

## Basic Accounting for Townships and Districts

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## Course Objectives

- This course is part of an all-day session that will provide new fiscal officers an introduction basic accounting functions of a township fiscal officer.
- The objective is to address the following concepts:
  - Incorporate previous sessions on fund accounting and the chart of accounts into actual practice.
  - Introduce the basic accounting procedures relevant to your role as a township fiscal officer.
  - Introduce other common functions of the role of township fiscal officer.

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## Basic Accounting Concepts

- Budgetary Process
- Revenues
  - Receipts
- Expenditures
  - Requisitions
  - Purchase Orders
  - Vouchers and Checks
- Transfers and Advances
- Bank Reconciliations

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## Budgetary Process

- The budgetary process is prescribed by provisions of the Ohio Revised Code
- The budgetary process involves planning the goals of the Township and the actions that need to be taken to achieve the goals
- The fiscal officer monitors compliance with Ohio budgetary law

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## Components of the Budgetary Process

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

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## Tax Budget

- Referred to as “The Budget” by the Ohio Township Handbook
- The beginning component of the annual budgetary process
- Useful as a planning tool for the Township
- Prepared by the Fiscal Officer and presented to the Board of Trustees (On or around June 1<sup>st</sup>)
- Adopted by the Board of Trustees by July 15<sup>th</sup>
  - 10-Days prior to adoption, copies are filed with the Fiscal Officer for public inspection and at least one public hearing must be held.
  - Submitted to the County Auditor by July 20<sup>th</sup>
- The Tax Budget (and any revision) should serve as the basis for the annual appropriation resolution

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## Tax Budget

- Purposes of the Tax Budget:
  - Furnishes information to the County Budget Commission in adjusting tax levies to conform to the limitations of law
  - Fixes the limitations of appropriations and expenditures by the various political subdivisions and taxing units, including townships, during the ensuing fiscal year
- The Tax Budget should include:
  - Financial needs of the Township
  - Available resources/revenues to meet those needs
- Ohio Revised Code § 5705.29 lists specific information to be included in the Tax Budget.

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## Tax Budget

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

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## Tax Budget – Alternative Method

- Ohio Revised Code § 5705.281 allows the County Budget Commission to waive filing a Tax Budget.
- The County Budget Commission must adopt an alternative method or formula basis.
- All information required by the County Budget Commission must be provided by the date specified.

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### Tax Budget – Estimated Tax Rates

- The submitted Tax Budget (or alternative) is reviewed by the County Budget Commission.
- On or before September 1<sup>st</sup>, the County Budget Commission returns an Official Certificate of Estimated Resources and Estimated Tax Rates.
- If dissatisfied, the fiscal officer, on behalf of the trustees, can appeal to the Board of Tax Appeals within 30 days.
- If satisfied, a resolution authorizing the tax levies should be certified to the County Auditor by October 1<sup>st</sup>.

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### Official Certificate of Estimated Resources

- Prepared by the County Budget Commission
- Based on the information presented in the Tax Budget.
  - Includes estimated revenues for each fund
  - Includes estimated unencumbered fund balances
- The September 1<sup>st</sup> date may be extended by the Tax Commissioner for a good cause
- Prior to December 31<sup>st</sup>, the Township must revise the Tax Budget so that expenditures do not exceed estimated revenue

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

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

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### Amended Official Certificate of Estimated Resources

- The Amended Official Certificate of Estimated Resources will be returned after filing the Certificate of Total Amount from All Sources Available for Expenditures, and Balances
- Remember to post estimated revenues to the system (or to your receipt ledger, if manual)
- Ohio Revised Code § 5705.36 requires that this form will be revised to include actual fund balances at December 31<sup>st</sup> and any revisions to estimated revenues

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### Amended Official Certificate of Estimated Resources

- The Township can request additional amendments.
- Reasons for additional amendments include:
  - Revenues to be collected will be greater or less than the amount included in the previous amended certificate of estimated resources.
  - Revenues to be collected will be greater than previously estimated and it is intended to appropriate and expend the excess revenue.
  - Revenues to be collected will be less than previously estimated and this deficiency will reduce available resources below the current level of appropriations.
    - This instance will also require an amended appropriations resolution be adopted and submitted.

