

Accounting Manual

Procedures and Forms



Tracy A. Jemison
Gauga County Auditor

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Accounting Manual

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This Manual Available on County Intranet

An electronic version of the Accounting Manual is available on the Geauga County intranet. The County Auditor's Office will periodically update portions of this manual and insert new forms as needed. To access the electronic version of this manual, please do the following:

On the Address line in Internet explorer, type <http://petey> and press Enter. Click on the Auditor Accounting Manual icon.

You must have the free Adobe Acrobat Reader installed on your PC to open these files.

Adobe Download

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Forms

The following General Accounting forms are available on the County Intranet System in a fillable PDF format:

- Accounting Authorization
- Appropriation Transfer
- Blanket Purchase Order
- Cash Transfer
- Contract Transmittal
- Fund Approval
- Lost Check Affidavit
- Mileage Reimbursement
- Purchase Order
- Revenue Certification
- Supplemental
- Travel Request
- Unclaimed Funds Affidavit
- Vendor Form

Each form is color coded in the form title. If possible, forms should be printed on a color printer. If a color printer is not available a black and white form will be accepted.

The following year-end forms are available on the County Intranet System in a fillable PDF format:

- Capital Leases
- Cash Report
- Checking Accounts
- Federal Financial Assistance
- Receivables Report
- Sick and Vacation Report
- Terminated Employees Sick Leave Balance
- Vacation Hours Used in January
- Volunteers – Workers' Compensation

Originals of each form is available in Exhibit 03

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Budgetary Applications

The County's accounting system is organized on a "fund" basis. Each fund is a distinct self-balancing accounting entity. The County's day-to-day accounting and budgetary records are maintained on a "cash" basis.

Governmental Funds are separated into five categories:

General Fund - This fund is used to account for all financial resources of the County.

Special Revenue Funds - These funds are used to account for the proceeds of specific revenue sources that are legally restricted for specific purposes.

Debt Service Funds - These funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest and related costs and special assessment long-term debt principal, interest and related costs.

Capital Project Funds – These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Enterprise Funds – These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises.

Agency Funds – These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results or operations.

Account Numbers

Exhibit 01 contains a complete list of all funds and accounts maintained by the County. To obtain a list of funds and accounts for your specific department, contact the Accounting Department.

Budgetary Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are: the tax budget, the certificate of estimated resources, and the appropriation resolution, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation resolution are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified.

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The legal level of budgetary control is at the object level within each department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

Accounting Deadlines

For departments that must have their financials (encumbrances and vouchers) approved by the Board of County Commissioners, they are due to Budget Office by Tuesday at 4:30 pm prior to Tuesday's Board of County Commissioners Session. Upon review, the Commissioner's Budget Office will forward the financials to the Auditor's Office by Thursday at 9:00 am.

When a Holiday occurs on a Monday, financials are due to the Budget Office on Monday at 4:30 pm. Upon review, the Commissioner's Budget Office will forward the financials to the Auditor's Office by Wednesday at 9:00 am.

For Holidays that do not occur on Monday, a letter will be sent informing you of deadlines from the Budget Office.

For those departments that do not require Board of Commissioners approval, financials are accepted at anytime.

Encumbrances

An encumbrance is officially setting aside funds for upcoming expenditures. An encumbrance must be in place before an expenditure is made. Geauga County issues four types of encumbrances:

- 1) Blanket Purchase Orders
 - Are used for multiple purchases to multiple vendors
 - Can be opened for up to \$15,000
 - Expire at year end (12/31)
- 2) Purchase Order
 - Are used for a specific purchase to a specific vendor
 - No limit on dollar amount
 - Generally cannot be increased or decreased
- 3) Contract
 - Are used for multiple purchases from one vendor
 - Can be "formal" or "informal"
 - Formal – value of more than \$25,000, normally formally bid
 - Informal – Several purchases from the same vendor
 - Example: Utility Services
 - Can be increased and decreased
- 4) Travel
 - Used for travel to meeting, conferences, training and seminars which are not part of travel for routine work assignment. Travel for Routine Work Assignment is defined as "All travel within the State of Ohio"

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which does not include overnight accommodations and/or registration fees” (See Commissioners Travel Policy – Policy IX)

- Must be submitted prior to the Travel Date.

Then and Now Certifications

When a department incurs an expense without a certified purchase order, blanket purchase order or contract to cover the expense, a Then and Now certification is required. By law, the person who incurs the expense without the encumbrance is personally liable for the expenditure. However, the Ohio Revised Code makes allowances for such occurrences. If the account in which the expenditure occurred had enough appropriations available, a Then and Now certification can be made. If there was not enough appropriations to cover the expenditure, the expense becomes illegal and must be paid personally by the responsible person.

ADP Approval

In accordance with ORC 307.842, all computer equipment to be purchased must be approved by the ADP Board. This form must accompany any encumbrance request for new computer equipment and be included in the voucher packet. Departments exempt from this requirement are: Board of Health, Board of Mental Health, Soil and Water and Geauga Trumbull Solid Waste.

