A PAYMENT IN THE PAYMENTS FOLDER!** OPERS/OP&FPF/ODJFS reports contain employee name and Social Security #s
- Blank checks: Locked up!

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PAYMENTS – WARRANTS (Checks)

- Check-numbered order by month with the invoice, statement, and check stub stapled
- verifiable without pulling staples.
- Voided checks: marked VOID cut off signature block
- file in numerical order with checks

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PAYMENTS – ELECTRONIC (Vouchers)

- Numerical order: binder, archboard, accordion file
- Staple documentation, invoice, statement, etc.
 - verifiable without pulling staples.
- Online payments should have the website’s payment confirmation page printed and stapled as the documentation.

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INVENTORY

- Department inventories: filed by year
- After audit, file in storage by department and year.

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LEGAL

- Filed by attorney or by subject:
 - General correspondence: letter, fax, email
 - Legislation
 - Policies
- Lawsuits or disputes should have their own file.

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INSURANCE POLICIES

- Insurance policies: liability, health, dental, etc. should have a file.
- New file for each new policy:
 - write effective dates on the outside or on the file tab.
- Insurance policy files stay open with the audit years they are in effect (date will bridge two audit periods).

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BOND OF OFFICIALS

- Keep each person’s bond in a file by name with the insurance files.
- Bonds run by term of office with elected officials and by year with employees.
- All correspondence and collections against the bond go in the bond file.

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POLICIES

- Policies such as Public Records, Records Retention, Employee Manuals, etc.: binders, book form, file folders
- All policies adopted by the board should show the effective date
- **Keep outdated policies!** Note the date the old policy was replaced
- keep open for audit years associated with the effective dates.
 - The auditors will need to review old policies to see if they were followed during the audit period.
- **IT’S A PUBLIC RECORD!!**

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BOARD OF ELECTIONS

- Correspondence: regarding newly sworn in elected officials, resignations and appointments.
- Keep track of each person/seat’s unexpired term of office
- Village: swearing-in book: Used to record the swearing in of elected officials at

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LEVY

- Keep a separate file for each levy.
- Copy of all levy legislation and county auditor certifications.
- Write on the outside of the file:
 - date voted in,
 - date it will expire
 - Tax years and collection years
 - Year it needs to go on ballot for renewal.

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DEPOSITORY CONTRACTS

- Memorandum in Agreement for Deposit of Public Funds for each bank.
- each contract along with any proposals from or correspondence with the bank.

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PLEGGED FUNDS STATEMENTS

- Banks “pledged funds” to cover your account balance.
- Keep Pledged Funds Statements for each bank and contract period.

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INVESTMENTS

- Open a file for each investment. Write details on the outside of the file.
- Order by maturity date in filing cabinet
- Match the file name to the name of the investment in your system.
- At maturity update file indicating if it was rolled over, closed or invested elsewhere. Write closing details on outside of file.

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BEQUEST FUNDS

- Applies to Permanent and Private Purpose Trust funds
- Separate file for each Bequest fund
 - copy of the Will or Trust document that governs the use of the money.
- Establish from these documents:
 - non-expendable amount.
 - approved use of interest earned.

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VEHICLES AND MAJOR EQUIPMENT

- Separate file for all vehicles and major equipment:
 - Purchase information identified by fund written on the inside of the folder.
 - Copy of title & gratis plate data.
- Secondary files could include:
 - Maintenance Records.
 - Regular Inspection Forms.

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CORRESPONDENCE

- A-Z accordion file, for miscellaneous correspondence.
- Items filed by last name of individual or first word in a company name.

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RESIDENT COMPLAINTS

- A-Z accordion file, for complaints
 - each complaint,
 - Internal form(?) documenting how the problem was presented to the board
 - details on final solution.

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E-MAILS

- E-mails are a form of correspondence and should be printed and filed.
- E-mails to/from:
 - attorney: legal files.
 - an insurance agent or company: insurance files
 - a resident: miscellaneous correspondence or resident complaint file.
 - County auditor: revenue or appropriation file

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DEBT

- Each Debt needs to have it's own file, such as OWDA Sewer Loan 2008.
- Write on the outside of the folder the date entered into, total amount, interest rate and payment schedule.
- Staple the amortization schedule to the inside left side of the file folder for easy access.

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GRANTS

- Each grant should have it's own file that contains:
 - the application
 - award notification
 - Correspondence
 - matching money details
 - instructions for reimbursement or payment
 - copies of invoices
 - dates of reimbursement

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CONTRACTS

- Each contract with a vendor should have it's own file that contains:
 - contract
 - W-9
 - certificate of insurance
 - printout from the State Auditor's website confirming that the contractor has no State liens.

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BID DOCUMENTS

- Projects that are put out to bid should have documents in the project bid file such as:
 - Bid specifications
 - Proof of Publication
 - Bid Amounts
 - Copy of minutes
- Keep these documents separate from the rest of the project files for audit purposes.

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CONSTRUCTION PROJECTS

- Each construction project needs to have it's own **set** of files such as:
 - Bid Documents (See previous slide)
 - Contracts
 - Correspondence
 - Pay Requests
 - Change Orders
 - Payment Notifications
 - Prevailing Wage

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AUDIT

- Prepare a file for each audit period
- Keep all correspondence, emails, outlines, questionnaires, documents from the post audit conference, responses to any findings and the final audit in the file.

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UPCOMING AUDIT ISSUES

- Prepare a file for each upcoming audit period.
- Keep all data on corrections or circumstances that will need explanation at the next audit.
- Backup documentation could be legal opinions, ORC sections, memo outlining how a correction was handled in the software and how you determined the method of correction.

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AUDIT COMMITTEE

- Create a file for your audit committee; place in it all audit committee checklists, solutions to problems and recommendations for change.
- Document all responses between the Fiscal Officer, other key employees and the Audit Committee.

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PERSONNEL FILE

- W-4, IT-4 and other withholding related material.
- Date hired/appointed – term for elected officials.
- Copy of Oath of Office if not in book form.
- Rate of pay & copy of minutes and/or legislation.
- Disciplinary action per policies.
- Resignation and/or termination information.

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PAYROLL RECORDS

- Wage record and timecards: Binder, file folder, accordion folder
- Separate by employee, with the timecard, batch report and leave request forms filed in dated order from the first payroll dated in January through the last payroll dated in December.
- Filing them by employee rather than by payment will make them easier to file together over a period of years of employment.

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PAYROLL WITHHOLDING

- Each year make a folder for each withholding payee such as:

Federal	School Tax
State	Local Tax
OPERS	OP&FPF
ODJFS	
- Keep all monthly and quarterly reports in the files along with any correspondence, amended reports. Payment voucher (copy) with online payment confirmation

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OHIO NEW HIRE

- Keep an Ohio New Hire reporting file.
- Put a copy of each employee's New Hire form or print the verification of each new hire reported online.
- File can remain open for many years

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UNEMPLOYMENT

- Your Quarterly ODFJS wage reports will be separate and kept with the other withholding files.
- Create an Unemployment file when you have separated workers receiving unemployment.
 - ODJFS notifications for unemployment payments.

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W-2

- Create a W-2 file each year.
- Your copy of the W-2, W-3 and W-2 reports will be placed in the file.
- If an error during the year requires a W-2 to be adjusted at year end put all documentation and notes in the file.

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1099

- The 1099 file should contain:
 - 1099 Vendor Report
 - Employer copy of the 1099s and 1096.

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CONTINUING EDUCATION

- Keep a file that has certificates for all training taken and all waivers for training not required during the year.
- Keep a list of all recorded trainings you self-reported
- Keep by year or term of office.

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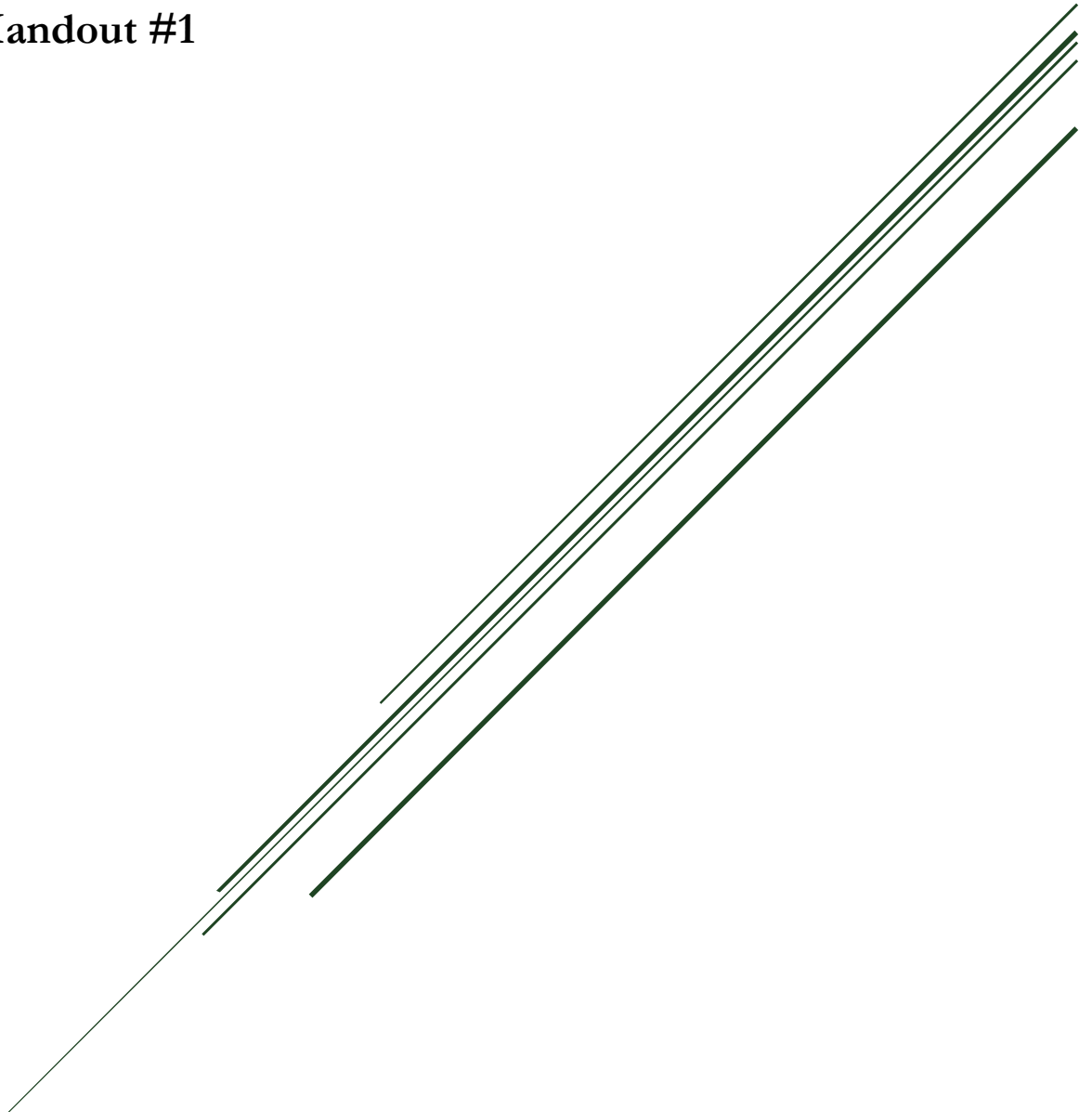
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OHIO BUDGETARY LAW

Slides/Handout #1



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Understanding the Budget

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1

Objectives



- Identify elected officials role in the budgetary process
- Understand the process and timing issues
- Identify compliance items/limitations


Handout #2 Bold pages 1-4

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Governing Board (Trustee, Council, Board) Role in the Budgetary Process

Taxes

- Set/approve property tax rates and levies
- Enact taxes / fees




Appropriations

- Establish legal level of control
- Approve annual or temporary appropriations
- Prepare appropriation resolutions
- Approve supplemental appropriations

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Governing Board Role in Budgetary Process




- Establish reserve funds – ORC §5705.13
 - Budget stabilization, reserve balance accounts
 - Capital projects set-asides
- Establish target carryover balances
- Set/approve salaries of officers, clerks, and employees
 - Township's elected officials salary set by statute and employees salary set by Board of Trustees

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Governing Board Role in Budgetary Process

- Preparation of the annual tax ordinance/tax budget
- Presentation of annual tax ordinance/tax budget to budget commission



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Fiscal Officer's Role in Budgetary Process



- Identify and certify estimated receipts (not a function of the governing board)
- Certify purchase obligations
- Maintain financial records demonstrating compliance with budget (receipt, appropriations, cash disbursements)
- Prepare appropriation measurers (convenience issue)
- Assist with the preparation of the tax ordinance/tax budget (practical matter)
- Reconciliations of financial records
 - Input of approved budgetary information into financial records

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Tax Budget




- Used to set tax property tax rates
- Used to allocate local government fund
- Planning for the next year
- Presents need for tax levies
- May be waived by budget commission
- Tax Budget is submitted by President of Board of Trustees, or Mayor, or President of Board

Handout #2 Bold pages 5

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Tax Budget Hearing




- Notice to be published 10 days before hearing
- Hearing is to provide interested parties with an opportunity to have input
- Tax budget to be adopted/approved by governing board by July 15
- Tax budget to be filed with the county auditor by July 20

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Content of the Tax Budget

- A summary of the amounts required from general (inside Millage) property tax approved by budget commission and County Auditor's estimated tax rates
- A summary of levies outside the 10 mill limitation exclusive of debt levies
- Actual and estimated receipts, disbursements and balances of the general fund (4 years)
- A summary of general obligation bonds and notes as of January 1st of coming year and the requirements of bond retirement fund
- An official certificate of estimated resources



Handout #2 Bold pages 6-7

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Certificate of Year-End Balances

- Proper title is “Certificate of Total Amount from All Sources Available for Expenditures and Balances”
- The purpose of this form is twofold
 - to report the actual unencumbered fund balances
 - to adjust estimated revenues, if necessary
- It is completed by the fiscal officer and filed with the County Auditor **around the first of the year** (no later than January)
- **Report reserve balances so as to exclude reserve balances from Fund Balance Available for Appropriation**
 - Attached resolution establishing reserve balances



Handout #2 Bold pages 18-20

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Estimated Resources

- Certificate of year-end balance
- Official certificate
- Amended official certificate
- Amendments
 - Fiscal officer's responsibility (only)
 - No approval of governing board required
 - Governing board may request fiscal officer to amend the certificate so they can appropriate new or additional receipts



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Official and Amended Certificates

- The official certificate is in the tax budget
 - Signed by the budget commission and returned in September
 - Must be provided regardless of waiver of tax budget
- Amended official certificate of estimated resources
 - First amended certificate generally issued after the year-end balances are certified
 - May be amended as needed throughout the year
- Fiscal officer responsible for estimates therein and the amendments



Handout #2 Bold pages 10-11 and 21-22

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What is an Appropriation?

- A legal authorization granted by the legislative body to make expenditures and incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.
- Does not imply cash is available to be spent immediately



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Budgetary Compliance/Limitation



The total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, **certified prior to the making of the appropriation or supplemental appropriation** (ORC §5705.36).

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Appropriations Measurers



- Annual appropriation ordinance/resolution
 - Must adopt by April 1,
- Temporary appropriation ordinance/resolution
 - Covers Jan. 1 to Mar. 31, limited to ordinary expenditures
 - Items must be included in annual ...
- Amendments
 - Supplemental
 - Modifications (movement from one account to another within the same fund)

Handout #2 Bold pages 23-28

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Appropriations Measurers



TIMING ISSUES

- No appropriation measure **shall become effective until** the County Auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed the official or amended official estimate.
- The County Auditor shall give a certificate forthwith upon receiving from the appropriating authority **a certified copy** of the appropriation measure.
- If county is not providing certificate timely, proceed without certificate, but have **written support** that appropriations are within estimated resources.

Handout #2 Bold pages 29

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Budgetary Compliance/Limitations

- Estimated Resources vs. Appropriations** 
 - Estimated resources equals cash fund balance minus prior year-end encumbrances, minus reserves, plus current year estimated revenues.
- Appropriations vs. Expenditures** 
 - Expenditures equal cash disbursements plus encumbrances

Handout #2 Bold pages 22-26

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Legal Level of Control

- The level a which the governing board sets appropriations, for example
 - Fund **(does not meet required statutory level)**
 - Fund and department/activity
 - Fund, department/activity, major object**
 - Fund, department/activity, all objects
- Legal level of control should remain consistent throughout the year

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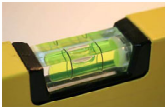
Legal Level of Control

- Example of fund level

• General	\$ XXX,XXX
• Street/Gas Tax	\$ XXX,XXX
• State Highway/MVL	\$ XXX,XXX
• Cemetery	\$ XXX,XXX
• Grant	<u>\$ XXX,XXX</u>
• Total appropriations	<u>\$ XXX,XXX</u>

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Legal Level of Control



Example
Fund department/activity, and major object level

- General fund
 - Police operations \$ XXX,XXX
 - Personal services \$ XXX,XXX
 - All other expenditures \$ XXX,XXX
- Fire operations
 - Personal services \$ XXX,XXX
 - All other expenditures \$ XXX,XXX


This is the minimum level implied by statute (ORC §5705.38(C))

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What Legal Level Should be Used?


Considerations

- Frequencies of amendments
- Flexibility to be granted to management
- Existence of other budgetary policies or control levels



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Legal Level of Control




Statutory appropriation level

- **ORC §5705.38(C)**, appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services.

Implies salaries and other as the minimum level to be appropriated for each office, department, and division

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Recording/Posting of the Budget



Ohio Administrative Code, Section 117-2-02(C)(1)


- All local public offices should integrate the budgetary accounts, at the legal level of control or lower, into the financial accounting system. **This means designing an accounting system to provide ongoing and timely information on unrealized budgetary revenues and remaining uncommitted balances of appropriations.**
- Estimated revenues posted to the accounting system should equal the estimated revenues on the certificate of estimated resources.
- Appropriations posted to the accounting system should equal the sum of the annual appropriation measurer and all supplemental appropriation measurers.

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Monitoring of the Budget

Who should review the monthly financial reports?

- Trustees
 - Finance committee
- Fiscal officer
- Department heads



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Monitoring of the Budget

What should be reviewed?

- Estimated revenues vs. actual receipts
- Estimated resources vs. appropriations
- Appropriations vs. expenditures
- Outstanding purchase orders/contracts/encumbrances
- Fund cash and unencumbered cash balances


Handout #2 Bold pages 29, 25, 32

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Monitoring of the Budget


Fiscal officer and Governing Board should:

- Review appropriation line-items for possible deficiencies or excesses in the appropriated amounts
 - Modifications/Amendments to appropriations
- Old outstanding purchase orders
 - Close to free up available appropriations
- Appropriateness of disbursements charged to expenditure line-items
- Collection of receipts
 - Amendments to estimated resources
- Available fund cash and unencumbered balances
 - Balances and year-to-date amounts



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Transfers

Fund #1001

Fund #5678

- Transfers are permanent movements of money.
- 2022 Ohio Compliance Supplement Implementation Guide, Appendix A-1, page 51 - 58
- ORC §§5705.14 and 5705.15
- ORC §5705.16 is a different type of transfer.
- Transfers must be budgeted for / appropriated.

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Advances

Fund #1001

Fund #5678

- Basically, one fund “loans” another fund money expecting it to be **returned** at a later date.
- 2022 Ohio Compliance Supplement Implementation Guide, Appendix A-1, pages 51 -52
- If it is determined that an advance will not be repaid, the advance must be forgiven by the Governing Body.

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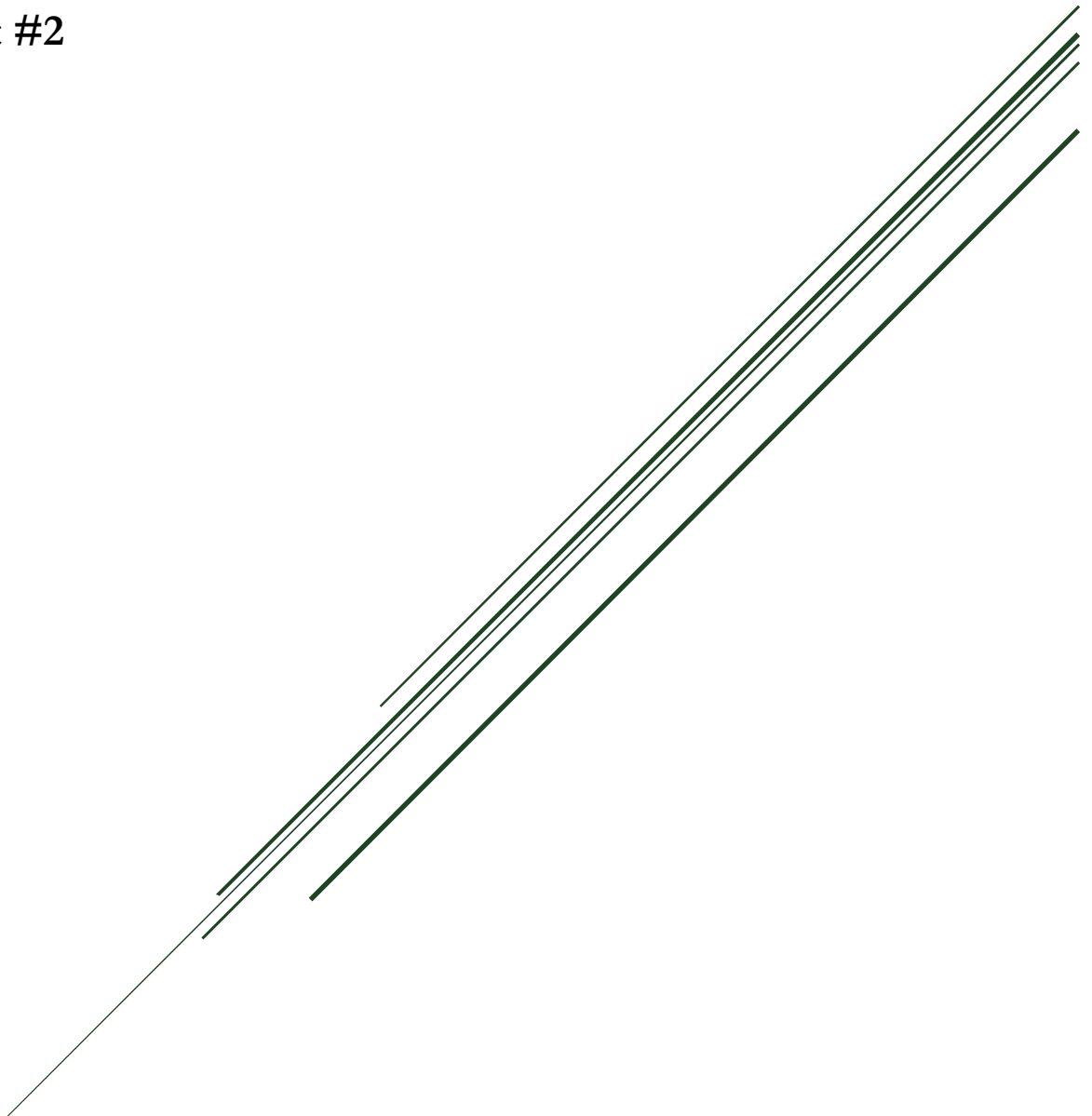
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OHIO BUDGETARY LAW

Handout #2



VILLAGE AND TOWNSHIP BUDGET COMMISSION PROCEDURES

Below is a listing of steps taken for Villages / Cities / Townships to follow when preparing information for their upcoming budgets and meeting with the Budget Commission. It is broken down into separate sections: PREPARATION FOR NEW YEAR, BUDGET COMMISSION HEARINGS, YEAR END, NECESSARY AMENDMENTS FILED WITH THE COUNTY AUDITOR.

In order to simplify things, we will be following the process taking place during 2022 in preparation for the 2023 budgets.

PREPARING THE BUDGET (2023)

1. Early to Mid May 2022, the County Auditor's Office sends out a reminder that each entity must file their 2023 budgets with the County Auditor by July 20, 2022.
 - a. If an entity determines that it will not be able to file its 2023 budget by July 20, then it can request an extension with the County Auditor's Office. The extension should include the request, the reason needed for the extension, and the estimated date as to when the 2023 budget will be filed with the County Auditor.
2. If on UAN, the entity can print the items listed below from the system. If they are not on UAN, then the County Auditor can either supply them with a blank form or the entity can create their own, as long as all of the necessary information is included:
 - a. **Schedule A** – Summary of Amounts Required from General Property Tax Approved by the Budget Commission and County Auditor's Estimated Tax Rates. It shows the inside and outside millage rates as well as the dollar amount of taxes revenue estimated to be generated by each.
 - b. **Schedule B** – Listing of Levies Outside of the 10 Mill Limitation.
 - c. **Financial Worksheet** – This can either be printed from UAN or can be prepared by the entity in some other form.
 - i. This worksheet shows a two year history (2020 and 2021) of actual receipts and disbursements and fund balances, the yearly estimated revenues and appropriations for the current year (2022), and the estimated revenues and appropriations for the budget year (2023).
 - ii. Information is provided for every fund.

- iii. The County Auditor should use his or her estimates for property taxes and local government monies as they will be better information than the entities (i.e. updated tax valuation information). For all other estimated revenues (gas tax, MVL monies, fees, etc.), the County Auditor should check for reasonableness and, if appropriate, ask questions or request additional supporting documentation.
 - iv. For appropriations, the County Auditor should check for reasonableness along with verifying that total appropriations by fund will not exceed estimated revenues plus available fund balance.
 - v. If a negative fund balance is projected or appropriations do not seem accurate, the County Auditor should inquire as to why amounts appear to be incorrect or why a negative fund balance is projected.
3. Once all information has been reviewed by the County Auditor and any / all questions have been asked, the County Auditor then makes any corrections to Schedules A and B and the Financial Worksheet. The County Auditor also prepares an Official Certificate or Estimated Resources.
 - a. HOWEVER, this certificate is not official UNTIL the Budget Commission hearing is held and the Official Certificate is signed by the Budget Commission.
 - b. Three copies of the corrected information are prepared. One is given back to the entity to show that the information was filed with the County Auditor. The other two copies are kept with the County Auditor until the Budget Commission hearing.

BUDGET HEARINGS

1. County Auditor tries to schedule all Budget Commission hearings either by late August or early September.
2. They send out a two week notice ahead of the established date. They also ask that each entity replies and informs the Budget Commission if they intend to show up.
3. The entities are set up in 10 minutes intervals. At the Budget Commission hearing:
 - a. The County Auditor goes over the most recent assessed valuation information for the entity.
 - b. The County Auditor goes over the tax revenue estimates that were provided on the 2023 Official Certificate of Estimated Resources.
 - c. They also discuss any levies that are currently on the ballot in the November election OR the Budget Commission will remind an entity if one or more than one of their current levies will be expiring soon as a reminder to file the proper paperwork timely if they want to renew or replace the levy.
 - d. The entity is also free to ask any questions during the hearing.

- e. Once all information has been discussed and no further questions exist, the Budget Commission then signs the Official Certificate of Estimated Resources.
4. The Budget Commission will then give the entity back a second, corrected copy of the Schedule A, Schedule B, Financial Worksheet and Official Certificate of Estimated Resources. The County Auditor also keeps a copy of this information and files it in the entity's file.
 - a. **A NOTE** – if the entity does not attend the Budget Commission hearing, the County Auditor should make arrangements with the entity's fiscal officer to provide them the final information discussed and approved at the Budget Commission.
5. Once this information is received back from the Budget Commission, the entity should prepare a resolution accepting the tax rates and amounts provided at the Budget Commission hearing (see sample). This resolution should be prepared and should be accepted at the next Council / Trustee meeting.
 - a. One copy of this resolution should be kept by the entity
 - b. One copy should be returned to the County Auditor's Office
 - c. According to Ohio Law, this resolution is due back to the County Auditor's Office by October 1.
6. November Election – If an entity has a levy on the ballot for the November election, once the election results are certified by the Board of Elections and if the levy passed, then the County Auditor examines the results and issues a new 2023 Amended Certificate of Estimated Resources. This also applies if the entity experiences any changes in revenues that would affect their revenue estimates (i.e. unexpected increase or drop in 2022 gas tax or MVL tax collections).

2022 YEAR END

1. Before the 2022 year is over, the County Auditor sends out a reminder that, once the entity has reconciled and closed their books, they need to submit to the County Auditor their 2022 actual year-end fund balances information for all funds. No date is established; however, they do need the information as soon as it becomes available.
2. Also, the entities should provide a copy of their 2023 Appropriation Resolution to the County Auditor. These appropriations should be based on the most recent Certificate of Estimated Resources provided by the County Auditor.
 - a. **Appropriations are not considered official and available to be spent until the Appropriation Resolution has been filed with the County Auditor.**
 - b. Once filed, the County Auditor compares the Appropriation resolution to the most recent Official / Amended Certificate of Estimated Resources to make sure that overspending is not going to occur.

- c. Once the comparison is made, the County Auditor sends a notification letter to certify that Total Appropriations DO / DO NOT Exceed the Certificate of Estimated Resources.
3. Once the County Auditor receives the 2022 actual year-end fund balances, he or she will issue an Amended Certificate of Estimated Resources with the new, updated actual year-end fund balances included in the first column.

AMENDING THE 2023 CERTIFICATE of ESTIMATED RESOURCES / APPROPRIATIONS DURING THE YEAR

Should an entity determine they either need to increase or decrease estimated revenues or appropriations during 2023:

1. If an entity determines they need to increase or decrease estimated revenues in a fund or funds, they should request an updated amended certificate from the County Auditor with the appropriate change.
 - a. This should only be done if TOTAL estimated revenues within a fund will increase or decrease.
2. If the appropriations need adjusted due to this change, then new appropriations should also be included in the request, especially if a decrease is requested.
 - a. New appropriations SHOULD NOT be filed with the County Auditor if the entity is just moving appropriations between line items. These moves do not require County Auditor approval; just the approval by the entity's governing body (depending on legal level of control). Only increases or decreases in total fund appropriations should be filed with the County Auditor.
 - b. If a decrease in the Amended Certificate is requested, it should be assumed that a decrease in appropriations will also occur in order to avoid potential overspending.
3. **No corrections are considered official until it has been filed with the County Auditor's office.**

COUNTY

BUDGET -
OF-

TOWNSHIP

FOR FISCAL YEAR
BEGINNING JANUARY 01, 2023

Filed _____,

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2023 __. IN TOWNSHIP.

TAX VALUATIONS \$ 61,150,930

	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION -	
County	
Township	2.81
School	
Municipality	
TOTAL	
LEVIES OUTSIDE OF 10 MILL LIMITATION -	
County	
Township	10.50
School	
Municipality	
TOTAL	
TOTAL LEVY FOR ALL PURPOSES	13.31

TOWNSHIP : COUNTY
Financial Worksheet - Budget
 2023 'BUDGET
 Year 2022

Fund Classification:	1000 General	Fund Name:	General			
				2020	2021	
					Current	
					2022	
					2023	
Fund Balance 1/1				\$159,743.24	\$151,525.53	\$60,000.00
Fund Balance Adjustments				\$0.00	\$0.00	\$0.00
Revenues						
Property and Other Local Taxes						
Real Estate Tax				\$104,241.52	\$110,256.69	\$105,000.00
Personal Property Tax				\$0.00	\$0.00	\$0.00
Other - Local Taxes				\$0.00	\$0.00	\$0.00
Charges for Services				\$0.00	\$0.00	\$0.00
Licenses, Permits and Fees				\$8,723.10	\$7,973.49	(A) \$7,500.00
Fines and Forfeitures				\$0.00	\$0.00	\$0.00
Intergovernmental						
Local Government Distribution				\$6,122.13	\$22,308.83	\$7,000.00
Estate Tax				\$84.12	\$0.00	\$0.00
Property Tax Allocation				\$19,178.81	\$19,297.51	\$6,186.00
Other				\$2,453.00	\$1,251.47	\$1,037.50 (B)
Special Assessments				\$0.00	\$0.00	\$0.00
Earnings on Investments				\$35.53	\$41.61	\$30.00 (A)
Miscellaneous				\$419.91	\$587.75	\$0.00
Total Revenue				\$141,258.12	\$161,717.35	\$133,067.50
Expenditures						
Administrative - Salaries				\$53,497.24	\$47,840.88	\$48,976.00
Administrative - Other				\$42,399.52	\$33,181.53	\$69,800.00
Townhalls, Memorial Buildings and Grounds - Other				\$8,223.23	\$8,597.56	\$15,550.00
Lighting- Other				\$0.00	\$1,650.71	\$3,000.00
Highways - Salaries				\$2,750.00	\$0.00	\$0.00
Highways - Other				\$0.00	\$516.00	\$0.00
Cemeteries - Other				\$7,925.00	\$7,790.00	\$15,000.00
Health Districts - Other				\$35,599.12	\$34,533.10	\$40,000.00

PROPERTY TAX
 COUNTY
 6997 (A)
 = 15,414.50
 OFFICIAL
 SEAL
 COUNTY

TOWNSHIP, COUNTY
Financial Worksheet - Budget
 2023 BUDGET
 Year 2022

Fund Classification:	1000 General	Fund Name:	General		
Description	2020	2021	Current 2022	2023	
Parks and Recreation - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Capital Outlay - Other	\$2,335.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures	\$152,729.11	\$134,109.78	\$243,886.60	\$192,326.00	
Other Financing Sources & Uses					
Sources					
Sale of Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Notes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Debt Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sale of Fixed Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Transfers - In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advances - In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Special Items	\$3,253.28	\$0.00	\$0.00	\$0.00	\$0.00
Extraordinary Items	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Sources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Uses					
Transfers - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Advances - Out	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other - Other Financing Uses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources & Uses	\$3,253.28	\$0.00	\$0.00	\$0.00	\$0.00
Fund Balance 12/31	\$151,525.53	\$179,133.10	\$60,000.00	\$741.50	
Less: Encumbrances 12/31	\$0.00	\$0.00	\$0.00	\$0.00	
Less: Reserve Balance 12/31	\$0.00	\$0.00	\$0.00	\$0.00	
Unencumbered Undesignated 12/31	\$151,525.53	\$179,133.10	\$60,000.00	\$741.50	

Each Fund Balance 1/1 reflects the prior year's Fund Balance 12/31, not its Unencumbered Undesignated 12/31. Encumbrances 12/31 and Reserve Balance 12/31 should become expenditures in subsequent years.

Office of the Board of Trustees of _____ Township, _____ County, OH
 To the County Auditor:

The Board of Trustees of said Township hereby submits its Annual Budget for the year
 commencing January 1st, 2023 for consideration of the County Budget Commission
 pursuant of Section 5705.30 of the Revised Code.

FILED
 in _____ County, Ohio

JUN 29 2022

Township Fiscal Officer

Auditor, _____ County, Ohio

SCHEDULE A
 SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION
 AND COUNTY AUDITOR'S ESTIMATED TAX RATES

Fund Description	Levy Description	Amount Approved by Budget Commission		Amount to be Derived from Levies		County Auditor's Estimate of Tax Rate to be Levied	
		Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limitation	Outside 10 Mill Limitation	Inside 10 Mill Limit	Outside 10 Mill Limit
		Column I	Column II	Column III	Column IV		
General		122000		2.10			
Road + Bridges		41000	232000	.71	4.00		
Fire			103000		2.50		
Ambulance			211000		4.00		
TOTAL		163000	546000	2.81	10.50		

707000

1231

██████████ TOWNSHIP, ██████████ COUNTY

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

Fund	Levy Description	Maximum Rate Authorized To Be Levied	County Auditor's Est. of Yield of Levy (carry to Schedule A Column II)
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Road + Bridge	4.00	232,000
authorized by voters on 3 / 7 / 00 not to exceed 5 years.	Fire	2.00	74,000
authorized by voters on 11 / 5 / 13 not to exceed 5 years.	Fire	.50	29,000
authorized by voters on 11 / 7 / 00 not to exceed 5 years.	Ambulance	1.00	37,000
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Ambulance	2.00	116,000
authorized by voters on 11 / 4 / 14 not to exceed 5 years.	Ambulance	1.00	58,000
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
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authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			
authorized by voters on / / not to exceed years.			