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### Appropriations Resolution

- The appropriation process is a function of the legislative authority of the local government and cannot be delegated.
- The Township must have appropriations adopted to legally spend money.
- Ohio Revised Code § 5705.38 states that the Township must adopt an appropriation measure on or about the first day of the year
  - A temporary appropriation measure may be passed for the period of January 1<sup>st</sup> through March 31<sup>st</sup>
  - The permanent annual appropriation measure must be passed by April 1<sup>st</sup> for the period January 1<sup>st</sup> through December 31<sup>st</sup>

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## Appropriations Resolutions

- The appropriations are not legal until certification by the County Auditor that total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed the Official Certificate of Estimated Resources or the Amended Official Certificate of Estimated Resources.
- The appropriation resolution may be amended during the year only by a resolution approved by the Trustees
- Remember to post appropriations to the system (or to the appropriations ledger, if manual)

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## Legal Level of Control

- In Ohio, the legal level of control is the level at which the appropriation measure is passed by the Township Trustees.
  - Established at the beginning of each year coinciding with the adoption of the annual appropriation resolution.
  - Once established, the legal level of control should be the same throughout the year.
- Ohio Revised Code § 5705.38(C) establishes a Township's "Statutory Appropriation Level"
  - "Personal Services" and "Other" as the minimum level to be appropriated for each office, department, and division
- Do not change appropriations in the system (at or above your legal level of control) unless approved by Trustees

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## Legal Level of Control

- Annual Appropriation Resolution  
Example Township

<b>General Fund</b>	
General Government	
Administrative	
Personal Services	\$25,000
Other	\$15,000
Public Safety	
Police Protection	
Personal Services	\$50,000
Other	\$150,000
Capital Outlay	
Personal Services	\$0
Other	<u>\$60,000</u>
<b>Total General Fund</b>	<b><u>\$300,000</u></b>

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## Encumbrances

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

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## Lapsing of Appropriations

- The unencumbered balance of each appropriation reverts to its respective fund and is available for future appropriations
- The encumbered appropriation balance (carry over purchase orders) is carried forward and is not reappropriated

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## Budgets and Appropriations

### Questions and Answers

The Ohio Township Handbook contains guidelines for preparing budgets and sample documents.

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## Revenues

- All money received by the government is to be recorded into the accounting system and documented through the use of a receipt or a "pay-in"
- 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

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## Revenues

- 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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## Revenues

- Revenues must be recorded at gross.
- Property tax settlements received from the County are distributed "net" of auditor and treasurer fees, and other deductions.
- The County Auditor will provide a statement of settlement reporting gross tax collections per levy and related deductions.
- The gross tax revenues should be reported as receipts and the related deductions posted as expenditures within the accounting system.

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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

- A good or service is determined to be necessary and a requisition is prepared and submitted for approval
- Prior to expending moneys, there needs to be a certification of the availability of funds
  - Accomplished through the use of a Purchase Order
- Payment of Invoices
  - Compare invoiced items, prices and quantities to purchase order and billing slips
  - Recompute invoices to ensure accurate extensions and totals
- 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, invoice, and receiving order or billing slip
- A check is drawn and sent to vendor

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## Expenditures – Voucher System

- The completed voucher is the basis for the preparation of the check and should include the following information:
  1. Voucher No. (Warrant number)
  2. Name and address of political subdivision.
  3. Number, amount, and date of check with name of payee
  4. Account codes
  5. Purchase order and certificate number
  6. Quantity, description, unit price, and total amount
  7. Attached invoice, purchase order, and requisition (if any).
  8. Signature of designated taxing authority member(s).

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## Expenditures – Voucher System

- Upon the receipt of a seller's invoice or the payroll of the Township, the voucher(s) and check(s) should be prepared by the fiscal officer, with the requisition (if one is used), invoice and purchase attached to the voucher.
- The approval of the voucher can be completed in one of the following ways:
  1. Present to the trustees for their signature and approval, or
  2. Submit a list of bills paid at the trustee meeting.
- Vouchers are required by current Administrative Rule.

