

Townships

Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

Foreword

These instructions are provided for the regulatory cash basis annual financial report for your Township's financial activity. The regulatory cash basis of accounting is defined in Auditor of State Bulletin 2015-007. These shells have not been modified to conform to the display requirements of generally accepted accounting principles (GAAP). Excel files are available on the Auditor of State's website at:

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

Please refer to Auditor of State (AOS) Bulletin 2015-007 for guidance related to required annual financial statement filings by public offices and other entities:

https://ohioauditor.gov/publications/bulletins/2015/AOS_Bulletin_2015-007.pdf

Section 117.38, Revised Code provides that the annual financial report shall be filed with the Auditor of State within sixty days after the close of the fiscal year. Per AOS Bulletin 2015-007, Townships are to file utilizing the Auditor of State's Hinkle Annual Financial Data Reporting System (Hinkle System). Section 117.38 also provides that the chief fiscal officer shall publish a notice of the completion of the report and the fact that the report is available at the office of the fiscal officer in a newspaper in the political subdivision or taxing district and, if there is no such newspaper, then in a newspaper of general circulation in the political subdivision or taxing district. In addition to the PDF file of the full financial statement package, including notes to the financial statements, the Township is also required to key certain financial, debt, and demographic data in the Hinkle System. The specific data to be entered is described in the Frequently Asked Questions in the Quick Guide available on the AOS website at:

<http://www.ohioauditor.gov/financialreporting/default.html>

Once the financial report is submitted through the Hinkle Annual Financial Data Reporting System, it is the report that will be audited per AOS bulletin 2015-007.

If it is your desire to prepare the GASB look-alike (OCBOA) financial statements that conform to the GAAP display requirements, the Excel files for the financial statements and sample notes to the financial statements are available on the Auditor of State's website at:

<https://ohioauditor.gov/references/shells/gasb34ocboa.html>

Submission of the statements and notes to the financial statements that conform to the GAAP display requirements will satisfy your government's annual filing requirement.

Section 117.38, Revised Code also provides that any public institution or taxing district whose financial report is not filed at the time required by this section shall pay to the Auditor of State twenty-five dollars for each day the report remains unfiled after the filing date, provided the penalty payments shall not exceed the sum of seven hundred fifty dollars. The Auditor of State may waive all or any part of the penalty assessed under the section upon the filing of the past due financial reports.

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

Townships

Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

General Instructions

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

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

- Combining Financial Statements
- Combined Financial Statements

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

- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Permanent Funds
- Enterprise Funds
- Internal Service Funds
- Private Purpose Trust Funds
- Investment Trust Funds
- External Investment Pool Custodial Funds
- Other Custodial Funds

If the Township has activity to be reported as Pension and Other Employee Benefit Trust Funds see the Generic shells at the following link: <https://ohioauditor.gov/references/shells/regulatory.html>

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

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

Combined Statements The combined statements will reflect fund groups rather than individual fund information. Three separate statements are included in the annual report. The first is designed to contain information on all governmental funds, the second is designed to contain information required for all proprietary funds, and the third is designed to contain information required for fiduciary funds. The separate statements are necessary to conform to the regulatory basis reporting requirements.

Classifying Your Funds

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

Townships

Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

How to Proceed

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

Assemble a sufficient supply of the combining statements.

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

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

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

The Combined Statement for Proprietary Funds will be used to summarize information for the enterprise and internal service fund types.

The Combined Statement for Fiduciary Funds will be used to summarize information for the private purpose trust, investment trust, external investments pool, and other custodial fund types.

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

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

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

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

1. ***To be Submitted.*** Townships are to file their annual financial report utilizing the Auditor of State's Hinkle System. The statements/schedules which may include information to be entered into the Hinkle System are captioned "To be submitted." Once the information has been filed via the Hinkle System, these statements/schedules are to be retained by the fiscal officer.
2. ***Completed and Retained.*** These statements/schedules are to be completed and retained by the fiscal officer for audit purposes. They do not typically contain information to be submitted via the Hinkle System.
3. ***Demographic Data.*** The information on this blue highlighted tab is to be completed and will be information required to be keyed into the Hinkle System upon filing.