}

}

TOTAL \$ 546,000

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio
 Ohio August 29, 2022
 To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2023 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	Estimated * Unencumbered Balance Jan. 1st, 2023	TAXES	OTHER SOURCES	TOTAL
General Fund	60,000.00	122,000.00	15,474.50	197,474.50
Special Revenue Funds	20,000.00	587,000.00	124,304.00	731,304.00
Debt Service Funds	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00
Special Assessment Funds	0.00	0.00	0.00	0.00
Enterprise Funds	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	0.00	0.00	0.00
Fiduciary Funds	0.00	0.00	0.00	0.00
TOTAL	80,000.00	709,000.00	139,778.50	928,778.50

*TIES TO
 (A) ON
 VAN PRINTOUT.*

BUDGET COMMISSION

*TOTALS
 \$ 848,778.50 X*

Township
2023 Tax Revenue Estimate

		Res-Ag	Non Res-Ag	Personal Property	All Public Utility	Total	95%
Assessed Value:		55,010,250	1,855,680	0	4,285,000	61,150,930	
General							
Full Rate:	2.10	115,520	3,900	0	9,000	128,420	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		115,520	3,900	0	9,000	128,420	✓ 122,000 ✓
Road and Bridge							
Full Rate:	0.71	39,060	1,320	0	3,040	43,420	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		39,060	1,320	0	3,040	43,420	✓ 41,000 ✓
Full Rate:	4.00	220,040	7,420	0	17,140	244,600	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		220,040	7,420	0	17,140	244,600	✓ 232,000 ✓
Ambulance							
Full Rate:	1.00	55,010	1,860	0	4,290	61,160	
Res-Ag Red. Factor:	0.400663	22,040	0	0	0	22,040	
Non Res-Ag Red. Factor:	0.227855	<u>0</u>	<u>420</u>	<u>0</u>	<u>0</u>	<u>420</u>	
		32,970	1,440	0	4,290	38,700	37,000 ✓
Full Rate:	2.00	110,020	3,710	0	8,570	122,300	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		110,020	3,710	0	8,570	122,300	116,000 ✓
Full Rate:	1.00	55,010	1,860	0	4,290	61,160	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		55,010	1,860	0	4,290	61,160	58,000 ✓
Fire							
Full Rate:	2.00	110,020	3,710	0	8,570	122,300	
Res-Ag Red. Factor:	0.400663	44,080	0	0	0	44,080	
Non Res-Ag Red. Factor:	0.227855	<u>0</u>	<u>850</u>	<u>0</u>	<u>0</u>	<u>850</u>	
		65,940	2,860	0	8,570	77,370	74,000 ✓
Full Rate:	0.50	27,510	930	0	2,140	30,580	
Res-Ag Red. Factor:	0.000000	0	0	0	0	0	
Non Res-Ag Red. Factor:	0.000000	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
		27,510	930	0	2,140	30,580	29,000 ✓
Total:	13.31						709,000

PREPARED BY COUNTY AUDITOR
NOT GIVEN TO TOWNSHIP'S OR VILLAGES

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(BOARD OF TOWNSHIP TRUSTEES)
Revised Code, Secs. 5705.34-5705.35

The Board of Trustees of _____ Township, _____
County, Ohio, met in regular session on the _____ day of September,
_____, at the office of Township Trustees with the following members
present:

Mr. _____ moved the adoption of the following Resolution:

RESOLVED, By the Board of Trustees of _____ Township,
_____ County, Ohio, in accordance with the provisions of law has
previously adopted a Tax Budget for the next succeeding fiscal year commencing January
1st, _____; and

WHEREAS, The Budget Commission of _____ County, Ohio, has
certified its action thereon to this Board together with an estimate by the County Auditor of the
rate of each tax necessary to be levied by this Board, and what part thereof is without, and what
part within, the ten mill tax limitation; therefore, be it

RESOLVED By the Board of Trustees of _____, Township,
_____ County, Ohio, that the amounts and rates, as determined
by the Budget Commission in its certification, be and the same are hereby accepted; and be it
further

RESOLVED, That there be and is hereby levied on the tax duplicate of said Township the
rate of each tax necessary to be levied within and without the ten mill limitation as follows:

SCHEDULE A

SCHEDULE A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES

FUND	Amount Approved by Budget Commission Inside 10 M. Limitation			Amount to Be Derived from Levies Outside 10 M. Limitation			County Auditor's Estimate of Tax Rate to be Levied		
							Inside 10 M. Limit	Outside 10 M. Limit	
	Column I			Column II			III	IV	
1. General Fund	122	000	00				2.10		
4. Road and Bridge Fund	41	000	00				0.71		
5. Cemetery Fund									
7. Lighting Fund									
8. Garbage and Waste Disposal District Fund									
9. Police District Fund									
10. Fire District Fund					103	000	00	2.50	
11. Road District Fund					232	000	00	4.00	
12. Park Levy Fund									
13. Zoning Fund									
14. Miscellaneous Funds <i>AMBULANCE</i>					211	000	00	4.00	
15. General (Note) Bond Retirement Fund									
16. Special Assessment Bond Fund									
17. Trust Fund									
18. Bond Fund									
19. Federal Revenue Fund									
TOTAL		163	000	00		546	000	00	2.81 10.50

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be Levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:		

16. Special Assessment Bond Fund

17. Trust Fund

18. Bond Fund

19. Federal Revenue Fund

TOTAL

163,000.00

546,000.00

2.81

10.50

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	SCHEDULE B		Maximum Rate Authorized to Be Levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:				
Current Expense Levy authorized by voters on not to exceed _____ years.				
SPECIAL LEVY FUNDS:				
Levy authorized by voters on not to exceed 5 years.	11-4-14	. ROAD & BRIDGE	4.00	232,000.00
Levy authorized by voters on not to exceed 5 years.	3-7-00	. FIRE	2.00	74,000.00
Levy authorized by voters on not to exceed 5 years.	11-5-13	. FIRE	1.5	29,000.00
Levy authorized by voters on not to exceed 5 years.	11-7-00	. AMBULANCE	1.00	31,000.00
Levy authorized by voters on not to exceed 5 years.	11-4-14	. AMBULANCE	2.00	116,000.00
Levy authorized by voters on not to exceed 5 years.	11-4-14	. AMBULANCE	1.00	58,000.00

and be it further

RESOLVED, That the Clerk of this Board be and he is hereby directed to certify a copy of this Resolution to the County Auditor of said County.

Mr. _____ seconded the Resolution and the roll being called upon its adoption the vote resulted as follows:

Mr. _____, yea

Mr. _____, yea

Mr. _____, yea

Adopted the 20th day of September, 2022

Clerk of the Board of Township Trustees of _____
Township,
County, Ohio

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio, _____ County, ss.

I, _____, Clerk of the Board of Township Trustees
of _____ Township, in said County, and in whose custody the Files
and Records of said Board are required by the laws of the State of Ohio to be kept, do hereby
certify that the foregoing is taken and copied from the original minutes of
the September 20th regular meeting

now on file with said Board, that the foregoing has been compared by me with said original docu-
ment, and that the same is a true and correct copy thereof.

WITNESS my signature, this 20th day of September,

Clerk of the Board of Township Trustees of
_____ Township,
_____ County, Ohio.

1. A copy of this Resolution must be certified to the County Auditor within the time prescribed by Sec. 5705.34 R. C., or at such later date as may be approved by the Board of Tax Appeals.

Fund Status

As Of 12/31/2022

Fund Number	Fund Name	% of Total Pooled	Fund Balance	Investments (Non-Pooled)	Checking & Pooled Investments (Pooled)
1000	General	57.192%	\$194,226.07	\$0.00	\$194,226.07
2011	Motor Vehicle License Tax	3.059%	\$10,389.02	\$0.00	\$10,389.02
2021	Gasoline Tax	4.580%	\$15,555.23	\$0.00	\$15,555.23
2031	Road and Bridge	3.751%	\$12,737.19	\$0.00	\$12,737.19
2041	Cemetery	3.866%	\$13,127.82	\$0.00	\$13,127.82
2191	Special Levy	4.322%	\$14,677.56	\$0.00	\$14,677.56
2231	Permissive Motor Vehicle License Tax	4.535%	\$15,402.31	\$0.00	\$15,402.31
2281	Ambulance And Emergency Medical Servi	7.435%	\$25,248.97	\$0.00	\$25,248.97
2901	Miscellaneous Special Revenue	11.260%	\$38,237.56	\$0.00	\$38,237.56
2902	FEMA	0.000%	\$0.00	\$0.00	\$0.00
All Funds Total			\$339,601.73	\$0.00	\$339,601.73
Pooled Investments					\$0.00
Secondary Checking Accounts					\$0.00
Available Primary Checking Balance					\$339,601.73

★

CERTIFICATE OF THE TOTAL AMOUNT FROM ALL SOURCES AVAILABLE FOR EXPENDITURES, AND BALANCES

Office of : TOWNSHIP
 County, Ohio, December 31, 2022

To the County Auditor of said County, ~~Severe~~
 The following is the total amount from all available for expenditures from each fund set up in the tax budget, with the balances that exist at the end of the fiscal year, December 31, 2022

FUND TYPE/CLASSIFICATIONS	Cash Balance as of 12/31/2022	Reserved for Encumbrance as of 12/31/2022	Reserved for Non-Spendable Balance as of 12/31/2022	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund	\$194,226.07					\$194,226.07	\$137,474.50	\$331,700.57
Special Revenue Funds	\$145,375.66					\$145,375.66	\$711,304.00	\$856,679.66
TOTAL GOVERNMENTAL FUND TYPE	\$339,601.73					\$339,601.73	\$848,778.50	\$1,188,380.23
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS:	\$339,601.73					\$339,601.73	\$848,778.50	\$1,188,380.23

↑
 MATCHES VAN
 FUND STATUS
 REPORT ★

↑
 TIES TO
 OFFICIAL
 CERTIFICATE
 OF ESTIMATED
 RESOURCES X

FUND TYPE/CLASSIFICATIONS

	Cash Balance as of Encumbrance as of 12/31/2022	Reserved for 12/31/2022	Reserved for Non-Spendable Balance as of 12/31/2022	Reserve Balance Accounts (5705.13(A)(1) & 5705.132)	Advances Not Repaid	Carryover Balances Available for Appropriations	Total Amount from all Sources Available for Expenditures	Total Amount Available plus Balances
GOVERNMENTAL FUND TYPE								
General Fund								
General	\$194,226.07					\$194,226.07	\$137,474.50	\$331,700.57
Total General Fund	\$194,226.07					\$194,226.07	\$137,474.50	\$331,700.57
Special Revenue Funds								
Motor Vehicle License Tax	\$10,389.02					\$10,389.02	\$20,001.00	\$30,390.02
Gasoline Tax	\$15,555.23					\$15,555.23	\$83,002.00	\$98,557.23
Road and Bridge	\$12,737.19					\$12,737.19	\$41,000.00	\$53,737.19
Cemetery	\$13,127.82					\$13,127.82	\$300.00	\$13,427.82
Special Levy	\$14,677.56					\$14,677.56	\$103,000.00	\$117,677.56
Permissive Motor Vehicle License Tax	\$15,402.31					\$15,402.31	\$21,001.00	\$36,403.31
Ambulance And Emergency Medical	\$25,248.97					\$25,248.97	\$211,000.00	\$236,248.97
Miscellaneous Special Revenue	\$38,237.56					\$38,237.56	\$232,000.00	\$270,237.56
FEMA								
Total Special Revenue Funds	\$145,375.66					\$145,375.66	\$711,304.00	\$856,679.66
TOTAL GOVERNMENTAL FUND TYPE	\$339,601.73					\$339,601.73	\$848,778.50	\$1,188,380.23
PROPRIETARY FUND TYPE								
TOTAL PROPRIETARY FUND TYPE								
FIDUCIARY FUND TYPE								
TOTAL FIDUCIARY FUND TYPE								
TOTAL ALL FUNDS	\$339,601.73					\$339,601.73	\$848,778.50	\$1,188,380.23

_____ Budget
 _____ Commission

AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

OHIO REVISED CODE SECTION 5705.36

Office of Budget Commission, County, Ohio
 Ohio January 5, 2023

To the Taxing Authority of Township

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, 2023 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	Unencumbered Balance Jan. 1st 2023	TAXES	OTHER SOURCES	TOTAL
General Fund	194,226.07	122,000.00	15,474.50	331,700.57
Special Revenue Funds	145,375.66	587,000.00	124,304.00	856,679.66
Debt Service Funds	0.00	0.00	0.00	0.00
Capital Projects Funds	0.00	0.00	0.00	0.00
Special Assessment Funds	0.00	0.00	0.00	0.00
Enterprise Funds	0.00	0.00	0.00	0.00
Internal Service Funds	0.00	0.00	0.00	0.00
Fiduciary Funds	0.00	0.00	0.00	0.00
TOTAL	339,601.73	709,000.00	139,778.50	1,188,380.23

BUDGET COMMISSION

MATCHES UAN
 FUND STATUS
 REPORT ☆

\$ 848,778.50

FUND	Unencumbered Balance Jan. 1st 2023	TAXES	OTHER SOURCES	TOTAL
GENERAL FUND	194,226.07	122,000.00	15,474.50	331,700.57
SPECIAL REVENUE FUNDS	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Motor Vehicle License	10,389.02	0.00	20,001.00	30,390.02
Gasoline Tax	15,555.23	0.00	83,002.00	98,557.23
Road & Bridge	12,737.19	41,000.00	0.00	53,737.19
Fire Levy #2191	14,677.56	103,000.00		117,677.56
Ambulance Levy	25,248.97	211,000.00	0.00	236,248.97
Road's-- Paving & Ditching 4 mill #2901	38,237.56	232,000.00	0.00	270,237.56
F.E.M.A.				0.00
Cemetery	13,127.82	0.00	300.00	13,427.82
Permissive MVL	15,402.31	0.00	21,001.00	36,403.31
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
				0.00
TOTAL SPECIAL REVENUE FUNDS	145,375.66	587,000.00	124,304.00	856,679.66

ANNUAL APPROPRIATION RESOLUTION

The *Board of Trustees* of _____ Township, in _____ County

Ohio met in regular session on the 29th day of December, 2022, at the office

Of the trustees with the following members present:

moved the adoption of the following Resolution:

BE IT RESOLVED by the *Board of Trustees* of _____ Township,

County Ohio that to provide for the current expenses and

other expenditures of said Board of Trustees during the fiscal year, ending *December 31, 2023* ,

the following sums be and the same are hereby set aside and *appropriated* for the several purposes

for which expenditures are to be made for and during said fiscal year, as follows, viz:

seconded the **Resolution** and the

roll being called upon its adoption the vote resulted as follows:

- yes
- yes
- yes

NOTE: Print a copy of the Appropriation Status report and Insert it here.

Adopted December 29th, 2022

Clerk/Clerk Treasurer

TOWNSHIP, COUNTY
Appropriation Status
 By Fund

Fund: General
 Pooled Balance: \$194,226.07
 Non-Pooled Balance: \$0.00
 Total Cash Balance: \$194,226.07

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-110-111-0000	D Salaries - Trustees	\$0.00	\$0.00	\$31,920.00	\$0.00	\$0.00	\$31,920.00	0.000%
1000-110-121-0000	D Salary - Township Fiscal Officer	\$0.00	\$0.00	\$18,720.00	\$0.00	\$0.00	\$18,720.00	0.000%
1000-110-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$7,300.00	\$0.00	\$0.00	\$7,300.00	0.000%
1000-110-213-0000	D Medicare	\$0.00	\$0.00	\$950.00	\$0.00	\$0.00	\$950.00	0.000%
1000-110-221-0000	Medical/Hospitalization	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-228-0000	D Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.000%
1000-110-230-0000	D Workers' Compensation	\$0.00	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	0.000%
1000-110-240-0000	D Unemployment Compensation	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-110-312-0000	Auditing Services	\$0.00	\$0.00	\$5,000.00	\$800.00	\$0.00	\$4,200.00	0.000%
1000-110-313-0000	Uniform Accounting Network Fees	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	0.000%
1000-110-314-0000	D Tax Collection Fees	\$0.00	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	0.000%
1000-110-315-0000	D Election Expenses	\$0.00	\$0.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	0.000%
1000-110-330-0000	Travel and Meeting Expense	\$0.00	\$0.00	\$2,000.00	\$800.00	\$0.00	\$1,200.00	0.000%
1000-110-342-0000	Postage	\$0.00	\$0.00	\$250.00	\$250.00	\$0.00	\$0.00	0.000%
1000-110-345-0000	Advertising	\$0.00	\$0.00	\$1,500.00	\$1,000.00	\$0.00	\$500.00	0.000%
1000-110-389-0000	Other - Insurance and Bonding	\$0.00	\$0.00	\$8,000.00	\$8,000.00	\$0.00	\$0.00	0.000%
1000-110-410-0000	Office Supplies	\$0.00	\$0.00	\$2,000.00	\$600.00	\$0.00	\$1,400.00	0.000%
1000-110-420-0000	Operating Supplies	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
1000-110-591-0000	Contributions to Other Organizations	\$0.00	\$0.00	\$50.00	\$50.00	\$0.00	\$0.00	0.000%
1000-110-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$78,907.87	\$5,868.00	\$0.00	\$73,039.87	0.000%
1000-120-322-0000	Garbage and Trash Removal	\$0.00	\$0.00	\$5,000.00	\$950.00	\$0.00	\$4,050.00	0.000%
1000-120-323-0000	Repairs and Maintenance	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	\$2,000.00	0.000%
1000-120-341-0000	Telephone	\$0.00	\$0.00	\$2,000.00	\$1,500.00	\$0.00	\$500.00	0.000%
1000-120-351-0000	Electricity	\$0.00	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$0.00	0.000%
1000-120-352-0000	Water and Sewage	\$0.00	\$0.00	\$600.00	\$550.00	\$0.00	\$50.00	0.000%
1000-120-353-0000	Natural Gas	\$0.00	\$0.00	\$4,000.00	\$3,000.00	\$0.00	\$1,000.00	0.000%
1000-310-360-0000	Contracted Services	\$0.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	\$0.00	0.000%

25

Report reflects selected information.

PRINTED FROM VAN

Appropriation Status

By Fund

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
1000-330-228-0000	D Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%
1000-410-599-0000	Other - Other Expenses	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	\$15,000.00	0.0000%
1000-420-370-0000	Payment to Another Political Subdivision	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$0.00	0.0000%
General Fund Total:		\$0.00	\$0.00	\$251,697.87	\$73,368.00	\$0.00	\$178,329.87	0.0000%

Fund: Motor Vehicle License Tax

Pooled Balance: \$10,389.02

Non-Pooled Balance: \$0.00

Total Cash Balance: \$10,389.02

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2011-330-190-0000	D Other - Salaries	\$0.00	\$0.00	\$7,500.00	\$1,000.00	\$0.00	\$6,500.00	0.0000%
2011-330-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$1,050.00	\$0.00	\$0.00	\$1,050.00	0.0000%
2011-330-213-0000	D Medicare	\$0.00	\$0.00	\$125.00	\$0.00	\$0.00	\$125.00	0.0000%
2011-330-360-0000	Contracted Services	\$0.00	\$0.00	\$4,000.00	\$0.00	\$0.00	\$4,000.00	0.0000%
2011-330-420-0000	Operating Supplies	\$0.00	\$0.00	\$17,714.93	\$7,000.00	\$0.00	\$10,714.93	0.0000%
Motor Vehicle License Tax Fund Total:		\$0.00	\$0.00	\$30,389.93	\$8,000.00	\$0.00	\$22,389.93	0.0000%

Fund: Gasoline Tax

Pooled Balance: \$15,555.23

Non-Pooled Balance: \$0.00

Total Cash Balance: \$15,555.23

Account Code	Account Name	Reserved for Encumbrance 12/31	Reserved for Encumbrance 12/31 Adjustment	Final Appropriation	Current Reserve for Encumbrance	YTD Expenditures	Unencumbered Balance	YTD % Expenditures
2021-330-190-0000	D Other - Salaries	\$0.00	\$0.00	\$70,000.00	\$0.00	\$0.00	\$70,000.00	0.0000%
2021-330-211-0000	D Ohio Public Employees Retirement System	\$0.00	\$0.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	0.0000%
2021-330-213-0000	D Medicare	\$0.00	\$0.00	\$1,025.00	\$0.00	\$0.00	\$1,025.00	0.0000%
2021-330-228-0000	D Health Care Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000%

Report reflects selected information.

PRINTED FROM VAN

THE STATE OF OHIO, COUNTY, ss:

I, _____, Clerk of the Board of Trustees

of _____ Township, in

County Ohio, and in whose custody the Files, Journals and Records

of said Board are required by the Laws of the State of Ohio to be

kept, do hereby certify that the foregoing ***Annual Appropriation***

Resolution is taken and copied from the original Resolution now on

file with said Board, that the foregoing Resolution has been compared

by me with the said original and that the same is a true and correct

copy thereof.

WITNESS my signature, this 11th day of January, 2023

Clerk/Clerk - Treasurer

ANNUAL APPROPRIATION

RESOLUTION

BOARD OF TRUSTEES

Township,

County, Ohio.

Passed December 29, 2022

For the Fiscal Year Ending
December 31st, 2023

Filed _____ in **FILED**
County, Ohio, 20____

Auditor, County, Ohio

By _____
Deputy

**Certificate of County Auditor That the Total Appropriations from
Each Fund Do Not Exceed the Official Estimate of Resources**

Revised Code Sec. 5705.39

County Auditor
, Ohio

January 12, 2023

To: Township
, Fiscal Officer

I, _____, County Auditor of _____ County, Ohio do hereby certify that the total appropriation from each fund taken together with all other outstanding appropriations does not exceed the last official estimate of resources for the fiscal year beginning January 1, 2023 as determined by the Budget Commission of said County.

County Auditor
Budget Commission Secretary

REQUEST FOR:
 AMENDED CERTIFICATE OF ESTIMATED RESOURCES
TOWNSHIP

Fund Type/Classifications:	Taxes Increase/Decrease	Other Sources Increase/Decrease
GOVERNMENTAL FUND TYPE: Source: General Fund Total General Fund	\$ 4,000.00 <hr/> \$ 4,000.00	
Special Revenue Funds ROAD + BRIDGE Total Special Revenue Funds:	\$ 3,500.00 <hr/> \$ 3,500.00	
Debt Service Funds Total Debt Service Funds		
Capital Project Funds Total Capital Project Funds		
Permanent Funds Total Permanent Funds		
TOTAL GOVERNMENTAL FUNDS	\$ 7,500.00	

Township Trustees

September 17, 2022

, County Auditor
County Courthouse

Dear Mr. :

Due to Township now receiving Permissive Motor Vehicle License Tax, we have additional revenue in the Motor Vehicle License Fund. Please issue an Amended Certificate to Township to reflect the following adjustments to our revenue:

<u>FUND</u>	<u>TAXES</u>	<u>OTHER SOURCES</u>	<u>TOTAL</u>
2011 Motor Vehicle License		\$12,000.00	\$32,501.00

All other funds shall remain as they were last certified. If you have any questions please don't hesitate to call me at

Sincerely,

Fiscal Officer

Cash Summary by Fund

February 2022

Fund #	Fund Name	Fund Balance 2/1/2022	Fund Balance Adjustments	Revenue (excluding transfers and advances in)	Transfers In	Advances In	Total Fund & Adjustments & Revenue	Expenditures (excluding transfers and advances out)	Transfers Out	Advances Out	Fund Balance 2/29/2022	Non-Pooled Balance	Pooled Balance
1000	General	\$26,309.40	\$0.00	\$9,176.89	\$0.00	\$0.00	\$35,486.29	\$4,325.32	\$0.00	\$0.00	\$31,160.97	\$0.00	\$31,160.97
2011	Street Construction, Maint. and Repa	\$16,086.08	\$0.00	\$0.00	\$0.00	\$0.00	\$16,086.08	\$308.99	\$0.00	\$0.00	\$15,777.09	\$0.00	\$15,777.09
2101	Permissive Motor Vehicle License Te	\$11,321.82	\$0.00	\$0.00	\$0.00	\$0.00	\$11,321.82	\$0.00	\$0.00	\$0.00	\$11,321.82	\$0.00	\$11,321.82
2901	Other Special Revenue - Court Com	\$3,707.23	\$0.00	\$0.00	\$0.00	\$0.00	\$3,707.23	\$0.00	\$0.00	\$0.00	\$3,707.23	\$0.00	\$3,707.23
5101	Water Operating	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201	Sewer Operating	\$7,483.17	\$0.00	\$7,585.64	\$0.00	\$0.00	\$15,068.81	\$0.00	\$0.00	\$0.00	\$15,068.81	\$0.00	\$15,068.81
5701	Enterprise Improvement - Sewer	-\$41,538.95	\$0.00	\$0.00	\$0.00	\$0.00	-\$41,538.95	\$0.00	\$0.00	\$0.00	-\$41,538.95	\$0.00	-\$41,538.95
5702	Enterprise Improvement - Water	\$57.91	\$0.00	\$0.00	\$0.00	\$0.00	\$57.91	\$0.00	\$0.00	\$0.00	\$57.91	\$0.00	\$57.91
5901	ODWA-Wastewater Escrow Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5902	OWDA-Water Escrow Account	\$28.94	\$0.00	\$0.00	\$0.00	\$0.00	\$28.94	\$0.00	\$0.00	\$0.00	\$28.94	\$0.00	\$28.94
9901	Other Agency	\$2,099.75	\$0.00	\$0.00	\$0.00	\$0.00	\$2,099.75	\$0.00	\$0.00	\$0.00	\$2,099.75	\$0.00	\$2,099.75
Report Total:		\$25,555.35	\$0.00	\$16,762.53	\$0.00	\$0.00	\$42,317.88	\$4,634.31	\$0.00	\$0.00	\$37,683.57	\$0.00	\$37,683.57

VILLAGE, COUNTY
Cash Summary by Fund
 Year 2022

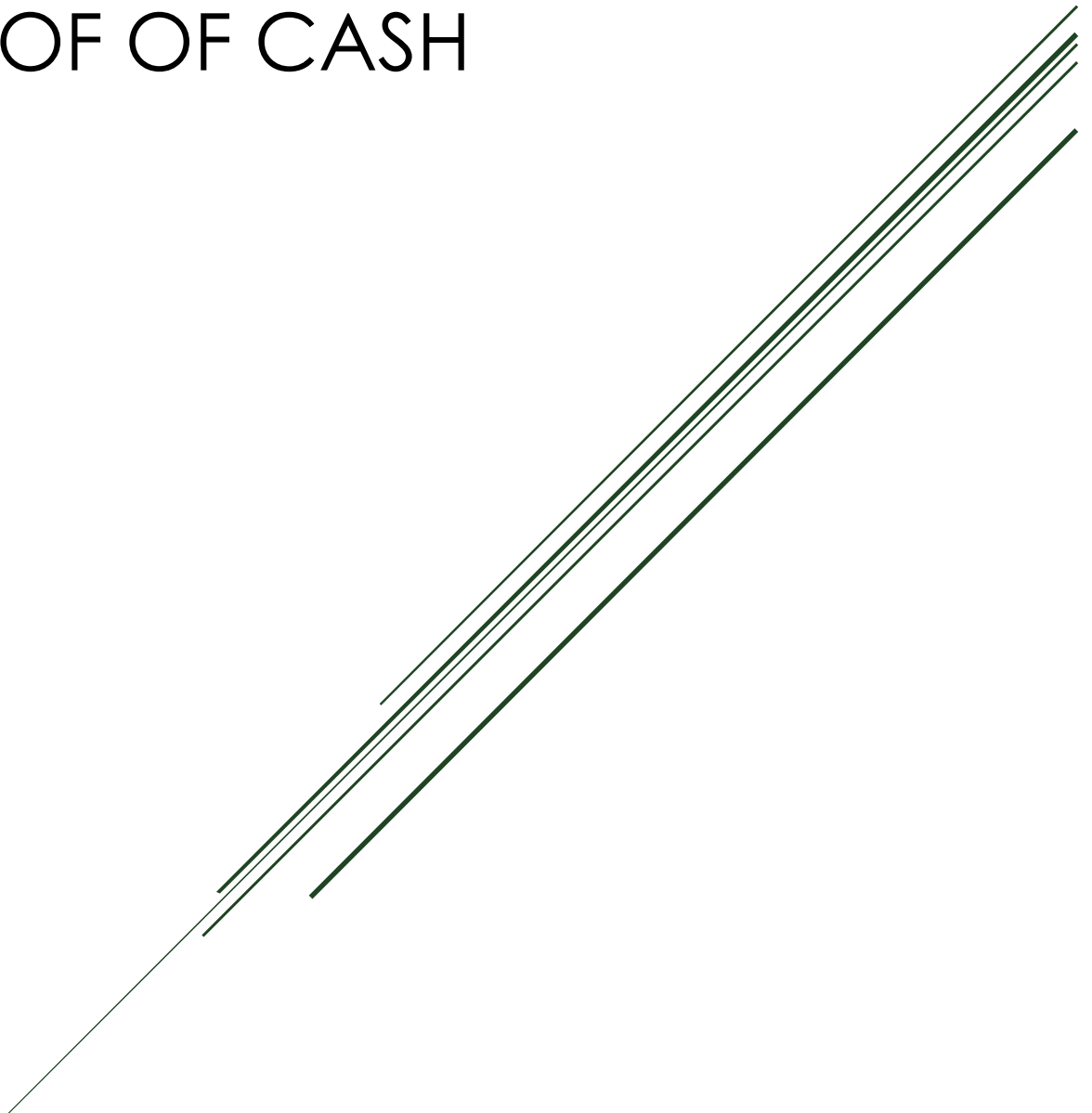
Fund #	Fund Name	Fund Balance 1/1/2022	Fund Balance Adjustments	Revenue (excluding transfers and advances in)	Transfers In	Advances In	Total Fund & Adjustments & Revenue	Expenditures (excluding transfers and advances out)	Transfers Out	Advances Out	Fund Balance 12/31/2022	Non-Pooled Balance	Pooled Balance
1000	General	\$28,313.73	-\$12,113.07	\$113,746.48	\$0.00	\$0.00	\$129,947.14	\$101,158.76	\$0.00	\$0.00	\$28,788.38	\$0.00	\$28,788.38
2011	Street Construction, Maint. and Repa	\$9,278.26	-\$468.59	\$16,364.25	\$0.00	\$0.00	\$25,173.92	\$10,331.65	\$0.00	\$0.00	\$14,842.27	\$0.00	\$14,842.27
2101	Permissive Motor Vehicle License Te	\$10,385.91	\$0.00	\$846.90	\$0.00	\$0.00	\$11,232.81	\$0.00	\$0.00	\$0.00	\$11,232.81	\$0.00	\$11,232.81
2901	Other Special Revenue - Court Com	\$1,489.15	\$0.48	\$2,500.00	\$0.00	\$0.00	\$3,989.63	\$312.40	\$0.00	\$0.00	\$3,677.23	\$0.00	\$3,677.23
5101	Water Operating	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5201	Sewer Operating	\$73,471.94	-\$30,561.00	\$71,202.52	\$0.00	\$0.00	\$114,113.46	\$84,553.86	\$0.00	\$0.00	\$29,559.60	\$0.00	\$29,559.60
5701	Enterprise Improvement - Sewer	-\$41,538.95	\$0.00	\$0.00	\$0.00	\$0.00	-\$41,538.95	\$0.00	\$0.00	\$0.00	-\$41,538.95	\$0.00	-\$41,538.95
5702	Enterprise Improvement - Water	\$57.91	\$0.00	\$0.00	\$0.00	\$0.00	\$57.91	\$0.00	\$0.00	\$0.00	\$57.91	\$0.00	\$57.91
5901	ODWA-Wastewater Escrow Account	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5902	OWDA-Water Escrow Account	\$28.94	\$0.00	\$0.00	\$0.00	\$0.00	\$28.94	\$0.00	\$0.00	\$0.00	\$28.94	\$0.00	\$28.94
9901	Other Agency	\$1,892.00	\$3,250.00	\$21,194.00	\$0.00	\$0.00	\$26,336.00	\$24,580.00	\$0.00	\$0.00	\$1,756.00	\$0.00	\$1,756.00
Report Total:		\$83,378.89	-\$39,892.18	\$225,854.15	\$0.00	\$0.00	\$269,340.86	\$220,936.67	\$0.00	\$0.00	\$48,404.19	\$0.00	\$48,404.19

OHIO AUDITOR OF STATE
KEITH FABER



RECONCILIATIONS & PROOF OF CASH

Slides



OHIO AUDITOR OF STATE
KEITH FABER

Reconciliations and Proof of Cash

Presented by:
Local Government Services

Efficient • Effective • Transparent 1

Items Needed

- All bank statements
- Cash Position Report
- Revenue Journal
- Check Register
- Cash Journal
- Transfer/Advance Report
- Outstanding Check List

Efficient • Effective • Transparent 2

Terms

- Proof of Cash Period - The months that are to be reconciled.
(The Proof of Cash Period could be January 2019 - December 2021, but the reconciliation work might be done in 2022)
- Current Month - The month that you are working on currently.
- Book Section - All lines on the proof of cash from the "Balance per Books" line through the "Adjusted Book Balance" line.
- Bank Section - All lines on the proof of cash from the first bank account balance through the "Adjusted Bank Balance" line.
- Reconciling Item - A posting or transaction that does not match between the books and the bank statement.

Efficient • Effective • Transparent 3

Terms

- Outstanding Checks - Checks that are written in a certain month, that do not clear the bank in that month.
- Deposits in Transit - Receipts posted on the system in a certain month that do not clear the bank in that month or the following month. (If a receipt does not clear the bank in the month it is posted, or the following month, it is a reconciling item)
- Check figure - Numbers at the bottom of the proof of cash columns that compare the Adjusted Book Balance to the Adjusted Bank Balance.

Efficient • Effective • Transparent 4

Proof of Cash Period

- Know what the Proof of Cash Period is and do not do any other months.
 However, if the Proof of Cash Period is January 2019 - December 2021, you will need to check the 2022 Year to Date system reports and bank statements to see if any of the outstanding reconciling items were corrected on the system in 2022. If so, those items would need to be backed out of the adjustment amounts. You would not actually reconcile any month in 2022 though.

Efficient • Effective • Transparent 5

Important

- Work on one month at a time!!!
 Only set up a new tab for the next month once the current month is complete. Do NOT set up tabs for all months to start. The linking can create nightmares to try to go back to a previous month and add reconciling items once subsequent month's tabs are set up.
- Corrections to outstanding reconciling items are entered on the same line as the outstanding reconciling items.

Efficient • Effective • Transparent 6

Important

- While you are doing a proof of cash, do not try and correct anything for the time period that the proof of cash covers. Do not make any adjustments on the system.
- Once the proof of cash is completed for the entire period that it covers, one number will be posted to the system to adjust for each fund.

Tips

- Look for patterns - Once a few months are completed, patterns should become apparent.
- Auditor/Treasurer Fees and Returned Checks affect both columns.
- Fund Transfers and Bank Transfers need to be “eliminated”.
- Make notes on the proof of cash when each adjustment/reconciling item is first found.

Tips

- Format
- Month
- Receipt Reconciling Items
- Expenditure Reconciling Items
- Fees/Returned Checks

September 2021
Interest not posted XYZ Bank savings
Deposit not posted (quarterly business income tax)
Bank service charges not posted (main account)
Memo check 91238 is duplicate of 91221
Deposit item returned
Credit card processing fees not posted
Bank transfer posted as memo check 91240
*Auditor and Treasurer fees on RITA deposits

Tips

Reconciling Items in the Book Section of the Proof of Cash

Receipts

- Deposits on bank that are not posted
- Interest on the bank statement that is not posted
- Deposit in higher on bank statement than what is posted (deposit underposted)
- Returned check on bank statement (posted as a negative receipt)
- Fees posted incorrectly as expenses or as deposit that is posted as net instead of gross

Payments

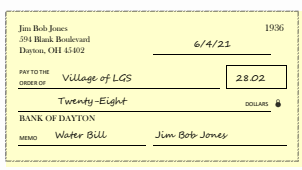
- Withdrawals or checks that cover the bank but are not posted
- Checks that enter the bank but are not posted
- Withdrawal or check is higher on bank statement than what is posted (expense underposted)
- Bank service charges on the bank statement that are not posted
- Returned check on bank statement (if it is not posted, and if it is posted as a negative receipt)
- Fees not posted for a deposit posted as gross

- Checks that are posted, but do not clear the bank and are not an outstanding check for a certain reason
- Bank transfers recorded as expenditures
- Auditor/Treasurer Fees given on books not on bank
- Withdrawal or check is lower on bank statement than what is posted (expense overposted)

• Cheat sheet shows how reconciling items should be entered in the proof of cash, + or - and which column.
○ See Handout

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Common Issues



- In this case, the resident paid their water bill of \$28.02, which is what the entity posted on the system. However, banks go by what is written out on the line, not the numbers in the box, so this check only cleared the bank for \$28.00 which created a \$0.02 reconciling item.

