



GEAUGA COUNTY AUDITOR'S OFFICE ACCOUNTING MANUAL

This policy is intended to ensure compliance with all applicable laws and generally accepted accounting principles in the fiscal management of county finances under the Geauga County Auditor's authority.

Due to the complexities of the financial processes and systems, the County Auditor may from time-to-time institute certain procedures to effectively and efficiently process Geauga County's financial transactions and to ensure accountability of public funds. The County Auditor's Office will periodically update portions of this manual and insert new forms as needed.

An electronic version of the Accounting Manual is available on the Geauga County intranet. To access the electronic version of this manual, please go the Auditor's website under Fiscal then Internal Forms. You must have the free Adobe Acrobat Reader installed on your PC to open these files.

I. 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

II. 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 the following 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 like private business enterprises.
- **Agency Funds** – These funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results or operations.

III. Account Numbers

The General Ledger Listing is 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 Fiscal Office.

IV. 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.

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.

V. Accounting Deadlines

For departments that must have their financials (encumbrances and vouchers) approved by the Board of County Commissioners, they are due to the Auditor’s Office by Wednesday at noon prior to Tuesday’s Board of County Commissioners Session.

When a Holiday occurs during the week, 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 any time. Please contact the Auditor’s Fiscal Office for deadlines and payment dates for your department.

VI. 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:

A. Blanket Purchase Orders

- Used for multiple purchases to multiple vendors.
- Can be opened for up to \$50,000.
- Expire at year end (12/31).

B. Purchase Order

- Used for a specific purchase to a specific vendor.
- No limit on dollar amount but must have been formally bid or state pricing if it exceeds \$75,000.
- Generally, cannot be increased or decreased.

C. Contract

- Used for multiple purchases from one vendor.
- Can be “formal” or “informal.”
 - *Formal* – value of more than \$75,000, normally formally bid.
 - *Informal* – Several purchases from the same vendor.
- Can be increased and decreased.

D. 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 which does not include overnight accommodations and/or registration fees” (*See Commissioners Travel Policy – Policy IX*).
- Must be submitted prior to the Travel Date.

VII. 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 some allowances. If the account in which the expenditure occurred had enough appropriations available, a Then and Now certification can be made. If there were not enough appropriations to cover the expenditure, the expense becomes illegal and must be paid personally by the responsible person.

VIII. ADP Approval

In accordance with ORC 307.842 *et seq.*, all computer and technology-related equipment and services 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.

IX. Commissioner’s Session

The Board of County Commissioners holds meetings at their offices at 12611 Ravenwood Drive each Tuesday and some Thursdays. 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 Auditor’s office by noon on Wednesday.

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
Geauga Trumbull Solid Waste
Soil and Water District

X. Live Session

Those departments listed above can submit financials for processing at anytime. Please contact the Auditor’s Fiscal Office for deadlines and payment dates for your department.

XI. Vendors

The County accounting system (New World) maintains a list of all vendors currently being used by various departments.

A vendor form must be completed for each new vendor added or change to an existing vendor. This form should be sent to the Fiscal Office and the new vendor number will be emailed to the department once it is entered in the system.

To obtain a current list of vendors please use the vendor inquiry screen in New World.

XII. 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 based on the submission of the Vendor Request Form and W-9.

XIII. Vouchers

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.
- Each invoice should have the original “wet” 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 tax.
- Any food purchases for groups should be accompanied by a list of attendees.

XIV. 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.
- Either the invoice or voucher cover must contain an original “wet” signature.¹
- 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

¹ The term “**original ‘wet’ signature**” (aka “original signatures” or “pen on paper signatures”) means the actual original handwritten signature written in-person by the person whose signature is required on the document in the person’s own hand with ink pen on paper. *Cf.* R.C. 3501.011.

The Auditor’s Office will not accept the following, which are not original ‘wet’ signatures: (i) Scanned images of original signatures; (ii) Stamped or typewritten name in place of a signature; (iii) Electronic signatures; or (iv) images of a signature overlaid in lieu of an original ‘wet’ signature.