Commissioner’s Session

The Board of County Commissioners holds meetings at their offices at 470 Center Street each Tuesday and Thursday. Generally, a financial journal is created for the Tuesday session. Deadlines to have financials (vouchers, encumbrances) placed on a Tuesday financial journal is the Wednesday prior to the Tuesday session. Financials should be forwarded to the Commissioners Budget office by 4:30 pm on Tuesday. The Budget Office will then forward them to the Auditor’s Office for processing.

Ordinarily financials are not processed on Thursday sessions. Permission should be obtained from the Commissioner’s Budget Office for a Thursday financial session.

Departments who have their own Boards and are excluded from obtaining Board of County Commissioner approvals are:

- Board of Elections
- Board of Health
- Board of Mental Health
- Board of MRDD
- Gauga Trumbull Solid Waste
- Soil and Water District
- Park District

Live Session

Those departments listed above can submit financials for processing at anytime. Upon receipt, the Auditor’s Office will process them within 3 to 5 business days or as time permits. All

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financials will be date stamped with the day received in the Auditor's Office. For encumbrances, the date that encumbrances are received is the date they will be certified encumbered.

Vendors

The County accounting system (Alphie) maintains a list of all vendors currently being used by various departments. Any vendor inactive for a period of three years will be deleted from the system.

A vendor form must be completed for each new vendor added or change to an existing vendor. This form should be sent in duplicate and a copy of it will be returned once it is entered in the system.

To obtain a current list of vendors please contact the Auditor's Accounting Office.

To search for a vendor on the Alphie system:

Begin at the main menu:
 "General Inquiries"
 "E7" Vendor Information
 Enter "last name" or "Business name"

1099 Vendors

The County must file a 1099 MISC with the IRS for any "earnable income" as defined by the IRS code to any individual who has received at least \$600 in rents, services, other income, attorney fees or medical payments.

A 1099 S form must be filed for any payments for real estate or for easements.

When the vendor is entered into the accounting system a determination will be made as to whether the vendor is eligible for 1099 MISC or 1099 S reporting.

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Vouchers (Exhibit 02)

In order for an invoice to be paid, a voucher package for each invoice presented for payment must be completed.

Some items to keep in mind:

- Only original invoices will be accepted for payment. Invoices received via the internet generally will not be accepted.
- Each invoice should have the signature of a designated person approving the individual invoice.
- The invoice date should be the same or later than the encumbrance date.
- If multiple invoices are presented on the same voucher a calculator tape should be included totaling the invoices
- The County does not reimburse sales taxes to vendors
- Any food purchases for groups should be accompanied by a list of attendees

Voucher Preparation

When putting a voucher together, staple the invoice to the voucher so that when you open the voucher, the invoice shows face up.

- An invoice remittance copy should be paper clipped to the inside of the voucher. Any notes or messages to the vendors should be included with this copy.
- Invoice should have an approval signature clearly visible on the invoice.
- Complete the face of the voucher with the following: (See Exhibit 02 for a sample voucher)

Voucher Date
Voucher Amount
Any Adjustments, Debits or Credits
1099 amounts, if any
Vendor Number
Invoice Number
Department Head Signature

- It must be clearly marked on the face of the voucher if the warrant is to be held for pickup.

Those departments using the fillable PDF form will need to hand write in the Purchase Order or Blanket Number.

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Warrant Distribution

Unless otherwise noted all warrants will be mailed. If a vendor does not want their warrant mailed the department must pick up the warrant and the vendor can retrieve it from the department.

Pay-In Process

Monies received by departments must be deposited into the County Treasury on the next business day following the day of receipt.

The Pay-In system allows for departments to create deposits from their desktop computer. Departments will print a “deposit ticket” and take it directly to the Treasurer’s Office. Once the deposit has been verified, the Treasurer will sign a receipt and redeem the deposit on the accounting system. Once a day, the Auditor will approve all pay-ins made that day and update the accounting system. Deposits received after 3:30 p.m. will not be posted until the next business day.

Deposit receipts can still be made in the Auditor’s Accounting Office for those departments that do not want to create their own deposits.

Please contact the Auditor’s Office for complete training and security procedures.

Electronic Deposits

When a deposit is received electronically, either by electronic funds transfer or ACH Credit, it is the responsibility of the receiving department to ensure that the County Treasurer is notified of the anticipated transaction amount. Upon receipt of the monies, the Treasurer will notify the department or with proper documentation, the Treasurer will make the pay-in on the department’s behalf.

Month End Reports

On the first of each month, account ledgers are produced. These ledgers are forwarded to the Commissioner’s Budget Office for distribution to the various departments.

Anyone wishing additional ledgers throughout the month can call the Accounting department.

To run the reports yourself off the Accounting System, from the Main Accounting Screen choose:

- 1) “General Reports”
- 2) “2” for Expense or “3” for Revenue
- 3) “1” Account Ledger
- 4) Enter account number, fund, and dates required.

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Expense Corrections

Should you discover that an expenditure was paid from an incorrect account number, the Auditor's Office can change the expense accounts. A memo should be prepared stating the incorrect encumbrance and account number, along with the correct encumbrance and account number.