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Common Issues

- Deposits in transit clear in the next month
- Payments automatically withdrawn from the bank account
- Returned checks
- Auditor and Treasurer Fees
- Fund Transfers
- Bank Transfers
- Corrections posted for outstanding reconciling items
- Bank statement dates are mid-month

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OHIO AUDITOR OF STATE
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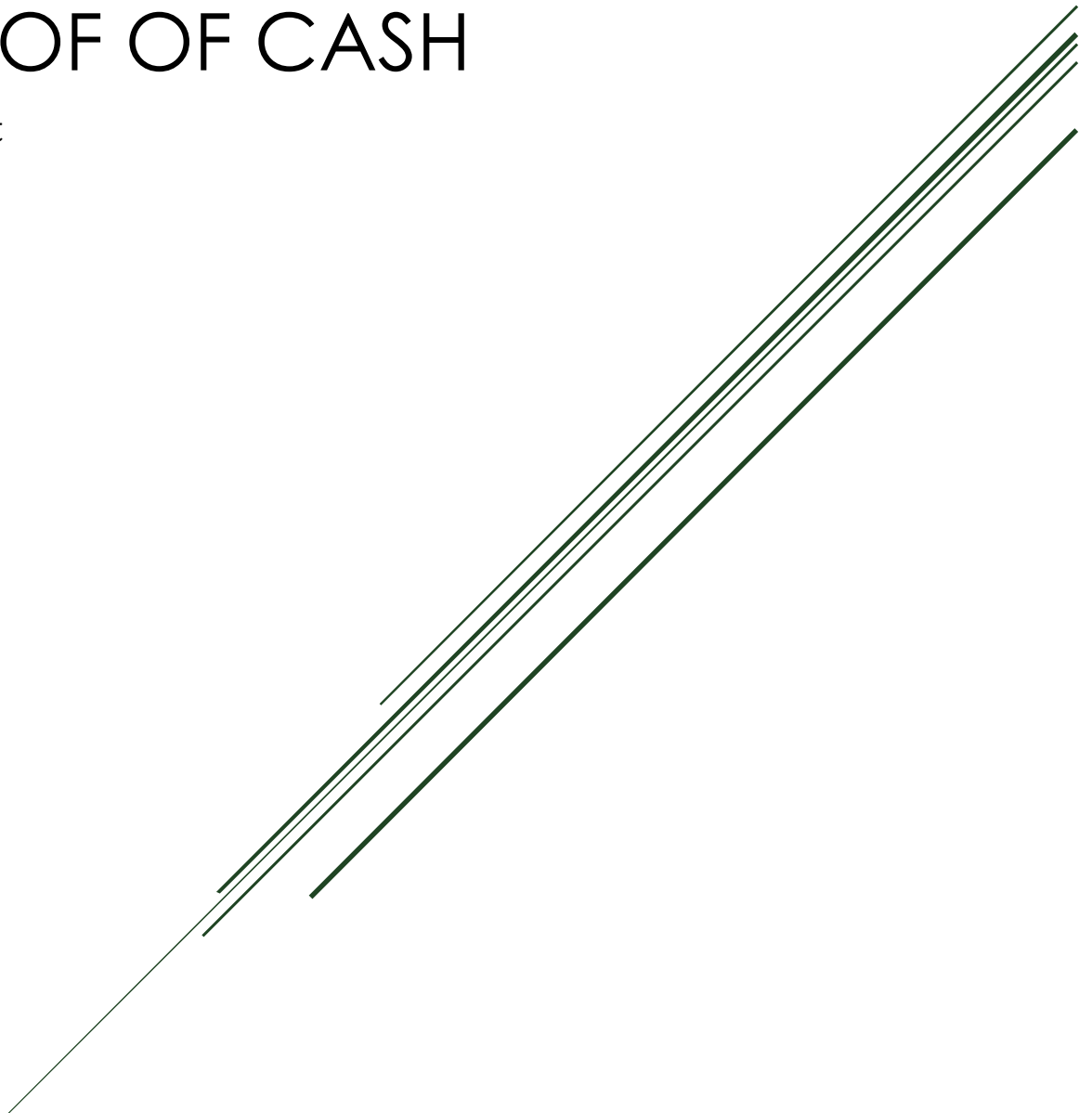
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OHIO AUDITOR OF STATE
KEITH FABER



RECONCILIATIONS & PROOF OF CASH

Handout



Village of LGS				
Reconciliation of Cash Receipts and Cash Disbursements	Sample 1 - Completed Month			
For the Month of September 2021				
	B	C	D	= + B + C - D
	Balance 9/1/21	September Receipts	September Payments	Balance 9/30/21
Balance per Books - Cash Summary by Fund	616,412.18	175,209.83	274,809.00	516,813.01
Fund transfers	0.00	(10,000.00)	(10,000.00)	0.00
June 2021				
Interest not posted XYZ Bank savings	2.59			2.59
Deposit Overposted	(0.02)			(0.02)
Deposit not posted	2,318.45	(2,318.45)		0.00
Bank service charges not posted (main account)	(254.92)			(254.92)
Bank transfer recorded as expenditure	(5,000.00)			(5,000.00)
Credit card processing fees not posted	(569.15)			(569.15)
Check #91051 written for 192.45 cleared bank for \$195.45	(3.00)			(3.00)
Voided cleared check #89512 in system	1,137.29			1,137.29
July 2021				0.00
Interest not posted XYZ Bank savings	3.64			3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.18)			(4,502.18)
Bank service charges not posted (main account)	(321.08)			(321.08)
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.08)			(15,713.08)
Credit card processing fees not posted	(652.84)			(652.84)
August 2021				
Interest not posted XYZ Bank savings	2.91			2.91
Bank service charges not posted (main account)	(213.64)			(213.64)
Insuraco electronic withdrawal more than posted	(900.00)			(900.00)
Fees not posted for RITA receipt posted at gross	(1,597.59)			(1,597.59)
Credit card processing fees not posted	(507.49)			(507.49)
September 2021				
Interest not posted XYZ Bank savings	0.00	3.62		3.62
Deposit not posted (quarterly business income tax)	0.00	1,549.86		1,549.86
Bank service charges not posted (main account)	0.00		192.55	(192.55)
Memo check 91238 is duplicate of 91221	0.00		(459.87)	459.87
Deposit item returned	0.00		197.34	(197.34)
Credit card processing fees not posted	0.00		878.31	(878.31)
Bank transfer posted as memo check 91240	0.00		(36,621.31)	36,621.31
"Auditor and Treasurer" fees on RITA deposits	0.00	(347.37)	(347.37)	0.00
Adjusted Book Balances	589,642.07	164,097.49	228,648.65	525,090.91
Balance per Bank				
First Bank of ABC (Main Checking)	500,356.54	199,152.87	228,605.75	470,903.66
First Bank of ABC (Payroll)	127.95	39,725.18	39,725.18	127.95
XYZ Bank (Savings)	95,018.84	3.62	36,621.31	58,401.15
Bank Transfers	0.00	(76,346.49)	(76,346.49)	0.00
Outstanding Checks:				
August 2021	(5,861.26)		(5,861.26)	0.00
September 2021	0.00		5,904.16	(5,904.16)
Deposits in Transit				
August 2021	0.00	0.00	0.00	0.00
September 2021	0.00	1,562.31	0.00	1,562.31
Adjusted Bank Balances	589,642.07	164,097.49	228,648.65	525,090.91
Check Figures	0.00	0.00	0.00	0.00
				0.00

Outstanding Checks List		
	Check #	Amount
May-20	89745	170.00
Dec-20	90817	130.80
Jan-21	90845	19.01
Mar-21	90997	269.40
Mar-21	90998	440.00
Apr-21	91015	240.00
May-21	91042	29.00
Jun-21	91068	48.67
Aug-21	92049	139.00
Aug-21	92050	59.94
Aug-21	92055	65.00
Aug-21	92056	400.00
Sep-21	92102	1,191.00
Sep-21	92104	103.68
Sep-21	92107	664.85
Sep-21	92111	257.00
Sep-21	92112	908.87
Sep-21	92114	10.40
Sep-21	92115	150.00
Sep-21	92116	356.00
Sep-21	92117	251.54
		5,904.16

Village of LGS				
Reconciliation of Cash Receipts and Cash Disbursements				
For the Month of September 2021				
	B	C	D	= + B + C - D
	Balance 9/1/21	September Receipts	September Payments	Balance 9/30/21
Balance per Books - Cash Summary by Fund	616,412.18	175,209.83	274,809.00	516,813.01
Fund transfers	0.00	(10,000.00)	(10,000.00)	0.00
June 2021				
Interest not posted XYZ Bank savings	2.59			2.59
Deposit Overposted	(0.02)			(0.02)
Deposit not posted	2,318.45	(2,318.45)		0.00
Bank service charges not posted (main account)	(254.92)			(254.92)
Bank transfer not posted	(5,000.00)			(5,000.00)
Credit card processing fees not posted	(569.15)			(569.15)
Check voided	(3.00)			(3.00)
Voiced	1,137.29			1,137.29
July 2021				
Interest not posted XYZ Bank savings	3.64			3.64
Deposit not posted	(4,502.18)			(4,502.18)
Bank service charges not posted (main account)	(321.08)			(321.08)
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.08)			(15,713.08)
Credit card processing fees not posted	(652.84)			(652.84)
August 2021				
Interest not posted XYZ Bank savings	2.91			2.91
Bank service charges not posted (main account)	(213.64)			(213.64)
Insuraco electronic withdrawal more than posted	(900.00)			(900.00)
Fees not posted for RITA receipt posted at gross	(1,597.59)			(1,597.59)
Credit card processing fees not posted	(507.49)			(507.49)
September 2021				
Interest not posted XYZ Bank savings	0.00	3.62		3.62
Deposit not posted (quarterly business income tax)	0.00	1,549.86		1,549.86
Bank service charges not posted (main account)	0.00		192.55	(192.55)
Memo check 91238 is duplicate of 91221	0.00		(459.87)	459.87
Deposit item returned	0.00		197.34	(197.34)
Credit card processing fees not posted	0.00		878.31	(878.31)
Bank transfer posted as memo check 91240	0.00		(36,621.31)	36,621.31
"Auditor and Treasurer" fees on RITA deposits	0.00	(347.37)	(347.37)	0.00
Adjusted Book Balances	589,642.07	164,097.49	228,648.65	525,090.91
Balance per Bank				
First Bank of ABC (Main Checking)	500,356.54	199,152.87	228,605.75	470,903.66
First Bank of ABC (Payroll)	127.95	39,725.18	39,725.18	127.95
XYZ Bank (Savings)	95,018.84	3.62	36,621.31	58,401.15
Bank Transfers	0.00	(76,346.49)	(76,346.49)	0.00
Outstanding Checks:				
August 2021	(5,861.26)		(5,861.26)	0.00
September 2021	0.00		5,904.16	(5,904.16)
Deposits in Transit				
August 2021	0.00	0.00	0.00	0.00
September 2021	0.00	1,562.31	0.00	1,562.31
Adjusted Book Balances	589,642.07	164,097.49	228,648.65	525,090.91
Check Figures	0.00	0.00	0.00	0.00

Sample 2 - Completed month (with notes)

Balance per books line matches cash summary by fund/cash position report

In June, this deposit was on the bank statement, but was not posted. In September, it was posted. The reconciling item in June "recorded" the deposit, so when the village posts it in September, the reconciling item from June is reversed.

Revenues and expenses include transfers between funds, since these aren't an actual revenue or expense, both must be reduced by the amount of the transfers.

All check figures being 0.00 indicates that all activity from the bank statements has been accounted for.

Village of LGS				
Reconciliation of Cash Receipts and Cash Disbursements				
For the Month of September 2021				
	B	C	D	= + B + C - D
	Balance	September	September	Balance
	9/1/21	Receipts	Payments	9/30/21
Balance per Books - Cash Summary by Fund	616,412.18	175,209.83	274,809.00	516,813.01
Fund transfers	0.00	(10,000.00)	(10,000.00)	0.00
June 2021				
Interest not posted XYZ Bank savings	2.59			2.59
Deposit Overposted	(0.02)			(0.02)
Deposit not posted	2,318.45	(2,318.45)		0.00
Bank service charges not posted (main account)	(254.92)			(254.92)
Bank transfer recorded as expenditure	(5,000.00)			(5,000.00)
Credit card processing fees not posted	(569.15)			(569.15)
Check #91051 written for 192.45 cleared bank for \$195.45	(3.00)			(3.00)
Voided cleared check #89512 in system	1,137.29			1,137.29
July 2021				0.00
Interest not posted XYZ Bank savings	3.64			3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.18)			(4,502.18)
Bank service charges not posted (main account)	(321.08)			(321.08)
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.08)			(15,713.08)
Credit card processing fees not posted	(652.84)			(652.84)
August 2021				
Interest not posted XYZ Bank savings	2.91			2.91
Bank service charges not posted (main account)	(213.64)			(213.64)
Insuraco electronic withdrawal more than posted	(900.00)			(900.00)
Revenues and expenses are off by the same amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.	(1,597.59)			(1,597.59)
	(507.49)			(507.49)
	0.00	3.62		3.62
	0.00	1,549.86		1,549.86
	0.00		192.55	(192.55)
	0.00		(459.87)	459.87
	0.00		197.34	(197.34)
	0.00		878.31	(878.31)
	0.00		(36,621.31)	36,621.31
	589,642.07	164,444.86	228,996.02	525,090.91
	500,356.54	199,152.87	228,605.75	470,903.66
	127.95	39,725.18	39,725.18	127.95
	95,018.84	3.62	36,621.31	58,401.15
	0.00	(76,346.49)	(76,346.49)	0.00
	(5,861.26)		(5,861.26)	0.00
	0.00		5,904.16	(5,904.16)
	0.00	0.00	0.00	0.00
	0.00	1,562.31	0.00	1,562.31
	589,642.07	164,097.49	228,648.65	525,090.91
Check Figures	0.00	347.37	347.37	0.00
				(0.00)

Village of LGS				
Reconciliation of Cash Receipts and Cash Disbursements				
For the Month of September 2021				
	B	C	D	= + B + C - D
	Balance	September	September	Balance
	9/1/21	Receipts	Payments	9/30/21
Balance per Books - Cash Summary by Fund	616,412.18	175,209.83	274,809.00	516,813.01
Fund transfers	0.00	(10,000.00)	(10,000.00)	0.00
June 2021				
Interest not posted XYZ Bank savings	2.59			2.59
Deposit Overposted	(0.02)			(0.02)
Deposit not posted	2,318.45	(2,318.45)		0.00
Bank service charges not posted (main account)	(254.92)			(254.92)
Bank transfer recorded as expenditure	(5,000.00)			(5,000.00)
Credit card processing fees not posted	(569.15)			(569.15)
Check #91051 written for 192.45 cleared bank for \$195.45	(3.00)			(3.00)
Voided cleared check #89512 in system	1,137.29			1,137.29
July 2021				
Interest not posted XYZ Bank savings	3.64			3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.18)			(4,502.18)
Bank service charges not posted (main account)	(321.08)			(321.08)
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.08)			(15,713.08)
Credit card processing fees not posted	(652.84)			(652.84)
August 2021				
Interest not posted XYZ Bank savings	2.91			2.91
Bank service charges not posted (main account)	(213.64)			(213.64)
Insuraco electronic withdrawal more than posted	(900.00)			(900.00)
Fees not posted for RITA receipt posted at gross	(1,597.59)			(1,597.59)
Credit card processing fees not posted	(507.49)			(507.49)
September 2021				
Interest not posted XYZ Bank savings	0.00	3.62		3.62
Bank service charges not posted (main account)	0.00		192.55	(192.55)
Memo check 91238 is duplicate of 91221	0.00		(459.87)	459.87
Deposit item returned	0.00		197.34	(197.34)
Credit card processing fees not posted	0.00		878.31	(878.31)
Bank transfer posted as memo check 91240	0.00		(36,621.31)	36,621.31
	0.00	(347.37)	(347.37)	0.00
	589,642.07	162,547.63	228,648.65	523,541.05
	500,356.54	199,152.87	228,605.75	470,903.66
	127.95	39,725.18	39,725.18	127.95
	95,018.84	3.62	36,621.31	58,401.15
	0.00	(76,346.49)	(76,346.49)	0.00
	(5,861.26)		(5,861.26)	0.00
	0.00		5,904.16	(5,904.16)
	0.00	0.00	0.00	0.00
	0.00	1,562.31	0.00	1,562.31
	589,642.07	164,097.49	228,648.65	525,090.91
	0.00	(1,549.86)	0.00	(1,549.86)
				(1,549.86)

Sample 4 - Receipts not working

If one column is not working (the check figure is not 0.00), use the information from the proof of cash to know where to look. In this case, the adjusted bank balance is higher than the adjusted book balance. This could be that something that was on the withdrawal side of the bank statement was posted as a negative receipt, however since the payments column is tied out, that cannot be the case. Another thing that could cause this is if we missed a bank to bank transfer on the the bank statements, however that would also affect both columns. Another thing that could cause this is if there was a deposit on the bank statement that was not posted, which is what we would find to be the problem in this case if we went back and looked at the documents carefully again.

Village of LGS				
Reconciliation of Cash Receipts and Cash Disbursements				
For the Month of September 2021				
	B	C	D	= + B + C - D
	Balance	September	September	Balance
	9/1/21	Receipts	Payments	9/30/21
Balance per Books - Cash Summary by Fund	616,412.18	175,209.83	274,809.00	516,813.01
Fund transfers	0.00	(10,000.00)	(10,000.00)	0.00
June 2021				
Interest not posted XYZ Bank savings	2.59			2.59
Deposit Overposted	(0.02)			(0.02)
Deposit not posted	2,318.45	(2,318.45)		0.00
Bank service charges not posted (main account)	(254.92)			(254.92)
Bank transfer recorded as expenditure	(5,000.00)			(5,000.00)
Credit card processing fees not posted	(569.15)			(569.15)
Check #91051 written for 192.45 cleared bank for \$195.45	(3.00)			(3.00)
Voided cleared check #89512 in system	1,137.29			1,137.29
July 2021				
Interest not posted XYZ Bank savings	3.64			3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.18)			(4,502.18)
Bank service charges not posted (main account)	(321.08)			(321.08)
Insuraco electronic withdrawal not posted	(15,713.08)			(15,713.08)
Credit card processing fees not posted	(652.84)			(652.84)
August 2021				
Interest not posted XYZ Bank savings	2.91			2.91
Bank service charges not posted (main account)	(213.64)			(213.64)
Insuraco electronic withdrawal more than expected	(900.00)			(900.00)
Fees not posted for RITA receipt posted	(1,597.59)			(1,597.59)
Credit card processing fees not posted	(507.49)			(507.49)
September 2021				
Interest not posted XYZ Bank savings	0.00	3.62		3.62
Deposit not posted (quarterly business)	0.00	1,549.86		1,549.86
Bank service charges not posted (main account)	0.00		192.55	(192.55)
Memo check 91238 is duplicate of 91237	0.00		(459.87)	459.87
Deposit item returned	0.00		197.34	(197.34)
Credit card processing fees not posted	0.00		878.31	0.00
Bank transfer posted as memo check	0.00		(36,621.31)	36,621.31
"Auditor and Treasurer" fees on RITA	0.00	(347.37)	(347.37)	0.00
Adjusted Book Balances	589,642.07	164,097.49	228,648.65	525,969.22
Balance per Bank				
First Bank of ABC (Main Checking)	500,356.54	199,152.87	228,605.75	470,903.66
First Bank of ABC (Payroll)	127.95	39,725.18	39,725.18	127.95
XYZ Bank (Savings)	95,018.84	3.62	36,621.31	58,401.15
Bank Transfers	0.00	(76,346.49)	(76,346.49)	0.00
Outstanding Checks:				
August 2021	(5,861.26)		(5,861.26)	0.00
September 2021	0.00		5,904.16	(5,904.16)
Deposits in Transit				
August 2021	0.00	0.00	0.00	0.00
September 2021	0.00	1,562.31	0.00	1,562.31
Adjusted Bank Balances	589,642.07	164,097.49	228,648.65	525,090.91
Check Figures	0.00	0.00	0.00	878.31
				0.00

Sample 5 - Formula Error

If the check figures in the ending balance column do not match each other, there is a formula error above. The adjusted book balances line is a sum of the line above it through the balance per books line. The adjusted bank balances line is a sum of the cell above it through the first cell in the bank section. The formula in all of the other cells in the ending balance column is the beginning balance + receipts-payments.

When there is a formula error, instead of checking every row in column E, check the formula column E of the balance per books line and copy that formula all the way down to the line above the adjusted book balances line. Then do the same for the first bank statement and copy the formula all the way down to the line above the adjusted bank balances line.

Reconciling Items in the Book Section of the Proof of Cash

Receipts

+

- Deposits on bank that are not posted
- Interest on the bank statement that is not posted
- Deposit is higher on bank statement than what is posted (deposit underposted)
- Returned check on bank statement (posted as a negative revenue)
- Fees posted correctly as expense on a deposit that is posted at net instead of gross

-

- Deposits posted on the books that do not clear the bank in the current month or the next month
- Bank transfers posted as revenues
- Auditor/Treasurer/RITA fees (gross on books net on bank)
- Deposit is lower on bank statement than what is posted (deposit overposted)

Payments

+

- Withdrawals or checks that clear the bank but are not posted
- Checks that clear the bank but are voided on the system
- Withdrawal or check is higher on bank statement than what is posted (expense underposted)
- Bank service charges on the bank statement that are not posted
- Returned check on bank statement (if it is not posted, or if it is posted as a negative revenue)
- Fees not posted for a deposit posted at gross

-

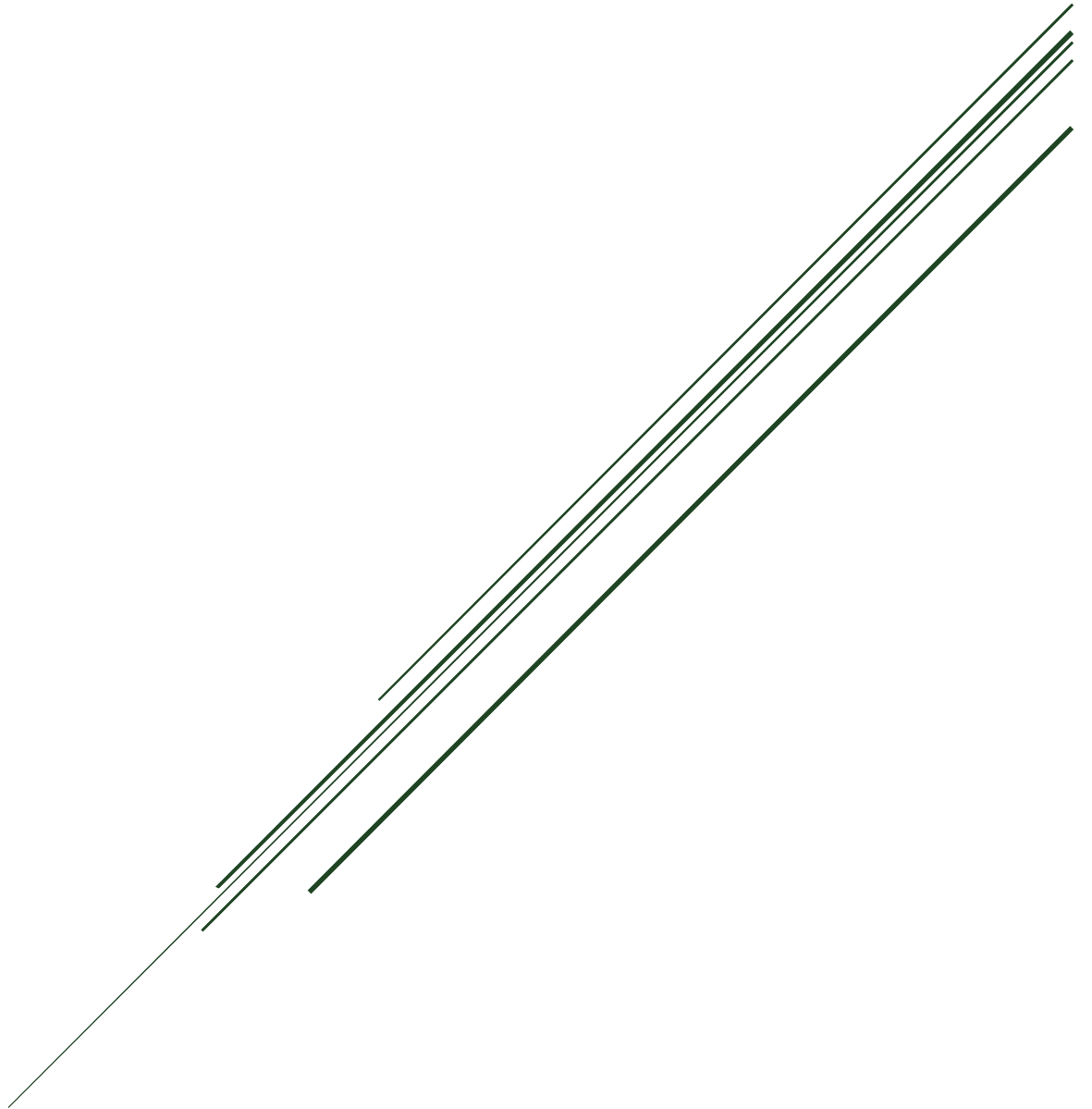
- Checks that are posted, but do not clear the bank and are not an outstanding check for a certain reason
- Bank transfers posted as expenditures
- Auditor/Treasurer/RITA fees (gross on books net on bank)
- Withdrawal or check is lower on bank statement than what is posted (expense overposted)

OHIO AUDITOR OF STATE
KEITH FABER



FUND ACCOUNTING

Slides



OHIO AUDITOR OF STATE
KEITH FABER

Fund Accounting

Presented by:
Justin W. Sloan
LGS Assistant Chief Project Manager

Efficient • Effective • Transparent 1

Course Objectives

- This session will provide new fiscal officers an introduction to
 - Fund Accounting
 - Chart of Accounts
 - General Accounting Concepts
 - Filing in the Hinkle System

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What is Fund Accounting?

- Fund accounting is the activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments
- Fund accounting is necessary to demonstrate a government's fiscal accountability.
 - Allows governments to track revenues with purpose restrictions against the expenditures made for those purposes
 - It is easier to identify which monies are available for specific purposes
- This is accomplished through the use of funds

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What is a Fund?

- A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances, which are segregated for the purposes of carrying restrictions, or limitations
- A fund segregates the monies of the government according to legal or purpose restrictions

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Fund Classifications

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds

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Governmental Funds

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Permanent Funds

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General Fund

- The operating fund of the government, used to account for all financial resources except those required to be accounted for in another fund
- The general fund balance is available to the government for any purpose provided it is disbursed or transferred in accordance with Ohio law

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Special Revenue Funds

- Used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects

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Special Revenue Funds

<p>Townships (Common Examples)</p> <ul style="list-style-type: none"> • Motor Vehicle License Tax Fund • Gasoline Tax Fund • Road and Bridge Fund • Cemetery Fund • Special Levy Funds 	<p>Villages (Common Examples)</p> <ul style="list-style-type: none"> • Street Construction Maintenance and Repair Fund • State Highway Fund • Permissive Motor Vehicle License Tax Fund • Cemetery Fund • Special Levy Funds
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Debt Service Funds

- Used to account for the accumulation of resources for, and the payment of, general long-term and short-term debt principal and interest
- Notify the County Auditor when debt is incurred, and the County Auditor will distribute the portion of taxes or revenue 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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Capital Project Funds

- Used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds)

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Permanent Funds

- Used to account for the financial resources that are legally restricted to the extent that only earnings, and not principal, may be used to support the government's programs (used for the benefit of the township or its citizens)

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Proprietary Funds

- Enterprise Funds
- Internal Service Funds

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13

Enterprise Funds

- Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services

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14

Internal Service Funds

- Account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

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15

Fiduciary Funds

- Used to report assets held in a trustee or custodial capacity for others and cannot be used to support the government's own programs
- The assets associated with the activity are NOT derived from either:
 1. Solely from the township's own source revenues, or
 2. From government-mandated nonexchange transactions or voluntary nonexchange transactions, with the exception of pass-through grants, for which the government does not have administrative involvement or direct financial involvement

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Fiduciary Funds

- Pension (and Other Employee Benefit) Trust
- Investment Trust
- Private Purpose Trust
- Custodial

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Pension (and Other Employee Benefit) Trust

- Used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contributions plans, other postemployment benefit plans, or other employee benefit plans

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Investment Trust

- Accounts for the financial resources of an external investment pool that the government sponsors
 - Very Rare

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19

Private Purpose Trust

- Used to report all trust arrangements, other than those properly reported in pension (and other employee benefit) or investment trust funds
- The assets are (a) administered through a trust in which the government itself is not a beneficiary; (b) dedicated to providing benefits to recipients in accordance with the benefit terms, and (c) legally protected from the creditors of the government

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20

Custodial Funds

- Account for fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds

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21

Establishing a New Fund

- Auditor of State permission is not necessary when the creation of the desired fund is already authorized or required by statute (either specifically by name, or in general)
- Auditor of State permission is not required to establish a new fund when the purpose of the fund will be to record and expend the proceeds of debt, to account for a new grant whose use is restricted to a particular purpose or to account for money received in trust

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Establishing a New Fund

- General statutory requirements for the creation of funds are found in Ohio Revised Code § 5705.09
- Townships/Villages shall establish the following funds:
 - General fund
 - Sinking fund or bond retirement fund
 - Special fund for each special levy
 - Special bond fund for each bond issue
 - Special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose
 - Special fund for each public utility operated by a township
 - Trust fund for any amount received by a township in trust

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Establishing a New Fund

- Cemetery Funds (Ohio Revised Code § 5705.121)
- Capital Projects Funds (Ohio Revised Code § 5705.13)

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Establishing a New Fund

- It is necessary to submit requests to the Auditor of State when the creation of the fund is not specifically authorized by statute or when the purpose of the fund is not identified in Ohio Revised Code §§ 5705.09 (A) - (H)
- Auditor of State permission for a new fund is also necessary when,
 - Management wants to capture additional financial information about a specific revenue source or activity;
 - When the fund will be used to account for restricted gifts or bequests that will not be held in trust; or
 - When management wants to impose internal restrictions not otherwise required by law

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Requesting AOS Permission

- Refer to Auditor of State Bulletin 99-006
- The form and instructions for requesting AOS approval for a new fund can be found in the Ohio Township Handbook and the Village Officer's Handbook
- The information is also available at <https://www.ohioauditor.gov/resources/AOSNotifications.html>

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Chart of Accounts

- Proper record keeping requires the establishment of a chart of accounts
- The Auditor of State supports a numeric chart of accounts for Uniform Accounting Network clients

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Chart of Accounts

- Fund
- Revenue - for receipts and other financial resources
- Appropriations - for expenditures and other financial uses
 - Programs
 - Objects

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Fund Chart of Accounts

- Each fund is assigned a unique fund number, based on the fund type

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Fund Chart of Accounts

<p>Townships</p> <ul style="list-style-type: none"> • Governmental Funds: <ul style="list-style-type: none"> • General Fund – 1000 • Special Revenue Funds – 2011-2999 • Debt Service Funds – 3101-3999 • Capital Project Funds – 4101-4949 • Permanent Funds – 4951-4999 • Proprietary Funds: <ul style="list-style-type: none"> • Enterprise Funds – 5001-5999 • Internal Service Funds – 6001-6999 • Fiduciary Funds: <ul style="list-style-type: none"> • Custodial Funds – 9001-9249 • Investment Trust Funds – 9501-9749 • Private Purpose Trust Funds – 9751-9999 	<p>Villages</p> <ul style="list-style-type: none"> • Governmental Funds: <ul style="list-style-type: none"> • General Fund – 1000 • Special Revenue Funds – 2011-2999 • Debt Service Funds – 3101-3999 • Capital Project Funds – 4101-4949 • Permanent Funds – 4951-4999 • Proprietary Funds: <ul style="list-style-type: none"> • Enterprise Funds – 5101-5919 • Internal Service Funds – 6101-6999 • Fiduciary Funds: <ul style="list-style-type: none"> • Custodial Funds – 9101-9924 • Investment Trust Funds – 9951-9974 • Private Purpose Trust Funds – 9976-9999
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Revenue Chart of Accounts

- Each revenue source is assigned a unique revenue code based on the type of revenue

<p>Townships</p> <ul style="list-style-type: none"> Property and Other Local Taxes – 101-199 Charges for Services – 201-299 Licenses, Permits and Fees – 301-399 Fines and Forfeitures – 401-499 Intergovernmental – 511-599 Special Assessments – 601-699 Earnings on Investments – 701-799 Miscellaneous – 801-892 Other Financing Sources – 911-999 	<p>Villages</p> <ul style="list-style-type: none"> Property and Other Local Taxes – 110-190 Charges for Services – 211-290 Licenses, Permits and Fees – 310-390 Fines and Forfeitures – 411-490 Intergovernmental – 511-590 Special Assessments – 611-690 Earnings on Investments – 701-790 Miscellaneous – 811-892 Other Financing Sources – 911-999
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Efficient • Effective • Transparent 31

Appropriation Chart of Accounts

- Expenditures and uses of financial resources are assigned both a program code and object code
- Programs provide information on the overall purposes or objectives of expenditures
- Objects identify the types of items purchased or services obtained

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Appropriation Chart of Accounts

- Program codes include:

<p>Townships</p> <ul style="list-style-type: none"> General Government – 110-190 <ul style="list-style-type: none"> Administrative, Townhalls, Memorial Buildings and Grounds, Zoning, Self-Insurance Public Safety – 210-290 <ul style="list-style-type: none"> Police Protection, Fire Protection, Emergency Medical Services, Civil Defense Public Works – 310-390 <ul style="list-style-type: none"> Lighting, Sanitary Dump, Highways Health – 410-490 <ul style="list-style-type: none"> Cemeteries, Health Districts, Underground Storage Tanks 	<p>Villages</p> <ul style="list-style-type: none"> Security of Persons and Property – 110-190 <ul style="list-style-type: none"> Police Enforcement, Fire Fighting, Prevention and Inspection, Street Lighting, Civil Defense, Traffic Signals, Signs and Marking, Emergency Medical Services Public Health Services – 210-290 <ul style="list-style-type: none"> Payment to County Health District, Payment to County Human Services Program, Other Assistance to Needy, Cemetery Leisure Time Activities – 310-390 <ul style="list-style-type: none"> Recreation, Provide and Maintain Parks, Cultural Facilities, Swimming Pool, Concessions
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Appropriation Chart of Accounts

• Program codes include:

<p>Townships (continued)</p> <ul style="list-style-type: none"> • Human Services – 510-590 • Recreation – 610-690 • Other – 710 • Capital Outlay – 760 • Fiduciary Distributions – 781-789 • Debt Service – 810-890 <ul style="list-style-type: none"> • Bond Principal Payment, Note Principal Payment, Interest, Fiscal Charges, Discount on Debt 	<p>Villages (continued)</p> <ul style="list-style-type: none"> • Community Environment – 410-490 <ul style="list-style-type: none"> • Community Planning and Zoning, Public Housing Projects • Basic Utility Services – 511-599 <ul style="list-style-type: none"> • Electric, Gas, Water, Sanitary Sewers and Sewage, Storm Sewers and Drains, Refuse Collection and Disposal • Transportation – 610-699 • General Government – 710-715 <ul style="list-style-type: none"> • Mayor and Administrative Offices, Legislative Activities, Mayor's Court, Clerk – Treasurer, Lands and Buildings, Boards and Commissions, Solicitor
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Appropriation Chart of Accounts

• Program codes include:

<p>Townships (continued)</p> <ul style="list-style-type: none"> • Other Financing Uses – 910-990 <ul style="list-style-type: none"> • Transfers, Advances, Contingencies 	<p>Villages (continued)</p> <ul style="list-style-type: none"> • Capital Outlay – 800 • Fiduciary Distributions – 881-889 • Debt Service – 850 • Other Financing Uses – 910-990 <ul style="list-style-type: none"> • Transfers, Advances, Contingencies
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Appropriation Chart of Accounts

• Object codes include:

<p>Townships</p> <ul style="list-style-type: none"> • Salaries – 100's • Employee Fringe Benefits – 200's <ul style="list-style-type: none"> • Employer's Retirement Contributions, Insurance Benefits, Employee Reimbursements • Purchased Services – 300's <ul style="list-style-type: none"> • Professional and Technical Services, Property Services, Communications, Printing and Advertising, Utilities, Insurance and Bonding • Supplies and Materials – 400's • Other – 500's <ul style="list-style-type: none"> • Dues and Fees, Claims, Other Expenses • Capital Outlay – 700's • Debt Service – 800's <ul style="list-style-type: none"> • Principal, Interest, Fiscal Charges, Discounts on Debt 	<p>Villages</p> <ul style="list-style-type: none"> • Salaries – 100's • Employee Fringe Benefits – 200's <ul style="list-style-type: none"> • Employer's Retirement Contributions, Insurance Benefits, Employee Reimbursements • Contractual Services – 300's <ul style="list-style-type: none"> • Professional and Technical Services, Property Services, Communications, Printing and Advertising, Utilities, Insurance and Bonding • Supplies and Materials – 400's • Capital Outlay – 500's • Other – 600's <ul style="list-style-type: none"> • Deposits, Damages, Claims • Debt Service – 700's <ul style="list-style-type: none"> • Principal, Interest, Fiscal Charges, Discounts on Debt
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Appropriation Chart of Accounts

- Object codes include:

<p>Townships (continued)</p> <ul style="list-style-type: none"> • Other Financing Uses – 900’s • Transfers Out, Advances Out, Contingencies, Payments to Refunded Bond Escrow Agents 	<p>Villages (continued)</p> <ul style="list-style-type: none"> • Other Financing Uses – 900’s • Transfers Out, Advances Out, Contingencies, Payments to Refunded Bond Escrow Agents
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37

Appropriation Chart of Accounts

- Object codes include:

<p>Townships (continued)</p> <ul style="list-style-type: none"> • Other Financing Uses – 900’s • Transfers Out, Advances Out, Contingencies, Payments to Refunded Bond Escrow Agents 	<p>Villages (continued)</p> <ul style="list-style-type: none"> • Other Financing Uses – 900’s • Transfers Out, Advances Out, Contingencies, Payments to Refunded Bond Escrow Agents
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38

Basic Accounting Concepts

- Receipts
- Expenditures
 - Purchase Orders
- Transfers and Advances
- Bank Reconciliations

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39

Receipts

- All money received by the government is to be recorded by the use of a receipt or a “pay-in”
- Money received by the government needs to be entered into the accounting system by the fiscal officer
- The accounting system generates a receipt (pay-in) which should include:
 - Receipt number
 - Total amount received
 - Date money was received
 - Payer
 - Reason for receipt
 - Fund to which revenue is to be credited
 - Receipt code
 - Fiscal Officer’s signature
- Receipts should be deposited daily
 - Governing Body may approve a policy to allow up to three days between receipt of money to deposit (Ohio Revised Code §9.38)

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Refund of Receipts

- Appropriate in the case of
 - 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

- Prior to expending moneys, there needs to be a certification of the availability of funds (Purchase Order)
- 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 voucher is prepared and filed
 - A voucher is a written order to draw a check in payment of a lawful obligation which includes a requisition, purchase order, and invoice
- A check is drawn and sent to vendor

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Purchase Orders

- Ohio Revised Code § 5705.41(D)(1), states that no contracts or orders involving the expenditure of money may be made unless the fiscal officer has certified that “the amount required to meet the obligation has been lawfully appropriated for such purpose and is in the treasury or in the process of collection to the credit of the appropriate fund free from any previous encumbrances”
- Certification is accomplished with the issuance of a purchase order
- Any contract made without this certification shall be void and no warrant shall be issued in payment

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Purchase Orders

- Types of purchase orders
 - Regular
 - Blanket
 - Super Blanket
 - Then and Now

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Purchase Orders

- Regular Purchase Order
 - Issued when the purchase of a specific item(s) from a specific vendor is planned
 - Also must specify at least one appropriation account
 - No limit to the dollar amount
 - Does not expire and can therefore carry-over into subsequent year
 - May be encumber more than one fund and appropriation line item
 - This certificate only needs to be signed by the fiscal officer

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Purchase Orders

- **Blanket Purchase Order**
 - Trustees must, by resolution, set a dollar amount above which blanket POs may not exceed
 - 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 a particular line-item appropriation account
 - Does not extend past the end of the year
 - This certificate only needs to be signed by the fiscal officer

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Purchase Orders

- **Super Blanket Purchase Order**
 - Any amount (not to exceed available appropriations)
 - Can only be for the following specific uses:
 - Professional Services
 - Goods
 - Utilities
 - Any other specific expenditure that is a recurring and reasonably predictable operating expense
 - Any purchases exempt from competitive bidding under Ohio Revised Code §125.04
 - Multiple Super Blanket PO can be open against a particular line-item appropriation account
 - Does not extend past the end of the year
 - This certificate only needs to be signed by the fiscal officer

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Purchase Orders

- **Then and Now Certificate**
 - Used when prior approval for purchase was not obtained
 - 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/Council 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

- Purchase orders should be numbered consecutively
- Each purchase order should be made out in triplicate by the purchasing authority
- Two copies should be filed with the fiscal officer who will complete both
 - Forward one copy to the vendor
 - The other copy should be used as a source entry for posting in the appropriation ledger
- The third copy should be returned to the individual initiating the purchase order (or requisition)
 - The third copy should serve as a receiving report and be returned to the fiscal officer once the items are received and verified
 - The third copy of the purchase order should then be attached to the voucher along with the invoice

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Expenditures

- A voucher is prepared and filed
 - Date
 - Payee
 - Purchase order number
 - Account number
 - Amount
 - Check number
- A voucher is a written order to draw a check in payment of a lawful obligation which includes a requisition, purchase order, and invoice
- A check is drawn and sent to vendor

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Reductions (Refunds) of Expenditures

- Appropriate for:
 - Overpayments returned to the Village
 - Return of a deposit
 - Repayment of money to the government 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 and Advances

- A transfer is a permanent reallocation of cash from one fund to another
- Trustees must pass a resolution authorizing the transfer
- Transfers must be included on your certificate of estimated resources and appropriation resolution
- Ohio Revised Code §§ 5705.14 through 5705.16 describe allowable transfers
- Only the general fund may transfer monies to another fund, with certain exceptions
 - Exceptions relate to funds no longer needed for the purpose they were created
 - Some exceptions require permission from the Ohio Tax Commissioner
 - Ohio Revised Code § 5705.13(c) allows for establishment of a capital projects fund for the purpose of accumulating resources for acquiring fixed assets

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Transfers and Advances

- Advances are temporary reallocations of cash from one fund to another
- Must be statutory authority to use the money in the fund advancing the cash for the same purpose as the fund receiving the cash
- Made from a less restricted fund to a more restricted fund
- 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 the legislative body
 - Resolution includes:
 - The amount of the advance
 - The name of the fund advancing the money
 - The name of the fund receiving the money
 - The source of funds used to repay the advance
 - An estimated repayment date

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Transfers and Advances

- Advances may be subsequently converted 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
- In the year of the initial advance,
 - 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
- In a year subsequent to the initial advance,
 - Perform the necessary procedures for approval of a transfer
 - Update the Certificate of Available Balances

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Bank Reconciliation

- It is essential that bank reconciliations be performed every month!
- Should be done as soon as the month closes
- Reconciliation should include all of the governments financial accounts
 - Checking
 - Savings
 - Investment Portfolios
- Add in the total of Deposits in Transit
- Subtract off total of Current Outstanding Checks
- Reconciled balance should match the total of the cash book for the month

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Bank Reconciliation

- Ensure that checks cleared the bank for the amounts that they were issued for
 - Ensure checks were not cleared more than once
- Ensure deposits on the bank statement match deposit slips and pay-in totals
- Verify that all EFT/ACH payments have been recorded into the accounting system
 - EFT Remit Lookup (used to electronic payments from the State of Ohio/OAKS)
 - <https://remitlookup.obm.ohio.gov/default.aspx>

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OAKS EFT Remittance Lookup

- Vendor ID is a numeric code unique to each entity
- Key# is the ZIP Code of your entity
- Email ID: should be the fiscal officer's email address
- Search by Date Range and Remitting Agency OR Amount, Invoice, Voucher, Payment ID

- <https://remitlookup.obm.ohio.gov/default.aspx>

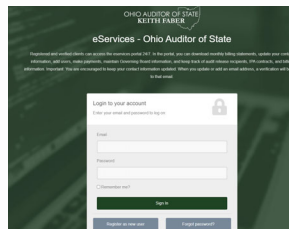
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Hinkle System Financial Reporting

- The Hinkle System is an internet-based application that allows certain financial statement, debt, and demographic data to be entered and/or uploaded and transmitted to the AOS to satisfy the filing requirements prescribed by the ORC and the OAC. The Hinkle System increases uniformity in financial reporting, generates the statutory reports for the governor and general assembly required pursuant to ORC §117.38, and provides users of this information improved access and functionality
- All entities required to file annually with the Auditor of State are required to file via our Hinkle Annual Financial Data Reporting System (Hinkle System)
 - For townships and villages, the filing deadline is sixty (60) days after year-end

Hinkle System Financial Reporting

- Entities must access the Hinkle System via an entity-specific link
- AOS will provide an entity-specific link via email after the end of the reporting period
- Can also be accessed via the entity's AOS eServices account →
 - <https://eservices.ohioauditor.gov/>



Hinkle System Financial Reporting

- The required components of the financial report will vary by entity type and basis of accounting
- Regulatory Cash Basis (AOS Basis)
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances – Governmental, Proprietary and Fiduciary, as applicable
 - Notes to the Basic Financial Statement
- OCBOA Cash or OCBOA Modified Cash basis
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements

Hinkle System Financial Reporting

- For most UAN clients, the entity's required filing via the Hinkle System will be completed as part of their year-end UAN reporting
- Meeting this requirement for UAN members occurs when the AFR internet upload (or disc) containing the end of year filing data of the government is received by UAN
- The Year End Procedures booklet includes instructions
 - An application update in the fourth quarter contains the latest booklet

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Hinkle System Financial Reporting

- UAN entities are required to upload the Notes to the Financial Statements to the Notes and Documents Area
 - General → Reports & Statements → Year End → AFR – Notes & Documents
 - Click to open the "Add AFR Document form"
 - Click Browse to navigate to the file's location, select the file and then click "Open" to Return to the "Add AFR Document" form
 - Clicking Save will add the file to the AFR - Notes & Documents area, indicating it will be included in the next AOS submission file/disc
 - After any required files are added to UAN, follow normal AFR submission procedures
- If you need assistance with the UAN filing process – you can contact UAN support
 - Toll Free: 800-833-8261
 - Email: UAN_Support@ohioauditor.gov

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Hinkle System Financial Reporting

- When selecting filing type, please keep in mind, most townships and villages use the Regulatory Cash basis of accounting
- After a Filing Type is selected, click Begin Filing
- Enter required financial statement, long-term debt, and demographic data into the Hinkle System
- Upload Annual Financial Report PDF
- Refer to AOS Hinkle System Quick Guides for assistance

Select Filing Type

The following information is for informational purposes only. It is not intended to constitute an offer of insurance or any other financial product. Please contact your insurance agent for more information.