Townships

Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

Reminders

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

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

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

At the time the report is filed with the Auditor of State, the fiscal officer must publish in the newspaper notice of the completion of the report and indicate the report is available at the office of the fiscal officer. See AOS Bulletin 2015-007 for further instructions.

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

Instructions for Excel and Word Files

Excel files and word files are available on the Auditor of State's website at:

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

The excel files are organized into two notebooks, the "financial statement" link will open the notebook containing the combining and combined statements and the "worksheets" link will open the notebook containing the remaining worksheets, including the demographic data. Within each notebook are various tabs, all of which are to be completed. The red tabs identify the "To be Submitted" statements/schedules that will need to be included in the PDF document required to be uploaded into the Hinkle System. The blue tab identifies the "Demographic" data that will be required to be keyed into the Hinkle System upon submission.

The notes to the financial statements are required to be completed and combined with the "to be submitted" financial statements into a single PDF document that is required to be uploaded into the Hinkle System.

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

If you do not wish to use the excel files, the PDF link will open a version that can be printed off and completed by hand.

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Instructions for Preparing the Regulatory Cash Basis Annual Financial Report

PDF File for Submission

Create a PDF file from the shells that are located on the links provided above. The PDF file will be uploaded into the Hinkle System and should include:

1. All pages from the excel workbook labeled “To be Submitted” (once completed):
 - a. Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis), All Governmental Fund Types
 - b. Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis), All Proprietary Fund Types
 - c. Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis), All Fiduciary Fund Types
2. Notes to the basic financial statements (once completed)

A quick guide related to the creation and merging of electronic files may be viewed at:

<http://www.ohioauditor.gov/financialreporting/Quickguide%20for%20Document%20PDF%20and%20Merge.pdf>

XYZ Township									
XYZ County, Ohio									
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)									
All Governmental Fund Types									
For the Year Ended December 31, 20CY									
To be submitted.	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total			
Cash Receipts									
Property and Other Local Taxes									
Charges for Services									
Licenses, Permits and Fees									
Fines and Forfeitures									
Intergovernmental									
Special Assessments									
Earnings on Investments									
Miscellaneous									
<i>Total Cash Receipts</i>									
Cash Disbursements									
Current:									
General Government									
Public Safety									
Public Works									
Health									
Human Services									
Conservation-Recreation									
Other									
Intergovernmental									
Capital Outlay									
Debt Service:									
Principal Retirement									
Payment to Refunded Bond Escrow Agent									
Interest and Fiscal Charges									
<i>Total Cash Disbursements</i>									
<i>Excess of Receipts Over (Under) Disbursements</i>									

XYZ Township	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
XYZ County, Ohio						
Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)						
All Governmental Fund Types						
For the Year Ended December 31, 20CY						
To be submitted.						
Other Financing Receipts (Disbursements)						
Sale of Bonds						
Sale of Refunding Bonds						
Sale of Notes						
Loans Issued						
Other Debt Proceeds						
Premium and Accrued Interest on Debt						
Discount on Debt						
Payment to Refunded Bond Escrow Agent						
Sale of Capital Assets						
Transfers In						
Transfers Out						
Advances In						
Advances Out						
Other Financing Sources						
Other Financing Uses						
<i>Total Other Financing Receipts (Disbursements)</i>						
Special Item						
Extraordinary Item						
<i>Net Change in Fund Cash Balances</i>						
<i>Fund Cash Balances, January 1</i>						
<i>Fund Cash Balances, December 31</i>						
<i>See accompanying notes to the basic financial statements</i>						

XYZ Township					
<i>XYZ County, Ohio</i>					
<i>Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>					
<i>All Proprietary Fund Types</i>					
<i>For the Year Ended December 31, 20CY</i>					
To be submitted.					
		Proprietary Fund Types			
		Enterprise	Internal Service	Combined Total	
Operating Cash Receipts					
Charges for Services					
Licenses, Permits and Fees					
Fines and Forfeitures					
Miscellaneous					
<i>Total Operating Cash Receipts</i>					
Operating Cash Disbursements					
Salaries					
Employee Fringe Benefits					
Purchased Services					
Supplies and Materials					
Claims					
Other					
<i>Total Operating Cash Disbursements</i>					
<i>Operating Income (Loss)</i>					