Voiding Checks

When the County must void a check, the Auditor's Office will take the following courses of action:

- 1) If the check is still "in house," the check will be voided, restoring appropriations.
- 2) If the check has been mailed, upon written request by the department, a stop payment will be issued on the warrant and the warrant will be voided, restoring appropriations.
- 3) If the vendor has cashed the warrant and subsequently issues a refund to the county, the refund check should be paid into the fund debited for the original expense or expenditure. If the amount is significant to the department, appropriations for un-appropriated money may be proposed to the appropriation authority.

Re-Issuing Lost Warrants

When a warrant is lost, upon receipt of a "Lost Check Affidavit," and verification that the warrant has not been cashed, a warrant will be reissued.

Unclaimed Funds

A complete list of Unclaimed funds is maintained in the Auditor's Accounting Office. A searchable list is available on the Auditor's Web site:

<http://www.co.geauga.oh.us/departments/auditor>

To claim monies held in unclaimed funds an "Unclaimed Funds Affidavit" should be completed and forwarded to Auditors Office along with the necessary documentation.

Necessary documentation includes but is not limited to: a clear photocopy of a document with the original owners name on it, the original check(s) if available, a Power of Attorney signed by the original owner or copies of the death certificate and letter of authority naming the executor of the estate. Possible items that meet the photocopy documentation requirement are: driver's license, State of Ohio ID card, or similar. Please make sure that the photocopy is clear and legible.


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Accounting Form Authorization (Click to go to fillable form)

This form is used to designate those people who are authorized to sign their name or the Elected Official's name or Departments Head's name on the accounting forms.

The Elected Official or Board President overseeing the department must authorize this form.

A new form must be completed each time people are to be added or deleted from the authorization form.



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Geauga County Auditor
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Chardon, OH 44024-1293
(440) 285-2222, 834-1858, 584-7131 FAX: (440) 286-4350
Web site: <http://www.co.geauga.oh.us/departments/auditor.htm>
Email: auditor@co.geauga.oh.us

Accounting Forms Authorization Form

The following employees are authorized to sign their name and or the Elected Official's name or Departments Head's name on the Department Head line on all Accounting Forms.

Department: _____
Fund or Funds: _____

Name (print)	Title	Signature
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

*Authorized by: _____ Date: _____
(Print)

(Signature)

* May only be signed by Elected Officials or Board President.

Proudly serving the residents of Geauga County

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Appropriation Transfer (Click to go to fillable form)

Appropriation Transfers are used to move appropriations within a fund.

For example: There is \$10,000 appropriated to the supplies account in ABC fund. You do not believe that you will spend more than \$5,000 in supplies for the year. You may transfer those appropriations into another line item within the fund using an Appropriation Transfer.

Appropriation Transfer Request

Auditor's Transfer

Date:

TO: Geauga County Board of County Commissioners

From: Department Dept Head Signature

Fund: Fund Code Fund Name

Comments: _____

(Attach necessary documentation to substantiate request)

FROM ACCOUNT(S)				
Acct. #	Account Name	Approp. New*	Amt. Trans.	New Approp.
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Total FROM				\$0.00

*From Expense Account Summary Screen E1

TO ACCOUNT(S)				
Acct. #	Account Name	Approp. New*	Amt. Trans.	New Approp.
				\$0.00
Total TO				\$0.00

*From Expense Account Summary Screen E1

THE TOTAL FROM MUST EQUAL THE TOTAL TO.

The Geauga County Board of Commissioners hereby approves the above request for appropriation transfer in action by motion in their meeting on _____, Journal No. _____

Chief, Geauga Co. Bd. of Commissioners

Original: County Auditor
Copy: Commissioner
Copy: Above Department

Original and 2 copies required

Rev. Issd:
5/2002

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

To assist you in completing this form, log on to the Alphie system and refer to the E1 screen under General Inquiries.

Original and two (2) copies should be forwarded to the Commissioners Budget Office for processing.

Independent Boards should original and 1 copy of the completed forms directly to the Auditor's Office.

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Cash Transfer (Click to go to fillable form)

Cash Transfers are used to pay another County department for services or to pay for bills that are paid for by the Commissioners office, i.e., unemployment compensation, telephone services. Cash Transfers are used in place of processing a voucher.

The image shows a 'Cash Transfer Request' form with several fields highlighted in yellow. The form includes a title box, a date field, a 'To:' field (Gauga County Board of County Commissioners), a 'From:' field (Department), and a 'Request authorization for the Auditor to execute a Cash Transfer.' section. This section contains 'From:' and 'To:' fields (both Fund), 'Transfer No.' fields, 'Amount of Transfer: \$', 'From Expense Account', and 'To Revenue Account'. There are also fields for 'Contract Number (if needed)' and 'Purpose of transfer'. Below this is a section for 'Attach necessary documentation' and 'GRC Authority as applicable'. A 'MUST BE COMPLETED BY DEPARTMENT' box contains 'RCM Fund Cash OK', 'Fund Summary Screen - (F1)', 'RCM Acct Approv. OK', 'Exp Acct Summary Screen - (E1)', and 'Tracked by:'. To the right is a 'Dept. Head Approved' section with 'Department Head Signature' and 'Date' fields. At the bottom, there is a line for 'Clerk, Gauga Co. Bd. of Commissioners' and a distribution list: 'Original: County Auditor', 'Copy: Commissioners', 'Copy: Above Department', 'Original and 2 copies required', and 'Revised: 8/6/95'.