REGULATORY CASH BASIS - This filing type is used for entities that use the Regulatory Cash basis of accounting. This filing type is used for entities that use the Regulatory Cash basis of accounting.

GAAP - This filing type is used for entities that use the Generally Accepted Accounting Principles (GAAP) basis of accounting. This filing type is used for entities that use the GAAP basis of accounting.

OTHER - This filing type is used for entities that use a basis of accounting other than Regulatory Cash or GAAP. This filing type is used for entities that use a basis of accounting other than Regulatory Cash or GAAP.

Other Filing Types

- Other Filing Type
- Other Filing Type
- Other Filing Type
- Other Filing Type

[Begin Filing](#)

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Hinkle System Financial Reporting

- Questions? – Access the Hinkle System Financial Reporting System webpage
- Visit OhioAuditor.gov
- Local Government tab →
- Select Hinkle System Financial Reporting



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Hinkle System Financial Reporting



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Hinkle System Financial Reporting



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Hinkle System Financial Reporting

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Hinkle System Financial Reporting

- Quick Guides for filing in the Hinkle System are available under the resources section of the webpage and are available for various specific entities
- Webinar for Preparing Notes to the Financials is available under the Additional Guidance section under References
- Course handout materials are also available

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Hinkle System Financial Reporting

- Sample financial statement shells and footnotes (notes to the financials) are available on the Reference Materials section of the Local Government page
 - <https://ohioauditor.gov/references/shells.html>
- View the Preparing Notes to the Financials webinar for more information on compiling the notes to the financials

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OHIO AUDITOR OF STATE
KEITH FABER

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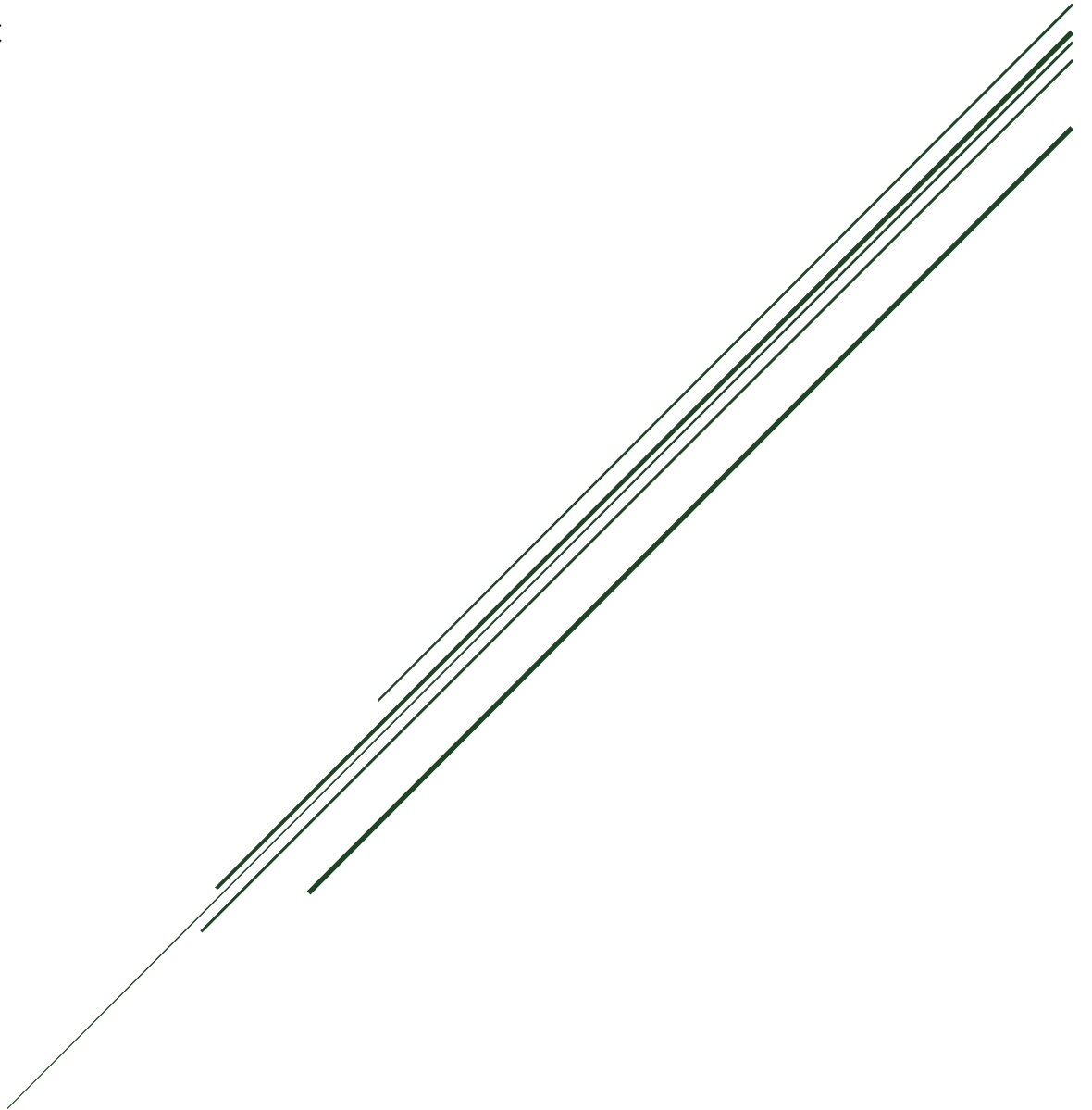
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OHIO AUDITOR OF STATE
KEITH FABER



FUND ACCOUNTING

Handout



2022 Local Government Officials Conference

Fund Accounting

Appendix



Ohio Revised Code

Section 5705.09 Establishment of funds.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

Each subdivision shall establish the following funds:

- (A) General fund;
 - (B) Sinking fund whenever the subdivision has outstanding bonds other than serial bonds;
 - (C) Bond retirement fund, for the retirement of serial bonds, notes, or certificates of indebtedness;
 - (D) A special fund for each special levy;
 - (E) A special bond fund for each bond issue;
 - (F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose;
 - (G) A special fund for each public utility operated by a subdivision;
 - (H) A trust fund for any amount received by a subdivision in trust.
-



Ohio Revised Code

Section 5705.12 Approval to establish special funds.

Effective: July 22, 1998

Legislation: House Bill 426 - 122nd General Assembly

In addition to the funds provided for by sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of and in the manner prescribed by the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds. The auditor of state shall consult with the tax commissioner before approving such funds.



Ohio Revised Code

Section 5705.121 Other special funds.

Effective: March 22, 2019

Legislation: House Bill 500 - 132nd General Assembly

A municipal corporation may establish in the manner provided by law a sanitary police pension fund, an urban redevelopment tax increment equivalent fund, or a cemetery fund.

A township may establish by law a cemetery fund.

A subdivision that levies a tax for the purpose described in division (ZZ) or (AAA) of section 5705.19 of the Revised Code shall establish a general capital and infrastructure fund to which the proceeds from that levy shall be credited. By resolution or ordinance, the taxing authority may establish accounts within that fund for any of the several particular purposes for which such money may lawfully be spent, may eliminate such accounts when no longer necessary or desirable, and may transfer money between such accounts. Money in the fund may not be used to pay the compensation of officers or employees of the subdivision.



Ohio Revised Code

Section 5705.13 Reserve balance accounts - special revenue fund - capital projects fund.

Effective: [March 27, 2020](#)

Legislation: [House Bill 197 - 133rd General Assembly](#)

(A) A taxing authority of a subdivision, by resolution or ordinance, may establish reserve balance accounts to accumulate currently available resources for the following purposes:

- (1) To stabilize subdivision budgets against cyclical changes in revenues and expenditures;
- (2) Except as otherwise provided by this section, to provide for the payment of claims and deductibles under an individual or joint self-insurance program for the subdivision, if the subdivision is permitted by law to establish such a program;
- (3) To provide for the payment of claims, assessments, and deductibles under a self-insurance program, individual retrospective ratings plan, group rating plan, group retrospective rating plan, medical only program, deductible plan, or large deductible plan for workers' compensation.

The ordinance or resolution establishing a reserve balance account shall state the purpose for which the account is established, the fund in which the account is to be established, and the total amount of money to be reserved in the account.

Not more than one reserve balance account may be established for each of the purposes permitted under divisions (A)(2) and (3) of this section. Money to the credit of a reserve balance account may be expended only for the purpose for which the account was established.

A reserve balance account established for the purpose described in division (A)(1) of this section may be established in the general fund or in one or more special funds for operating purposes of the subdivision. The amount of money to be reserved in such an account in any fiscal year shall not exceed five per cent of the revenue credited in the preceding fiscal year to the fund in which the account is established, or, in the case of a reserve balance account of a county or of a township, the greater of that amount or one-sixth of the expenditures during the preceding fiscal year from the fund



in which the account is established. Subject to division (F) of section 5705.29 of the Revised Code, any reserve balance in an account established under division (A)(1) of this section shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the Revised Code.

At any time, a taxing authority of a subdivision, by resolution or ordinance, may reduce or eliminate the reserve balance in a reserve balance account established for the purpose described in division (A)(1) of this section.

A reserve balance account established for the purpose described in division (A)(2) or (3) of this section shall be established in the general fund of the subdivision or by the establishment of a separate internal service fund established to account for the operation of an individual or joint self-insurance program described in division (A)(2) of this section or a workers' compensation program or plan described in division (A)(3) of this section, and shall be based on sound actuarial principles. The total amount of money in a reserve balance account for self-insurance may be expressed in dollars or as the amount determined to represent an adequate reserve according to sound actuarial principles.

A taxing authority of a subdivision, by resolution or ordinance, may rescind a reserve balance account established under this division. If a reserve balance account is rescinded, money that has accumulated in the account shall be transferred to the fund or funds from which the money originally was transferred.

(B) A taxing authority of a subdivision, by resolution or ordinance, may establish a special revenue fund for the purpose of accumulating resources for the payment of accumulated sick leave and vacation leave, and for payments in lieu of taking compensatory time off, upon the termination of employment or the retirement of officers and employees of the subdivision. The special revenue fund may also accumulate resources for payment of salaries during any fiscal year when the number of pay periods exceeds the usual and customary number of pay periods. Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the Revised Code, the taxing authority, by resolution or ordinance, may transfer money to the special revenue fund from any other fund of the subdivision from which such payments may lawfully be made. The taxing authority, by resolution or ordinance, may rescind a special revenue fund established under this division. If a special revenue fund is rescinded, money



that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.

(C) A taxing authority of a subdivision, by resolution or ordinance, may establish a capital projects fund for the purpose of accumulating resources for the acquisition, construction, or improvement of fixed assets of the subdivision. For the purposes of this section, "fixed assets" includes motor vehicles. More than one capital projects fund may be established and may exist at any time. The ordinance or resolution shall identify the source of the money to be used to acquire, construct, or improve the fixed assets identified in the resolution or ordinance, the amount of money to be accumulated for that purpose, the period of time over which that amount is to be accumulated, and the fixed assets that the taxing authority intends to acquire, construct, or improve with the money to be accumulated in the fund.

A taxing authority of a subdivision shall not accumulate money in a capital projects fund for more than ten years after the resolution or ordinance establishing the fund is adopted. If the subdivision has not entered into a contract for the acquisition, construction, or improvement of fixed assets for which money was accumulated in such a fund before the end of that ten-year period, the fiscal officer of the subdivision shall transfer all money in the fund to the fund or funds from which that money originally was transferred or the fund that originally was intended to receive the money.

A taxing authority of a subdivision, by resolution or ordinance, may rescind a capital projects fund. If a capital projects fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the Revised Code, the taxing authority of a subdivision, by resolution or ordinance, may transfer money to the capital projects fund from any other fund of the subdivision that may lawfully be used for the purpose of acquiring, constructing, or improving the fixed assets identified in the resolution or ordinance.



Ohio Revised Code

Section 5705.41 Restriction upon appropriation and expenditure of money - certificate of fiscal officer.

Effective: September 28, 2012

Legislation: House Bill 509 - 129th General Assembly

No subdivision or taxing unit shall:

(A) Make any appropriation of money except as provided in Chapter 5705. of the Revised Code; provided, that the authorization of a bond issue shall be deemed to be an appropriation of the proceeds of the bond issue for the purpose for which such bonds were issued, but no expenditure shall be made from any bond fund until first authorized by the taxing authority;

(B) Make any expenditure of money unless it has been appropriated as provided in such chapter;

(C) Make any expenditure of money except by a proper warrant drawn against an appropriate fund;

(D)(1) Except as otherwise provided in division (D)(2) of this section and section 5705.44 of the Revised Code, make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. If no certificate is furnished as required, upon receipt by the taxing authority of the subdivision or taxing unit of a certificate of the fiscal officer stating that there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances, such taxing authority may authorize the drawing of a warrant in payment of amounts due upon such contract, but such resolution or ordinance shall be passed within thirty days after the taxing authority receives such



certificate; provided that, if the amount involved is less than one hundred dollars in the case of counties or three thousand dollars in the case of all other subdivisions or taxing units, the fiscal officer may authorize it to be paid without such affirmation of the taxing authority of the subdivision or taxing unit, if such expenditure is otherwise valid.

(2) The board of county commissioners may adopt a resolution exempting county purchases of one thousand dollars or less from the requirement of division (D)(1) of this section that a certificate be attached to any contract or order involving the expenditure of money. The resolution shall state the dollar amount that is exempted from the certificate requirement and whether the exemption applies to all purchases, to one or more specific classes of purchases, or to the purchase of one or more specific items. Prior to the adoption of the resolution, the board shall give written notice to the county auditor that it intends to adopt the resolution. The notice shall state the dollar amount that is proposed to be exempted and whether the exemption would apply to all purchases, to one or more specific classes of purchases, or to the purchase of one or more specific items. The county auditor may review and comment on the proposal, and shall send any comments to the board within fifteen days after receiving the notice. The board shall wait at least fifteen days after giving the notice to the auditor before adopting the resolution. A person authorized to make a county purchase in a county that has adopted such a resolution shall prepare and file with the county auditor, within three business days after incurring an obligation not requiring a certificate, or within any other period of time the board of county commissioners specifies in the resolution, a written or electronically transferred document specifying the purpose and amount of the expenditure, the date of the purchase, the name of the vendor, the specific appropriation items from which the expenditures are to be made, and any additional information as the auditor of state may prescribe.

(3) Upon certification by the auditor or other chief fiscal officer that a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority of the subdivision or taxing unit, has been lawfully appropriated, authorized, or directed for a certain purpose and is in the treasury or in the process of collection to the credit of a specific line-item appropriation account in a certain fund free from previous and then outstanding obligations or certifications, then for such purpose and from such line-item appropriation account in such fund, over a period not extending beyond the end of the fiscal year, expenditures may be made, orders for payment issued, and contracts or obligations calling for or requiring the payment of money made and assumed; provided, that the aggregate sum of money



included in and called for by such expenditures, orders, contracts, and obligations shall not exceed the sum so certified. Such a certification need be signed only by the fiscal officer of the subdivision or the taxing district and may, but need not, be limited to a specific vendor. An itemized statement of obligations incurred and expenditures made under such certificate shall be rendered to the auditor or other chief fiscal officer before another such certificate may be issued, and not more than one such certificate shall be outstanding at a time.

In addition to providing the certification for expenditures as specified in this division, a subdivision also may make expenditures, issue orders for payment, and make contracts or obligations calling for or requiring the payment of money made and assumed for specified permitted purposes from a specific line-item appropriation account in a specified fund for a sum of money upon the certification by the fiscal officer of the subdivision that this sum of money has been lawfully appropriated, authorized, or directed for a permitted purpose and is in the treasury or in the process of collection to the credit of the specific line-item appropriation account in the specified fund free from previous and then-outstanding obligations or certifications; provided that the aggregate sum of money included in and called for by the expenditures, orders, and obligations shall not exceed the certified sum. The purposes for which a subdivision may lawfully appropriate, authorize, or issue such a certificate are 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 or contracting authority; fuel oil, gasoline, food items, roadway materials, and utilities; and any purchases exempt from competitive bidding under section 125.04 of the Revised Code and any other specific expenditure that is a recurring and reasonably predictable operating expense. Such a certification shall not extend beyond the end of the fiscal year or, in the case of a board of county commissioners that has established a quarterly spending plan under section 5705.392 of the Revised Code, beyond the quarter to which the plan applies. Such a certificate shall be signed by the fiscal officer and may, but need not, be limited to a specific vendor. An itemized statement of obligations incurred and expenditures made under such a certificate shall be rendered to the fiscal officer for each certificate issued. More than one such certificate may be outstanding at any time.

In any case in which a contract is entered into upon a per unit basis, the head of the department, board, or commission for the benefit of which the contract is made shall make an estimate of the total amount to become due upon such contract, which estimate shall be certified in writing to the



fiscal officer of the subdivision. Such a contract may be entered into if the appropriation covers such estimate, or so much thereof as may be due during the current year. In such a case the certificate of the fiscal officer based upon the estimate shall be a sufficient compliance with the law requiring a certificate.

Any certificate of the fiscal officer attached to a contract shall be binding upon the political subdivision as to the facts set forth therein. Upon request of any person receiving an order or entering into a contract with any political subdivision, the certificate of the fiscal officer shall be attached to such order or contract. "Contract" as used in this section excludes current payrolls of regular employees and officers.

(E) Taxes and other revenue in process of collection, or the proceeds to be derived from authorized bonds, notes, or certificates of indebtedness sold and in process of delivery, shall for the purpose of this section be deemed in the treasury or in process of collection and in the appropriate fund. This section applies neither to the investment of sinking funds by the trustees of such funds, nor to investments made under sections 731.56 to 731.59 of the Revised Code.

No district authority shall, in transacting its own affairs, do any of the things prohibited to a subdivision by this section, but the appropriation referred to shall become the appropriation by the district authority, and the fiscal officer referred to shall mean the fiscal officer of the district authority.



Ohio Revised Code

Section 5705.14 Transfer of funds.

Effective: January 1, 2018

Legislation: House Bill 26 - 132nd General Assembly

No transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, except as follows:

(A) The unexpended balance in a bond fund that is no longer needed for the purpose for which such fund was created shall be transferred to the sinking fund or bond retirement fund from which such bonds are payable.

(B) The unexpended balance in any specific permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of such improvement, shall be transferred to the sinking fund or bond retirement fund of the subdivision; provided that if such money is not required to meet the obligations payable from such funds, it may be transferred to a special fund for the acquisition of permanent improvements, or, with the approval of the court of common pleas of the county in which such subdivision is located, to the general fund of the subdivision.

(C)(1) Except as provided in division (C)(2) of this section, the unexpended balance in the sinking fund or bond retirement fund of a subdivision, after all indebtedness, interest, and other obligations for the payment of which such fund exists have been paid and retired, shall be transferred, in the case of the sinking fund, to the bond retirement fund, and in the case of the bond retirement fund, to the sinking fund; provided that if such transfer is impossible by reason of the nonexistence of the fund to receive the transfer, such unexpended balance, with the approval of the court of common pleas of the county in which such division is located, may be transferred to any other fund of the subdivision.

(2) Money in a bond fund or bond retirement fund of a city, local, exempted village, cooperative education, or joint vocational school district may be transferred to a specific permanent improvement fund provided that the county budget commission of the county in which the school district is located approves the transfer upon its determination that the money transferred will not be required to meet the obligations payable from the bond fund or bond retirement fund. In arriving at such a



Ohio Revised Code

Section 5705.15 Transfer of public funds - exceptions.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

In addition to the transfers authorized in section 5705.14 of the Revised Code, the taxing authority of any political subdivision may, in the manner provided in this section and section 5705.16 of the Revised Code, transfer from one fund to another any public funds under its supervision, except the proceeds or balances of loans, bond issues, special levies for the payment of loans or bond issues, the proceeds or balances of funds derived from any excise tax levied by law for a specified purpose, and the proceeds or balances of any license fees imposed by law for a specified purpose.



Ohio Revised Code

Section 5705.16 Resolution for transfer of funds; petition; approval or disapproval by tax commissioner.

Effective: September 30, 2021

Legislation: House Bill 110

A resolution of the taxing authority of any political subdivision shall be passed by a majority of all the members thereof, declaring the necessity for the transfer of funds authorized by section 5705.15 of the Revised Code, and such taxing authority shall submit to the tax commissioner a petition that includes the name and amount of the fund, the fund to which it is desired to be transferred, a copy of such resolution with a full statement of the proceedings pertaining to its passage, and the reason or necessity for the transfer. The commissioner shall approve the transfer of such funds upon determining each of the following:

- (A) The petition states sufficient facts;
- (B) That there are good reasons, or that a necessity exists, for the transfer;
- (C) No injury will result from the transfer of such funds.

If the petition is disapproved by the commissioner, it shall be returned within thirty days of its receipt to the officers who submitted it, with a memorandum of the commissioner's objections, and the taxing authority shall not transfer the funds as requested by the petition. This disapproval shall not prejudice a later application for approval. If the petition is approved by the commissioner, it shall be returned within thirty days of its receipt to the officers who submitted it, and the taxing authority may transfer the funds as requested by the petition.



determination, the county budget commission shall consider the balance of the bond fund or bond retirement fund, the outstanding obligations payable from the fund, and the sources and timing of the fund's revenue.

(D) The unexpended balance in any special fund, other than an improvement fund, existing in accordance with division (D), (F), or (G) of section 5705.09 or section 5705.12 of the Revised Code, may be transferred to the general fund or to the sinking fund or bond retirement fund after the termination of the activity, service, or other undertaking for which such special fund existed, but only after the payment of all obligations incurred and payable from such special fund.

(E) Money may be transferred from the general fund to any other fund of the subdivision.

(F) Moneys retained or received by a county under section 4501.04 or division (A)(2) of section 5735.27 of the Revised Code may be transferred from the fund into which they were deposited to the sinking fund or bond retirement fund from which any principal, interest, or charges for which such moneys may be used is payable.

(G) Moneys retained or received by a municipal corporation under section 4501.04 or division (A)(1) of section 5735.27 of the Revised Code may be transferred from the fund into which they were deposited to the sinking fund or bond retirement fund from which any principal, interest, or charges for which such moneys may be used is payable.

(H)(1) Money may be transferred from the county developmental disabilities general fund to the county developmental disabilities capital fund established under section 5705.091 of the Revised Code or to any other fund created for the purposes of the county board of developmental disabilities, so long as money in the fund to which the money is transferred can be spent for the particular purpose of the transferred money. The county board of developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer. Money transferred to a fund shall be credited to an account appropriate to its particular purpose.



(2) An unexpended balance in an account in the county developmental disabilities capital fund or any other fund created for the purposes of the county board of developmental disabilities may be transferred back to the county developmental disabilities general fund. The transfer may be made if the unexpended balance is no longer needed for its particular purpose and all outstanding obligations have been paid. Money transferred back to the county developmental disabilities general fund shall be credited to an account for current expenses within that fund. The county board of developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer.

(I) Money may be transferred from the public assistance fund established under section 5101.161 of the Revised Code to either of the following funds, so long as the money to be transferred from the public assistance fund may be spent for the purposes for which money in the receiving fund may be used:

(1) The children services fund established under section 5101.144 of the Revised Code;

(2) The child support enforcement administrative fund established, as authorized under rules adopted by the director of job and family services, in the county treasury for use by any county family services agency.

Except in the case of transfer pursuant to division (E) of this section, transfers authorized by this section shall only be made by resolution of the taxing authority passed with the affirmative vote of two-thirds of the members.

AUDITOR OF STATE BULLETIN 99-006
APRIL 6, 1999

TO: Fiscal Officer of All Subdivisions
All Independent Public Accountants

SUBJECT: Requests for New Funds

The Auditor of State receives numerous requests to establish new funds under the provisions of Ohio Rev. Code §5705.12 which states:

In addition to the funds provided for by sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of and in the manner prescribed by the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds. The auditor of state shall consult with the tax commissioner before approving such funds.

The purpose of this Bulletin is to identify when a request under this code section is required and when a local government may create a new fund without the Auditor of State's approval.

When Requests are Unnecessary

Approval to establish a new fund is unnecessary when the creation of the desired fund is already authorized or required by statute. Whenever the creation of a fund is authorized or required by statute, either specifically by name, or in general, a separate letter requesting permission to establish the fund is not required.

Examples of specific statutory requirements are found in Ohio Rev. Code §3313.81, which requires that school districts establish food service funds, and in Ohio Rev. Code §5747.50, which requires that each county establish an undivided local government fund. Similar statutory provisions requiring the creation of a specific fund are scattered throughout the Revised Code.

General statutory requirements for the creation of funds are found in Ohio Rev. Code §5705.09. This code section states:

Each subdivision shall establish the following funds:

(A) General fund;

(B) Sinking fund whenever the subdivision has outstanding bonds other than serial bonds;

(C) Bond retirement fund, for the retirement of serial bonds, notes, or certificates of indebtedness;

(D) A special fund for each special levy;

(E) A special bond fund for each bond issue;

(F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose;

(G) A special fund for each public utility operated by a subdivision;

(H) A trust fund for any amount received by a subdivision in trust.

Based on this statute, it is unnecessary to continue to request permission from the Auditor of State to establish a new fund when the purpose of the fund will be to record and expend the proceeds of debt, to account for a new grant whose use is restricted to a particular purpose or to account for money received in trust.

When Requests are Necessary

It is necessary to continue to submit requests to the Auditor of State when the creation of the fund is not specifically authorized by statute or when the purpose of the fund is not identified in Ohio Rev. Code §5705.09 (A) - (H). Situations in which it would be appropriate to continue to submit requests include: 1) when management wishes to create a new fund in order to capture additional financial information about a specific source of revenue or a specific activity; 2) when the fund will be used to account for restricted gifts or bequests that will not be held in trust; and 3) when management wants to impose internal restrictions on the use of otherwise unrestricted resources

Management often asks to create a new fund to determine how much revenue a specific source generates or how money from a specific source is being spent. In circumstances where the desired financial information can be obtained by creating additional accounts within an existing fund, the creation of a separate fund is generally considered unnecessary. An exception to this policy is made for requests for the creation of proprietary funds.

Proprietary funds are intended to account for activities that are similar to businesses. The activity is at least partially financed by charges for services or goods. Rates are usually set by the legislative authority, and the desire is to maintain accounting records which can demonstrate the extent that charges cover the costs of providing the goods or services. This is accomplished by tracking all revenues and the related expenses of an activity within a single fund. Requests for the creation of a proprietary fund are usually granted.

Sending a request to establish a new fund is still appropriate when the fund will be used to

account for restricted gifts or bequests not held in trust. The creation of a trust fund is not necessary to account for restricted gifts or donations; this money may be accounted for in a special revenue fund or, if restricted to the acquisition of fixed assets, in a capital projects fund. A trust fund is recommended only when there is a formal trust agreement with the donor. Requests to account for restricted gifts and donations are routinely granted based on the need to demonstrate compliance with donor restrictions.

Letters frequently request permission for a new fund based on management's wish to place internal restrictions on the use of otherwise unrestricted resources. These types of requests are generally not approved. It is the policy of the Auditor of State to refuse requests when approval would result in giving readers of financial statements the false impression that the use of the resources in the fund is restricted. The General Assembly has begun authorizing the creation of funds using unrestricted resources in certain specific circumstances. For example, H.B. 426 allows subdivisions to create funds for the payment of compensated absences and for the acquisition of fixed assets. The Auditor of State does not feel it is appropriate to extend this ability into areas where the legislature has not acted.

When responding to requests to establish new funds, the Auditor of State applies two basic guidelines. Separate funds are justified 1) when they will provide management with additional relevant financial information which is not obtainable using the current fund structure; and 2) when necessary to demonstrate compliance with legal or contractual restrictions.

When the purpose of a fund created under the provisions of Ohio Rev. Code §5705.12 has been fulfilled, the unexpended balance may be transferred to the general fund or to the bond retirement fund, but only after the payment of all obligations incurred and payable from the fund. (See Ohio Rev. Code §5705.14) Management may not simply modify or alter the purpose of the fund; that, in effect, creates a new fund and would require a second approval from the Auditor of State.

To request the creation of a new fund, complete the attached form. Send the form and a copy of the resolution or ordinance of the legislative authority authorizing the fund to:

Auditor of State's Office
Local Government Services Division
88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

The request can be deemed approved if you do not receive a letter disapproving the request from the Auditor of State's local government services division within 30 days from the date of submission.

Questions concerning this bulletin should be addressed to the Local Government Services Division of the State Auditors Office at (800) 345-2519.

AUDITOR OF STATE
REQUEST FOR FUND APPROVAL

Entity: _____

Fiscal Officer: _____

Phone No.: _____

Request Date: _____

Fund Requested: _____

Purpose of Fund: _____

Sources of Revenues: _____

Anticipated Expenditures: _____
(Types)

NOTE: Please attach a copy of the resolution requesting approval to establish the fund.

**AUDITOR OF STATE
REQUEST FOR FUND APPROVAL**

Entity: _____

Fiscal Officer: _____

Phone No.: _____

Request Date: _____

Fund Requested: _____

Purpose of Fund: _____

Sources of Revenue: _____

Anticipated Expenditures (Types): _____

NOTE: Please attach a copy of the resolution requesting approval to establish the fund.

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TOWNSHIP CHART OF ACCOUNTS

TOWNSHIP FUND NUMBERS

Governmental Funds: General

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
1000	General	Defined By User	1000-701	-

Governmental Funds: Special Revenue

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2011	Motor Vehicle Licenses Tax	330	2011-701	-
2021	Gasoline Tax	330	2021-701	-
2031	Road and Bridge	330	1000-701	-
2041-2069	Cemetery	410	1000-701	-
2071-2079	Garbage Waste and Disposal District	320	1000-701	-
2081-2109	Police District	210	1000-701	-
2111-2139	Fire District	220	1000-701	-
2141-2169	Road District	330	1000-701	-
2171-2179	Park Levy	610	1000-701	-
2181-2189	Zoning	130	1000-701	-
2191-2219	Special Levy	Defined By User	1000-701	-
2221	Drug Law Enforcement	210	1000-701	-
2231	Permissive Motor Vehicle License Tax	330	2231-701	-
2241	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Ohio Revised Code (ORC) Section 5739.09b.)	Defined By User	1000-701	-
2251	Federal Law Enforcement	210	1000-701	-
2261	Law Enforcement Trust	210	1000-701	-
2271	Enforcement and Education	210	1000-701	-
2272-2279	Coronavirus Relief Fund	Defined By User	227x-701	-

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Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2281-2289	Fire and Rescue, Ambulance and Emergency Medical Services	230	1000-701	-
2291-2339	Underground Storage Tank	430	1000-701	-
2401-2599	Special Assessment	Defined By User	1000-701	-
2901-2999	Miscellaneous Special Revenue	Defined By User	1000-701	29xx-701

Governmental Funds: Debt Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
3101-3199	General (Bond) (Note) Retirement	810, 820, 830	1000-701	31xx-701
3201-3299	Sinking	810, 830	1000-701	32xx-701
3301-3399	Special Assessment	810, 820, 830	1000-701	33xx-701
3901-3999	Miscellaneous Debt Service	810, 820, 830	1000-701	39xx-701

Governmental Funds: Capital Projects

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4101-4199	Bond	760	1000-701	41xx-701
4301-4399	Permanent Improvement	760	1000-701	43xx-701
4401-4499	Public Works Commission Project – Issue II	760	1000-701	-
4501-4599	Special Assessment	760	1000-701	45xx-701
4901-4949	Miscellaneous Capital Projects	760	1000-701	49xx-701

Governmental Funds: Permanent

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4951-4999	Permanent	Defined By User	1000-701	49xx-701

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Proprietary Funds

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5001-5999	Enterprise	Defined By User	1000-701	5xxx-701
6001-6999	Internal Service	Defined By User	1000-701	6xxx-701

Fiduciary Funds: *(Only if they are being held for another government.)*

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9001-9249	Custodial	781-789	1000-701	9xxx-701
9501-9749	Investment Trust	781-789	1000-701	9xxx-701
9751-9999	Private – Purpose Trust	781-789	1000-701	9xxx-701

Conditional Interest Account

Some funds are required to receive all earned interest, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest, or it can be allocated to the General fund. If a fund has a conditional interest account, then the fund may receive its own interest at the fund level. The fund's conditional interest account must be an active revenue account, and the conditional interest account must be designated to receive the fund's own interest under the Accounting/Maintenance/Funds area of the software. When posting interest receipts, the fund's conditional interest account can either receive the earned interest, or it can be allocated to the General fund's interest account.

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TOWNSHIP REVENUE CODES

Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
101	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions.
102	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions.
103	Permissive Sales Tax	An excise tax on transactions in which lodging by a hotel is furnished to transient guests.
104	Permissive Motor Vehicle License (MVL) Tax – Township Levied	Distribution of township levied permissive motor vehicle license tax from county auditor.
199	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 101-104.

Charges for Services

Financial Report Caption Title: Charges for Services

Revenue Code	Revenue Name	Description
201	Contracts for Fire Services	Receipts derived from furnishing fire protection services to other political subdivisions.
202	Contracts for Emergency Medical Services	Receipts derived from furnishing emergency medical services to other political subdivisions.
203	Contracts for Police Protection	Receipts derived from furnishing police protection services to other political subdivisions
299	Other – Charges for Services	Receipts derived from furnishing services to other political subdivisions not described in revenue codes 201-203.