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## Expenditures

- Ohio Revised Code § 5705.41 provides that a Township may authorize an officer or employee to incur an obligation on behalf of the Township.
- Requires a formal resolution to be passed to that effect.
- Obligation may not exceed \$2,500.
- Obligation incurred must subsequently be approved by adoption of a formal resolution of the Board.
- Must be certified by the Fiscal Officer.

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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
  - No limit to the dollar amount
  - Can only be for the following specific uses:
    - Most Professional Services
    - Fuel Oil, Gasoline, Food Items, Roadway Materials
    - Utilities
    - Any purchase exempt from competitive bidding under Ohio Revised Code §125.04
    - Any other specific expenditure that is a recurring and reasonably predictable operating expense
  - One or multiple vendors
  - One account code
    - 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 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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## Reductions (Refunds) of Expenditures

- Appropriate for:
  - Overpayments returned to the Township
  - 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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## Trustee and Fiscal Officer Compensation

- Township Trustees are compensated on either a per diem or salary basis in the amounts set forth in Ohio Revised Code § 505.24. The Township Trustees' salaries are limited to two hundred (200) days annually.
- The amount of compensation varies with the township budget.
- Ohio Revised Code § 507.09 specifically sets forth the compensation levels of Township Fiscal Officers.
  - Township Trustees have no authority to set the salary of a Township Fiscal Officer.
- The amount of compensation varies with the township budget.

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## Trustee and Fiscal Officer Compensation

- Compensation adjustments for township officials were amended into Senate Bill 296, which took effect December 27, 2018. The bill provides a 1.75% cost of living adjustment (COLA) that begins in 2019 and extends through 2028. Township officials in office when this law change was made were required to wait until reelection to take their initial increase due to Article II, §20 of the Ohio Constitution, which prohibits in-term pay increases. As of January 1, 2022, all township officials will have commenced a new term since the passage of the bill and are eligible to receive the increase in 2022 and going forward each year through 2028.
- 2022 Compensation Charts are included in the Appendix

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## Trustee and Fiscal Officer Compensation

- In regards to compensation of trustees and fiscal officers, the term “budget” must be interpreted as the amount of money that the budget commission certifies that the trustees of a township would have available for expenditures during the fiscal year.
- For this purpose, “budget” means the Official Certificate of Estimated Resources of the township and any amended certificates issued by the County Budget Commission.
- Amendments to the “budget” may result in changes in compensation amounts for township officials.

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## Trustee and Fiscal Officer Compensation

- Fiscal Officer compensation may be paid from the General Fund or from other township funds based on the proportion of time the Township Fiscal Officer spends providing services related to each fund.
- Must document the amount of time the township fiscal officer spends by certification specifying the percentage of time spent working on matters to be paid from the Township General Fund or from other funds in such proportions as the kinds of services performed.
- Attendance at board meetings and other activities supporting the general business of the Township must be allocated to the General Fund
  - Allocation of 100 percent of a Fiscal Officer’s compensation to funds other than the General Fund is not permitted under Ohio law.

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## Trustee and Fiscal Officer Compensation

- There are two acceptable methods for Township Trustee payment:
  - May be paid on a per diem basis,
  - Or they may elect to be paid by annual salary in equal monthly installments.
- Ohio Revised Code § 505.24(D) states that trustees that are paid by the “per diem” method must document “...number of days spent in the service of the township and the kinds of services rendered on those days. The per diem compensation shall be paid from the township general fund or from other township funds in such proportions as the kinds of services performed may require.”
- If the trustees are paid by the “salary” method, Ohio Revised Code § 505.24(D) states: “Each trustee shall certify the percentage of time spent working on matters to be paid from the township general fund and from other township funds in such proportions as the kinds of services performed.”