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

When completing this form, log on to the Alphie system and refer to the F1 screen under General Inquiries to check for cash requirements and the E1 screen for appropriations.


Original and two (2) copies should be forwarded to the Commissioners Budget Office for processing.

Independent Boards should submit an original and one copy of completed form directly to the Auditor's Office.

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Certificate of Exemption (Click to go to fillable form)

As a political subdivision, Geauga County is exempt from paying sales tax. If an employee is purchasing items personally for your department that will benefit the County, they must present a Blanket Certificate of Exemption to the vendor. Sales tax is not an allowable reimbursement under the Ohio Revised Code, and will not be paid.

	Tracy A. Jemison, AAS Geauga County Auditor Courthouse Annex, 231 Main Street, Suite 1A Chardon, OH 44024-1293 (440) 285-2222, 834-1856, 564-7131 FAX: (440) 286-4359 Web site: http://www.co.geauga.oh.us/departments/auditor Email: auditor@co.geauga.oh.us
BLANKET CERTIFICATE OF EXEMPTION	
The undersigned hereby claims exemption to purchases of tangible personal property from _____, on and after _____ (Name of Vendor)	
_____ (Date) and certifies that this claim is based upon the purchaser's proposed use of the items purchased, the activity of the purchaser, or both, as shown hereon:	
Ohio Revised Code Section 5739.02B *The tax does not apply to the following: (1) Sales to the State, or any of its Political Subdivisions;..*	
This certificate shall continue in force until revoked and shall be considered a part of each order given to the above named vendor unless the order specifies otherwise.	
Purchaser's Name	<u>County of Geauga</u>
Purchaser's Activity	<u>Government Subdivision</u>
Purchaser's Address	<u>231 Main Street - Annex, Chardon, Ohio 44024-1293</u>
Vendor's License	<u>34-6001208</u>
By - Signature and Title	_____
Date Signed	_____
769-A-3 (Revised 1974) Prescribed by the Tax Commissioner under Rule NO. TX-11-03 Reformatted 10-02 Auditor's Office Proudly serving the residents of Geauga County	

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Contract Transmittal (Click to go to fillable form)

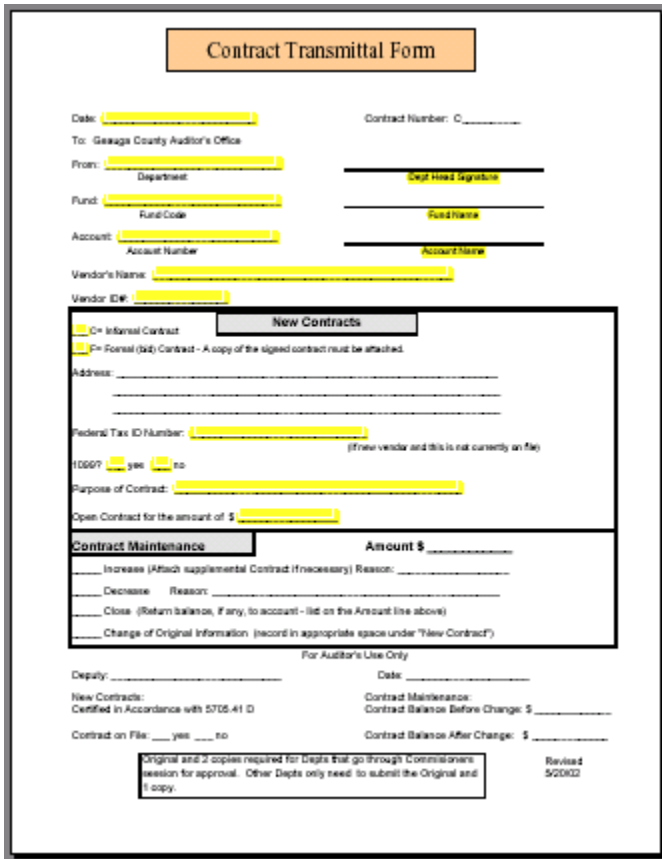
Contract Transmittals are used to open or make a change to a formal or informal contract.

Informal contract: is used for multiple purchases to the same vender, i.e., utility services. The minimum amount to open is \$1,000.

- Can be increased or decreased as needed.
- Expire after one year.

Formal contract: are generally for greater than \$25,000 and have gone through the formal approval process with the County Prosecutor and the County Commissioners. A copy of the signed Formal Contract should be attached to the contract transmittal and will be kept on file with the County Auditor.

- Can be increased when accompanied by a formal motion authorizing the acceptance of change order by the Board of County Commissioners or Independent Board.
- Can be decreased at anytime.
- Can extend beyond one year.