Licenses, Permits and Fees

Financial Report Caption Title: Licenses, Permits and Fees

Revenue Code	Revenue Name	Description
301	Licenses and Permits	Receipts from the issuance of all local licenses and permits.
302	Fees	Constables', zoning, cemetery, and other fees assessed by township.
303	Cable Franchise Fees	Revenue derived from cable franchise fees.
399	Other – Licenses, Permits and Fees	Receipts of any other licenses, permits and fees not described in revenue codes 301-302.

Uniform Accounting Network – Accounting & General Manual

Fines and Forfeitures

Financial Report Caption Title: Fines and Forfeitures

Revenue Code	Revenue Name	Description
401	Fines	Income from fines for parking, uniform traffic violations and zoning regulations. Ohio Revised Code (ORC) Sections 505.17, 519.99 and 4513.35; fines levied against trustees for failure to perform their duties as enumerated in ORC Sections 517.06 and 517.11; fines levied against convicted drug offenders.
402	Forfeitures	Forfeitures of contractor’s performance bonds.
403	Penalties	Receipts from the imposition of penalties.
499	Other – Fines and Forfeitures	Receipts of any other fines and forfeitures not described in revenue codes 401-403.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
511	Federal Funds	Money received from the Federal government for flood damage and flood control.
512	Proceeds from Federal Law Enforcement Agencies	Proceeds from Federal law enforcement agencies.
519	Other – Federal Receipts	Receipt of any other intergovernmental receipts not described in revenue codes 511-512.
531	Estate Tax	Semi-annual tax settlement from the county auditor, including deductions.
532	Local Government Distribution	Monthly distribution of sales tax and financial institution tax from the county auditor.
533	Liquor Permit Fees	Distribution of liquor permit fees from the State.
534	Cigarette License Fees	Annual settlement from the county auditor, including deductions.
535	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from state and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.

Uniform Accounting Network – Accounting & General Manual

Revenue Code	Revenue Name	Description
536	Motor Vehicle License Tax – State Levied	Distribution of motor vehicle license tax from the county auditor.
537	Gasoline Tax	Monthly distribution of gasoline excise tax from the county auditor.
538	Local Public Works Commission	Grants from the Ohio Public Works Commission (also known as Issue II bond proceeds).
539	Other – State Receipts	Receipts of any other State grants not described in revenue codes 531-538.
591	Intergovernmental Receipts (Non-State and Non-Federal)	Receipts from governmental entities other than the Federal or State government.
592	Motor Vehicle License Tax – County Levied	Distribution of motor vehicle license tax from the county auditor.
599	Other – Other Intergovernmental	Receipts from any other governmental entities not described in revenue codes 591-592.

Special Assessments

Financial Report Caption Title: Special Assessments

Revenue Code	Revenue Name	Description
601	Special Assessments	Semi-annual tax settlement from the county auditor.
699	Other – Special Assessments	Special assessment receipts not included in revenue code 601.

Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest	Interest income received from deposits and investments.
799	Other – Earnings on Investment	Other income received from deposits and investments not included in revenue code 701.

Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
801	Gifts and Donations	Gifts and donations to board of trustees not specified for a particular purpose. Money, securities or property whose use is limited to the care of a particular cemetery burial plot or general improvement of the cemetery. Stocks should be

Uniform Accounting Network – Accounting & General Manual

Revenue Code	Revenue Name	Description
		assigned market value at time of receipt and carried on records at said value.
802	Rentals and Leases	Income received from rental or lease of township owned facilities, school and ministerial lands.
803	Contributions	Contributions for repair and maintenance of township roads by county commissions. ORC Section 5535.08.
804	Sale of Cemetery Lots	Income derived from the sale of cemetery lots. ORC Section 517.07.
805	Other Local Grants (Not from another government.)	Grants from local non-profit organizations.
806	Proceeds – Sale of Forfeited Property and Seized Contraband	Receipts from the sale of property seized from or forfeited by convicted drug offenders.
807	Payments in Lieu of Taxes	Payment by a property owner not subject to a property tax to compensate government for not being required to pay the tax.
808	Royalties	Amounts received from royalties related to the use of the township’s assets. Including oil and gas royalty payments.
810	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
820	Contributions to a Permanent Fund (Only use with Permanent Funds.)	Contributions to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
881	Unclaimed Monies Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of unclaimed monies held for distribution.
882	Performance Deposits Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of performance deposits held.
883	Amounts Held for Employees (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any employee payroll withholding that is collected to be distributed.
884	Amounts Received as Fiscal Agent (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any collections received for an entity for which the Township serves as the fiscal agent.
885	Other Amounts Collected for Distribution (Fiduciary Funds Only)	An account for Fiduciary Funds Only. An account for other collections made in a Fiduciary capacity.
891	Other – Miscellaneous Operating	Receipts of any other operating revenue not described in revenue codes 801-806.
892	Other – Miscellaneous Non-Operating	Receipts of any other non-operating revenue not described in revenue codes 801-806.

Uniform Accounting Network – Accounting & General Manual

Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
911	Sale of Bonds	Proceeds from the sale of bonds.
912	Premium and Accrued Interest – Bonds	Premium and accrued interest from the sale of bonds.
915	Sale of Refunding Bonds	Proceeds from the sale of refunding bonds
919	Other – Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 911-912.
921	Sale of Notes	Proceeds from the sale of anticipatory notes.
922	Premium and Accrued Interest – Notes	Premium and accrued interest from the sale of notes.
929	Other – Sale of Notes	Receipts from any other sale of notes not described in revenue codes 921-922.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.
941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
951	Sale of Fixed Assets	Income derived from the sale of township property, buildings, equipment, vehicles and/or other fixed assets.
961	Loans Issued	Proceeds from the issuance of loans
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

Uniform Accounting Network – Accounting & General Manual

TOWNSHIP APPROPRIATION PROGRAM CODES

General Government

Financial Report Caption Title: General Government

Program Code	Program Name
110	Administrative
120	Townhalls, Memorial Buildings and Grounds
130	Zoning
180	Self-Insurance
190	Other

Public Safety

Financial Report Caption Title: Public Safety

Program Code	Program Name
210	Police Protection
220	Fire Protection
230	Emergency Medical Services
240	Civil Defense
290	Other

Public Works

Financial Report Caption Title: Public Works

Program Code	Program Name
310	Lighting
320	Sanitary Dump
330	Highways
390	Other

Health

Financial Report Caption Title: Health

Program Code	Program Name
410	Cemeteries
420	Health Districts
430	Underground Storage Tanks
490	Other

Uniform Accounting Network – Accounting & General Manual

Human Services

Financial Report Caption Title: Human Services

Program Code	Program Name
510	Human Services
590	Other

Conservation - Recreation

Financial Report Caption Title: Conservation - Recreation

Program Code	Program Name
610	Parks and Recreation
690	Other

Other

Financial Report Caption Title: Other

Program Code	Program Name
710	Other

Capital Outlay

Financial Report Caption Title: Capital Outlay

Program Code	Program Name
760	Capital Outlay

Fiduciary Distributions

Financial Report Caption Title: Fiduciary Distributions

Program Code	Program Name
781	Distributions as Fiscal Agent
782	Distributions to Other Governments
783	Distributions to Other Funds (Primary Gov't)
784	Distributions of Unclaimed Monies
785	Distributions of Performance Deposits
786	Distributions on Behalf of Employees
789	Other Distributions

Uniform Accounting Network – Accounting & General Manual

Debt Service

Financial Report Caption Title: Debt Service

Program Code	Program Name
810	Bond Principal Payment
820	Note Principal Payment
830	Interest
840	Fiscal Charges
850	Discount on Debt
890	Other – Debt Service

Other Financing Uses

Financial Report Caption Title: Other Financing Uses

Program Code	Program Name
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

Uniform Accounting Network – Accounting & General Manual

TOWNSHIP APPROPRIATION OBJECT CODES

Object Code	Object Name	Program Default	Direct Charges	Description
100	Salaries	Defined By User	Yes	Salaries or wages paid to all persons employed by the township. Summary object code for Salaries. Comprises detail object codes 110-190.
110	Salaries – Trustees’ Office	Defined By User	Yes	Sub-summary object code for Salaries – Trustees’ Office. Comprises detail object codes 111-119.
111	Salaries – Trustees	Defined By User	Yes	Salaries or wages paid to trustees. Ohio Revised Code (ORC) Section 505.24.
112	Salaries – Trustees’ Staff	Defined By User	Yes	Salaries or wages paid to trustees’ staff.
119	Other – Salaries - Trustees’ Office	Defined By User	Yes	All other salaries or wages paid to the trustees’ office not included in codes 111-112.
120	Salaries – Township Fiscal Officer’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Township Fiscal Officer’s Office. Comprises detail object codes 121-129.
121	Salary – Township Fiscal Officer	Defined By User	Yes	Salaries or wages paid to the township fiscal officer. ORC Section 507.09.
122	Salaries – Township Fiscal Officer’s Staff	Defined By User	Yes	Salaries or wages paid to township fiscal officer’s staff.
129	Other – Salaries – Township Fiscal Officer’s Office	Defined By User	Yes	All other salaries or wages paid to the township fiscal officer’s office not included in object codes 121-122.
130	Salaries – Administrator’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Administrator’s Office. Comprises detail object codes 131-139.
131	Salary – Administrator	Defined By User	Yes	Salaries or wages paid to the township administrator.
132	Salaries – Administrator’s Staff	Defined By User	Yes	Salaries or wages paid to administrator’s staff.
139	Other – Salaries – Administrator’s Office	Defined By User	Yes	All other salaries or wages paid to the administrator’s office not included in object codes 131-132.
140	Salaries – Legal Counsel’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Legal Counsel’s Office. Comprises object codes 141-149.
141	Salary – Legal Counsel	Defined By User	Yes	Salary or wages paid to the township legal counsel. ORC Section 309.09.
142	Salaries – Legal Counsel’s Staff	Defined By User	Yes	Salaries or wages paid to legal counsel’s staff.

Uniform Accounting Network – Accounting & General Manual

149	Other – Salaries – Legal Counsel’s Office	Defined By User	Yes	All other salaries or wages paid to the legal counsel not included in object codes 141-142.
150	Compensation of Board and Commission Members	Defined By User	Yes	Compensation paid to members of township boards and commissions.
190	Other – Salaries	Defined By User	Yes	Salaries or wages paid to all township employees not included in object codes 110-150.
	Employee Fringe Benefits			
	<i>Employer’s Retirement Contributions</i>			
211	Ohio Public Employees Retirement System	Defined By User	Yes	Township’s share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Defined By User	Yes	Township’s share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Defined By User	Yes	Township’s share of retirement contributions, payable to the Social Security Administration for Medicare.
214	Volunteer Firemen’s Dependents Fund	Defined By User	Yes	Township’s share of retirement contributions, payable to the Volunteer Firemen’s Dependents Fund.
215	Ohio Police and Fire Pension Fund	Defined By User	Yes	Township’s share of retirement contributions, payable to the Ohio Police and Fire Pension Fund.
219	Other – Employer’s Retirement Contributions	Defined By User	Yes	Township’s share of other retirement contributions not included in object codes 211-215.
220	<i>Insurance Benefits</i>	Defined By User	No	Township’s payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-240.
221	Medical / Hospitalization	Defined By User	No	Township’s payment for the employer’s share of employee hospitalization premiums.
222	Life Insurance	Defined By User	No	Township’s payment for the employer’s share of employee life insurance premiums.
223	Dental Insurance	Defined By User	No	Township’s payment for the employer’s share of employee dental insurance premiums.
224	Vision Insurance	Defined By User	No	Township’s payment for the employer’s share of employee vision insurance premiums.

Uniform Accounting Network – Accounting & General Manual

228	Health Care Reimbursement	Defined By User	Yes	Payment for reimbursement of health insurance premiums
229	Other – Insurance Benefits	Defined By User	No	Township’s payment for the employer’s share of other employee insurance benefits not included in object codes 221-224.
230	Workers’ Compensation	Defined By User	Yes	Payments to the Ohio Bureau of Workers’ Compensation.
240	Unemployment Compensation	Defined By User	Yes	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Defined By User	No	Payments to township employees for uniform, tool, equipment and other reimbursements. Sub-summary object code for Employee Reimbursements. Comprises detail object codes 251-259.
251	Uniform, Tool and Equipment Reimbursements	Defined By User	No	Payments to township employees for uniform, tool and equipment reimbursements.
259	Other – Employee Reimbursements	Defined By User	No	Payments to township employees for other reimbursements.
290	Other – Employee Fringe Benefits	Defined By User	No	Payment of other employee fringe benefits not included in objects 211-259.
300	Purchased Services	Defined By User	No	Cost of services required for the administration of township functions when procured by contract from outside sources. Summary object code for Purchased Services. Comprises detail object codes 310-390.
310	<i>Professional and Technical Services</i>	Defined By User	No	Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises detail object codes 310-319.
311	Accounting and Legal Fees	Defined By User	No	Accounting services provided by either the Auditor of State’s Local Government Services Division or by an independent professional accounting firm. Legal services provided by an external law firm.
312	Auditing Services	Defined By User	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
313	Uniform Accounting Network Fees	Defined By User	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
314	Tax Collection Fees	Defined By User	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and

Uniform Accounting Network – Accounting & General Manual

				administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
315	Election Fees	Defined By User	Yes	Election expenses deducted by the county auditor.
316	Engineering Services	Defined By User	No	Architectural and engineering services.
317	Planning Consultants	Defined By User	No	Expenses and fees paid for planning services.
318	Training Services	Defined By User	No	Expenses and fees paid for training township officials and staff.
319	Other – Professional and Technical Services	Defined By User	No	Payment for other professional and technical services not included in objects 311-318, including fees and charges paid to financial institutions for such services as fiscal agent, trustee and safety deposit box rental.
320	<i>Property Services</i>	Defined By User	No	Expenses related to the care and upkeep of the township’s property. Sub-summary object code for Property Services. Comprises detail object codes 321-329.
321	Rents and Leases	Defined By User	No	Cost of rents and leases of land, buildings, equipment and machinery.
322	Garbage and Trash Removal	Defined By User	No	Cost of garbage and trash pickup.
323	Repairs and Maintenance	Defined By User	No	Cost of service, maintenance, repair, overhaul or rework of owned equipment or machinery. Includes service, maintenance or repair on leased or rented equipment if such work is obtained by contracts separate from lease or rental contracts. Cost of routine maintenance and repair required to keep a facility up to a standard condition of service ability and the prevention or deterioration by the accomplishment of such work as periodic painting, tuck-pointing, exterior building cleaning, re-roofing; street, curb and sidewalk repair; one-time emergency repair of damage to utility systems and facilities resulting from accidents or acts of God; includes custodial services by contract.
329	Other – Property Services	Defined By User	No	Payment for other property services not included in objects 321-323.
330	Travel and Meeting Expense	Defined By User	No	Includes the cost of travel and transportation, and incidental expenses, incurred for travel on official business; common carrier fares; rental of passenger-carrying vehicles; motorpool charges for passenger-carrying vehicles; mileage

Uniform Accounting Network – Accounting & General Manual

				allowances, tools, subsistence and per diem allowances; incidental travel expenses such as baggage transfer and checking fee; communication expenses.
340	<i>Communications, Printing and Advertising</i>	Defined By User	No	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Advertising. Comprises detail object codes 341-349.
341	Telephone	Defined By User	No	Telephone and fax expense.
342	Postage	Defined By User	No	Postage and shipping expense.
343	Postage Machine Rental	Defined By User	No	Postage machine rental expense.
344	Printing	Defined By User	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
345	Advertising	Defined By User	No	Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals.
349	Other – Communications, Printing and Advertising	Defined By User	No	Other communications, printing and advertising expenses not included in objects 341-345.
350	<i>Utilities</i>	Defined By User	No	Costs of heat, light, power, water, gas or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 351-359.
351	Electricity	Defined By User	No	Costs for electricity.
352	Water and Sewage	Defined By User	No	Costs for water and sewage.
353	Natural Gas	Defined By User	No	Costs for natural gas.
354	Heating Oil	Defined By User	No	Costs for heating oil.
355	Coal	Defined By User	No	Costs for coal.
359	Other – Utilities	Defined By User	No	Costs for utilities not included in object codes 351-355.
360	Contracted Services	Defined By User	No	Payments made for contracted trade services.

Uniform Accounting Network – Accounting & General Manual

370	Payment to Another Political Subdivision	Defined By User	No	Payments made to another political subdivision for contracted services provided to the township, such as fire protection, county health fees, police services, emergency medical services, and garbage and refuse.
380	<i>Insurance and Bonding</i>	Defined By User	No	Cost of all insurance other than that related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 381-389.
381	Property Insurance Premiums	Defined By User	No	Cost of property insurance.
382	Liability Insurance Premiums	Defined By User	No	Cost of liability insurance.
383	Fidelity Bond Premiums	Defined By User	No	Cost of fidelity and security bonds on officials and employees.
389	Other – Insurance and Bonding	Defined By User	No	Other insurance costs not included in objects 381-383.
390	Other – Purchased Services	Defined By User	No	Other purchased services not included in objects 310-389.
400	Supplies and Materials	Defined By User	No	Cost of supplies and materials used in repairs, maintenance and service of the township’s facilities and equipment. Cost of articles and commodities which are ordinarily consumed or expended within one year after they are put to use. Summary object code for Supplies and Materials. Comprises detail object codes 410-490.
410	Office Supplies	Defined By User	No	Cost of office supplies such as office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.
420	Operating Supplies	Defined By User	No	Cost of operating supplies such as diesel fuel, oil and lubricants, gasoline, chains, parts, materials used in the maintenance and repair of roads, cleaning and sanitation supplies, household and institutional supplies.
430	Small Tools and Minor Equipment	Defined By User	No	Hammers, saws, wrenches, garden tools, small power tools and other tools and equipment having a life expectancy of less than five years.
490	Other – Supplies and Materials	Defined By User	No	Other supplies not included in objects 410-430.

Uniform Accounting Network – Accounting & General Manual

500	Other	Defined By User	No	Costs of other operating expenses not classified in any other category. Summary object code for Other. Comprises detail object codes 510-599.
510	<i>Dues and Fees</i>	Defined By User	No	Sub-summary object code for Dues and Fees. Comprises detail object codes 519-520.
519	Other – Dues and Fees	Defined By User	No	Payment for dues and fees.
520	Compensation and Damages	Defined By User	No	Payments for legal judgments against the township.
530	Claims	180	No	Summary object code for Claims. Comprises detail object codes 531-539.
531	Liability Insurance	180	No	Self-Insurance claims for Liability Insurance
532	Health Insurance	180	No	Self-Insurance claims for Health Insurance
533	Dental Insurance	180	No	Self-Insurance claims for Dental Insurance
534	Vision Insurance	180	No	Self-Insurance claims for Vision Insurance
535	Prescription Insurance	180	No	Self-Insurance claims for Prescription Insurance
536	Worker’s Compensation	180	No	Self-Insurance claims for Worker’s Compensation
539	Other Claims	180	No	All other expenditures for other Self-Insurance claims not included in object codes 531-536.
590	<i>Other Expenses</i>	Defined By User	No	Other expenses not included in objects 510-520. Sub-summary object code for Other Expenses. Comprises detail object codes 591-599.
591	Contributions to Other Organizations	Defined By User	No	Contributions made to other non-profit organizations for patriotic, educational and similar purposes.
599	Other – Other Expenses	Defined By User	No	Other township expenses not included in any other object codes.
700	Capital Outlay	760	No	Summary object code for Capital Outlay costs. Comprises detail object codes 710-790.
710	Land	760	No	Land and interest in land, when acquired by purchase.
720	Buildings	760	No	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration or modifications.
730	Improvements of Sites	760	No	Improvements of sites such as landscaping, grading, fences, when acquired by monetary

Uniform Accounting Network – Accounting & General Manual

				outlay. Includes cost of acquisition, construction or improvement of publicly owned parking lots. Includes cost of acquisition of fixtures and equipment which are permanently attached to or form a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire alarm systems, lighting or heating systems, air conditioning or refrigeration systems (when an addition or replacement).
740	Machinery, Equipment and Furniture	760	No	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
750	Motor Vehicles	760	No	Cost of acquisition of automobiles, trucks and other motorized vehicles.
790	Other – Capital Outlay	760	No	Other expenses not included in object codes 710-750.
	Debt Service			
810	Principal Payments – Bonds	810	No	Payments for the retirement of outstanding bond principal balances.
820	Principal Payments – Notes	820	No	Payments for the retirement of outstanding note principal balances.
830	Interest Payments	830	No	Interest payments on outstanding note/bond indebtedness.
840	Fiscal Charges	840	No	Payments to lenders for debt service expenses not included in objects 810-830.
850	Discount on Debt	850	No	The discount on debt is the difference between the principal amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75% and the market rate is 6%).
890	Other – Debt Service	890	No	Other payments not included in object codes 810-850.

Uniform Accounting Network – Accounting & General Manual

940	Payment to Refunded Bond Escrow Agent	890	No	Payments made <i>from resources other than bond proceeds</i> to escrow agent for bond refunding.
	Other Financing Uses			
910	Transfers – Out	910	Yes	Transfers to other funds from a fund.
920	Advances – Out	920	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	930	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Bond Escrow Agent	990	No	Payments made <i>from bond proceeds</i> to escrow agent for bond refunding.
990	Other – Other Financing Uses	990	No	Other expenses not included in objects 910-940.

Summary and Detail Account Codes

Within each financial reporting group, there are both summary and detail account codes available. Summary account codes are shown on the chart in **bold**. Some report groups may not have a summary account code available. Please refer to the Maintenance Introduction section of the manual for a complete explanation of summary and detail account codes.

Direct Charges

If the Direct Charges column contains a ‘Yes’, expenditures may be charged directly to the account code. A purchase order or blanket certificate is not required before charging expenditures to the object account code.

If the Direct Charges column contains a ‘No’, expenditures may not be charged directly to the account code. A purchase order or blanket certificate must be established before charging expenditures to the object account code.

Uniform Accounting Network – Accounting & General Manual

VILLAGE CHART OF ACCOUNTS

VILLAGE FUND NUMBERS

Governmental Funds: General

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
1000	General	Defined By User	1000-701	-

Governmental Funds: Special Revenue

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2011-2019	Street Construction, Maintenance and Repair	6xx	201x-701	-
2021-2029	State Highway	6xx	202x-701	-
2031-2039	Cemetery	240	1000-701	-
2041-2049	Parks and Recreation	3xx	1000-701	-
2051-2059	Federal Grant	Defined By User	1000-701	205x-701
2061-2069	State Grant	Defined By User	1000-701	206x-701
2071-2079	Income Tax	Defined By User	1000-701	-
2081-2089	Drug Law Enforcement	110	1000-701	-
2091-2099	Law Enforcement Trust	110	1000-701	-
2101-2109	Permissive Motor Vehicle License Tax	6xx	210x-701	-
2111-2119	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Ohio Revised Code (ORC) Section 5739.09b.)	Defined By User	1000-701	-
2121-2129	COPS Fast	110	1000-701	-
2131-2139	Police Disability and Pension	110	1000-701	-
2141-2149	Fire Disability and Pension	120	1000-701	-
2151-2169	Coronavirus Relief Fund	Defined By User	21xx-701	-
2271-2289	Enforcement and Education	110	1000-701	-
2291-2299	Underground Storage Tank	190	1000-701	-
2401-2499	Special Assessment	Defined	1000-701	-

Uniform Accounting Network – Accounting & General Manual

		By User		
2901-2999	Other Special Revenue	Defined By User	1000-701	29xx-701

Governmental Funds: Debt Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
3101-3199	General Obligation Bond Retirement	850	1000-701	31xx-701
3201-3299	Sinking	850	1000-701	32xx-701
3301-3399	Special Assessment Debt Service	850	1000-701	33xx-701
3401-3499	Note Retirement	850		34xx-701
3901-3999	Other Debt Service	850	1000-701	39xx-701

Governmental Funds: Capital Projects

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4101-4199	Bond Construction	800	1000-701	41xx-701
4201-4299	Grant Construction	800	1000-701	42xx-701
4501-4599	Special Assessment Construction	800	1000-701	45xx-701
4901-4949	Other Capital Projects	800	1000-701	49xx-701

Governmental Funds: Permanent

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4951-4999	Permanent	Defined By User	1000-701	49xx-701

Proprietary Funds: Enterprise

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5101-5199	Water Operating	530 Series	1000-701	-
5201-5299	Sewer Operating	540 Series	1000-701	-
5301-5399	Electric Operating	510 Series	1000-701	-

Uniform Accounting Network – Accounting & General Manual

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5401-5499	Parking	150, 650	1000-701	-
5501-5599	Swimming Pool	340	1000-701	-
5601-5699	Other Enterprise Operating	Defined By User	1000-701	56xx-701
5701-5709	Enterprise Improvement	800	1000-701	570x-701
5721-5739	Enterprise Debt Service	850	1000-701	572x-701 to 573x-701
5741-5759	Enterprise Debt Service Reserve	850	1000-701	574x-701 to 575x-701
5761-5779	Enterprise Reserve	Defined By User	1000-701	576x-701 to 577x-701
5781-5799	Enterprise Deposit	Defined By User	1000-701	578x-701 to 579x-701
5901-5919	Other Enterprise	Defined By User	1000-701	590x-701 to 591x-701

Proprietary Funds: Internal Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
6101-6199	Revolving	Defined By User	1000-701	-
6901-6999	Other Internal Service	Defined By User	1000-701	69xx-701

Fiduciary Funds: Custodial *(Only if they are being held for another government.)*

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9101-9199	Unclaimed Monies	Defined By User	1000-701	-
9201-9209	Income Tax	Defined By User	1000-701	-
9901-9924	Other Custodial	Defined By User	1000-701	99xx-701

Fiduciary Funds: Trust *(Only if they are being held for another government.)*

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9951-9974	Investment Trust	881-889	1000-701	99xx-701

Uniform Accounting Network – Accounting & General Manual

9976-9999	Private – Purpose Trust	881-889	1000-701	99xx-701
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Conditional Interest Account

Some funds are required to receive all earned interest, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest, or it can be allocated to the General fund. If a fund has a conditional interest account, then the fund may receive its own interest at the fund level. The fund's conditional interest account must be an active revenue account, and the conditional interest account must be designated to receive the fund's own interest under the Accounting/Maintenance/Funds area of the software. When posting interest receipts, the fund's conditional interest account can either receive the earned interest, or it can be allocated to the General fund's interest account.

Uniform Accounting Network – Accounting & General Manual

VILLAGE REVENUE CODES

Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
110	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions.
120	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions.
130	Municipal Income Tax	Revenue received from the enactment of a local income tax.
140	Permissive Sales Tax	Sales tax levied by villages on hotel and motel lodging.
150	License Tax – Local Levied by Council	Distribution of motor vehicle license tax from the Auditor of State.
160	Kilowatt Per Hour Taxes	Taxes imposed on the operation of Village owned/operated electric utility (Per AOS Bulletin 2001-011).
190	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 110-150 such as admission taxes, hotel taxes, amusement taxes, franchise taxes,...etc.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
211	Local Government Distribution	State and county distribution of local government fund. Ohio Revised Code (ORC) Section 5747.50.
213	Library and Local Government Revenue Assistance	Allocations of library and local government assistance money made under ORC Section 5705.32 or 5705.321.
221	Inheritance Tax	Revenue received from county auditor settlements, including deductions.
222	Cigarette Tax	Revenue received from county auditor settlements.
224	Liquor and Beer Permit Fees	Revenue received from liquor licenses.
225	Gasoline Tax (State)	Auditor of State distributions of municipal cents per gallon and gasoline excise tax.
226	License Tax – State Levied	Auditor of State distributions for license tax.
231	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility

Uniform Accounting Network – Accounting & General Manual

Revenue Code	Revenue Name	Description
		Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from State for utilities not operated by the Village and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
290	Other – State Shared Taxes and Permits	Other state shared taxes and permits not included in revenue codes 211-231.

Special Assessments

Financial Report Caption Title: Special Assessments

Revenue Code	Revenue Name	Description
310	Street Improvement and Maintenance	Special assessments levied against property owners for the improvement of streets.
320	Sidewalk Improvement	Special assessments levied against property owners for construction or improvement of sidewalks.
330	Sewer Improvement	Special assessments levied against property owners for construction or improvement of sewage systems.
340	Water Improvement	Special assessments levied against property owners for construction or improvement of water lines or water systems.
350	Street Cleaning and Improvement	Special assessments levied against property owners for cleaning streets and removing snow.
360	Street Lighting	Special assessments levied against property owners for street lighting.
390	Other – Special Assessments	All other special assessments levied against property owners not included in revenue codes 310-360.

Intergovernmental

Financial

Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
411	Federal – Restricted	Federal government grants or aid.
412	Federal – Unrestricted	Federal government grants or aid.
413	Federal – Pass Through Grants	Federal government grants or aid.
419	Other – Federal Receipts	Federal government grants or aid not listed under revenue codes 411-413.
422	State – Restricted	State government grants or aid.
423	State – Unrestricted	State government grants or aid.
424	State – Pass Through Grants	State government grants or aid.

Uniform Accounting Network – Accounting & General Manual

Revenue Code	Revenue Name	Description
429	Other – State Receipts	State government grants or aid not listed under revenue codes 422-424.
430	License Tax – County Levied	Revenue from county levied motor vehicle license tax.
440	Grants or Aid (Non-Federal and Non-State)	Other Non-Federal or Non-State grants or aid.
490	Other – Intergovernmental	Other Non-Federal or Non-State grants or aid not listed under revenue codes 411-440.

Charges for Services

Financial Report Caption Title: Charges for Services

Revenue Code	Revenue Name	Description
511	Contracts for Fire Services	Receipts from furnishing fire protection services to other political subdivisions.
512	Contracts for Police Protection	Receipts from furnishing police services to other political subdivisions.
513	Parking Meters	Receipts from parking meters.
514	Garbage and Trash	Receipts derived from furnishing garbage and trash services to other political subdivisions.
515	Contracts for Emergency Medical Services	Receipts derived from furnishing emergency medical services to other political subdivisions.
519	Other – General Government Contracts	Receipts derived from furnishing contracted other general government services to other political subdivisions not described in revenue codes 511-515.
521	Swimming Pool	Fees received from use of swimming pool.
522	Concession Stands	Proceeds received from the operation of a concession stand.
523	Recreation Entry Fees	Fees received from participating recreational fees.
529	Other – Cultural and Recreational Programs	Other cultural or recreational fees not described in revenue codes 521-523.
531	Sale of Lots	Receipts derived from the sale of cemetery lots.
532	Grave Opening Fees	Proceeds for the opening and closing of grave sites.
533	Foundations	Fees for construction of monument foundations.
539	Other – Cemetery	Other fees collected for cemetery operations.
541	Consumer Rent	Revenue received from the sale of water.
542	Tap Fees	Fees to recover the cost of connecting new customers to the system.
543	Bulk Sales	Proceeds received on flat fees from the sale of bulk water.
544	Deposits	Utility deposits received.

Uniform Accounting Network – Accounting & General Manual

549	Other – Utilities	Other utility revenues not described in revenue codes 541-544.
590	Other – Charges for Services	Other charges for services not described in revenue codes 511-549.

Fines, Licenses and Permits

Financial Report Caption Title: Fines, Licenses and Permits

Revenue Code	Revenue Name	Description
611	Court Costs	Fees received from court costs.
612	Court Fines	Penalties imposed for violations of law.
613	State Court Costs (Should only be used in Custodial funds.)	Additional court costs forwarded to the State to be used to fund awards in the Victims of Crime Program. ORC Sections 2743.191 and 2743.70.
619	Other – Fines and Forfeitures	Other fines and forfeitures not described in revenue codes 611-613.
621	Building Permits	Fees received from issuance of construction permits.
622	Inspections	Charges received from inspections performed.
623	Zoning	Fees received from issuance of zoning permits.
624	Street Opening	Fees received from issuance of street opening permits.
625	Cable Franchise Fees	Revenue derived from cable franchise fees.
629	Other – Licenses and Permits	All other licenses and permits not described in revenue codes 621-625.
690	Other – Fines, Licenses and Permits	All other fines, licenses and permits not listed under revenue codes 611-690.

Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest	Interest income received from deposits and investments.
790	Other – Earnings on Investment	Other income received from deposits and investments not included in revenue code 701.

Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
811	Rentals	Amounts received from the rental of village property.

Uniform Accounting Network – Accounting & General Manual

Revenue Code	Revenue Name	Description
812	Royalties	Amounts received from royalties related to the use of the village’s assets. Including oil and gas royalty payments.
820	Contributions and Donations	Revenue received from contributions and donations.
830	Payment in Lieu of Taxes	Payment by a property owner not subject to a property tax to compensate government for not being required to pay the tax.
841	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
842	Capital Contributions – Tap Fees	Charge to new customers for their fair share of capital costs of the system.
850	Contributions to a Permanent Fund (Use only with Permanent funds.)	A contribution to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
881	Unclaimed Monies Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of unclaimed monies held for distribution.
882	Performance Deposits Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of performance deposits held.
883	Amounts Held for Employees (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any employee payroll withholding that is collected to be distributed.
884	Amounts Received as Fiscal Agent (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any collections received for an entity for which the Village serves as the fiscal agent.
885	Other Amounts Collected for Distribution (Fiduciary Funds Only)	An account for Fiduciary Funds Only. An account for other collections made in a Fiduciary capacity.
891	Other – Miscellaneous Operating	Receipts of any other operating revenue.
892	Other – Miscellaneous Non-Operating	Receipts of any other non-operating revenue.

Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
911	Sale of Bonds	Proceeds from the sale of bonds.
912	Premium and Accrued Interest – Bonds	Premium and accrued interest from the sale of bonds.
915	Sale of Refunding Bonds	Proceeds from the sale of refunding bonds.
919	Other – Sale of Bonds	Receipts from any other sale of bonds not described in revenue codes 911-912.

Uniform Accounting Network – Accounting & General Manual

921	Sale of Notes	Proceeds from the sale of anticipatory notes.
922	Premium and Accrued Interest – Notes	Premium and accrued interest from the sale of notes.
923	OWDA Loans Issued	Proceeds from the issuance of OWDA loans.
924	OPWC Loans Issued	Proceeds from the issuance of OPWC loans.
925	Other Loans Issued	Proceeds from the issuance of other loans (OEPA, OAQDA, etc.)
929	Other – Sale of Notes	Receipts from any other sale of notes not described in revenue codes 921-925.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.
941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
961	Sale of Fixed Assets	Revenue received from the sale of fixed assets.
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

Uniform Accounting Network – Accounting & General Manual

VILLAGE APPROPRIATION PROGRAM CODES

Security of Persons and Property

Financial Report Caption Title: Security of Persons and Property

Program Code	Program Name
110	Police Enforcement
120	Fire Fighting, Prevention and Inspection
130	Street Lighting
140	Civil Defense
150	Traffic Signals, Signs and Marking
160	Emergency Medical Services
190	Other Security of Persons and Property

Public Health Services

Financial Report Caption Title: Public Health Services

Program Code	Program Name
210	Payment to County Health District
220	Payment to County Human Services Program
230	Other Assistance to Needy
240	Cemetery
290	Other Public Health Services

Leisure Time Activities

Financial Report Caption Title: Leisure Time Activities

Program Code	Program Name
310	Recreation
320	Provide and Maintain Parks
330	Cultural Facilities
340	Swimming Pool
350	Concessions
390	Other Leisure Time Activities

Community Environment

Financial Report Caption Title: Community Environment

Program Code	Program Name
410	Community Planning and Zoning
420	Public Housing Projects
490	Other Community Environment

Uniform Accounting Network – Accounting & General Manual

Basic Utility Services

Financial Report Caption Title: Basic Utility Services

Electric

Program Code	Program Name
511	Administration – Electric
512	Billing – Electric
513	Generation/Purchase – Electric
514	Distribution – Electric
519	Other Electric

Gas

Program Code	Program Name
521	Administration – Gas
522	Billing – Gas
523	Generation/Purchase – Gas
524	Distribution – Gas
529	Other Gas

Water

Program Code	Program Name
531	Administration – Water
532	Billing – Water
533	Supply/Purchase – Water
534	Filtration – Water
535	Pumping - Water
539	Other Water

Sanitary Sewers and Sewage

Program Code	Program Name
541	Administration – Sanitary Sewers and Sewage
542	Billing – Sanitary Sewers and Sewage
543	Pumping - Sanitary Sewers and Sewage
549	Other Sanitary Sewers and Sewage

Uniform Accounting Network – Accounting & General Manual

Storm Sewers and Drains

Program Code	Program Name
551	Administration – Storm Sewers and Drains
552	Billing – Storm Sewers and Drains
553	Waste Collection – Storm Sewers and Drains
554	Waste Disposal – Storm Sewers and Drains
559	Other Storm Sewers and Drains

Refuse Collection and Disposal

Program Code	Program Name
561	Administration – Refuse Collection and Disposal
562	Billing – Refuse Collection and Disposal
563	Waste Collection – Refuse Collection and Disposal
564	Waste Disposal – Refuse Collection and Disposal
569	Other Refuse Collection and Disposal

Other Basic Utility Service

Program Code	Program Name
591	Administration – Other Basic Utility Service
592	Billing – Other Basic Utility Service
593	Generation/Purchase – Other Basic Utility Service
594	Distribution – Other Basic Utility Service
599	Other Basic Utility Service

Transportation

Financial Report Caption Title: Transportation

Program Code	Program Name
610	Street Construction and Reconstruction
620	Street Maintenance and Repair
630	Street Cleaning, Snow and Ice Removal
640	Storm Sewers and Drains
650	Traffic Signs and Signals
660	Parking Facilities
670	Sidewalks

Uniform Accounting Network – Accounting & General Manual

Program Code	Program Name
690	Other Transportation

General Government

Financial Report Caption Title: General Government

Program Code	Program Name
710	Mayor and Administrative Offices
715	Legislative Activities
720	Mayor’s Court
725	Clerk – Treasurer
730	Lands and Buildings
735	Boards and Commissions
740	Property Tax Collection Fees
745	Auditor of State Fees
750	Solicitor
755	Income Tax Administration
760	Tax Refunds
765	Distribution of Income Tax – Other Government
770	Other Income Tax
780	Self-Insurance
790	Other General Government

Capital Outlay

Financial Report Caption Title: Capital Outlay

Program Code	Program Name
800	Capital Outlay

Fiduciary Distributions

Financial Report Caption Title: Fiduciary Distributions

Program Code	Program Name
881	Distributions as Fiscal Agent
882	Distributions to Other Governments
883	Distributions to Other Funds (Primary Gov't)
884	Distributions of Unclaimed Monies
885	Distributions of Performance Deposits
886	Distributions on Behalf of Employees
889	Other Distributions

Uniform Accounting Network – Accounting & General Manual

Debt Service

Financial Report Caption Title: Debt Service

Program Code	Program Name
850	Debt Service

Other Financing Uses

Financial Report Caption Title: Other Financing Uses

Program Code	Program Name
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

Uniform Accounting Network – Accounting & General Manual

VILLAGE APPROPRIATION OBJECT CODES

Object Code	Object Name	Program Default	Direct Charges	Description
100	Personal Services	Defined By User	Yes	Summary object code for Personal Services. Comprises detail object codes 110-190.
110	Salaries – Council’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Council’s Office. Comprises detail object codes 111-119.
111	Salaries – Council	Defined By User	Yes	Salaries or wages paid to village council.
112	Salaries – Council’s Staff	Defined By User	Yes	Salaries or wages paid to village council’s staff.
119	Other – Salaries - Council’s Office	Defined By User	Yes	All other salaries or wages paid to the village council’s office not included in object codes 111-112.
120	Salaries – Clerk/Treasurer’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Clerk/Treasurer’s Office. Comprises detail object codes 121-129.
121	Salary – Clerk/Treasurer	Defined By User	Yes	Salaries or wages paid to the village clerk/treasurer.
122	Salaries – Clerk/Treasurer’s Staff	Defined By User	Yes	Salaries or wages paid to village clerk/treasurer’s staff.
129	Other – Salaries – Clerk/Treasurer’s Office	Defined By User	Yes	All other salaries or wages paid to clerk/treasurer’s office not included in object codes 121-122.
130	Salaries – Administrator’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Administrator’s Office. Comprises detail object codes 131-139.
131	Salary – Administrator	Defined By User	Yes	Salaries or wages paid to the village administrator.
132	Salaries – Administrator’s Staff	Defined By User	Yes	Salaries or wages paid to administrator’s staff.
139	Other – Salaries – Administrator’s Office	Defined By User	Yes	All other salaries or wages paid to the administrator’s office not included in object codes 131-132.
140	Salaries – Legal Counsel’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Legal Counsel’s Office. Comprises object codes 141-149.
141	Salary – Legal Counsel	Defined By User	Yes	Salaries or wages paid to the village legal counsel.
142	Salaries – Legal Counsel’s Staff	Defined By User	Yes	Salaries or wages paid to legal counsel’s staff.