XYZ Township XYZ County, Ohio Combined Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Proprietary Fund Types For the Year Ended December 31, 20CY	Proprietary Fund Types		Combined Total
	Enterprise	Internal Service	
	Proprietary Fund Types		
To be submitted.			
Non-Operating Receipts (Disbursements)			
Property and Other Local Taxes			
Intergovernmental Receipts			
Special Assessments			
Miscellaneous Receipts			
Sale of Bonds			
Sale of Refunding Bonds			
Sale of Notes			
Loans Issued			
Other Debt Proceeds			
Premium and Accrued Interest on Debt			
Earnings on Investments (proprietary funds only)			
Sale of Capital Assets			
Intergovernmental Disbursements			
Capital Outlay			
Principal Retirement			
Interest and Other Fiscal Charges			
Discount on Debt			
Payment to Refunded Bond Escrow Agent			
Other Financing Sources			
Other Financing Uses			
<i>Total Non-Operating Receipts (Disbursements)</i>			
<i>Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances</i>			
Capital Contributions			
Special Item			
Extraordinary Item			
Transfers In			
Transfers Out			
Advances In			
Advances Out			
<i>Net Change in Fund Cash Balances</i>			
<i>Fund Cash Balances, January 1</i>			
<i>Fund Cash Balances, December 31</i>			

XYZ Township									
<i>XYZ County</i>									
<i>Combined Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)</i>									
<i>All Fiduciary Fund Types</i>									
<i>For the Year Ended December 31, 20CY</i>									
To be submitted.									
Fiduciary Fund Types									
	Private Purpose Trust	Investment Trust	External Investment Pool	Other Custodial					Combined Total
Additions									
Property and Other Local Taxes Collected for Distribution									
Charges for Services									
Fines, Licenses and Permits for Distribution									
Earnings on Investments (trust funds only)									
Gifts and Donations (trusts funds only)									
Intergovernmental									
Special Assessment Collections for Distribution									
Deposits Received									
Amounts Held for Employees									
Amounts Received as Fiscal Agent									
Other Amounts Collected for Distribution									
<i>Total Additions</i>									
Deductions									
Distributions as Fiscal Agent									
Distributions to Other Governments									
Distributions to Other Funds (Primary Gov't)									
Distributions of Deposits									
Distributions on Behalf of Employees									
Other Distributions									
<i>Total Deductions</i>									
<i>Net Change in Fund Balances</i>									
<i>Fund Cash Balances, January 1</i>									
<i>Fund Cash Balances, December 31</i>									
<i>See accompanying notes to the basic financial statements</i>									

XYZ Township														
<i>XYZ County, Ohio</i>														
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis) All Special Revenue Funds For the Year Ended December 31, 20CY</i>														
To be completed and retained for audit.														
Cash Receipts	Motor Vehicle License Tax		Gasoline Tax	Road and Bridge	Cemetery	Garbage and Waste Disposal District	Police District	Fire District						
Property and Other Local Taxes														
Charges for Services														
Licenses, Permits and Fees														
Fines and Forfeitures														
Intergovernmental														
Special Assessments														
Earnings on Investments														
Miscellaneous														
<i>Total Cash Receipts</i>														
Cash Disbursements														
Current:														
General Government														
Public Safety														
Public Works														
Health														
Human Services														
Conservation-Recreation														
Other														
Intergovernmental														
Capital Outlay														
Debt Service:														
Principal Retirement														
Payment to Refunded Bond Escrow Agent														
Interest and Fiscal Charges														
<i>Total Cash Disbursements</i>														
<i>Excess of Receipts Over (Under) Disbursements</i>														