The image shows a 'Contract Transmittal Form' with various fields for data entry. The form is divided into sections: 'New Contracts' and 'Contract Maintenance'. The 'New Contracts' section includes fields for Date, Contract Number, To: Geauga County Auditor's Office, From: Department, Fund, Account, Vendor's Name, and Vendor ID#. The 'Contract Maintenance' section includes fields for Amount, Increase/Decrease/Close/Change of Original Information, and a section for Auditor's Use Only. The form also includes a section for Deputy and Date, and a section for New Contracts/Contract Maintenance. The form is highlighted in yellow to indicate required fields.

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

Original and two (2) copies should be forwarded to the Commissioners Budget Office for processing.

Independent Boards should submit original and 1 copy directly to the Auditor's Office.

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Fund Approval (Click to go to fillable form)

This form is used to request an additional line item with the County Auditor or to request an additional fund be added to the accounting system.

COUNTY OF GEAUGA
REQUEST FOR FUND APPROVAL
OR ADDITIONAL LINE ITEMS

1. Department: _____

2. Department Head: _____

3. Telephone Number: _____

4. Date of Request: _____

5. Fund Requested: _____

6. Purpose of Fund: _____

7. Sources of Revenue: _____

8. Anticipated Expenditures: _____

9. Additional Revenue Line item requested (INCLUDE FUND NAME ON LINE 5): _____

10. Additional Expense Line item requested (INCLUDE FUND NAME ON LINE 5): _____

COMPLETE LINES 1-8 FOR A NEW FUND.
NOTE: This form must have a copy of the resolution of fund approval attached.

COMPLETE LINES 1-5, 9, 10 FOR NEW LINE ITEMS REQUESTED.

AUDITOR'S USE ONLY:
Date Received - _____ New Fund Established - _____

revised 05/2002

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

For those departments that fall under the Board of County Commissioner's Appropriating Authority, a Commissioner's Motion is required when requesting a new fund.

No motion is necessary for departments that do not fall under the Board of County Commissioners.

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Purchase Order (Click to go to fillable form)

Purchase Orders are used for a specific purchase to a specific vendor. There is no limit on dollar amount, however, if greater than \$25,000, evidence as to a competitive bid or State bid number must be attached. Generally, purchase orders cannot be increased or decreased. Contact the Auditor's office for special circumstances.

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

For all departments, an original and one copy should be submitted.

This form is used as the outside cover to the voucher for expenditures purchased with the purchase order.

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Supplemental (Click to go to fillable form)

A Supplemental Appropriation request is used to establish appropriations for a fund at the beginning of the year and to increase the appropriations based on the certified un-appropriated balance available for one or more expense accounts within a fund during the year.

Supplemental Appropriation Request

Auditor's Number:

Date: _____

TO: Geauga County Board of County Commissioners

From: _____ Dept Head Signature

Fund: _____ Fund Code Fund Name

Comments: _____

(Check necessary boxes to indicate request)

Current Certified Unappropriated Balance _____ (From Fund Summary Screen - FI)
Less _____

Supplemental Amount Equals _____

Remaining Certified Unappropriated Balance **\$0.00**

EXPENSE ACCOUNT(S)				
Acct #	Account Name	Approp. Now	Suppl. Amt.	New Approp.
				\$0.00
				\$0.00
				\$0.00
				\$0.00
				\$0.00
Total Supplemental			\$0.00	

* From Expense Account Summary Screen - FI

The Geauga County Board of Commissioners hereby approves the above request for supplemental appropriations in action by motion in their session
on _____, Journal No. _____

Clerk, Geauga Co. Bd. of Commissioners

Original: County Auditor
Copy: Commissioners
Copy: Above Department

Original and 2 copies required

Revised:
5/20/02

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

Original and two (2) copies should be forwarded to the Commissioners Budget Office for processing.

Independent Boards should submit an original and one copy of completed form directly to the Auditor's Office.

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Travel Request (Click to go to fillable form)

A Travel Request is used for travel to meetings, conferences, training and seminars which is not part of travel for routine work assignment. Travel for Routine Work Assignment is defined as “All travel within the State of Ohio which does not include overnight accommodations and/or registration fees” (See Commissioners Travel Policy – Policy IX)

The Travel Request must be submitted prior to the Travel Date and accompany each voucher submission. Refer to the Commissioners Travel Policy for specific deadlines.

Travel Expense Request Auditor's Number: _____

Date: _____ Department: _____

Convention, Meeting, Etc.: _____

Date of Meeting: _____ Location: _____

Employees Attending: _____ (List Names)

Reason: _____

Amount: _____

Dept. Head Approval: I affirm that this expense request is being submitted within the limits and provisions of the County Travel Policy.

Department Head Signature: _____

Date: _____

AUDITOR'S CERTIFICATE OF FUNDS (OH-C 3765.410)

I hereby certify that the money requested to meet the foregoing contract, agreement or obligation, in the sum of \$ _____ has been lawfully appropriated, authorized or derived for such purpose and is in the process of collection to the credit of the _____ fund, free from any previous encumbrances.