Uniform Accounting Network – Accounting & General Manual

149	Other – Salaries – Legal Counsel’s Office	Defined By User	Yes	All other salary or wages paid to the legal counsel’s office not included in object codes 141-142.
150	Compensation of Board and Commission Members	Defined By User	Yes	Compensation paid to members of township boards and commissions.
160	<i>Salaries – Mayor’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Mayor’s Office. Comprises detail object codes 161-169.
161	Salary – Mayor	Defined By User	Yes	Salaries or wages paid to the village mayor.
162	Salaries – Mayor’s Staff	Defined By User	Yes	Salaries or wages paid to the village mayor’s staff.
169	Other – Salaries – Mayor’s Office	Defined By User	Yes	All other salaries or wages paid in mayor’s office not included in object codes 161-162.
190	Other – Personal Services	Defined By User	Yes	Salaries or wages paid to all village staff not included in object codes 110-169.
	Employee Fringe Benefits			
	<i>Employer’s Retirement Contributions</i>			
211	Ohio Public Employees Retirement System	Defined By User	Yes	Village’s share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Defined By User	Yes	Village’s share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Defined By User	Yes	Village’s share of retirement contributions, payable to the Social Security Administration for Medicare.
214	Volunteer Firemen’s Dependents Fund	Defined By User	Yes	Village’s share of retirement contributions, payable to the Volunteer Firemen’s Dependents Fund.
215	Ohio Police and Fire Pension Fund	Defined By User	Yes	Village’s share of retirement contributions, payable to the Ohio Police and Fire Pension Fund.
219	Other – Employer’s Retirement Contributions	Defined By User	Yes	Village’s share of other retirement contributions not included in object codes 211-215.
220	<i>Insurance Benefits</i>	Defined By User	No	Village’s payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-229.

Uniform Accounting Network – Accounting & General Manual

221	Medical / Hospitalization	Defined By User	No	Village’s payment for the employer’s share of employee hospitalization premiums.
222	Life Insurance	Defined By User	No	Village’s payment for the employer’s share of employee life insurance premiums.
223	Dental Insurance	Defined By User	No	Village’s payment for the employer’s share of employee dental insurance premiums.
224	Vision Insurance	Defined By User	No	Village’s payment for the employer’s share of employee vision insurance premiums.
225	Workers’ Compensation	Defined By User	Yes	Payments to the Ohio Bureau of Workers’ Compensation.
228	Health Care Reimbursement	Defined By User	Yes	Payment for reimbursement of health insurance premiums.
229	Other – Insurance Benefits	Defined By User	No	Village’s payment for the employer’s share of other employee insurance benefits not included in object codes 221-225.
240	Unemployment Compensation	Defined By User	Yes	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Defined By User	No	Payments to village employees for uniform, tool, equipment and other reimbursements. Sub-summary object code for Employee Reimbursements. Comprises detail object codes 251-259.
251	Uniform, Tool and Equipment Reimbursements	Defined By User	No	Payments to village employees for uniform, tool and equipment reimbursements.
252	Travel and Transportation	Defined By User	No	Payments to employees, in the form of a reimbursement, for expenses incurred due to work related travel and transportation.
259	Other – Employee Reimbursements	Defined By User	No	Payments to village employees for other reimbursements not included in object codes 251-252.
260	Housing and Meals	Defined By User	No	Cost of housing and meals furnished to personnel as a condition of employment. Includes allowances paid to members of boards and commissions.
270	Uniforms and Clothing	Defined By User	No	Monetary allowances paid for maintenance of uniforms or clothing.
290	Other – Employee Fringe Benefits	Defined By User	No	Payment of other employee fringe benefits not included in objects 211-270.
300	Contractual Services	Defined By User	No	Summary object code for Contractual Services. Comprises detail object codes 310-369.
310	<i>Utilities</i>	Defined By User	No	Costs of heat, light, power, water, gas or electricity purchased from either privately owned or publicly operated utilities. Sub-

Uniform Accounting Network – Accounting & General Manual

				summary object code for Utilities. Comprises detail object codes 310-319.
311	Electricity	Defined By User	No	Costs for electricity.
312	Water and Sewage	Defined By User	No	Costs for water and sewage.
313	Natural Gas	Defined By User	No	Costs for natural gas.
314	Heating Oil	Defined By User	No	Costs for heating oil.
315	Coal	Defined By User	No	Costs for coal.
319	Other – Utilities	Defined By User	No	Costs for utilities not included in object codes 311-319.
320	<i>Communications, Printing and Advertising</i>	Defined By User	No	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Advertising. Comprises detail object codes 321-326.
321	Telephone	Defined By User	No	Telephone and fax expense.
322	Postage	Defined By User	No	Postage and shipping expense.
323	Postage Machine Rental	Defined By User	No	Postage machine rental expense.
324	Printing and Reproduction	Defined By User	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
325	Advertising	Defined By User	No	Expenses for publication of official notes, ads, and legal advertising in newspapers and periodicals.
329	Other – Communications, Printing and Advertising	Defined By User	No	Other communications, printing and advertising expenses not included in objects 321-325.
330	Rents and Leases	Defined By User	No	Cost of rents and leases of land, buildings, equipment and machinery.
340	<i>Professional and Technical Services</i>	Defined By User	No	Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises detail object codes 341-349.
341	Accounting and Legal Fees	Defined By User	No	Accounting services provided by either the Auditor of State’s Local Government Services

Uniform Accounting Network – Accounting & General Manual

				Division or by an independent professional accounting firm. Legal services provided by an external law firm.
342	Auditing Services	Defined By User	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
343	Uniform Accounting Network Fees	Defined By User	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
344	Tax Collection Fees	Defined By User	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
345	Election Expenses	Defined By User	Yes	Election expenses deducted by the county auditor.
346	Engineering Services	Defined By User	No	Expenses for architectural and engineering services.
347	Planning Consultants	Defined By User	No	Expenses and fees paid for planning services.
348	Training Services	Defined By User	No	Expenses and fees paid for training village officials and staff.
349	Other – Professional and Technical Services	Defined By User	No	Payment for other professional and technical services not included in objects 341-348, including fees and charges paid to financial institutions for such services as fiscal agent, trustee and safety deposit box rental.
350	<i>Insurance and Bonding Services</i>	Defined By User	No	Cost of all insurance other than that related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 351-359.
351	Insurance and Bonding	Defined By User	No	Cost of all insurance other than costs related to personal services. Including fidelity and security bonds on officials and employees.
352	Property Insurance Premiums	Defined By User	No	Cost of property insurance.
353	Liability Insurance Premiums	Defined By User	No	Cost of liability insurance.
354	Fidelity Bond Premiums	Defined By User	No	Cost of fidelity and security bonds on officials and employees.
359	Other – Insurance and Bonding Services	Defined By User	No	Other insurance costs not included in objects 351-354.

Uniform Accounting Network – Accounting & General Manual

390	<i>Other Contractual Services</i>	Defined By User	No	Sub-summary code for Other Contractual Services. Comprises detail object codes 391-399.
391	Dues and Fees	Defined By User	No	Cost of membership fees and periodic dues in societies, associations of officials, trade associations and other organizations.
392	Buildings and Other Structures	Defined By User	No	Cost of service, routine maintenance or repair required to keep buildings and other structures up to a standard of serviceability and the preventions of deterioration by the accomplishment of such work as painting, re-roofing and emergency repairs of damage.
393	Motor Vehicles	Defined By User	No	Cost of service, maintenance or repair of owned motor vehicles. Includes service, maintenance or repair on leased or rented motor vehicles if such work is obtained by contracts separately from lease or rental contracts.
394	Machinery, Equipment and Furniture	Defined By User	No	Cost of service, maintenance, repair, overhaul or rework of owned machinery, equipment or furniture. Includes service, maintenance or repair on leased or rented machinery, equipment or furniture if such work is obtained by contracts separately from lease or rental contracts.
395	Land and Improvements	Defined By User	No	Cost of service, routine maintenance or repair of land or land improvements.
396	Streets, Highways, Curbs and Sidewalks	Defined By User	No	Cost of service, maintenance or repair of streets, highways, curbs and sidewalks.
397	Utility – Systems	Defined By User	No	Cost of heat, electricity, water and gas services purchased from either privately owned or publicly operated utilities.
398	Garbage and Trash Removal	Defined By User	No	Cost of waste disposal services purchased from either privately owned or publicly operated utilities.
399	Other – Other Contractual Services	Defined By User	No	Other contracted services not included in object codes 391-398.
400	Supplies and Materials	Defined By User	No	Summary object code for Supplies and Materials. Comprises detail object codes 410-490.
410	Office Supplies and Materials	Defined By User	No	Cost of office supplies and materials such as office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.

Uniform Accounting Network – Accounting & General Manual

420	Operating Supplies and Materials	Defined By User	No	Cost of operating supplies and materials such as diesel fuel, oil and lubricants, gasoline, chains, parts, materials used in the maintenance and repair of roads, cleaning and sanitation supplies, household and institutional supplies.
430	<i>Repairs and Maintenance</i>	Defined By User	No	Sub-summary object code for Repairs and Maintenance. Comprises detail object codes 431-439.
431	Repairs and Maintenance of Buildings and Land	Defined By User	No	Cost of supplies or materials for repairs and maintenance on buildings and land. Includes painting, re-roofing, street, curb, sidewalk repair and custodial services paid by contract.
432	Repairs and Maintenance of Machinery and Equipment	Defined By User	No	Cost of supplies or materials to service, maintain, repair, overhaul or rework owned equipment or machinery.
433	Repairs and Maintenance of Motor Vehicles	Defined By User	No	Cost of supplies or materials for repairs and maintenance on motor vehicles.
439	Other – Repairs and Maintenance	Defined By User	No	Cost of supplies or materials for all other repairs and maintenance not included in object codes 431-433.
440	Small Tools and Minor Equipment	Defined By User	No	Hammers, saws, wrenches, garden tools, small power tools and other tools and equipment having a life expectancy of less than five years.
490	Other – Supplies and Materials	Defined By User	No	All other supplies and materials not included in objects 410-440.
500	Capital Outlay	Defined By User	No	Summary object code for Capital Outlay costs. Comprises detail object codes 510-590.
510	Land and Land Improvements	Defined By Use	No	Purchase of land and improvements of land such as landscaping, grading, fences or improvements/construction of parking lots.
520	Equipment	Defined By User	No	Cost of fixtures and equipment which from part of buildings, such as elevators, plumbing, lighting or heating systems, furniture, furnishings and fixtures.
530	Buildings and Other Structures	Defined By User	No	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration or modifications.
540	Machinery, Equipment and Furniture	Defined By User	No	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may

Uniform Accounting Network – Accounting & General Manual

				be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
545	Runways, Taxiways, Ramps, Docks and Waterways	Defined By User	No	Cost of acquisition, construction or improvements of these facilities.
550	Motor Vehicles	Defined By User	No	Cost of acquisition of automobiles, trucks and other motorized vehicles.
555	Streets, Highways, Sidewalks and Curbs	Defined By User	No	Cost of new construction and replacement of streets, highways, sidewalks and curbs.
560	Utility Distribution Systems	Defined By User	No	Cost of new construction and replacement of systems for distribution of sewage, water, gas and electricity.
590	Other – Capital Outlay	Defined By User	No	Other expenses not included in object codes 510-560.
600	Other	Defined By User	No	Summary object code for Other. Comprises detail object codes 610-690.
610	Deposits Refunded	Defined By User	Yes	Deposits refunded.
620	Deposits Applied	Defined By User	Yes	Deposits applied.
630	Compensation and Damages	Defined By User	No	Payments for legal judgments against the village.
640	Payment to Another Political Subdivision	Defined By User	No	Payments made to another political subdivision for contracted services provided to the village, such as fire protection, county health fees, police services, emergency medical services, and garbage and refuse.
641	Excise Tax Expense - Electric	511-519	No	Payment of kilowatt per hour tax to State on village owned/operated electric utility (Per AOS Bulletin 2001-011).
650	Contributions to Other Organizations	Defined By User	No	Contributions made to other non-profit organizations for patriotic, educational and similar purposes.
660	Claims	780	No	Summary object code for Claims. Comprises detail object codes 661-669.

Uniform Accounting Network – Accounting & General Manual

661	Liability Insurance	780	No	Self-Insurance claims for Liability Insurance
662	Health Insurance	780	No	Self-Insurance claims for Health Insurance
663	Dental Insurance	780	No	Self Insurance claims for Dental Insurance
664	Vision Insurance	780	No	Self-Insurance claims for Vision Insurance
665	Prescription Insurance	780	No	Self-Insurance claims for Prescription Insurance
666	Worker’s Compensation	780	No	Self-Insurance claims for Worker’s Compensation
669	Other Claims	780	No	All other expenditures for other Self-Insurance claims not included in object codes 661-666.
690	Other – Other	Defined By User	No	All other expenses not included in detail object codes 610-650.
	Debt Service			
710	Principal	850	No	Payments for retirement of outstanding note principal balances.
711	Payment of Capital Appreciation Bonds	850	No	Original principal of capital appreciation bonds at maturity.
720	Interest	850	No	Interest payments on outstanding note/bond indebtedness.
721	Payment of CAB Accretion	850	No	Accreted interest of capital appreciation bonds at maturity. The accreted amount represents the difference between the original principal and the bond payment at maturity.
730	Discount on Debt	850	No	The discount on debt is the difference between the principal amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75% and the market rate is 6%).
780	Issuance Costs	850	No	Issuance costs on debt issued.
790	Other – Debt Service	850	No	All other debt service payments not included in object codes 710-780.
940	Payment to Refunded Bond Escrow Agent	850	No	Payments made <i>from resources other than bond proceeds</i> to escrow agent for bond refunding.

Uniform Accounting Network – Accounting & General Manual

	Other Financing Uses			
910	Transfers – Out	910	Yes	Transfers to other funds from a fund.
920	Advances – Out	920	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	930	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Bond Escrow Agent	990	No	Payments made <i>from bond proceeds</i> to escrow agent for bond refunding.
990	Other – Other Financing Uses	990	No	Other expenses not included in objects 910-940.

Summary and Detail Account Codes

Within each financial reporting group, there are both summary and detail account codes available. Summary account codes are shown on the chart in **bold**. Some report groups may not have a summary account code available. Please refer to the Maintenance Introduction section of the manual for a complete explanation of summary and detail account codes.

Direct Charges

If the Direct Charges column contains a ‘Yes’, expenditures may be charged directly to the account code. A purchase order or blanket certificate is not required before charging expenditures to the object account code.

If the Direct Charges column contains a ‘No’, expenditures may not be charged directly to the account code. A purchase order or blanket certificate must be established before charging expenditures to the object account code.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

The Hinkle Annual Financial Data Reporting System (Hinkle System) is an Internet based application that allows certain financial statement, debt, and demographic data to be entered and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code (ORC) and the Ohio Administrative Code (OAC). Select financial data is inputted into the Hinkle System and a PDF of the complete unaudited financial statements, including notes to the financial statements, is required to be uploaded into the Hinkle System.

To access the Hinkle System, click on the entity-specific link provided via email to your entity. The following webpage (see Figure 1) will open.

HINKLE Annual Financial Data Reporting

Entity Name
County
Filing Year December 31, 2021

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) Section 117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). Further, the Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis. Entities filing on a GAAP basis have 150 days, except for community improvement corporations who have 120 days, following fiscal year-end to submit their annual financial reports to the AOS, while other entities have 60 days following fiscal year-end to complete their submission. Previously, various submission methods were permitted by the AOS to comply with Ohio law. These procedures have been modified with the development of the Hinkle System.

With the Hinkle System, governmental entities are required to submit their financial statements and related footnotes through the online web application. Select types of governmental entities (counties, cities, school districts, educational service centers, community schools, villages, townships, and libraries) are required to enter certain financial statement, debt, and demographic data.

In addition to keying the financial statement, debt and demographic data, entities will be required to upload a PDF document of the full financial statements, as described below.

These submissions satisfy the filing requirements as specified in the ORC and the OAC. This manner of submission will allow the financial information to be maintained in an electronic format, which will provide for more immediate access to the information.

Items Needed:

The following are the items needed to complete the requirements of the Hinkle System:

- Annual Financial Statements and Related Footnotes
- Population
- Total Annual Final Appropriations for All Funds for the Reporting Year
- Average Number of Utility Customers
- Full Tax Rate per \$1,000 of Assessed Valuation for the Reporting Year
- Total Assessed Property Tax Valuation for the Reporting Year

These fields will be populated when the Hinkle System is accessed.

Figure 1

After reading the instructions, click the **Begin Filing** button. The button appears as follows at the bottom of the webpage (see Figure 2).

HINKLE Annual Financial Data Reporting

reporting package vary by basis of accounting as follows:

- **Governmental Entities filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
 - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information (GAAP Only)
- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

New! Before you begin.
Important! Please read before you begin your filing.

Before you begin, please ensure that both of the following conditions are met:

- There is only one user at a time working within the Hinkle System on your filing.
- That you only have one window or tab of your Hinkle System filing open at a time.

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing

Click here to Begin filing

Figure 2



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

After clicking the **Begin Filing** button, a warning pop up window will appear (see Figure 3). Please ensure that you are the only user working within the Hinkle System on your filing and that you only have one tab/window of your Hinkle System filing open before you proceed. If both conditions are met, click "Continue" to proceed, otherwise click "Cancel".

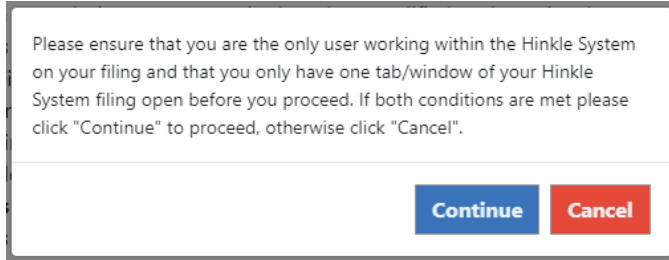


Figure 3

Once you click the **Continue** button, the following webpage will open (see Figure 4). Select the filing type of your annual financial report. The options are Regulatory Cash, Cash (OCBOA Cash), Modified Cash, (OCBOA Modified Cash) or GAAP. After the filing type has been selected, click the **Begin Filing** button.

HINKLE Annual Financial Data Reporting

1 **Begin Filing**
Select a Filing Type

2 **Data Entry**
Enter Financial Data

3 **Upload Document**
Upload Financial Statements With Notes

4 **Acknowledge**
Submit Filing To AOS

Select Filing Type

The Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis and Ohio Administrative Code (OAC) 126:3-1-01(A)(2)(a) requires universities and colleges to report annually in accordance to GAAP.

GAAP - Financial statement prepared in accordance with generally accepted accounting principles.
OCBOA Cash - Financial statements prepared on the cash basis as look-alike GAAP statements; relevant Governmental Accounting Standards Board (GASB) Statements have been applied to the extent the statements are applicable to the cash basis of accounting.
OCBOA Modified Cash - Financial statements prepared on the cash basis as look-alike GAAP statements; relevant Governmental Accounting Standards Board (GASB) Statements have been applied to the extent the statements are applicable to the cash basis of accounting.
Regulatory Cash - Financial statements prepared on the cash basis as look-alike GAAP statements; relevant Governmental Accounting Standards Board (GASB) Statements have been applied to the extent the statements are applicable to the cash basis of accounting.

IMPORTANT: When selecting your filing type, please keep in mind the majority of small governments report using the Regulatory cash basis of accounting.

Filing Type

- Regulatory Cash
- OCBOA Cash
- OCBOA Modified Cash
- GAAP

Begin Filing

The status bar will indicate your filing phase. You must complete the 4 phases and submit to complete your filing requirement.

Click here to select the filing type. After the selection is made, click here to Begin filing

Figure 4

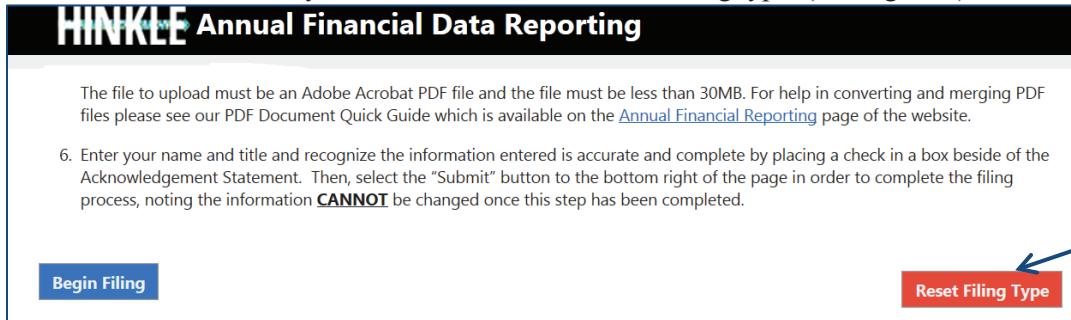
Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements. The Regulatory cash basis of accounting is also commonly described as the Auditor of State’s (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America). **The majority of small governments report on the Regulatory cash**



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

basis of accounting. Additional guidance regarding basis of accounting is provided in the [Frequently Asked Questions](#).

If after you have begun entering your data, you determine you have selected the wrong filing type, you can clear the information you have entered and reset the filing type. (see Figure 5).



After you have begun filing, the Reset Filing Type Button will now appear on the first page of the Hinkle System

Figure 5

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 6). Resetting your filing type will delete any data you have entered. Resetting will also delete any previously approved due date extensions. Select only if you originally incorrectly selected the filing type for your entity. The **Reset** button will need to be selected to complete the reset. You will then be able to go back to the Select Filing Type page (Figure 4) and select the correct filing type.

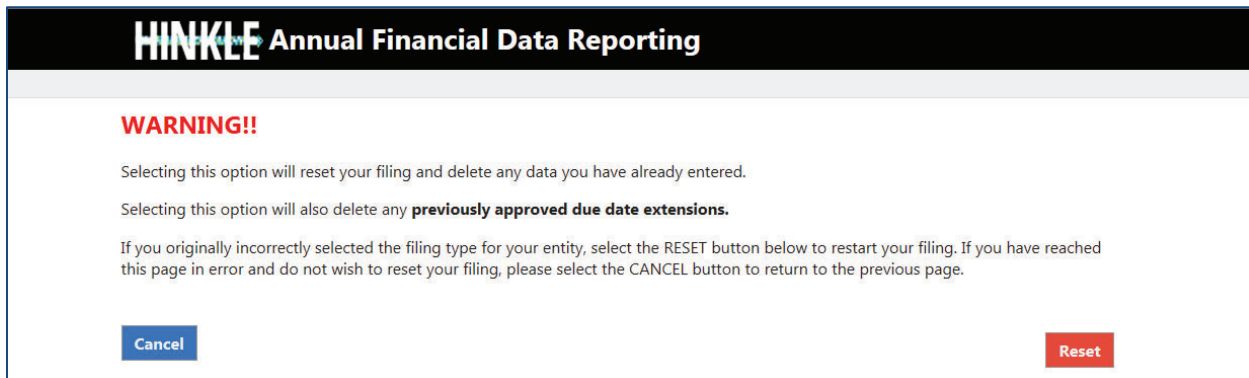


Figure 6

Note: The following pages depict the Regulatory Cash basis filing type. The Cash and Modified Cash and GAAP basis statements differ, but the general process described throughout the remainder of this Guide is applicable.



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

After clicking the **Begin Filing** (see Figure 4) button, the following webpage will open (see Figure 7). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

The screenshot shows the Hinkle Annual Financial Data Reporting System interface. At the top, it says "HINKLE Annual Financial Data Reporting" and "connected". Below that, it says "Village" and "Regulatory". A progress bar shows four steps: 1. Begin Filing (Select a Filing Type), 2. Data Entry (Enter Financial Data), 3. Upload Document (Upload Financial Statements With Notes), and 4. Acknowledge (Submit Filing To AOS). The "Due Date: 3/1/2022" is displayed, along with a "Request an Extension" link. The main content area shows a list of filing types, with "Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General" selected. Below this, a table titled "Cash Receipts" is displayed, with a question mark icon next to the "Property and Other Local Taxes" row.

Cash Receipts	
Property and Other Local Taxes	\$ 0
Municipal Income Tax	\$ 0
Intergovernmental Receipts	\$ 0
Special Assessments	\$ 0
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Earnings on Investments	\$ 0
Royalties	\$ 0
Payments in Lieu of Taxes	\$ 0
Miscellaneous	\$ 0
Other Receipts	\$ 0

The due date is presented in the right hand corner based upon the basis of accounting selected.

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Requests for extensions of due dates are required to be requested through the Hinkle System on or before the statutory/extended due date. Please reference the separate [Quick guide regarding extensions](#).

Click here to view the help screen available for this account line item.

Click here to view the help screen available for the completion of this financial statement.

Figure 7

Note: The ? symbols identified above are located throughout the application to provide assistance with each financial statement, certain account line items, and other requirements. If additional questions arise that are not addressed within the [Frequently Asked Questions](#) or this Quick Guide, please contact the Auditor of State's Office using the [audit inquiry application](#) for assistance.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Once the information has been entered for the General Fund from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 8).

HINKLE Annual Financial Data Reporting connected ■

County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

Transfers Out ?	\$ 0
Advances In	\$ 0
Advances Out ?	\$ 0
Other Financing Sources	\$ 0
Other Financing Uses ?	\$ 0
Total Other Financing Receipts (Disbursements)	\$ 0
Special and Extraordinary Items	
Special Item	\$ 0
Extraordinary Item	\$ 0
Total Special and Extraordinary Items	\$ 0
Net Change in Fund Cash Balances	\$ 0
Fund Cash Balances, Beginning of Year	\$ 0
Fund Cash Balances, End of Year	\$ 0

Save Changes **next >**

Click here to save your work before exiting or moving to the next page.

Figure 8

Then click the **Next** button (see Figure 8). The following webpage will open (see Figure 9). Enter the amounts from the Total (Memorandum Only) column of the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. The total will include all Governmental Funds (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

HINKLE Annual Financial Data Reporting connected ■

County | Regulatory Due Date: 03/01/2018 [Request an Extension](#)

1 Begin Filing
Select a Filing Type

2 Data Entry
Enter Financial Data

3 Upload Document
Upload Financial Statements With Notes

4 Acknowledge
Submit Filing To AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds ?

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise

Cash Receipts

Property and Other Local Taxes ?	\$ 0
Municipal Income Tax	\$ 0
Intergovernmental	\$ 0
Special Assessments	\$ 0
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Earnings on Investments	\$ 0
Royalties	\$ 0
Payments in Lieu of Taxes	\$ 0

Click here to view the help screen available for the completion of this financial statement.

The statement you are entering data into will be identified here.

Figure 9



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Note: Special Revenue, Debt Service, Capital Project and Permanent funds **will not** be entered separately in the Hinkle System.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 10).

HINKLE Annual Financial Data Reporting		connected
Village	County Regulatory	Due Date: 3/1/2022 Request an Extension
Advances Out		\$ 0
Other Financing Sources		\$ 0
Other Financing Uses		\$ 0
Total Other Financing Receipts (Disbursements)		\$ 0
Special and Extraordinary Items		
Special Item		\$ 0
Extraordinary Item		\$ 0
Total Special and Extraordinary Items		\$ 0
Net Change in Fund Cash Balances		\$ 0
Fund Cash Balances, Beginning of Year		\$ 0
Fund Cash Balances, End of Year		\$ 0
< previous		Save Changes
		next >

Figure 10

Note: The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 10) whenever the button is present.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 10). Click the **Next** button (see Figure 10) after saving your changes. The following webpage will open (see Figure 11).

HINKLE Annual Financial Data Reporting connected

Village County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

- 1 **Begin Filing**
Select a Filing Type
- 2 **Data Entry**
Enter Financial Data
- 3 **Upload Document**
Upload Financial Statements With Notes
- 4 **Acknowledge**
Submit Filing To AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise Funds

Long Term Obligations At Year End

Other Information - Demographic

Statement Of Receipts, Disbursements And Changes In Net Position - Proprietary Funds - Enterprise Funds

Not Applicable

Operating Cash Receipts	
Charges for Services	\$ 0
Fines, Licenses and Permits	\$ 0
Miscellaneous	\$ 0
Other Operating Receipts	\$ 0
Total Operating Cash Receipts	\$ 0

If your entity does not have these operations, click the box indicating **Not Applicable**. The application will then eliminate the Enterprise fund data entry and you can click **Next** to move on to the next page.

Figure 11

Note: Internal Service, Agency, Investment Trust and Private Purpose Trust Funds **will not** be entered in Hinkle System.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 12).

HINKLE Annual Financial Data Reporting connected

Village Allen County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

Income (Loss) Before Capital Contributions, Special and Extraordinary Items, Advances and Transfers	\$ 0
Capital Contributions	\$ 0
Special Items	\$ 0
Extraordinary Items	\$ 0
Transfers In	\$ 0
Transfers Out	\$ 0
Advances In	\$ 0
Advances Out	\$ 0
Net Receipts Over (Under) Disbursements	\$ 0
Fund Cash Balances, Beginning of Year	\$ 0
Fund Cash Balances, End of Year	\$ 0

< previous
Save Changes
next >

To return to the previous page of the filing, you can click the "Previous" button

Figure 12



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Click the **Next** button (see Figure 12) after saving your changes. The following webpage will open (see Figure 13). Enter the amounts of your long-term obligations existing at year-end for the governmental and proprietary activities by type of debt issue.

HINKLE Annual Financial Data Reporting connected ■

Village County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

1 [Begin Filing](#)
Select a Filing Type

2 [Data Entry](#)
Enter Financial Data

3 [Upload Document](#)
Upload Financial Statements With Notes

4 [Acknowledge](#)
Submit Filing To AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise Funds

Long Term Obligations At Year End

Other Information - Demographic

Long Term Obligations At Year End ?

Governmental	
General Obligation Bonds	\$ 0
Special Assessment Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Revenue Bonds	\$ 0
Miscellaneous Long Term Bonds	\$ 0
Proprietary	
General Obligation Bonds	\$ 0
Special Assessment Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Revenue Bonds	\$ 0
Miscellaneous Long Term Bonds	\$ 0

< previous
Save Changes
next >

Figure 13

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 13). If you have no debt, you can click on the **Next** button (see Figure 13).



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

The following webpage will open (see Figure 14). Enter information related to the demographics of your entity. The demographics information is requested to provide perspective related to entity size. If you have questions regarding individual demographic questions, please consult the [Frequently Asked Questions](#).

HINKLE Annual Financial Data Reporting connected ■

Village _____ County | Regulatory _____ Due Date: 3/1/2022 [Request an Extension](#)

1 **Begin Filing**
Select a Filing Type

2 **Data Entry**
Enter Financial Data

3 **Upload Document**
Upload Financial Statements With Notes

4 **Acknowledge**
Submit Filing To AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Funds - Total Governmental Funds

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Proprietary Funds - Enterprise Funds

Long Term Obligations At Year End

Other Information - Demographic

Population	<input type="text" value="0"/>
Total Annual Final Appropriations for All Funds for The Reporting Year ?	\$ <input type="text" value="0"/>
Average Number of Utility Customers	\$ <input type="text" value="0"/>
Full Tax Rate Per \$1,000 of Assessed Valuation:	
Inside Millage	\$ <input type="text" value="0.00"/>
Outside (Voted) Millage	\$ <input type="text" value="0.00"/>
Total Tax Rate	\$ <input type="text" value="0"/>
Total Assessed Property Tax Valuation	\$ <input type="text" value="0"/>
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ <input type="text" value="0"/>

< previous Save Changes Next >

Figure 14

Once the information has been entered, click the **Save Changes** button (see Figure 14). Then click the **Next** button (see Figure 14). The following web page will open (see Figure 15). For entities filing on the **regulatory basis of accounting only**, we offer the option to upload two (2) separate PDF documents. Click the **Upload Only 1 PDF File** or **Upload 2 PDF Files** (see Figure 15).

IMPORTANT!!

Since your entity has selected the regulatory cash basis, you have the option to upload your entity's financial statements in either one (1) or two (2) PDF files.
(Note: We now offer the option to upload two (2) separate PDF documents for regulatory cash basis filings because the Auditor of State's financial statement shells and notes to the financial statements shells are maintained separately, and many entities have struggled to merge the completed financial statements and notes to the financial statements into one PDF document for submission.)

- If you select "Upload Only 1 PDF File" below, you must upload your entity's financial statements and notes to the financial statements in one PDF document.
- If you select "Upload 2 PDF Files" below, you will upload your entity's financial statements as the first PDF file and your entity's notes to the financial statements as the second PDF file. If you select this option, the application will merge the two PDF documents into one file for submission.

AFTER YOU HAVE UPLOADED YOUR PDF DOCUMENT(S), PLEASE REMEMBER TO CLICK THE LINK TO VIEW THE FINAL DOCUMENT PRIOR TO SUBMISSION.

[Upload Only 1 PDF File](#) [Upload 2 PDF Files](#)

Figure 15



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

If **Upload 2 PDF files** is selected (see Figure 15), the following webpage will open (see Figure 16). This page will allow for the upload of two Adobe Acrobat PDF files – one file for the financial statements and one file for the notes to the financial statements. The combined size of the two PDF files together must total less than 30MB.

HINKLE Annual Financial Data Reporting

Village: _____ County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

1 **Begin Filing**
Select a Filing Type

2 **Data Entry**
Enter Financial Data

3 **Upload Document**
Upload Financial Statements With Notes

4 **Acknowledge**
Submit Filing To AOS

Regulatory Cash Financial Statements and Notes to the Financial Statements Uploads

You have chosen to upload your regulatory cash basis financial statements via two PDF documents, which are:

- Regulatory Cash Basis Entities (commonly referred to as AOS basis):
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

Upload the PDF document with the Statement(s) or Combined Statement(s) of Receipts, Disbursements and Changes in Fund Balances financial statements here:

No file chosen

Upload the PDF document with the Notes to the Financial Statements here:

No file chosen

Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

[< Previous](#)

Upload Requirements

Before you upload any documents, please consider the following:

- Both Files must be an Adobe Acrobat PDF file.
- The combined size of both files must total less than 30MB.

Upload Tips

If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

You are in the Upload Document phase as shown in the status bar

Allows for upload of two PDF files, one for financial statements and one for notes to the financial statements.

Figure 16

Using the Choose File button, navigate to the directory with the file you will upload into the system (See Figure 16). Once you have selected the file, the directory and file will appear in the upload field. (See Figure 16). If the file selection is correct, click the green **Upload** button (See Figure 16) to upload the file into the Hinkle System.

The following screens will demonstrate the upload using the **Upload Only 1 PDF file**. For regulatory basis filers using the **Upload 2 pdf files**, you will need to follow the prompts to upload two files.

Please note uploading subsequent PDF files will override the previous file uploads and only the last uploaded file will be transmitted to the AOS. The Upload Tips provide access to a [How to Create/Merge a PDF Document](#) quick guide that may aid you in converting and/or merging your files to a PDF format.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

If **Upload Only 1 PDF file** was selected (see Figure 15), a **single PDF file** of the final full unaudited financial reporting package, which is ready for audit, must be uploaded. The file must be a single Adobe Acrobat PDF file, and the file must be less than 30MB.

HINKLE Annual Financial Data Reporting

Village: _____ County | Regulatory

Due Date: 3/1/2022 [Request an Extension](#)

1 **Begin Filing** (Select a Filing Type) | 2 **Data Entry** (Enter Financial Data) | 3 **Upload Document** (Upload Financial Statements With Notes) | 4 **Acknowledge** (Submit Filing To AOS)

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:**
 - Management's Discussion & Analysis (GAAP - Required, Cash & Modified Cash-Optional; however, include if prepared)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information
- Nongovernmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:**
 - Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Changes in Net Assets)
 - Statement of Functional Expenses - required for voluntary health and welfare organization, optional for all other nonprofit organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

Upload Requirements

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

Upload Tips

If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

Choose File | No file chosen

Upload Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

< Previous

You are in the Upload Document phase as shown in the status bar

Click the **Choose File** button to navigate to the file location

Figure 17

Using the **Choose File** button, navigate to the directory with the file you will upload into the system (See Figure 18).