XYZ Township											
<i>XYZ County, Ohio</i>											
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>											
<i>All Special Revenue Funds</i>											
<i>For the Year Ended December 31, 20CY</i>											
To be completed and retained for audit.											
	Motor Vehicle License Tax		Gasoline Tax	Road and Bridge	Cemetery	Garbage and Waste Disposal District	Police District	Fire District			
Other Financing Receipts (Disbursements)											
Sale of Bonds											
Sale of Refunding Bonds											
Sale of Notes											
Loans Issued											
Other Debt Proceeds											
Premium and Accrued Interest on Debt											
Discount on Debt											
Payment to Refunded Bond Escrow Agent											
Sale of Capital Assets											
Transfers In											
Transfers Out											
Advances In											
Advances Out											
Other Financing Sources											
Other Financing Uses											
<i>Total Other Financing Receipts (Disbursements)</i>											
Special Item											
Extraordinary Item											
<i>Net Change in Fund Cash Balances</i>											
<i>Fund Cash Balances, January 1</i>											
<i>Fund Cash Balances, December 31</i>											

XYZ Township																				
<i>XYZ County, Ohio</i>																				
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>																				
<i>All Debt Service Funds</i>																				
<i>For the Year Ended December 31, 20CY</i>																				
To be completed and retained for audit.																				
																				Total Debt Service
Cash Receipts																				
Property and Other Local Taxes																				
Charges for Services																				
Licenses, Permits and Fees																				
Fines and Forfeitures																				
Intergovernmental																				
Special Assessments																				
Earnings on Investments																				
Miscellaneous																				
<i>Total Cash Receipts</i>																				
Cash Disbursements																				
Current:																				
General Government																				
Public Safety																				
Public Works																				
Health																				
Human Services																				
Conservation-Recreation																				
Other																				
Intergovernmental																				
Capital Outlay																				
Debt Service:																				
Principal Retirement																				
Payment to Refunded Bond Escrow Agent																				
Interest and Fiscal Charges																				
<i>Total Cash Disbursements</i>																				
<i>Excess of Receipts Over (Under) Disbursements</i>																				

XYZ Township											
XYZ County, Ohio											
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)											
All Debt Service Funds											
For the Year Ended December 31, 20CY											
To be completed and retained for audit.											
					General Bond Retirement					Total Debt Service	
Other Financing Receipts (Disbursements)											
Sale of Bonds											
Sale of Refunding Bonds											
Sale of Notes											
Loans Issued											
Other Debt Proceeds											
Premium and Accrued Interest on Debt											
Discount on Debt											
Payment to Refunded Bond Escrow Agent											
Sale of Capital Assets											
Transfers In											
Transfers Out											
Advances In											
Advances Out											
Other Financing Sources											
Other Financing Uses											
Total Other Financing Receipts (Disbursements)											
Special Item											
Extraordinary Item											
Net Change in Fund Cash Balances											
Fund Cash Balances, January 1											
Fund Cash Balances, December 31											

XYZ Township									
<i>XYZ County, Ohio</i>									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>									
<i>All Capital Projects Funds</i>									
<i>For the Year Ended December 31, 20CY</i>									
To be completed and retained for audit.									
		Permanent Improvement							
Cash Receipts									
Property and Other Local Taxes									
Charges for Services									
Licenses, Permits and Fees									
Fines and Forfeitures									
Intergovernmental									
Special Assessments									
Earnings on Investments									
Miscellaneous									
<i>Total Cash Receipts</i>									
Cash Disbursements									
Current:									
General Government									
Public Safety									
Public Works									
Health									
Human Services									
Conservation-Recreation									
Other									
Intergovernmental									
Capital Outlay									
Debt Service:									
Principal Retirement									
Payment to Refunded Bond Escrow Agent									
Interest and Fiscal Charges									
<i>Total Cash Disbursements</i>									
<i>Excess of Receipts Over (Under) Disbursements</i>									

XYZ Township																											
<i>XYZ County, Ohio</i>																											
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>																											
<i>All Capital Projects Funds</i>																											
<i>For the Year Ended December 31, 20CY</i>																											
To be completed and retained for audit.																											
						Permanent Improvement																					
Other Financing Receipts (Disbursements)																											
Sale of Bonds																											
Sale of Refunding Bonds																											
Sale of Notes																											
Loans Issued																											
Other Debt Proceeds																											
Premium and Accrued Interest on Debt																											
Discount on Debt																											
Payment to Refunded Bond Escrow Agent																											
Sale of Capital Assets																											
Transfers In																											
Transfers Out																											
Advances In																											
Advances Out																											
Other Financing Sources																											
Other Financing Uses																											
<i>Total Other Financing Receipts (Disbursements)</i>																											
Special Item																											
Extraordinary Item																											
<i>Net Change in Fund Cash Balances</i>																											
<i>Fund Cash Balances, January 1</i>																											
<i>Fund Cash Balances, December 31</i>																											