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## Trustee and Fiscal Officer Compensation

- Attendance at board meetings and other activities supporting the general business of the Township must be allocated to the General Fund.
- Townships allocating 100 percent of officials’ salaries to restricted funds will be subject to audit findings (2024 Ohio Compliance Supplement, Section 1-23)

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## Accounting for On-Behalf-Of Grants

- Many townships are the beneficiaries of programs commonly carried out or administered by other townships, the county, or the State.
- Many of these grant programs or capital improvement projects are administered such that the benefitting governments do not receive cash or make disbursements as part of the program.
- The cash value benefit of the program received under these agreements should be recorded as memorandum receipts and disbursements in the year on-behalf-of disbursements are made.
  - Only applies if an agreement has been entered into by the Township or a program application submitted by the Township has been approved.

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## On-Behalf-Of Grants - Budgetary Considerations

- The Township Trustees should approve, by resolution, the grant or project application.
- The Township Trustees must establish any fund(s) necessary to meet the grant or project objectives.
  - Auditor of State permission for fund establishment is not necessary
- Once the grant is awarded or the application is approved, the fiscal officer must obtain an Amended Certificate of Estimated Resources for all or part of the grant or project, based on the expected cash disbursements to be made on the Township's behalf in the current fiscal year.
  - Any on-behalf-of payments expected to be made in the next year should be reflected on the next year's certificate.
- Ohio Revised Code § 5705.40 requires the Township Trustees to pass a resolution amending its appropriation measures in accordance with the terms and conditions of the grant or project agreement.

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## Bank Reconciliations

- It is essential that you reconcile your cash journal to the bank statements every month.
- Bank reconciliations should be completed as soon as the month has ended and related bank and investment account statements have been received.
- Online banking allows for more timely access to bank records, aiding in the speed of a reconciliation.
- If not reconciled the township can be declared unauditible.

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## Bank Reconciliation

- Compare reconciled bank balance to book balance (total fund balances)

Bank Statement Balance at Month-End  
(+) Deposits in Transit  
(-) Outstanding Checks  
(=) **Reconciled Bank Balance**

- Variance should be zero

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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>
- Other adjusting factors that have not cleared in the subsequent month should be carried forward until they have been remedied.

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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>

The screenshot shows the 'OAKS EFT Remittance Lookup' web application. It features a search form with fields for 'Vendor ID', 'Key#', and 'Email ID'. Below these are search criteria options: 'Date Range', 'Remitting Agency', 'Amount', 'Invoice', 'Voucher', and 'Payment ID'. There are also 'Go' and 'Reset' buttons. A small disclaimer at the bottom states: 'If you need assistance accessing the application or you have questions about a check contact Ohio Board Services, a division of the Office of Budget and Management at a toll-free number 1-800-393-6363'.

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## Resources For New Fiscal Officers

- Ohio Auditor of State website has resources for new fiscal officers
  - <https://ohioauditor.gov/newfiscalofficer.html>
- Find links to resources to help you understand your role and responsibilities as a fiscal officer:
  - Fiscal Integrity Requirements
  - eServices
  - Hinkle System
  - Required Filings & AOS Notifications
- The site also includes links to important resources related to:
  - Cybersecurity
  - Publications/Reference Materials/Technical Bulletins
  - Financial Statement Shells and Footnotes

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## eServices

- Ohio's fiscal officers are required to have an eServices account, where you can download billing statements, make payments, update contact information, and much more.
  - <https://eservices.ohioauditor.gov/>
- If you are a new fiscal officer, go to the Required Filings and Notifications page look for "Notification of Change in Fiscal Officer" for guidance.
  - <https://ohioauditor.gov/resources/AOSNotifications.html>

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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 Auditor of State to satisfy the filing requirements prescribed by the Ohio Revised Code and the Ohio Administrative Code. 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, the filing deadline is sixty (60) days after year-end

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## 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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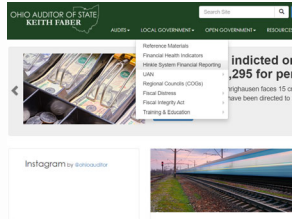
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## Hinkle System Financial Reporting