By: _____ Deputy Auditor

The Geauga County Board of Commissioners authorized the estimated expense for the above request as set forth herein in their session on _____, Journal No. _____

Original: Allow Department
Copy: Auditor
Copy: Comptroller

Chief, Geauga Co. Bd. of Commissioners

Original receipts must be attached to this statement. Any extraordinary expense must be explained on this form. I hereby certify the actual expenses to be correct.

Signature: _____
Title: _____
Approved by: _____

Partial Payment
Final Payment

Revised 05/02 Original and 2 copies required

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

Original and two (2) copies should be forwarded to the Commissioners Budget Office for processing.

Independent Boards are not required to submit this form.

Tracy A. Jemison – Geauga County Auditor Accounting Manual

Unclaimed Funds Affidavit (Click to go to fillable form)

This Affidavit is used to make claim to monies held in the Unclaimed Funds Trust. To view a complete listing of unclaimed funds held by the County please visit the Auditor's Web Site at:

<http://www.co.geauga.oh.us/departments/auditor/index.htm>

**Tracy A. Jemison, AAS
Gauga County Auditor**
Courtthouse Annex, 231 Main Street, Suite 1A
Chardon, OH 44024-1293
(440) 285-2222; (334) 1856; 564-7131 FAX: (440) 285-4359
Web site: <http://www.co.geauga.oh.us/departments/auditor>
Email: auditor@co.geauga.oh.us

The undersigned makes claim to Unclaimed Funds currently in custody of the Geauga County Auditor's Office, pursuant to Chapter 9.39 of the Ohio Revised Code.

THIS FORM MUST BE FILLED OUT IN ITS ENTIRETY AND SUBMITTED WITH THE NECESSARY ATTACHMENTS. FAILURE TO DO SO WILL DELAY THE PROCESSING OF THE CLAIM.

PLEASE PRINT OR TYPE

Claimant's Name	Claimant's Name
Claimant's Address	Claimant's Address
Claimant's Phone Number	Claimant's Phone Number
Claimant's Social Security Number (if any)	Check for the original history of these funds.
Amount of the Unclaimed Funds	Are you a valid professional under 97.05, a Power of Attorney or (97.05)?
	<input type="checkbox"/> Yes <input type="checkbox"/> No

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC:

Under penalties of perjury, I certify that the information provided on this claim form is true and correct and all supporting documents are genuine or true and correct copies of the original documents. I also certify that I have legal or equitable interest in the Unclaimed Funds.

Claimant Signature: _____ Date: _____
Made at _____ County of _____
Subscribed and sworn to before me this _____ day of _____, 20____.

Notary Public Signature: _____
Personally serving the residents of Geauga County

Revised 6/20/03

This form must be completed in its entirety and signed in front of a Notary.

About Unclaimed Funds

The Geauga County Auditor maintains a listing of the funds, which are considered to be unclaimed, and are unable to be disbursed to the party due to either a party's failure to cash the checks within the 90-day time frame or the lack of a valid address. The county is required to maintain these funds per section 9.39 of the Ohio Revised Code.

Documentation

Necessary documentation includes but is not limited to: a clear photocopy of a document with the original owners name on it, the original check(s) if available, a Power of Attorney signed by the original owner or copies of the death certificate and letter of authority naming the executor of the estate. Possible items that meet the photocopy documentation requirement are: driver's license, State of Ohio ID card, or similar. Please make sure that the photocopy is clear and legible.

Processing of Claim

Once we are in receipt of the completed form and have verified the accuracy of the attached documentation, we will proceed with the processing of the claim. (NOTE: The Geauga County Auditor's Office has the right to request additional information that may delay the processing of the claim.)

The claim usually is processed in approximately 7 – 14 days. The funds will be issued to the Claimant and sent to the Claimant's address unless otherwise specified.

Tracy A. Jemison – Geauga County Auditor
Accounting Manual

Vendor Form (Click to go to fillable form)

Vendor forms are used to add a new vendor or make changes to an existing vendor.

Gauga County Auditor's Office
Vendor Form

Please Check: New Vendor Name change Change of address

Please Enter: Vendor Number: _____ (Already in system)

Vendor Name: _____

Address: _____

Is the Vendor: Incorporated Partnership Individual Government
 Tax-exempt Organization Business Employee

A provider of Medical Services: Yes No

Type of services provided: _____
(Examples: respite care, landscaping, supplies, janitorial, tax refund, social services, client, rental provider, publisher, repair parts, legal services, personal services)

Federal Identification Number: _____
or

Social Security Number: _____

Completed by: _____

Department: _____

Updated 8-09-08

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

Vendor Name (Line1) cannot be changed. If a name must be changed a new vendor will need to be created.

If a vendor provides you with a social security the name of that person's must appear on the first line of the vendor file. If the person is operating a business the business name will appear on the second line of the vendor file as "DBA" (Doing Business As)

Tracy A. Jemison – Geauga County Auditor

Accounting Manual

Financial Reporting

The County Auditor prepares the Comprehensive Annual Financial Report (CAFR) for Geauga County. The CAFR provides County taxpayers and other users financial data in a format that enables them to gain a true understanding of the county's financial affairs. The Ohio Revised Code requires the County to prepare a CAFR each year and requires that it be audited by the Auditor of State of Ohio.