XYZ Township									
<i>XYZ County, Ohio</i>									
<i>Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)</i>									
<i>All Permanent Funds</i>									
<i>For the Year Ended December 31, 20CY</i>									
To be completed and retained for audit.									
									Total Permanent
Cash Receipts									
Property and Other Local Taxes									
Charges for Services									
Licenses, Permits and Fees									
Fines and Forfeitures									
Intergovernmental									
Special Assessments									
Earnings on Investments									
Miscellaneous									
<i>Total Cash Receipts</i>									
Cash Disbursements									
Current:									
General Government									
Public Safety									
Public Works									
Health									
Human Services									
Conservation-Recreation									
Other									
Intergovernmental									
Capital Outlay									
Debt Service:									
Principal Retirement									
Payment to Refunded Bond Escrow Agent									
Interest and Fiscal Charges									
<i>Total Cash Disbursements</i>									
<i>Excess of Receipts Over (Under) Disbursements</i>									

XYZ Township																		Total Internal Service
XYZ County, Ohio																		
Combining Statement of Receipts, Disbursements and Changes in Fund Balances (Regulatory Cash Basis)																		
All Internal Service Funds																		
For the Year Ended December 31, 20CY																		
To be completed and retained for audit.																		
Non-Operating Receipts (Disbursements)																		
Property and Other Local Taxes																		
Intergovernmental Receipts																		
Special Assessments																		
Miscellaneous Receipts																		
Sale of Bonds																		
Sale of Refunding Bonds																		
Sale of Notes																		
Loans Issued																		
Other Debt Proceeds																		
Premium and Accrued Interest on Debt																		
Earnings on Investments (proprietary funds only)																		
Sale of Capital Assets																		
Intergovernmental Disbursements																		
Capital Outlay																		
Principal Retirement																		
Interest and Other Fiscal Charges																		
Discount on Debt																		
Payment to Refunded Bond Escrow Agent																		
Other Financing Sources																		
Other Financing Uses																		
Total Non-Operating Receipts (Disbursements)																		
Income (Loss) before Capital Contributions, Special Item, Extraordinary Item, Transfers and Advances																		
Capital Contributions																		
Special Item																		
Extraordinary Item																		
Transfers In																		
Transfers Out																		
Advances In																		
Advances Out																		
Net Change in Fund Cash Balances																		
Fund Cash Balances, January 1																		
Fund Cash Balances, December 31																		

XYZ Township																						Total External Investment Pool
XYZ County																						
<i>Combining Statement of Additions, Deductions and Changes in Fund Balances (Regulatory Cash Basis)</i>																						
<i>All External Investment Pool Custodial Funds</i>																						
<i>For the Year Ended December 31, 20CY</i>																						
To be completed and retained for audit.																						
Additions																						
Property and Other Local Taxes Collected for Distribution																						
Charges for Services																						
Fines, Licenses and Permits for Distribution																						
Earnings on Investments (trust funds only)																						
Gifts and Donations (trust funds only)																						
Intergovernmental																						
Special Assessment Collections for Distribution																						
Deposits Received																						
Amounts Held for Employees																						
Amounts Received as Fiscal Agent																						
Other Amounts Collected for Distribution																						
<i>Total Additions</i>																						
Deductions																						
Distributions as Fiscal Agent																						
Distributions to Other Governments																						
Distributions to Other Funds (Primary Gov't)																						
Distributions of Deposits																						
Distributions on Behalf of Employees																						
Other Distributions																						
<i>Total Deductions</i>																						
<i>Net Change in Fund Cash Balances</i>																						
<i>Fund Cash Balances, January 1</i>																						
<i>Fund Cash Balances, December 31</i>																						

Township			
County, Ohio			
Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)			
For the Year Ended December 31, 20			
	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
To be completed and retained for audit.			
Governmental Funds			
General Fund			
Special Revenue Funds			
Motor Vehicle License Tax			
Gasoline Tax			
Road and Bridge			
Cemetery			
Garbage and Waste Disposal District			
Police District			
Fire District			
Total Special Revenue Funds			