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



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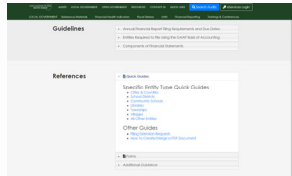
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## Hinkle System Financial Reporting

- 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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# **2024 Local Government Officials Conference**

**Basic Accounting**

**Appendix**



## Ohio Revised Code

### Section 505.24 Compensation of trustees.

Effective: December 27, 2018

Legislation: Senate Bill 296 - 132nd General Assembly

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(A) In calendar year 2018, each township trustee is entitled to compensation in an amount for each day of service in the business of the township, to be paid from the township treasury as follows:

(1) In townships having a budget of two hundred fifty thousand dollars or less, forty dollars and forty-one cents per day for not more than two hundred days;

(2) In townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, forty-six dollars and eighty cents per day for not more than two hundred days;

(3) In townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, forty-nine dollars and sixty-three cents per day for not more than two hundred days;

(4) In townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, fifty-six dollars and seventy-one cents per day for not more than two hundred days;

(5) In townships having a budget of more than one million five hundred thousand but not more than three million five hundred thousand dollars, sixty-two dollars and thirty-nine cents per day for not more than two hundred days;

(6) In townships having a budget of more than three million five hundred thousand but not more than six million dollars, sixty-eight dollars and six cents per day for not more than two hundred days;

(7) In townships having a budget of more than six million but not more than ten million dollars, eighty-eight dollars and nineteen cents per day for not more than two hundred days;



(8) In townships having a budget of more than ten million dollars, one hundred thirteen dollars and thirty-eight cents per day for not more than two hundred days.

(B) In calendar year 2019 and in each calendar year thereafter through calendar year 2028, the amounts paid as specified in division (A) of this section shall be increased by one and three-quarters per cent.

(C) Whenever members of a board of township trustees are compensated per diem and not by annual salary, the board shall establish, by resolution, a method by which each member of the board shall periodically notify the township fiscal officer of the number of days spent in the service of the township and the kinds of services rendered on those days. The per diem compensation shall be paid from the township general fund or from other township funds in such proportions as the kinds of services performed may require. The notice shall be filed with the township fiscal officer and preserved for inspection by any persons interested.

By unanimous vote, a board of township trustees may adopt a method of compensation consisting of an annual salary to be paid in equal monthly payments. If the office of trustee is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office. The amount of the annual salary approved by the board shall be no more than the maximum amount that could be received annually by a trustee if the trustee were paid on a per diem basis as specified in this division, and shall be paid from the township general fund or from other township funds in such proportions as the board may specify by resolution. Each trustee shall certify the percentage of time spent working on matters to be paid from the township general fund and from other township funds in such proportions as the kinds of services performed. A board of township trustees that has adopted a salary method of compensation may return to a method of compensation on a per diem basis as specified in this division by a majority vote. Any change in the method of compensation shall be effective on the first day of January of the year following the year during which the board has voted to change the method of compensation.



## Ohio Revised Code

### Section 507.09 Compensation of fiscal officer.

Effective: December 27, 2018

Legislation: Senate Bill 296 - 132nd General Assembly

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(A) In calendar year 2018, the township fiscal officer shall be entitled to compensation as follows:

(1) In townships having a budget of two hundred fifty thousand dollars or less, ten thousand nine hundred eighteen dollars;

(2) In townships having a budget of more than two hundred fifty thousand but not more than five hundred thousand dollars, fourteen thousand thirty-nine dollars;

(3) In townships having a budget of more than five hundred thousand but not more than seven hundred fifty thousand dollars, fifteen thousand five hundred ninety-seven dollars;

(4) In townships having a budget of more than seven hundred fifty thousand but not more than one million five hundred thousand dollars, eighteen thousand seven hundred seventeen dollars;

(5) In townships having a budget of more than one million five hundred thousand but not more than three million five hundred thousand dollars, twenty-one thousand eight hundred thirty-six dollars;

(6) In townships having a budget of more than three million five hundred thousand but not more than six million dollars, twenty-three thousand three hundred ninety-six dollars;

(7) In townships having a budget of more than six million but not more than ten million dollars, twenty-six thousand eight hundred fifty-two dollars;

(8) In townships having a budget of more than ten million dollars, thirty-one thousand sixty-four dollars.