In addition, the Auditor of State performs a Single Audit annually. A single audit is an audit of all federal monies received and disbursed. The results of that audit are reported to the Federal Government. The Auditor of State also performs a compliance audit, which is a review of the County's compliance with Ohio laws and the County's internal control policies and procedures.

In order to prepare the CAFR, each department must complete the following forms.

Capital Leases (Click to go to fillable form)

Review your records to see if you have entered into any leases for equipment, vehicles, rental space, or office space during the fiscal year. Include a copy of any lease agreements for new leases that your department has entered into since the last report.

Cash Report (Click to go to fillable form)

Any department that has un-deposited cash or checks on hand at year-end, or has petty cash, should make an accurate count of the money and report the amount on the form. List petty cash on the Cash on hand line and any other monies to be deposited in the County treasury on the Cash to be deposited line.

Checking Accounts (Click to go to fillable form)

Any department that has a checking account that is administered by your office must be reported on the County's financial report. Please complete the boxes with your total year's deposits and expenditures. Include a copy of your reconciled December bank statement. **This form should be completed in addition to your regular quarterly bank reconciliation.**

Federal Financial Assistance (Click to go to fillable form)

Any department that has received federal funds during the year must complete a Federal Financial Assistance Form. Please provide the necessary information as of December 31st, for any grant programs. **Only indicate the amounts received and expended in the reporting year. Do not include the entire history of the grant.** Also include all paper work necessary to support the amounts listed including the Grant Award Letter.

Receivables Report (Click to go to fillable form)

Any department that performed a service for another department, agency, or individual in the prior year, but will not bill for the service or receive the money until the current year, should report that amount as a receivable. All delinquent amounts due the County for the prior periods should also be reported. Describe the type of receivable (fines, rent, gasoline, etc.) and list the dollar amount owed.

Tracy A. Jemison – Geauga County Auditor Accounting Manual

Supplies Inventory (Click to go to fillable form)

Count all supply items that are considered consumable items that are available for immediate and future use by the department.

\$25 - \$5,000 Inventory List (Click to go to fillable form)

Count all inventory items that are considered equipment or furniture items that are either currently used or available for future use by the department.

Sick and Vacation Report (Click to go to fillable form)

Each department must report the accumulated sick, vacation, and compensatory time due each employee as of year-end. **Please complete a separate form for each fund your employees are paid from.** The employee's hourly wage must also be listed. If an employee is eligible to retire (even if they have no plans or intentions to retire), please check the appropriate column.

An employee is eligible to retire if they meet any of the criteria listed below:

1. The employee has more than 30 years of service.
2. The employee is at least 55 years of age with 25 years of service.
3. The employee is at least 60 years of age with 5 years of service.

Terminated Employees Sick Leave Balance (Click to go to fillable form)

List the number of sick hours accumulated at the date of termination for all employee(s) who left sometime during the year, regardless if they were fired, left on their own or retired.

Vacation Hours Used in January (Click to go to fillable form)

List all employees who used vacation time during the month of January, the number of hours used and the employee's rate of pay. Use the pay information for the last pay received in January or the first pay in February whichever is closest to the end of the month.

Volunteers – Workers' Compensation (Click to go to fillable form)

List the name, address, social security number and the number of hours worked for all persons who volunteered for your department sometime during the year. This information is required for computation of the County's Annual Worker's Compensation figures.

Tracy A. Jemison – Geauga County Auditor
Accounting Manual

Fixed Asset System

The County has a significant investment in capital assets, such as land, buildings, machinery and equipment, including furniture and fixtures, vehicles, infrastructure, and construction in progress.

The County has established a capitalization threshold of \$5,000. All capital assets are capitalized at cost. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Three times per year a Master Fixed Asset List is sent to each department. Department heads should review the list carefully and make and changes necessary. Departments should not wait to make changes until the list are sent. Changes can be made throughout the year by using the Fixed Asset Inventory Form.

Tracy A. Jemison – Geauga County Auditor
Accounting Manual

Fixed Asset Inventory Form (Click to go to fillable form)

This form is used to make changes or add to a department's fixed assets.