Township			
<i>County, Ohio</i>			
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)</i>			
<i>For the Year Ended December 31, 20__</i>			
	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)
To be completed and retained for audit.			
Debt Service Funds			
General Bond Retirement			
<i>Total Debt Service Funds</i>			
Capital Projects Funds			
Permanent Improvement			
<i>Total Capital Projects Funds</i>			
Permanent Funds			
<i>Total Permanent Funds</i>			

Township				
<i>County, Ohio</i>				
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)</i>				
<i>For the Year Ended December 31, 20</i>				
	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)	
To be completed and retained for audit.				
Proprietary Funds				
<i>Enterprise Funds</i>				
<i>Total Enterprise Funds</i>				
Internal Service Funds				
<i>Total Internal Service</i>				
Fiduciary Funds				
Private Purpose Trust Funds				
<i>Total Private Purpose Trust Funds</i>				

Township						
County, Ohio						
<i>Comparison of Budgeted and Actual Receipts - All Budgeted Funds (Regulatory Cash Basis)</i>						
<i>For the Year Ended December 31, 20__</i>						
To be completed and retained for audit.						
	Estimated Receipts/ Amended Certificate of Estimated Resources	Actual Receipts	Variance Favorable (Unfavorable)			
Investment Trust Funds						
<i>Total Investment Trust Funds</i>						
External Investment Pool Custodial Funds						
<i>Total External Investment Pool Custodial Funds</i>						
Other Custodial Funds						
<i>Total Other Custodial Funds</i>						
<i>Total--All Funds</i>						

Township									
County, Ohio									
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)</i>									
<i>For the Year Ended December 31, 20__</i>									
To be completed and retained for audit.	Encumbrances of Preceding 12/31/20__	Appropriations For Year Ended 12/31/20__	Total	Disbursements For Year Ended 12/31/20__	Encumbrances as of 12/31/20__	Total	Variance Favorable (Unfavorable)		
Governmental Funds									
<i>General Fund</i>									
Special Revenue Funds									
Motor Vehicle License Tax									
Gasoline Tax									
Road and Bridge									
Cemetery									
Garbage and Waste Disposal District									
Police District									
Fire District									
<i>Total Special Revenue Funds</i>									
Debt Service Funds									
General Bond Retirement									
<i>Total Debt Service Funds</i>									

Township										
County, Ohio										
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)</i>										
<i>For the Year Ended December 31, 20</i>										
To be completed and retained for audit.										
	Encumbrances of Preceding 12/31/20	Appropriations For Year Ended 12/31/20	Total	Disbursements For Year Ended 12/31/20	Encumbrances as of 12/31/20	Total	Variance Favorable (Unfavorable)			
Capital Projects Funds										
Permanent Improvement										
<i>Total Capital Projects Funds</i>										
Permanent Funds										
<i>Total Permanent Funds</i>										
Proprietary Funds										
Enterprise Funds										
<i>Total Enterprise Funds</i>										

Township															
County, Ohio															
Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)															
For the Year Ended December 31, 20															
		Encumbrances of Preceding 12/31/20	Appropriations For Year Ended 12/31/20	Disbursements For Year Ended 12/31/20	Encumbrances as of 12/31/20	Total	Total	Total	Total	Variance Favorable (Unfavorable)					
To be completed and retained for audit.															
<i>Internal Service Funds</i>															
<i>Total Internal Service</i>															
Fiduciary Funds															
<i>Private Purpose Trust Funds</i>															
<i>Total Private Purpose Trust Funds</i>															
Investment Trust Funds															
<i>Total Investment Trust Funds</i>															
External Investment Pool Custodial Funds															
<i>Total External Investment Pool Custodial Funds</i>															

Township																
<i>County, Ohio</i>																
<i>Comparison of Cash Disbursements and Encumbrances with Expenditure Authority - All Budgeted Funds (Regulatory Cash Basis)</i>																
<i>For the Year Ended December 31, 20</i>																
To be completed and retained for audit.																
	Encumbrances of Preceding 12/31/20	Appropriations For Year Ended 12/31/20	Disbursements For Year Ended 12/31/20	Encumbrances as of 12/31/20	Total	Total	Variance Favorable (Unfavorable)									
<i>Other Custodial Funds</i>																
<i>Total Other Custodial Funds</i>																
<i>Total--All Funds</i>																