(B) In calendar year 2019 and in each calendar year thereafter through calendar year 2028, the compensation determined under division (A) of this section shall be increased by one and three-





quarters per cent.

(C) Any township fiscal officer may elect to receive less than the compensation the fiscal officer is entitled to under this section. Any township fiscal officer electing to do this shall so notify the board of township trustees in writing, and the board shall include this notice in the minutes of its next board meeting.

(D) The compensation of the township fiscal officer shall be paid in equal monthly payments. If the office of township fiscal officer is held by more than one person during any calendar year, each person holding the office shall receive payments for only those months, and any fractions of those months, during which the person holds the office.

A township fiscal officer may be compensated from the township general fund or from other township funds based on the proportion of time the township fiscal officer spends providing services related to each fund. A township fiscal officer must document the amount of time the township fiscal officer spends providing services related to each fund by certification specifying the percentage of time spent working on matters to be paid from the township general fund or from other township funds in such proportions as the kinds of services performed.

## 2022 Compensation Charts *(updated May 26, 2021)*

Compensation adjustments for township officials were amended into Senate Bill 296, which took effect December 27, 2018. The bill provides a 1.75% cost of living adjustment (COLA) that begins in 2019 and extends through 2028. Township officials in office when this law change was made were required to wait until reelection to take their initial increase due to Article II, §20 of the Ohio Constitution, which prohibits in-term pay increases. As of January 1, 2022, all township officials will have commenced a new term since the passage of the bill and are eligible to receive the increase in 2022 and going forward each year through 2028.

Per ORC §§505.24 and 507.09, township trustee and fiscal officer salaries are based on the annual budget of the township. If you have any questions about the compensation charts, please do not hesitate to contact the State Association office.

### FISCAL OFFICER COMPENSATION ANNUAL SALARY

Township Budget	Pay for 2018 (no increase)	Pay for 2019 (1.75%) <i>**Only applies to officials that were appointed or elected <u>ON</u> or <u>AFTER</u> Dec. 27, 2018</i>	Pay for 2020 (1.75%) <i>**Only applies to officials that were appointed or elected <u>ON</u> or <u>AFTER</u> Dec. 27, 2018</i>	Pay for 2021 (1.75%)	Pay for 2022 (1.75%)
\$250,000 or less	\$10,918	\$11,109	\$11,303	\$11,501	\$11,702
\$250,000.01 - 500,000	\$14,039	\$14,285	\$14,535	\$14,789	\$15,048
\$500,000.01 - 750,000	\$15,597	\$15,870	\$16,148	\$16,431	\$16,719
\$750,000.01 - 1,500,000	\$18,717	\$19,045	\$19,378	\$19,717	\$20,062
\$1,500,000.01 - 3,500,000	\$21,836	\$22,218	\$22,607	\$23,003	\$23,406
\$3,500,000.01 - 6,000,000	\$23,396	\$23,805	\$24,222	\$24,646	\$25,077
\$6,000,000.01 - 10,000,000	\$26,852	\$27,322	\$27,800	\$28,287	\$28,782
Greater than \$10,000,000	\$31,064	\$31,608	\$32,161	\$32,724	\$33,297

### TRUSTEE COMPENSATION AMOUNT PER DAY, NOT TO EXCEED 200 DAYS PER YEAR *(IF PAID SALARY, 200 TIMES DAILY RATE, PAID MONTHLY)*