FIXED ASSET INVENTORY CHANGE FORM
GEAUGA COUNTY New Asset: Change of Information:

DEPARTMENT:	PREPARED BY:	DATE:
-------------	--------------	-------

A. DESCRIBE THE ASSET

DESCRIPTION OF ASSET: _____

SERIAL NO: _____ COUNTY INVENTORY # _____
(Checked by Auditor's Office)

YOUR INVENTORY # _____ FUND: _____

LOCATION OF ASSET: _____

B. FOR ACQUISITIONS (Also complete Section A)

TOTAL COST: \$ _____ DATE PLACED INTO SERVICE: _____

____ PURCHASE ORDER # _____ CONTRACT # _____ LEASE _____

REPLACING AN OLD ASSET? YES (County Inventory # _____) NO _____

INVENTORY CHANGE FORM (REMOVAL) SENT TO AUDITOR'S OFFICE _____
(Initial)

WAS AN OLD ASSET TRADED IN? YES NO TRADE IN ALLOWANCE: \$ _____

C. FOR DISPOSALS (Also complete Section A)

DATE OF DISPOSAL: _____ AUCTION SCRAPPED OTHER _____

AMOUNT (IF ANY) RECEIVED: \$ _____

D. FOR TRANSFERS (Also complete Section A)

DEPARTMENT WHO RECEIVED THE ASSET: _____

TRANSFER DATE: _____ FUND WHICH RECEIVED THE ASSET: _____

E. FOR DONATIONS (Also complete Section A)

WHO DONATED THE ASSET: _____ VALUE: \$ _____

DONATION DATE: _____ FUND WHICH RECEIVED THE ASSET: _____

FOR AUDITOR'S USE ONLY

DATE RECEIVED: _____ DATA ENTERED BY: _____ DATE: _____

Revised 10/2002

Whether you are using the fillable PDF form or a paper copy, the highlighted sections must be completed in order to process.

To make changes to existing fixed assets, the pre-assigned and county inventory number should be filled out for proper processing.

Three times per year, a listing of fixed assets will be sent to each department who holds fixed assets. Department heads should review the listing for accuracy and make any changes necessary. This list must be signed and returned to the Auditor's Office.

Terms and Definitions

Account

An account refers to a unique object code for revenues or expenses. An account is often referred to as a line item.

Advances

Advances are temporary cash loans from one fund to another that are to be repaid within the budget period or calendar year. Advances do not result in a change in budgeted expenditures or receipts; *they are temporary cash loans*.

Appropriation

An appropriation is an authorization granted by a legislative body to incur liabilities for purposes specified in an appropriation act. Appropriations are documented in an appropriation resolution (or act) and in resolutions amending or adjusting the original act. Basically, an appropriation is a legal authority to spend. Appropriations are also known as budgeted expenditures or expenses. An appropriation measure may be amended or altered by action of the same board that approves the original resolution. Any fund under the taxing authority of the County Commissioners must have a County Commissioners' resolution to reflect an adjustment. Please see the "Resolutions" section for additional information.

Blankets

A type of encumbrance used for multiple purchases to multiple vendors from a single line item.

Carryover Encumbrance

An encumbrance carried over to the next year used to pay for goods or services that were ordered or received in the prior year.

Cash Balance

The amount of cash on hand for a particular fund at a given point in time.

Certified Revenue

The amount of projected revenue that is expected to be received by a particular fund.

Tracy A. Jemison – Geauga County Auditor

Accounting Manual

Comprehensive Annual Financial Report (CAFR)

The CAFR is the government's official annual report prepared in accordance with generally accepted accounting principles. The Auditor of State audits and renders an opinion on the CAFR.

Encumbrance

Encumbrance refers to the setting aside of appropriations, certified by the County Auditor, for a particular purpose. They include purchase orders, travel requests, contracts, or salary commitments chargeable to an appropriation. The account is credited when goods and services are received and the actual expenditure of the appropriation is known.

Fixed Asset

Long-lived tangible assets, with a useful life greater than one year and a value of greater than \$5,000.

Formal Contract

Generally greater than \$25,000 and have gone through the formal approval process with the County Prosecutor and the County Commissioners.

Fund

A fund is defined as a fiscal and accounting entity with a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Geauga County's accounting system is organized on a "fund basis."

Informal Contract

Is used for multiple purchases to the same vendor.

Materials and Supplies

Considered consumable items, available for immediate and future use by department.

Pay-In

Depositing funds into the County Treasury using an automated system. Effects cash balance in fund.

Tracy A. Jemison – Geauga County Auditor

Accounting Manual

Purchase Order

A document authorizing the delivery of specified merchandise or the rendering of certain services and the making of a charge for them. The County Auditor must certify the purchase order before it becomes valid.

Resolutions

A special or temporary order of a legislative body (County Commissioners).

Supplemental Appropriation

Additional appropriations made after the initial budget has been adopted.

Tax Budget

A budget of estimated revenue and expenditures, submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

Tax Exempt

Geauga County, as a political subdivision of the State of Ohio, is exempt from state sales and other taxes. As a result, **the County and all departments should not pay sales taxes to any vendor**. The department should send a copy of the Blanket Certificate of Exemption (see Forms Exhibit) to all vendors. When preparing this form, note that **the County's Federal ID number is 34-6001208**. Local hotel lodging taxes are not sales taxes and must be paid.

Unencumbered Funds

Appropriations available for future commitments.

Vendor

A corporation, company, organization, sole proprietor, or any other entity that provides goods and/or services to the County and to whom a payment of funds is made is a vendor. Each vendor is assigned a five-digit control number.

Voucher

An order for an invoice to be paid.

Warrant

An order drawn by the County Auditor upon the County Treasurer, directing the Treasurer to pay a specified amount to the person named or to the bearer. Warrants are also called checks.