Annual Financial Data Reporting

Not secure | devafdrs/annualfinancialdata/Application/Notes

HINKLE Annual Financial Data Reporting

Regulatory

Upload Financial Statements With Notes

Open

This PC > Desktop >

SSPUSADV.pdf ✓
SST-Directory-090919.pdf.pdf ✓
StaRS.jpg ✓
State Support Team Directory.pdf ✓
Summarized Annual Financial Repo... ✓
Summarized Annual Financial Repo... ✓
tempsnip.png ✓
Test Response document.pdf ✓
TID_LIST_2.22.21 with entity number... ✓
UAN Opt-Outs.xls ✓
Updated FAQs for Alternate Hinkle ... ✓
Village Comparison.xlsx ✓
Webinar Recording Request Form v... ✓
WIOA local boards - ORC and 29 US... ✓
Work Resources ✓

File name: Test Response document.pdf | All files (*.*)

Open | Cancel

Choose File | No file chosen

Upload Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

< Previous

The File explorer will open once you click the **Choose File** button. Navigate to the file to be uploaded and click **Open**.

Figure 18



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

HINKLE Annual Financial Data Reporting

Village County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

1 **Begin Filing** Select a Filing Type 2 **Data Entry** Enter Financial Data 3 **Upload Document** Upload Financial Statements With Notes 4 **Acknowledge** Submit Filing To AOS

PLEASE SELECT A FILE TO UPLOAD.

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- Regulatory Cash Basis Entities (commonly referred to as AOS basis):
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- Governmental Entities (including Governmental Nonprofit Entities) filing GAAR, OCBOA Cash or OCBOA Modified Cash Basis:
 - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional); however, include if prepared)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information
- Governmental Nonprofit Entities filing GAAR, Cash or Modified Cash Basis:
 - Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Changes in Net Assets or Fund Balances)
 - Statement of Functional Expenses – required for voluntary health organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
 - Any Other Required Supplementary Information

Choose File Test Response document.pdf

Upload Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

< Previous

If you click on the upload button without a file selected you will receive "Please select a File to Upload" message. Note: For regulatory basis filers choosing to upload two files, you will receive "Please ensure you have selected both files to upload."

Once the correct file is selected, press the green Upload button

The selected file will appear in this field

Use the Choose File button to navigate to the file location

Figure 19

The following message will appear if your file has been successfully uploaded (See Figure 20), however, you must proceed to the next webpage to submit your Hinkle System filing. Once your file has been successfully uploaded, click the Next button.

HINKLE Annual Financial Data Reporting

Village County | Regulatory Due Date: 3/1/2022 [Request an Extension](#)

1 **Begin Filing** Select a Filing Type 2 **Data Entry** Enter Financial Data 3 **Upload Document** Upload Financial Statements With Notes 4 **Acknowledge** Submit Filing To AOS

NEXT STEPS:

1. YOUR FINANCIAL STATEMENTS FILE HAS BEEN UPLOADED; HOWEVER, PLEASE [VIEW UPLOADED FILE HERE TO ENSURE IT IS THE ACCURATE FILE THAT CONTAINS THE FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.](#)

2. ONCE YOU HAVE VERIFIED THE ACCURATE FILE HAS BEEN UPLOADED, PROCEED TO THE FINAL STEP TO SUBMIT THE HINKLE SYSTEM FILING BY CLICKING THE "NEXT" BUTTON AT THE BOTTOM OF THIS WEBPAGE.

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- Regulatory Cash Basis Entities (commonly referred to as AOS basis):
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

Before clicking the Next button to move to the acknowledgment page to complete your Hinkle System submission, please click the **View Uploaded File Here** button to confirm the correct file was uploaded.

Figure 20



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

The following web page will open (see Figure 21). Enter the name, title and the email address of the individual completing the submission process. Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. Then click the **Submit** button. **NOTE: The data entered into the Hinkle System cannot be modified once the Submit button has been clicked. Please ensure the final data to be reported is entered prior to submitting.**

HINKLE Annual Financial Data Reporting
Village of Bluffton Allen County Acknowledge

1 **Begin Filing**
Select a Filing Type

2 **Data Entry**
Enter Financial Data

3 **Upload Document**
Upload Financial Statements With Notes

4 **Acknowledge**
Submit Filing To AOS

Name

Title

Email

I acknowledge the information I have entered into the Auditor of State of Ohio's Hinkle Annual Financial Data Reporting System (Hinkle System) is complete and accurate for the reporting year and the filing type (basis of accounting) selected.

I further acknowledge the financial statements and notes to the financial statements uploaded and submitted via the Hinkle System are the final, unaudited financial statements and notes to the financial statements to be audited.

NOTE: Your entity's Hinkle System filing will be publicly available on the Auditor of State's website following submission.

< Previous Submit

You are in the Acknowledge phase as shown in the status bar

Enter name, title and email address here

Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. You also acknowledge the financial statements and notes uploaded are the final unaudited financial statements and notes to be audited.

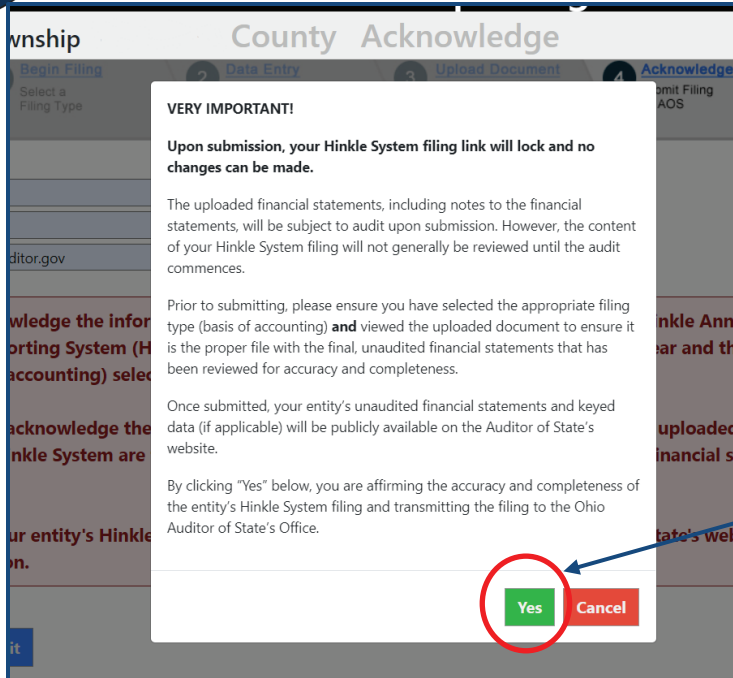
Figure 21

Once you have clicked the Submit button, a pop up box will appear to confirm you want to transmit your Hinkle System filing to the Auditor of State (See Figure 22). This message also reminds you the filed information will be publicly available on the Auditor of State's website after submission. Click the Cancel button to go back for further review of your filing. Click the OK button to complete the submission. **NOTE: The data entered into the Hinkle System cannot be modified once the Submit button has been clicked. Please ensure the final data to be reported is entered prior to submitting.**



Hinkle Annual Financial Data Reporting System

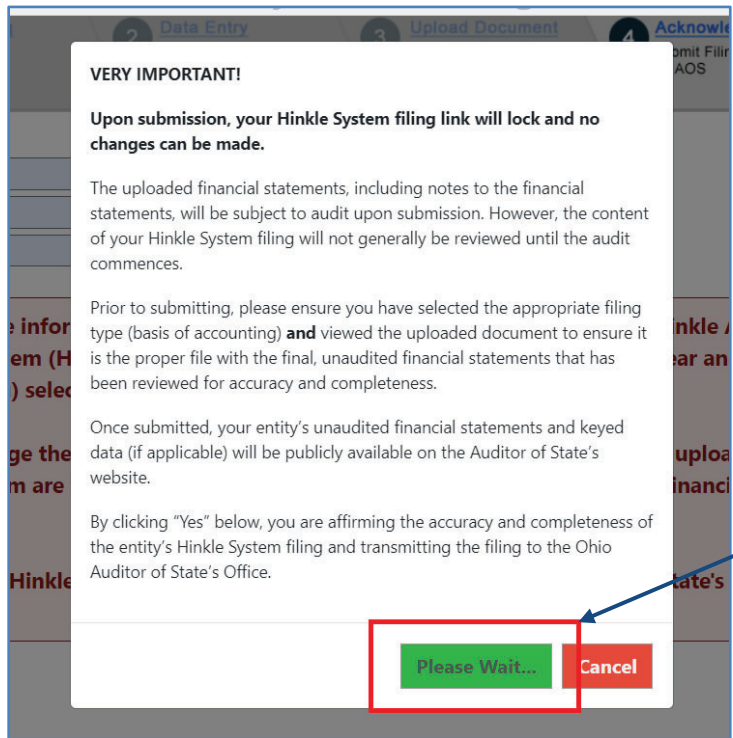
Quick Guide for Villages



Click **Yes** to submit your filing, click **Cancel** if not ready to submit.

Figure 22

When you click **Yes** to submit (see Figure 22), the button will change to indicate **Please Wait** (See Figure 23). Please do not close the window or log off until the Thank you for filing message appears (See Figure 24). The submission progress may take a few moments depending on how large your file upload is and how many other entities are using the system.



This will indicate **Please Wait** – do not close out the window or log off until the next screen appears. .

Figure 23



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

The following message (see Figure 24) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

HINKLE Annual Financial Data Reporting

Thank you for filing Village _____ County's 2021 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. . If you have questions, please contact the AOS using the inquiry form.

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab under the Document Center tab. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. #

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account within the "Audits" tab under the Documents Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable*, will be available using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" tab on the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

Figure 24

If the financial statements were submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) but **not** in accordance with the timing requirements specified in Ohio Revised Code Section 117.38, including any approved extension, the following message will appear (see Figure 25) after clicking the **Submit** button (see Figure 21).



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

HINKLE Annual Financial Data Reporting

Thank you for filing Village _____ County's 2019 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. . If you have questions, please contact the AOS using the inquiry form.

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab under the Document Center tab. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. #

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account within the "Audits tab under the Documents Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

ORC §117.38 requires entities filing on a generally accepted accounting principles (GAAP) basis (other than universities/colleges, community improvement corporations, including economic development corporations and county land reutilization corporations) to submit their financial reports to the AOS within 150 days of their fiscal year-end.

ORC §1724.05 requires community improvement corporations, including economic development corporations and county land reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year-end.

OAC §126:3-1-01(2)(a) requires universities and colleges to submit their financial statements to the AOS no later than October thirty-first (31st) of each year.

All other entities with a statutory filing requirement under ORC §117.38 must submit their financial statements to the AOS within 60 days of their fiscal year-end.

The AOS may, in limited circumstances, approve an extension to the statutory due date.

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Figure 25

In addition to the completed message (Figure 24 or 25), an email will be sent to the email address entered on the acknowledgement page (Figure 21), and the primary contact on file with our office (if different from the email entered on the acknowledgement page) (Figure 26).

HINKLE Annual Financial Data Reporting

Thank you for filing _____ County's 2020 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. . If you have questions, please contact the AOS using the inquiry form.

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab under the Document Center tab. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. #

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account within the "Audits tab under the Documents Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable*, will be available using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" tab on the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

*Financial Health Indicator (FHI) reports are ONLY generated for cities and counties, and will be posted publicly on the Auditor of State's website 14 days from the date of this email. Prior to that posting, we encourage you to review your entity's preliminary FHI report for any errors and if you choose, prepare a response to the FHI results to post on your entity's website. Questions related to your entity's preliminary FHI report should be directed to FHIndicators@ohioauditor.gov.

The [AOS eServices account](#) audit document upload in currently not available for the follow entity types: Hospital, Universities/Colleges/Tech, Retirement Systems and those classified as Other

Figure 26



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Your entity can view your Hinkle System filings, using your entity's eServices account [here](#). Click on the eServices Website button (See Figure 27).

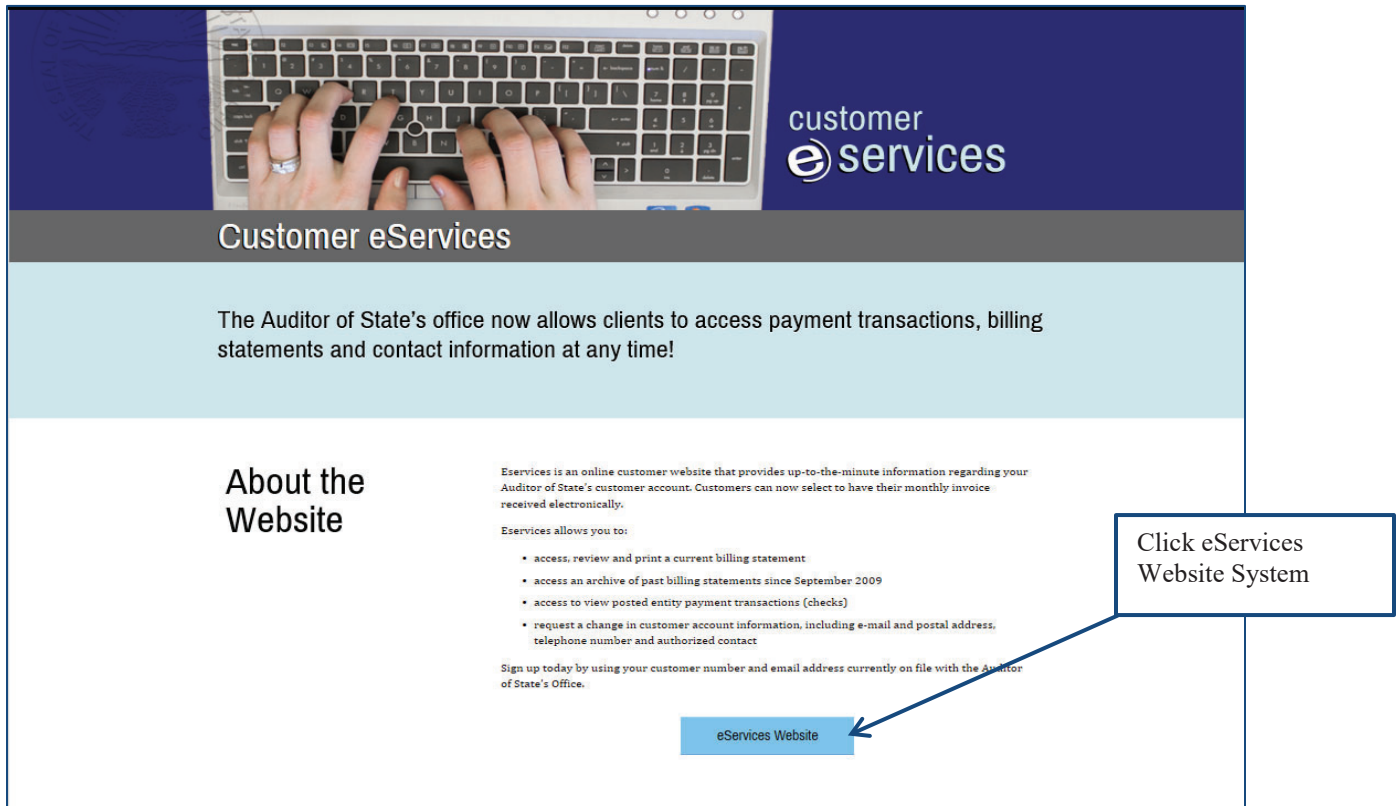


Figure 27

The Customer Log-in window will appear (See Figure 28). To access your entity's Hinkle System link, enter the email address and password for your entity's eservices account.

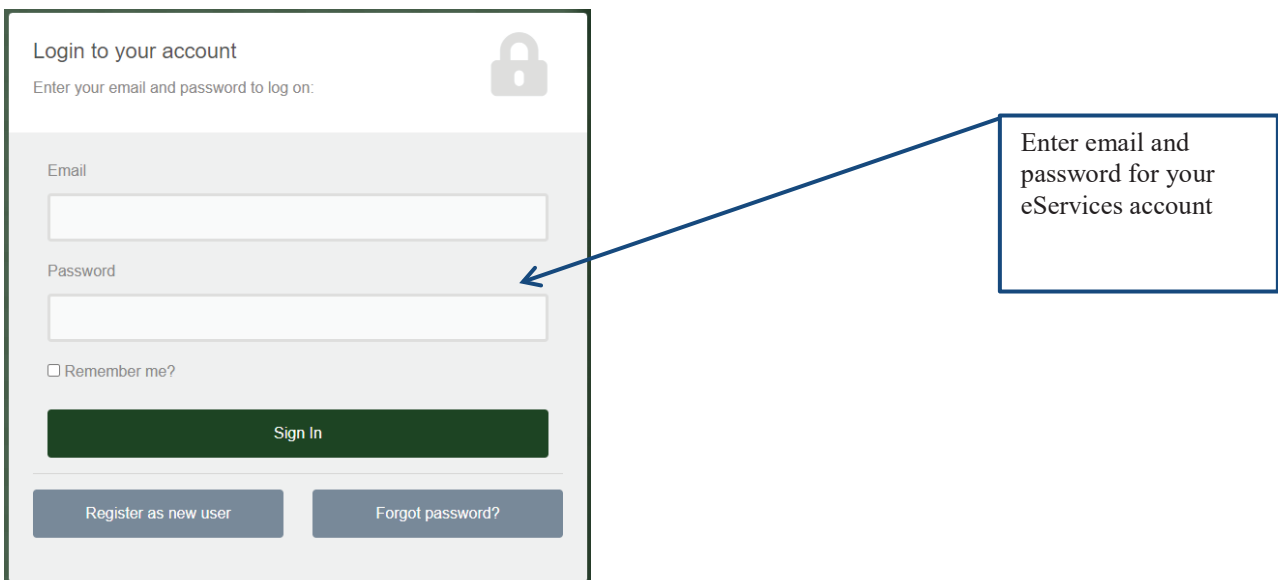


Figure 28



Hinkle Annual Financial Data Reporting System Quick Guide for Villages

Once you have logged in, click the “Hinkle System” link on the left side of the page (See Figure 29).

The screenshot shows the dashboard for a Fiscal Officer. The left sidebar contains a menu with the following items: Home, Statements, Make a Payment, Account Activity, Audit History/StaRS, IPA Contracts, **Hinkle System** (highlighted with a red circle), My Profile, Document Center, and Contact Us. The main content area displays 'Billing Information' with a current balance of \$0.00 and buttons for 'Make a Payment', 'View Statements', and 'View Recent Activity'. Below this is a 'Cybersecurity' section featuring 'KnowBe4 Free Cybersecurity Training' with a 'Watch Now' button.

Figure 29

To access your filing links, click **Begin Filing** under Filing Link column for the appropriate year-end. (See Figure 30) This will take you into the Hinkle System to file. (Refer to Figure 1) To view your submitted filings, click the document under the View column for the appropriate year end date. (See Figure 30).

The screenshot shows the 'Hinkle System' interface with a table of filing links. The table has columns for View, Year End, Status, Filing Link*, Filing Type, Due Date, and Filing Date. The 'View' column contains document icons, and the 'Filing Link*' column contains 'Begin Filing' buttons. A callout box points to the 'View' column with the text 'Click here to access submitted filings'. Another callout box points to the 'Begin Filing' button with the text 'Click here to access filings links'.

View	Year End	Status	Filing Link*	Filing Type	Due Date	Filing Date
	12/31/2020	Not Started	Begin Filing			
	12/31/2019	Submitted		Regulatory	3/2/2020	2/19/2020
	12/31/2018	Submitted		Regulatory	3/1/2019	1/22/2019
	12/31/2017	Submitted		Regulatory	3/1/2018	2/12/2018
	12/31/2016	Submitted		Regulatory	3/1/2017	2/14/2017
	12/31/2015	Submitted		Regulatory	2/29/2016	1/15/2016
	12/31/2014	Submitted		Regulatory	3/2/2015	2/24/2015

Figure 30

Once you click on the desired year end in the Year End column, the Hinkle Annual Financial Data Viewer for the selected filing opens. (See Figure 30). The Viewer provides filing details including access to the keyed data which can be exported to excel and to the PDF file uploaded. To access the PDF file click on the “View All Details” link.



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

HINKLE Annual Financial Data Reporting

Financial Data Viewer

Filing details for [Entity Name]

Entity ID: [ID] Entity Type: [Type]
 Filing Type: GAAP Filing Period: [Period]
 Audit Opinion: [Opinion] Is Noncompliant: [Status]

[View All Details](#)

[Expand All Statements | Export to Excel](#)

- Statement Of Net Position - Governmental Activities
- Statement Of Activities - Governmental Activities
- Balance Sheet - Governmental Funds - General
- Balance Sheet - Governmental Funds - Total Governmental Funds
- Statement Of Revenues, Expenditures And Changes In Fund Balances - Governmental Funds - General


Figure 31

Once you click on “View All Details,” the following window opens (See Figure 32). This window provides details of the filing history for this year end, including the Name, Title and email address of the filer. The document uploaded into the Hinkle System is available for viewing, printing or saving from this screen. This screen will also provide a history of access to the filing link for the selected period, extension requests and any notes added by the Hinkle System Managers.

HINKLE Annual Financial Data Reporting

Financial Data Viewer

Filing Details

Filed: 11/27/2018 3:09:29 PM County: [County]
 Filed By: [Name] Required Filing Type: GAAP
 Filed By Title: [Title] Statutory Due Date: [Date]
 Status: Submitted Extension: N/A
 Uploaded Document:  Extension Documents: [List]

Status History

Status	Updated By	Date
In Progress	User	8/20/2018
Submitted	User	8/20/2018
In Progress	User	11/26/2018
Submitted	User	11/27/2018
In Progress	difinn	11/27/2018
Submitted	User	11/27/2018

Statement Of Net Position - Proprietary Funds - Enterprise Funds Electric

Figure 32



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Please Note: The data keyed into the Hinkle System and the pdf file uploaded into the system will also be publically available on the Auditor of State’s website a day after submission. The keyed data appears as a part of the summarized data for all Villages reporting under the same basis of accounting. A link to the pdf uploaded financial statements and notes is available as part of the Unaudited Annual Report Filing Status spreadsheet. This spreadsheet provides a summary of the Due Dates, Filed Dates and links to the PDF filed for each entity type with a requirement to file annual financial statements and notes with the Auditor of State. The Summarized Annual Financial Reports and the Unaudited Annual Report Filing Status are available at this [link](#).

If additional questions arise that are not addressed within the [Frequently Asked Questions](#) or this Quick Guide, please contact the Auditor of State’s Office using the [audit inquiry application](#) for assistance.

eServices Document Center

The Auditor of State’s office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity’s financial statements. Documents normally requested at the beginning of an audit are listed within the “Audits” tab under the Document Center tab (see Figure 33). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit.

Uniform Accounting Network (UAN) clients: As part of the UAN year-end procedures, UAN clients are given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional documents for audit, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account with the “Audits” tab under the Document Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Once you log in to eServices, click on the Document Center tab (see Figure 33). The Document Center will open and list Project numbers related to your entity. If the year end for the project has passed, a **View Project Documents** button will be available. Click the **View Projects Documents** to access the list of requested documents (see Figure 33).

Project Number	Period	Year Within Audit	Financial period has
-AA222	1/1/2021- 12/31/2022	2021 (1 / 2)	Financial period has
-AA222	1/1/2021- 12/31/2022	2022 (2 / 2)	Financial period has not ended.
-FA220	1/1/2019- 12/31/2020	2019 (1 / 2)	View Project Documents
-FA220	1/1/2019- 12/31/2020	2020 (2 / 2)	View Project Documents

Figure 33



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

Document Center

Documentation Requested for Audit

- Please click the "upload" button to search for the file to upload for each document requested below for the audit period listed above.
- Once you have uploaded the document, you will be able to view the uploaded file to ensure the proper document was provided. If the correct document was not submitted, you may click the "Upload" button which will replace the initial document uploaded.
- Only one document may be uploaded for each item listed.
- **IMPORTANT** – Please ensure your entity does not transmit personal information to the Auditor of State (AOS). ?

Project Documents for Year 1 / 2 (2019)

Document Type	File Name	Uploaded	Uploaded By	
Summary Fund Report	No file found.			<input type="button" value="Upload"/>
Detail Fund Report	No file found.			<input type="button" value="Upload"/>
Non-Payroll Check Register	No file found.			<input type="button" value="Upload"/>
Payroll Check Register	No file found.			<input type="button" value="Upload"/>
Detail Revenue Report	No file found.			<input type="button" value="Upload"/>
Detail Expenditure Report	No file found.			<input type="button" value="Upload"/>
Outstanding Purchase Order Report	No file found.			<input type="button" value="Upload"/>
Monthly Bank Reconciliations	No file found.			<input type="button" value="Upload"/>
Monthly Payroll Bank Reconciliations	No file found.			<input type="button" value="Upload"/>

Click upload to upload the requested document.

Figure 34

Once you click **Upload** (see Figure 34), the following window will open. Click **Choose File**, the file explorer will open. Navigate to the file to be uploaded and click **Open**. The file name will now be listed in the window. Click **Submit** to upload the file (see Figure 35). Repeat for each document type requested.

Upload File For Project: 29F10LORA-FA121

Detail Fund Report

No file chosen

The File explorer will open once you click the **Choose File** button. Navigate to the file to be uploaded and click **Open**. Once the file is selected, click **Submit** to upload the file.

Figure 35



Hinkle Annual Financial Data Reporting System

Quick Guide for Villages

The document center also includes a list of other documents to be gathered for an audit (see Figure 36).

Document Requests

Additional documentation required to be provided at time of the audit

In addition to the data provided above, please gather the following documentation for the audit period (if applicable) to provide to the auditors at the commencement of the audit (these documents are not required to be uploaded):

- Minutes for each board meeting during the audit period
- If not included in the uploaded cash reconciliations above, bank reconciling supporting documentation (bank statements, investment statements, outstanding check lists, etc.)
- Online access bank statements for confirmation of accounts (passwords should NOT be provided)
- Daily sweep account confirmations
- Current investment policies and bank depository agreements
- Duplicate receipts or "pay-in book"
- County Auditor tax settlement sheets
- Income tax remittance reports
- IRS W-2 tax forms issued in January of each year in the audit period
- IRS 1099 tax forms issued in January of each year in the audit period
- New bargaining unit/negotiated agreements and any updates to negotiated agreements that were in place during the prior audit period, if applicable
- IRS 941 tax forms, pension filings and supporting documentation (deduction reports and payment support)
- List of retired or terminated employees and related pay-out calculations
- All original and amended certificates of estimated resources
- All appropriations resolutions and amendments, if applicable
- Bonded debt agreements and any other debt support for new debt issued or refunded
- Public official bonds covering the audit period
- Access to employee personnel manual and policies and/or copies of updated policies during the audit period

Figure 36

If additional questions arise that are not addressed within the [Frequently Asked Questions](#) or this Quick Guide, please contact the Auditor of State's Office using the [audit inquiry application](#) for assistance.



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

The Hinkle Annual Financial Data Reporting System (Hinkle System) is an Internet based application that allows certain financial statement, debt, and demographic data to be entered and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code (ORC) and the Ohio Administrative Code (OAC). Select financial data is inputted into the Hinkle System and a PDF of the complete unaudited financial statements, including notes to the financial statements, is required to be uploaded into the Hinkle System.

To access the Hinkle System, click on the entity-specific link provided via email to your entity. The following webpage (see Figure 1) will open.

HINKLE Annual Financial Data Reporting

Entity Name Township
County
Filing Year December 31, 2020

Welcome to the Hinkle Annual Financial Data Reporting System (Hinkle System).

The Ohio Revised Code (ORC) Section 117.38 requires that local public offices file their annual financial reports with the Auditor of State's Office (AOS). Further, the Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community schools, prepare their financial reports pursuant to generally accepted accounting principles (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis. Entities filing on a GAAP basis have 150 days, except for community improvement corporations who have 120 days, following fiscal year-end to submit their annual financial reports to the AOS, while other entities have 60 days following fiscal year-end to complete their submission. Previously, various submission methods were permitted by the AOS to comply with Ohio law. These procedures have been modified with the development of the Hinkle System.

With the Hinkle System, governmental entities are required to submit their financial statements and related footnotes through the online web application. Select types of governmental entities (counties, cities, school districts, educational service centers, community schools, villages, townships, and libraries) are required to enter certain financial statement, debt, and demographic data.

In addition to keying the financial statement, debt and demographic data, entities will be required to upload a PDF document of the full financial statements, as described below.

These submissions satisfy the filing requirements as specified in the ORC and the OAC. This manner of submission will allow the financial information to be maintained in an electronic format, which will provide for more immediate access to the information.

Items Needed:

These fields will be populated when the Hinkle System is accessed.

Figure 1

After reading the instructions, click the **Begin Filing** button. The button appears as follows at the bottom of the webpage (see Figure 2).

HINKLE Annual Financial Data Reporting

4. After completing Step 3, enter information under the "Other Information – Demographics" section. Once the fields have been completed, select the "Save Changes" button at the bottom of the page and then the "Next" button to move to the next requirement.

5. **Full Financial Statement Upload** - After completing Step 4, please upload a complete PDF copy of the financial statements. The components of the full reporting package vary by basis of accounting as follows:

- o **Governmental Entities filing GAAP, OCMOA Cash or OCMOA Modified Cash Basis:**
 - Management's Discussion & Analysis (GAAP – Required, Cash & Modified Cash-Optional)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information (GAAP Only)
- o **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

New! Before you begin.
Important! Please read before you begin your filing.

Before you begin, please ensure that both of the following conditions are met:

- There is only one user at a time working within the Hinkle System on your filing.
- That you only have one window or tab of your Hinkle System filing open at a time.

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing

Click here to Begin filing

Figure 2



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

After clicking the **Begin Filing** button, a warning pop up window will appear (see Figure 3). Please ensure that you are the only user working within the Hinkle System on your filing and that you only have one tab/window of your Hinkle System filing open before you proceed. If both conditions are met, click "Continue" to proceed, otherwise click "Cancel".

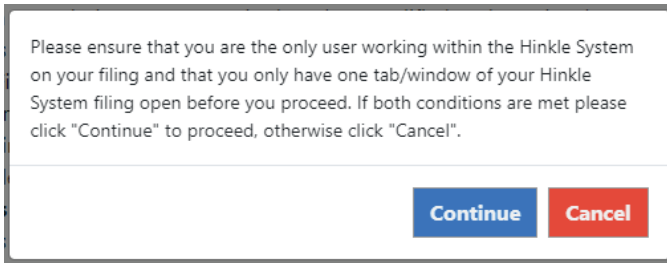


Figure 3

Once you click the **Continue** button, the following webpage will open (see Figure 4). Select the filing type of your annual financial report. The options are Regulatory Cash, Cash (OCBOA Cash), Modified Cash, (OCBOA Modified Cash) or GAAP. After the filing type has been selected, click the **Begin Filing** button.

HINKLE Annual Financial Data Reporting

Township

1 **Begin Filing**
Select a Filing Type

2 **Data Entry**
Enter Financial Data

3 **Upload Document**
Upload Financial Statements With Notes

4 **Acknowledge**
Submit Filing To AOS

Select Filing Type

The Ohio Administrative Code (OAC) 117-2-03(B) requires that all counties, cities and school districts, including educational service centers and community schools, prepare financial reports pursuant to generally accepted accounting principles (GAAP). ORC Section 1724.05 requires community improvement corporations established under this Code section to report annually on a GAAP basis and Ohio Administrative Code (OAC) 117-2-03(D) requires that community improvement corporations report annually in accordance to GAAP.

GAAP - Financial statement prepared in accordance with generally accepted accounting principles (GAAP).

OCBOA Cash - Financial statements prepared on the cash basis of accounting. GAAP has been applied to the extent the statements are applicable to the cash basis of accounting.

OCBOA Modified Cash - Financial statements prepared on the modified cash basis of accounting. GAAP has been applied to the extent the statements are applicable to the modified cash basis of accounting. Common modifications include recording of capital assets, net of accumulated depreciation and long-term debt arising from cash transactions.

Regulatory Cash - Financial statements prepared which comply with the basis of accounting prescribed by the Auditor of State, commonly referred to as the AOS basis of accounting.

Filing Type

- Regulatory Cash
- OCBOA Cash
- OCBOA Modified Cash
- GAAP

Begin Filing

IMPORTANT: When selecting your filing type, please keep in mind the majority of small governments report using the Regulatory cash basis of accounting.

The status bar will indicate your filing phase. You must complete the 4 phases and submit to complete your filing requirement.

Click here to select the filing type. After the selection is made, click here to Begin filing

Figure 4

Please consider the following when selecting your filing type: OCBOA Cash and OCBOA Modified Cash basis of accounting are GAAP/GASB 34 look alike statements. The Regulatory cash basis of accounting is also commonly described as the Auditor of State’s (AOS) Accounting Basis (permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(D), which is an accounting basis other than accounting principles generally accepted in the United States of America). **The majority of small governments report on the Regulatory cash basis of accounting. Additional guidance regarding basis of accounting is provided in the [Frequently Asked Questions](#).**



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

If after you have begun entering your data, you determine you have selected the wrong filing type, you can clear the information you have entered and reset the filing type (see Figure 5).

HINKLE Annual Financial Data Reporting

Regulatory Cash basis Entities (commonly referred to as AOS basis):

- Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

The file to upload must be an Adobe Acrobat PDF file and the file must be less than 30MB. For help in converting and merging PDF files please see our PDF Document Quick Guide which is available on the [Annual Financial Reporting](#) page of the website.

6. Enter your name and title and recognize the information entered is accurate and complete by placing a check in a box beside of the Acknowledgement Statement. Then, select the "Submit" button to the bottom right of the page in order to complete the filing process, noting the information **CANNOT** be changed once this step has been completed.

New! Before you begin.

Important! Please read before you begin your filing.

Before you begin, please ensure that both of the following conditions are met:

- There is only one user at a time working within the Hinkle System on your filing.
- That you only have one window or tab of your Hinkle System filing open at a time.

If these conditions are not met, you may encounter unexpected behavior.

Begin Filing **Reset Filing Type**

After you have begun filing, the Reset Filing Type Button will now appear on the first page of the Hinkle System

Figure 5

After you select the **Reset Filing Type** button, a warning screen will appear (Figure 6). Resetting your filing type will delete any data you have entered. Resetting will also delete any previously approved due date extensions. Select only if you originally incorrectly selected the filing type for your entity. The **Reset** button will need to be selected to complete the reset. You will then be able to go back to the Select Filing Type page (Figure 4) and select the correct filing type.

HINKLE Annual Financial Data Reporting

WARNING!!

Selecting this option will reset your filing and delete any data you have already entered.

Selecting this option will also delete any **previously approved due date extensions**.

If you originally incorrectly selected the filing type for your entity, select the **RESET** button below to restart your filing. If you have reached this page in error and do not wish to reset your filing, please select the **CANCEL** button to return to the previous page.

Cancel **Reset**

Figure 6

Note: The following pages depict the Regulatory Cash basis filing type. The Cash and Modified Cash and GAAP basis statements differ, but the general process described throughout the remainder of this Guide is applicable.



Hinkle Annual Financial Data Reporting System

Quick Guide for Townships

After clicking the **Begin Filing** (see Figure 4) button, the following webpage will open (see Figure 7). Enter the amounts from the General Fund only from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances.

The due date is presented in the right hand corner based upon the basis of accounting selected.

Requests for extensions of due dates are required to be requested through the Hinkle System on or before the statutory/extended due date. Please reference the separate [Quick guide regarding extensions](#).

Click here to view the help screen available for the completion of this financial statement.

Figure 7

Note: The symbols identified above are located throughout the application to provide assistance with each financial statement, certain account line items, and other requirements. If additional questions arise that are not addressed within the [Frequently Asked Questions](#) or this Quick Guide, please contact the Auditor of State's Office using the [audit inquiry application](#) for assistance.

Once the information has been entered for the General Fund from the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances, click the **Save Changes** button. The button appears as follows at the bottom of the webpage (see Figure 8).

Click here to view the help screen available for this account line item.

Click here to save your work before exiting or moving to the next page.

Figure 8



Hinkle Annual Financial Data Reporting System

Quick Guide for Townships

Then click the **Next** button (see Figure 8). The following webpage will open (see Figure 9). Enter the amounts from the Total (Memorandum Only) column of the Combined Statement of Cash Receipts, Cash Disbursements, and Changes in Fund Cash Balances. The total will include **all Governmental Funds** (General, Special Revenue, Debt Service, Capital Project and Permanent funds).

Figure 9

Note: Special Revenue, Debt Service, Capital Project and Permanent funds **will not** be entered separately in the Hinkle System. In addition, Enterprise, Internal Service, Agency, Investment Trust Private Purpose Trust or Custodial Funds that may be reported by a Township **will not** be entered in the Hinkle System.

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 10).

Figure 10

Note: The prior financial statement/requirement may be accessed by clicking the **Previous** button (see Figure 10) whenever the button is present.



Hinkle Annual Financial Data Reporting System

Quick Guide for Townships

Click the **Next** button (see Figure 10) after saving your changes. The following webpage will open (see Figure 11). Enter the amounts of your long-term obligations existing at year-end for the governmental activities by type of debt issue. If your Township holds enterprise related debt, please enter that debt as part of Miscellaneous Long Term Bonds.

HINKLE Annual Financial Data Reporting connected

Township County | Regulatory Due Date: 3/1/2021 [Request an Extension](#)

- 1 **Begin Filing**
Select a Filing Type
- 2 **Data Entry**
Enter Financial Data
- 3 **Upload Document**
Upload Financial Statements With Notes
- 4 **Acknowledge**
Submit Filing To AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - Total Governmental Funds

Long Term Obligations At Year End - Governmental

Other Information - Demographic

Long Term Obligations At Year End - Governmental	
General Obligation Bonds	\$ 0
Special Assessment Bonds	\$ 0
Notes Payable	\$ 0
Loans Payable	\$ 0
Capital Leases	\$ 0
Revenue Bonds	\$ 0
Miscellaneous Long Term Bonds	\$ 0

< previous Save Changes next >

Figure 11

Once the information has been entered, click the **Save Changes** button which appears at the bottom of the webpage (see Figure 11). If you have no debt, you can click on the **Next** button (see Figure 11).

Click the **Next** button (see Figure 11). The following webpage will open (see Figure 12). Enter information related to the demographics of your entity. The demographics information is requested to provide perspective related to entity size. If you have questions regarding individual demographic questions, please consult the [Frequently Asked Questions](#).