Township Budget	Pay for 2018 (no increase)	Pay for 2019 (1.75%) <i>** Only applies to officials that were appointed or elected <u>ON</u> or <u>AFTER</u> Dec. 27, 2018</i>	Pay for 2020 (1.75%) <i>** Only applies to officials that were appointed or elected <u>ON</u> or <u>AFTER</u> Dec. 27, 2018</i>	Pay for 2021 (1.75%) <i>** Only applies to officials that were appointed or elected <u>ON</u> or <u>AFTER</u> Dec. 27, 2018</i>	Pay for 2022 (1.75%)
\$250,000 or less	\$40.41	\$41.12	\$41.84	\$42.57	\$43.31
\$250,000.01 - 500,000	\$46.80	\$47.62	\$48.45	\$49.30	\$50.16
\$500,000.01 - 750,000	\$49.63	\$50.50	\$51.38	\$52.28	\$53.19
\$750,000.01 - 1,500,000	\$56.71	\$57.70	\$58.71	\$59.74	\$60.79
\$1,500,000.01 - 3,500,000	\$62.39	\$63.48	\$64.59	\$65.72	\$66.87
\$3,500,000.01 - 6,000,000	\$68.06	\$69.25	\$70.46	\$71.69	\$72.94
\$6,000,000.01 - 10,000,000	\$88.19	\$89.73	\$91.30	\$92.90	\$94.53
Greater than \$10,000,000	\$113.38	\$115.36	\$117.38	\$119.43	\$121.52



## Ohio Revised Code

### Section 5705.41 Restriction upon appropriation and expenditure of money.

Effective: March 28, 2024

Legislation: Senate Bill 91 - 135th General Assembly

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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)(1) Make any expenditure of money unless the fiscal officer of the subdivision or taxing authority has certified that all of the following apply:

(a) The expenditure has been appropriated as provided in Chapter 5705. of the Revised Code;

(b) The expenditure has been appropriated by the subdivision's or taxing unit's legislative authority;

(c) The expenditure is not compelled by a process authorizing management, control, distribution, or disbursement of an appropriation or expenditure by a vote of the subdivision's or taxing unit's residents.

(2) Nothing in division (B)(1) of this section prohibits a subdivision or taxing unit from doing either of the following:

(a) Authorizing a bond issue otherwise permitted by law;

(b) Soliciting public input related to the management, control, distribution, or disbursement of funds.

(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



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OHIO LEGISLATIVE SERVICE  
COMMISSION  
DOCUMENT #314534

district authority, and the fiscal officer referred to shall mean the fiscal officer of the district authority.



## Ohio Revised Code

### Section 5705.45 Liability for wrongful payments from public funds - enforcement.

Effective: November 1, 1977

Legislation: House Bill 219 - 112th General Assembly

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Any officer, employee, or other person who issues any order contrary to section 5705.41 of the Revised Code, or who expends or authorizes the expenditure of any public funds, or who authorizes or executes any contract contrary to sections 5705.01 to 5705.47 of the Revised Code, unless payments thereon are subsequently ordered as provided in section 5705.41 of the Revised Code, or expends or authorizes the expenditure of any public funds on any such void contract, obligation, or order, unless subsequently approved as provided in that section, or issues a certificate under the provisions thereof which contains any false statements, shall be liable to the political subdivision for the full amount paid from the funds of the subdivision on any such order, contract, or obligation. Such officer, employee, or other person shall be jointly and severally liable in person and upon any official bond that he has given to such subdivision, to the extent of any payments of such void claim. The prosecuting attorney of the county, the city director of law, or other chief law officer of the subdivision shall enforce this liability by civil action brought in any court of appropriate jurisdiction in the name of and on behalf of the municipal corporation, county, or subdivision. If the prosecuting attorney, city director of law, or other chief law officer of the subdivision fails, upon the written request of any taxpayer, to institute action for the enforcement of the liability, the taxpayer may institute suit in his own name in behalf of the subdivision.

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## Ohio Revised Code

### Section 5705.14 Transfer of funds.

Effective: January 1, 2018

Legislation: House Bill 26 - 132nd General Assembly

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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



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 5705.15 Transfer of public funds - exceptions.

Effective: October 1, 1953

Legislation: House Bill 1 - 100th General Assembly

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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.

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## 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

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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.

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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.