Township			
County, Ohio			To be completed and retained for audit.
Cash Reconciliation (Regulatory Cash Basis)			
December 31, 20			
Depository Balances*			Governmental Funds
			General Fund
			Special Revenue
			Debt Service Funds
			Capital Projects Funds
			Permanent Funds
			<i>Total Governmental Funds</i>
<i>Total Depository Balances</i>			Proprietary Funds
			Enterprise Funds
			Internal Service Funds
Investments			<i>Total Proprietary Funds</i>
Treasury Bonds and Notes			
Certificates of Deposit			
STAR Ohio			
			Fiduciary Funds
			Private Purpose Trust Funds
			Investment Trust Funds
			External Investment Pool Custodial Funds
			Other Custodial Funds
			<i>Total Fiduciary Funds</i>
Cash on Hand			
Cash on Hand			
Cash in Transit to Depository			
<i>Total Cash on Hand</i>			
Total Treasury Balance			
Less Outstanding Checks			
Grand Total**			Total All Funds**
*List all depository balances.			** Must equal
Do not include payroll or bond and coupon			
depository clearance accounts.			
Show names of depositories.			

Township						To be completed and retained for audit.
	<i>County, Ohio</i>					
<i>Cash Reconciliation - Summary of Fund Cash Balances (Regulatory Cash Basis)</i>						
<i>December 31, 20__</i>						
Governmental Funds						
General Fund			Capital Projects Funds			Internal Service Funds
			Permanent Improvement			
Special Revenue Funds						
Motor Vehicle License Tax						
Gasoline Tax						
Road and Bridge			Total Capital Projects Funds			<i>Total Internal Service</i>
Cemetery						<i>Total Proprietary Funds</i>
Garbage and Waste Disposal District						Fiduciary Funds
Police District						
Fire District						Private Purpose Trust Funds
			Permanent Funds			
			Total Permanent Funds			<i>Total Private Purpose Trust Funds</i>
			Total Governmental Funds			Investment Trust Funds
			Proprietary Funds			External Investment Pool Custodial Funds
			Enterprise Funds			<i>Total External Investment Pool Custodial Funds</i>
						Other Custodial Funds
Total Special Revenue Funds						<i>Total Other Custodial Funds</i>
This is an unaudited financial statement.						
						<i>each bal fund</i>

Township		County, Ohio		To be completed and retained for audit.		Bond Retirement Fund Balance Available for	
Schedule of Total Indebtedness (Regulatory Cash Basis)				Principal Outstanding January 1, 20__	Principal Issued During Year	Principal Retired During Year	Principal Outstanding December 31, 20__
For the Year Ended December 31, 20__							
Bond and Note Types	Principal Outstanding January 1, 20__	Principal Issued During Year	Principal Retired During Year	Principal Outstanding December 31, 20__	Bond Retirement Fund Balance Available for		
Mortgage Revenue Bonds							
General Obligation Bonds							
General Obligations Bonds - Self Supporting							
Special Assessment Bonds							
Bond Anticipation Notes							
Special Assessment Notes							
Revenue Anticipation Notes							
<i>Total</i>							

Township									
County, Ohio									
Demographic Data (Regulatory Cash Basis)									
For the Year Ended December 31, 20									
Population									
Total Annual Final Appropriations for All Funds - Reporting Year									
Property Tax Levies - Full Tax Rate Per \$1,000 of Assessed Valuation (Not Effective Rate)									
Inside Millage									
Outside (Voted) Millage									
Total Tax Rate									
Total Assessed Property Tax Valuation									
Unrestricted General Fund Carryover Cash Balance at Year End (1)									
(1) (a.k.a. Fund Balance at Year End for the General Fund as Reported on the Statement of Revenues, Expenditures and Changes									
in Fund Balance – Budget (Non-GAAP Basis) and Actual or General Fund Cash Balance at Year End Less Any Outstanding Encumbrances)									