HINKLE Annual Financial Data Reporting connected

Township County | Regulatory Due Date: 3/1/2021 [Request an Extension](#)

- 1 **Begin Filing**
Select a Filing Type
- 2 **Data Entry**
Enter Financial Data
- 3 **Upload Document**
Upload Financial Statements With Notes
- 4 **Acknowledge**
Submit Filing To AOS

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - General

Combined Statement Of Cash Receipts, Cash Disbursements, And Changes In Fund Cash Balances - Governmental Fund Types - Total Governmental Funds

Long Term Obligations At Year End - Governmental

Other Information - Demographic

Population	0
Total Annual Final Appropriations for All Funds for The Reporting Year	\$ 0
Full Tax Rate Per \$1,000 of Assessed Valuation:	
Inside Millage	\$ 0.00
Outside (Voted) Millage	\$ 0.00
Total Tax Rate	\$ 0
Total Assessed Property Tax Valuation	\$ 0
Unrestricted General Fund Carryover Cash Balance At Year-End	\$ 0

< previous Save Changes Next >

Figure 12



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

Once the information has been entered, click the **Save Changes** button (see Figure 12). Then click the **Next** button (see Figure 12). For entities filing on the **regulatory basis of accounting only**, we offer the option to upload two (2) separate PDF documents. Click the **Upload Only 1 PDF File** or **Upload 2 PDF Files** (see Figure 13).

IMPORTANT!!

Since your entity has selected the regulatory cash basis, you have the option to upload your entity's financial statements in either one (1) or two (2) PDF files.

(Note: We now offer the option to upload two (2) separate PDF documents for regulatory cash basis filings because the Auditor of State's financial statement shells and notes to the financial statements shells are maintained separately, and many entities have struggled to merge the completed financial statements and notes to the financial statements into one PDF document for submission.)

- If you select "Upload Only 1 PDF File" below, you must upload your entity's financial statements and notes to the financial statements in one PDF document.
- If you select "Upload 2 PDF Files" below, you will upload your entity's financial statements as the first PDF file and your entity's notes to the financial statements as the second PDF file. If you select this option, the application will merge the two PDF documents into one file for submission.

AFTER YOU HAVE UPLOADED YOUR PDF DOCUMENT(S), PLEASE REMEMBER TO CLICK THE LINK TO VIEW THE FINAL DOCUMENT PRIOR TO SUBMISSION.

[Upload Only 1 PDF File](#) [Upload 2 PDF Files](#)

Figure 13

If **Upload 2 PDF files** is selected (see Figure 13), the following webpage will open (see Figure 14). This page will allow for the upload of two Adobe Acrobat PDF files – one file for the financial statements and one file for the notes to the financial statements. The combined size of the two PDF files together must total less than 30MB.

HINKLE Annual Financial Data Reporting

Township _____ County | Regulatory Due Date: 3/1/2021 [Request an Extension](#)

1 **Begin Filing** Select a Filing Type
2 **Data Entry** Enter Financial Data
3 **Upload Document** Upload Financial Statements With Notes
4 **Acknowledge** Submit Filing To AOS

Regulatory Cash Financial Statements and Notes to the Financial Statements Uploads

You have chosen to upload your regulatory cash basis financial statements via two PDF documents, which are:

- **Regulatory Cash Basis Entities (commonly referred to as AOS basis):**
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements

Upload the PDF document with the Statement(s) or Combined Statement(s) of Receipts, Disbursements and Changes in Fund Balances financial statements here:

No file chosen

Upload the PDF document with the Notes to the Financial Statements here:

No file chosen

Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

Upload Requirements
Before you upload any documents, please consider the following:

- Both Files must be an Adobe Acrobat PDF file.
- The combined size of both files must total less than 30MB.

Upload Tips
If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

Figure 14

The following screens will demonstrate the upload using the **Upload Only 1 PDF file**. For regulatory basis filers using the **Upload 2 pdf files**, you will need to follow the prompts to upload two files.

Please note uploading subsequent PDF files will override the previous file uploads and only the last uploaded file will be transmitted to the AOS. The Upload Tips provide access to a [How to Create/Merge a PDF Document](#) quick guide that may aid you in converting and/or merging your files to a PDF format.



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

If **Upload Only 1 PDF file** was selected (see Figure 13), a **single PDF file** of the final full unaudited financial reporting package, which is ready for audit, must be uploaded. The file must be a single Adobe Acrobat PDF file, and the file must be less than 30MB.

The screenshot shows the 'HINKLE Annual Financial Data Reporting' interface. At the top, there are fields for 'Township' and 'County | Regulatory', with a red arrow pointing to the 'County | Regulatory' field. To the right, it says 'Due Date: 3/1/2021' and 'Request an Extension'. Below this is a progress bar with four steps: 1. Begin Filing, 2. Data Entry, 3. Upload Document (highlighted with a red arrow), and 4. Acknowledge. The 'Upload Document' step is further detailed as 'Upload Financial Statements With Notes'. Below the progress bar, there are sections for 'Full Financial Statement Upload', 'Upload Requirements', and 'Upload Tips'. The 'Full Financial Statement Upload' section lists various reporting requirements. At the bottom, there is a 'Choose File' button, an 'Upload' button, and a '< Previous' button. A callout box on the right says 'You are in the Upload Document phase as shown in the status bar'. Another callout box at the bottom right says 'Click the Choose File button to navigate to the file location'.

Figure 15

Using the **Choose File** button, navigate to the directory with the file you will upload into the system (See Figures 15 & 16).

The screenshot shows a File Explorer window open over the Hinkle Annual Financial Data Reporting system. The File Explorer is displaying the contents of the 'Desktop' folder, with a list of files including 'SSPUSALIV.pdf', 'SST-Directory-090919.pdf.pdf', 'StaRS.jpg', 'State Support Team Directory.pdf', 'Summarized Annual Financial Repo...', 'Summarized Annual Financial Repo...', 'tempnsnip.png', 'Test Response document.pdf', 'TID_LIST_2.22.21 with entity number...', 'UAN Opt-Outs.xlsx', 'Updated FAQs for Alternate Hinkle ...', 'Village Comparison.xlsx', 'Webinar Recording Request Form v...', 'WIOA local boards - ORC and 29 US...', and 'Work Resources'. The 'Test Response document.pdf' file is selected. The File Explorer window is titled 'Annual Financial Data Reporting' and has a search bar. A callout box on the right says 'The File explorer will open once you click the Choose File button. Navigate to the file to be uploaded and click Open.' The 'Choose File' button in the background is highlighted with a blue arrow.

Figure 16

Once you have selected the file, the directory and file will appear in the upload field. (See Figure 17). If the file selection is correct, click the green **Upload** button (See Figure 17) to upload the file into the Hinkle System.



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

HINKLE Annual Financial Data Reporting

Township County | Regulatory Due Date: 3/2/2020 [Request an Extension](#)

1 **Begin Filing** Select a Filing Type 2 **Data Entry** Enter Financial Data 3 **Upload Document** Upload Financial Statements With Notes 4 **Acknowledge** Submit Filing To AOS

PLEASE SELECT A FILE TO UPLOAD.

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- Regulatory Cash Basis Entities (commonly referred to as AOS basis):
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:
 - Management's Discussion & Analysis (GAAP - Required, Cash & Modified Cash-Optional; however, include if prepared)
 - Basic Financial Statements
 - Government-Wide Financial Statements
 - Fund Financial Statements
 - Notes to the Basic Financial Statements
 - Any Other Required Supplementary Information

governmental Nonprofit Entities filing GAAP, Cash or Modified Cash Basis:

- Basic Financial Statements
 - Statement of Financial Position
 - Statement of Activities (also known as Statement of Change in Net Assets or Liabilities)
 - Statement of Functional Expenses - required for voluntary organizations
 - Statement of Cash Flows (GAAP only)
 - Notes to the Financial Statements
- Any Other Required Supplementary Information

all other nonprofit

Choose File Test Response document.pdf

Upload Note: Your entity's PDF document will be publicly available on the Auditor of State's website following submission.

< Previous

Upload Requirements

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

Upload Tips

If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

Figure 17

The following message will appear if your file has been successfully uploaded (See Figure 18), however, you must proceed to the next webpage to submit your Hinkle System filing. Once your file has been successfully uploaded, click the **Next** button.

HINKLE Annual Financial Data Reporting

Township County | Regulatory Due Date: 3/1/2021 [Request an Extension](#)

1 **Begin Filing** Select a Filing Type 2 **Data Entry** Enter Financial Data 3 **Upload Document** Upload Financial Statements With Notes 4 **Acknowledge** Submit Filing To AOS

NEXT STEPS:

1. YOUR FINANCIAL STATEMENTS FILE HAS BEEN UPLOADED; HOWEVER, PLEASE VIEW UPLOADED FILE HERE TO ENSURE IT IS THE ACCURATE FILE THAT CONTAINS THE FINANCIAL STATEMENTS AND NOTES TO THE FINANCIAL STATEMENTS.

2. ONCE YOU HAVE VERIFIED THE ACCURATE FILE HAS BEEN UPLOADED, PROCEED TO THE FINAL STEP TO SUBMIT THE HINKLE SYSTEM FILING BY CLICKING THE "NEXT" BUTTON AT THE BOTTOM OF THIS WEBSITE.

Full Financial Statement Upload

Please upload a PDF of the annual financial reporting package. The components of the full reporting package vary by basis of accounting as follows:

- Regulatory Cash Basis Entities (commonly referred to as AOS basis):
 - Basic Financial Statements
 - Statement(s) (or Combined Statement(s)) of Receipts, Disbursements and Changes in Fund Balances
 - Notes to the Basic Financial Statements
- Governmental Entities (including Governmental Nonprofit Entities) filing GAAP, OCBOA Cash or OCBOA Modified Cash Basis:
 - Management's Discussion & Analysis (GAAP - Required, Cash & Modified Cash-Optional; however, include if prepared)

Upload Requirements

Before you upload a document, please consider the following:

- File must be an Adobe Acrobat PDF file.
- File must be less than 30MB

Upload Tips

If you do not have Adobe Acrobat to create a PDF, please see the following document to guide you in doing so [here](#).

Figure 18



Hinkle Annual Financial Data Reporting System

Quick Guide for Townships

The following web page will open (see Figure 19). Enter the name, title and the email address of the individual completing the submission process. Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. Then click the **Submit** button.

The screenshot shows the 'Acknowledge' phase of the Hinkle System. At the top, a progress bar indicates four steps: 1. Begin Filing (Select a Filing Type), 2. Data Entry (Enter Financial Data), 3. Upload Document (Upload Financial Statements With Notes), and 4. Acknowledge (Submit Filing To AOS). The 'Acknowledge' step is highlighted. Below the progress bar are input fields for Name, Title, and Email. A large red-bordered box contains the following text:

 Acknowledge the information I have entered into the Auditor of State of Ohio's Hinkle Annual Financial Data Reporting System (Hinkle System) is complete and accurate for the reporting year and the filing type (basis of accounting) selected.

I further acknowledge the financial statements and notes to the financial statements uploaded and submitted via the Hinkle System are the final, unaudited financial statements and notes to the financial statements to be audited.

NOTE: Your entity's Hinkle System filing will be publicly available on the Auditor of State's website following submission.

At the bottom left are '< Previous' and 'Submit' buttons.

Callouts include:

- An arrow pointing to the Acknowledge step in the progress bar with the text: 'You are in the Acknowledge phase as shown in the status bar'.
- An arrow pointing to the acknowledgment checkbox with the text: 'Click the box to acknowledge the information entered is complete and accurate for the reporting year and basis of accounting selected. You also acknowledge the financial statements and notes uploaded are the final unaudited financial statements and notes to be audited.'
- An arrow pointing to the input fields with the text: 'Enter name, title and email address here'.

Figure 19

Once you have clicked the Submit button, a pop up box will appear (See Figure 20). The following message is included in the pop up box. Click **Yes** to submit your filing or click **Cancel** if you need to go back and make changes.

VERY IMPORTANT!

Upon submission, your Hinkle System filing link will lock and no changes can be made.

The uploaded financial statements, including notes to the financial statements, will be subject to audit upon submission. However, the content of your Hinkle System filing will not generally be reviewed until the audit commences.

Prior to submitting, please ensure you have selected the appropriate filing type (basis of accounting) **and** viewed the uploaded document to ensure it is the proper file with the final, unaudited financial statements that has been reviewed for accuracy and completeness.

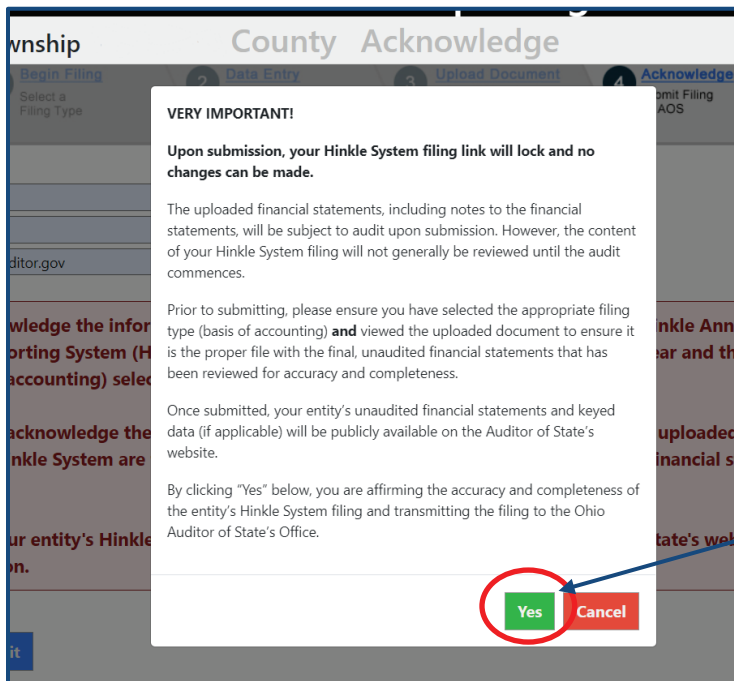
Once submitted, your entity's unaudited financial statements and keyed data (if applicable) will be publicly available on the Auditor of State's website.

By clicking "Yes" below, you are affirming the accuracy and completeness of the entity's Hinkle System filing and transmitting the filing to the Ohio Auditor of State's Office.

This message also reminds you the filed information will be publically available on the Auditor of State's website after submission. Click the Cancel button to go back for further review of your filing. Click the OK button to complete the submission. **NOTE: The data entered into the Hinkle System cannot be modified once the Submit button has been clicked. Please ensure the final data to be reported is entered prior to submitting.**



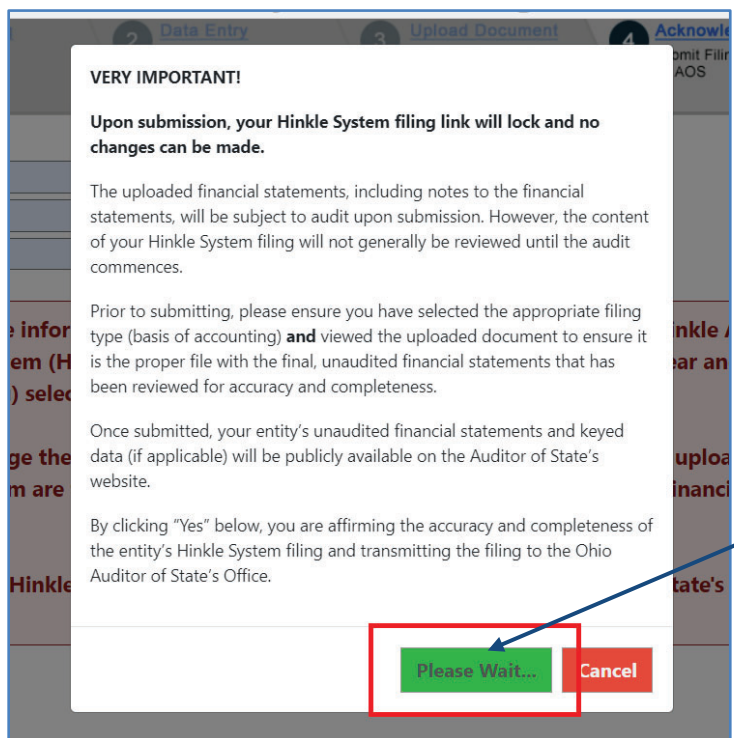
Hinkle Annual Financial Data Reporting System Quick Guide for Townships



Click **Yes** to submit your filing, click **Cancel** if not ready to submit.

Figure 20

When you click **Yes** to submit (see Figure 20), the button will change to indicate **Please Wait** (See Figure 21). Please do not close the window or log off until the Thank you for filing message appears (See Figure 22). The submission progress may take a few moments depending on how large your file upload is and how many other entities are using the system.



This will indicate **Please Wait** – do not close out the window or log off until the next screen appears. .

Figure 21



Hinkle Annual Financial Data Reporting System

Quick Guide for Townships

The following message (see Figure 22) will appear if the reporting requirements were submitted timely, as specified in Ohio Revised Code Section 117.38.

HINKLE Annual Financial Data Reporting

Thank you for filing _____ County's 2021 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. . If you have questions, please contact the AOS using the inquiry form.

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab under the Document Center tab. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. #

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account within the "Audits" tab under the Documents Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable*, will be available using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" tab on the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

*Financial Health Indicator (FHI) reports are ONLY generated for cities and counties, and will be posted publicly on the Auditor of State's website 14 days from the date of this email. Prior to that posting, we encourage you to review your entity's preliminary FHI report for any errors and if you choose, prepare a response to the FHI results to post on your entity's website. Questions related to your entity's preliminary FHI report should be directed to FHIndicators@ohioauditor.gov.

The [AOS eServices account](#) audit document upload is currently not available for the following entity types: Hospital, Universities/Colleges/Tech, Retirement Systems and those classified as Other

Figure 22



Hinkle Annual Financial Data Reporting System

Quick Guide for Townships

If the financial statements were submitted to the Auditor of State as required by Ohio Administrative Code 117-2-03(B) but **not** in accordance with the timing requirements specified in Ohio Revised Code Section 117.38, including any approved extension, the following message will appear (see Figure 23) after clicking the **Yes** button (see Figure 20).

HINKLE Annual Financial Data Reporting

Thank you for filing _____ Township, _____ annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. If you have questions, please contact the AOS using the inquiry form.

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab under the Document Center tab. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. #

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account within the "Audits" tab under the Documents Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

ORC §117.38 requires entities filing on a generally accepted accounting principles (GAAP) basis (other than universities/colleges, community improvement corporations, including economic development corporations and county land reutilization corporations) to submit their financial reports to the AOS within 150 days of their fiscal year-end.

ORC §1724.05 requires community improvement corporations, including economic development corporations and county land reutilization corporations, to submit their annual reports to the AOS within 120 days of their fiscal year-end.

OAC §126:3-1-01(2)(a) requires universities and colleges to submit their financial statements to the AOS no later than October thirty-first (31st) of each year.

All other entities with a statutory filing requirement under ORC §117.38 must submit their financial statements to the AOS within 60 days of their fiscal year-end.

The AOS may, in limited circumstances, approve an extension to the statutory due date.

Your entity did not file by the statutory or extended due date.

Since your entity did not file within the parameters described above, it may be subject to the penalties prescribed in ORC §117.38.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable, will be available using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" tab on the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

*Financial Health Indicator (FHI) reports are ONLY generated for cities and counties, and will be posted publicly on the Auditor of State's website 14 days from the date of this email. Prior to that posting, we encourage you to review your entity's preliminary FHI report for any errors and if you choose, prepare a response to the FHI results to post on your entity's website. Questions related to your entity's preliminary FHI report should be directed to FHIndicators@ohioauditor.gov.

Figure 23

In addition to the completed message (see Figure 22 or 23), an email (see Figure 24) will be sent to the email address entered on the acknowledgement page (see Figure 19). If the email entered on the acknowledgement page is not the email address of the primary contact on file with our office, an additional email will be sent to the entity's primary contact.



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

HINKLE Annual Financial Data Reporting

Thank you for filing County's 2020 annual financial report as required by the Ohio Revised Code (ORC) §117.38 and Ohio Administrative Code (OAC) §117-2-03(B) via the Auditor of State's (AOS) Hinkle System. The completeness and accuracy of the filing will be evaluated at the time the audit is performed.

Once submitted, the information is locked and cannot be modified. If you have questions, please contact the AOS using the inquiry form.

The Auditor of State's office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity's financial statements. Documents normally requested at the beginning of an audit are listed within the "Audits" tab under the Document Center tab. Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit. #

Uniform Accounting Network (UAN) clients: As part of the UAN year end procedures, UAN clients were given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account within the "Audits" tab under the Documents Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.

Your entity's Hinkle System filings and preliminary Financial Health Indicators report, if applicable*, will be available using your entity's eServices account [here](#). Once logged in, click the "HINKLE SYSTEM" tab on the screen. This link will also provide the status of your entity's Hinkle System filing and access to view/print/save the data/document which has been keyed/uploaded into the system.

Note: If applicable, it is still necessary for your entity to publish notice in a newspaper circulated in your political subdivision or taxing district indicating the full financial report has been completed and is available for public inspection at your entity's office, as required by ORC 117.38.

*Financial Health Indicator (FHI) reports are ONLY generated for cities and counties, and will be posted publicly on the Auditor of State's website 14 days from the date of this email. Prior to that posting, we encourage you to review your entity's preliminary FHI report for any errors and if you choose, prepare a response to the FHI results to post on your entity's website. Questions related to your entity's preliminary FHI report should be directed to FIndicators@ohioauditor.gov.

The [AOS eServices account](#) audit document upload in currently not available for the follow entity types: Hospital, Universities/Colleges/Tech, Retirement Systems and those classified as Other

Figure 24

Your entity can view your Hinkle System filings, using your entity's eServices account [here](#). Click on the eServices Website button (See Figure 25).

Customer eServices

The Auditor of State's office now allows clients to access payment transactions, billing statements and contact information at any time!

About the Website

Services is an online customer website that provides up-to-the-minute information regarding your Auditor of State's customer account. Customers can now select to have their monthly invoice received electronically.

Services allows you to:

- access, review and print a current billing statement
- access an archive of past billing statements since September 2009
- access to view posted entity payment transactions (checks)
- request a change in customer account information, including e-mail and postal address, telephone number and authorized contact
- access Hinkle Annual Financial Data Reporting System (Hinkle System) filing links and filings
- access your entity's Financial Health Indicators (FHI) reports (cities and counties only)
- access your entity's released audit reports
- access independent accounting firm (IPA) contract modifications and invoices, if applicable

Sign up today by using your customer number and email address currently on file with the Auditor of State's Office.

[eServices Website](#)

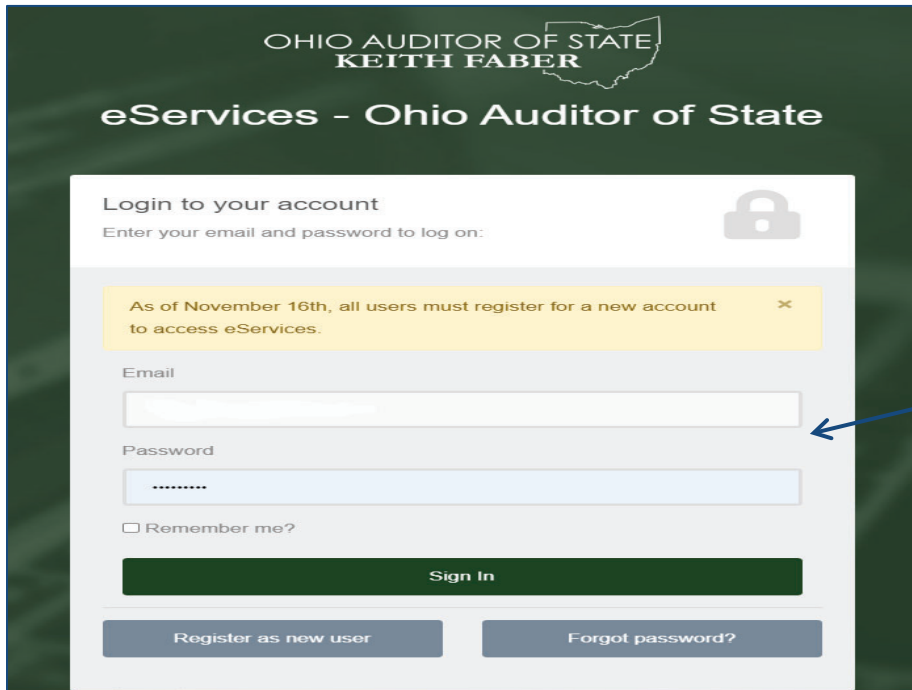
Click eServices Website System

Figure 25



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

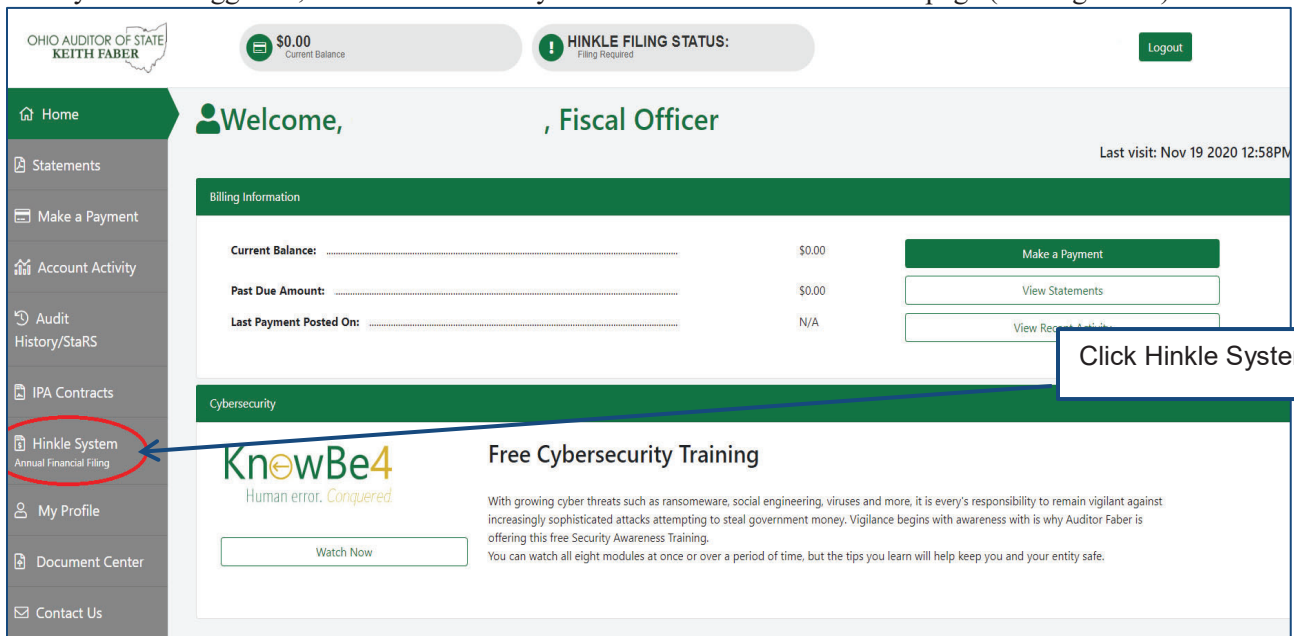
The Customer Log-in window will appear (See Figure 26). To access your entity’s Hinkle System link, enter the email address and password for your entity’s eservices account. Please note, if you have not accessed your eServices account since November 16, 2020, you will need to register as a new user to access eServices.



Enter email and password for your eServices account

Figure 26

Once you have logged in, click the “Hinkle System” tab on the left side of the page (See Figure 27).



Click Hinkle System

Figure 27



Hinkle Annual Financial Data Reporting System

Quick Guide for Townships

To access your filing links, click **Begin Filing** under Filing Link column for the appropriate year-end. (See Figure 28) This will take you into the Hinkle System to file. (Refer to Figure 1) To view your submitted filings, click the document under the View column for the appropriate year end date. (See Figure 28).

Hinkle System

The **Hinkle System** is an internet-based application that allows certain financial statement, debt, and demographic data to be entered and/or uploaded and transmitted to the Auditor of State (AOS) to satisfy the filing requirements prescribed by the Ohio Revised Code and the Ohio Administrative Code. Your entity's fiscal officer or other assigned contact will be emailed an entity-specific Hinkle System filing link shortly after your entity's fiscal year end. Your entity's specific Hinkle System filing link can also be accessible below by clicking on "Begin Filing" in the Filing Link column for the appropriate filing year-end. Once complete, it cannot be modified without contacting the AOS.

To view your entity's annual Hinkle System filing, please click on the applicable filing year under the "View" column. The data entered into the Hinkle System, if applicable for your entity, and PDF document, required to include your entity's final unaudited financial statements and notes to the financial statements, will be available as soon as your submission is completed.

For additional guidance, please refer to the [AOS website](#) and [AOS Bulletin 2015-007](#) or email HinkleSystem@ohioauditor.gov.

* - Not applicable to UAN clients unless opted-out of UAN filing on entity's behalf or to request a filing extension.

View	Year End	Status	Filing Link*	Filing Type	Due Date	Filing Date
	12/31/2020	Not Started	Begin Filing			
	12/31/2019	Submitted		Regulatory	3/2/2020	2/19/2020
	12/31/2018	Submitted		Regulatory	3/1/2019	1/22/2019
	12/31/2017	Submitted		Regulatory	3/1/2018	2/12/2018
	12/31/2016	Submitted		Regulatory	3/1/2017	2/14/2017
	12/31/2015	Submitted		Regulatory	2/29/2016	1/15/2016
	12/31/2014	Submitted		Regulatory	3/2/2015	2/24/2015

Figure 28

Once you click on the document for the desired year end (see Figure 28), the Hinkle Annual Financial Data Viewer for the selected filing opens. (See Figure 29). The Viewer provides filing details including access to the keyed data which can be exported to excel and to the PDF file uploaded. To access the PDF file click on the "View All Details" link.

HINKLE Annual Financial Data Reporting

Financial Data Viewer

Filing details for:

Entity ID: Entity Type:

Filing Type: Regulatory Filing Period: December 31, 2019

Audit Opinion: is Noncompliant:

[View All Details](#)

[Expand All Statements](#) [Export to Excel](#)

Combined Statement Of Cash Receipts, Cash Disbursements, and Other Financial Funds - General

Combined Statement Of Cash Receipts, Cash Disbursements, and Other Financial Funds - Total Government

Statement Of Receipts, Disbursements And Changes In Net Position

Long Term Obligations At Year End

Other Information - Demographic

Figure 29



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

Once you click on **View All Details**, the following window opens (See Figure 30). This window provides details of the filing history for this year end, including the Name, Title and email address of the filer. The document uploaded into the Hinkle System is available for viewing, printing or saving from this screen. This screen will also provide a history of access to the filing link for the selected period, extension requests and any notes added by the Hinkle System Managers.

Filed:	2/19/2020 1:55:21 PM	County:	Geauga
Filed By:	UAN	Required Filing Type:	
Filed By Title:	UAN	Statutory Due Date:	3/2/2020
Status:	Submitted	Extension:	N/A
Uploaded Document:		Extension Documents:	

Status	Updated By	Date
Submitted	UAN	2/19/2020

Click here to access the Uploaded PDF file.

Figure 30

Please Note: The data keyed into the Hinkle System and the pdf file uploaded into the system will also be publicly available on the Auditor of State’s website a day after submission. The keyed data appears as a part of the summarized data for all Townships reporting by basis of accounting. A link to the pdf uploaded financial statements and notes is available as part of the Unaudited Annual Report Filing Status spreadsheet. This spreadsheet provides a summary of the Due Dates, Filed Dates and links to the PDF filed for each entity type with a requirement to file annual financial statements and notes with the Auditor of State. The Summarized Annual Financial Reports and the Unaudited Annual Report Filing Status are available at this [link](#).

eServices Document Center

The Auditor of State’s office provides a method to upload documents via your [AOS eServices account](#) in preparation for the audit of your entity’s financial statements. Documents normally requested at the beginning of an audit are listed within the “Audits” tab under the Document Center tab (see Figure 31). Certain documents can be uploaded at any time after the reporting year has ended rather than waiting for the audit to commence. In addition, auditors can request any entity contact person within eServices to submit other documents in preparation for or during the audit.

Uniform Accounting Network (UAN) clients: As part of the UAN year-end procedures, UAN clients are given an option to provide additional UAN generated reports to audit staff in preparation for audit. If you authorized UAN to file the additional audit reports, those documents were uploaded as part of the year end filing and can be viewed via your AOS eServices account with the “Audits” tab under the Document Center tab. UAN cannot submit documents on behalf of a client who has been opted-out.



Hinkle Annual Financial Data Reporting System Quick Guide for Townships

Once you log in to eServices, click on the Document Center tab (see Figure 31). The Document Center will open and list Project numbers related to your entity. If the year end for the project has passed, a **View Project Documents** button will be available. Click the **View Project Documents** to access the list of requested documents (see Figure 32).

The screenshot shows the 'Document Center' page. On the left is a navigation menu with 'Document Center' highlighted in a red circle. The main content area shows an 'Audit' section with a table of projects. The table has columns for 'Project Number', 'Period', and 'Year Within Audit'. Two rows for project '-FA220' are highlighted with a red box, each with a 'View Project Documents' button. A callout box points to these buttons with the text: 'Click here to access the list of documents requested for each year.'

Project Number	Period	Year Within Audit	Action
-AA222	1/1/2021- 12/31/2022	2021 (1 / 2)	Financial period has not ended.
-AA222	1/1/2021- 12/31/2022	2022 (2 / 2)	Financial period has not ended.
-FA220	1/1/2019- 12/31/2020	2019 (1 / 2)	View Project Documents
-FA220	1/1/2019- 12/31/2020	2020 (2 / 2)	View Project Documents

Figure 31

The screenshot shows the 'Project Documents for Year 1 / 2 (2019)' page. It features a table with columns for 'Document Type', 'File Name', 'Uploaded', and 'Uploaded By'. Each row has an 'Upload' button. A callout box points to one of the 'Upload' buttons with the text: 'Click upload to upload the requested document.'

Document Type	File Name	Uploaded	Uploaded By	Action
Summary Fund Report	No file found.			Upload
Detail Fund Report	No file found.			Upload
Non-Payroll Check Register	No file found.			Upload
Payroll Check Register	No file found.			Upload
Detail Revenue Report	No file found.			Upload
Detail Expenditure Report	No file found.			Upload
Outstanding Purchase Order Report	No file found.			Upload
Monthly Bank Reconciliations	No file found.			Upload
Monthly Payroll Bank Reconciliations	No file found.			Upload

Figure 32



Hinkle Annual Financial Data Reporting System

Quick Guide for Townships

Once you click **Upload** (see Figure 32), the following window will open. Click **Choose File**, the file explorer will open. Navigate to the file to be uploaded and click **Open**. The file name will now be listed in the window. Click **Submit** to upload the file (see Figure 33). Repeat for each document type requested.

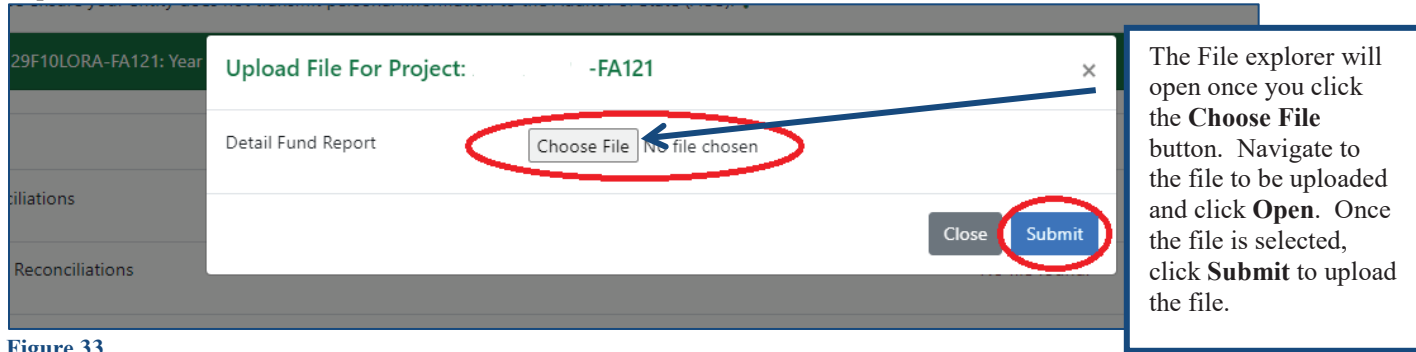


Figure 33

The document center also includes a list of other documents to be gathered for an audit (see Figure 34).

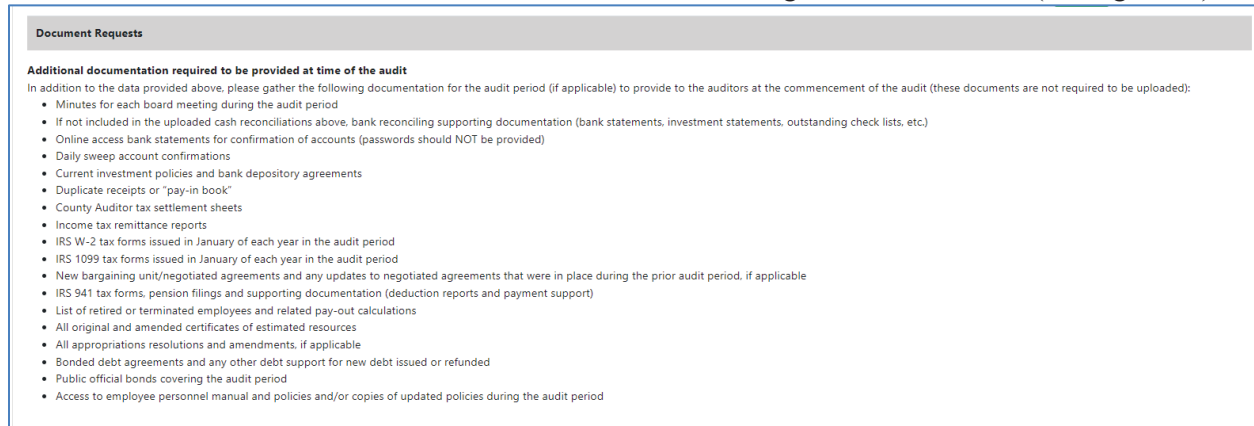


Figure 34

If additional questions arise that are not addressed within the Frequently Asked Questions or this Quick Guide, please contact the Auditor of State's Office using the [audit inquiry application](#) for assistance.