The Auditor’s Office’s Original ‘wet’ signature requirement furthers the interest in verifying the authenticity of signatures on voucher documents requesting payment of public funds, thereby decreasing the odds of fraud. Such original signatures certify that any document submitted is complete, true, and correct.

“Wet” Original Department Head Signature

- It must be clearly marked on the face of the voucher if the warrant is to be held for pickup for those departments not under the BOCC hiring authority.

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

XV. Warrant Distribution

Unless otherwise noted all warrants will be mailed. If a vendor does not want their warrant mailed and the department is not under the BOCC hiring authority the department may pick up the warrant and the vendor can then retrieve it from the department or the vendor may pick up the warrant in person with proper ID from the Fiscal Office.

XVI. Revenue Collection Process

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

The Revenue Collection system allows for departments to create deposits from their desktop computer. Departments will print an edit list and complete 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 Treasurer’s Office and the Auditor’s Office will approve all revenue collections made that g/l date and update the accounting system. Deposits receipted after 2:30 p.m. will not be posted until the next business day.

Please contact the HelpDesk for complete training and security procedures.

XVII. 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 monies are paid in to the County Treasurer. Upon receipt of the monies, the Treasurer will notify the department by email. The department must then prepare the Revenue Collection.

XVIII. Voiding Checks

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

- A. If the check is still “in house,” the check will be voided, restoring appropriations.
- B. 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.
- C. 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.

XIX. 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.

XX. 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 Website under Fiscal>Internal Forms.

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 owner’s 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.

XXI. Accounting Form Authorization

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.



Auditor
Charles E. Walder
Chief Fiscal Officer

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.

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293
Direct Line: (440) 279-1600
FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359
Web site: <http://www.auditor.co.geauga.oh.us>
Email: auditor@co.geauga.oh.us

XXII. Appropriation Transfer

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.

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

Appropriation Transfer Request

Auditor's Number:

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)

Acct. #	FROM ACCOUNT(S) Account Name	Approp. Now* -	Amt. Trans.	=	New Approp.
Total FROM			<input style="width: 50px;" type="text"/>		

*From Expense Account Summary Screen E1

Acct. #	TO ACCOUNT(S) Account Name	Approp. Now* +	Amt. Trans.	=	New Approp.
Total TO			<input style="width: 50px;" type="text"/>		

THE TOTAL FROM MUST EQUAL THE TOTAL TO.

*From Expense Account Summary Screen E1

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

Clerk, Geauga Co. Bd. of Commissioners

Original - County Auditor
Copy: Commissioner
Copy: Above Department

Original and 2 copies required

Revised:
5/20/02

To assist you in completing this form, use the Budget Performance Report excluding Prior Year Activity.

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

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

XXIV. Cash Transfer

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.

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

CASH TRANSFER REQUEST		Auditor's Number: <input checked="" type="checkbox"/> Cash Transfer <input type="checkbox"/> Operating Transfer
Date: _____		
TO: Geauga County Board of County Commissioners		
From: _____ Department		
Request authorization for the Auditor to execute a Cash Transfer.		
From: _____	To: _____	
Fund	Fund	
Amount of Transfer: \$ _____		
From Expense Account: _____	To Revenue Account: _____	
Purpose of transfer: _____ _____ _____		
Attach necessary documentation.		
ORC Authority as applicable: _____		
MUST BE COMPLETED BY DEPARTMENT FROM Fund Cash OK _____ G/L Account Inquiry 101.9999 _____ FROM Acct Approp OK _____ G/L Account Inquiry - Exclude PY _____ Checked by: _____	Dept. Head Approval: I hereby certify that sufficient appropriations and cash exist to meet this transfer request. _____ Department Head Signature _____ Date	
The Geauga County Board of Commissioners authorized the estimated expense for the above request in action by motion in their session on _____, _____, Journal No. _____.		
_____ Clerk, Geauga Co. Bd. of Commissioners		
Original: County Auditor Copy: Commissioners Copy: Above Department		Revised: 8/2/17 Original and 2 copies required

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.

XXVI. Contract Transmittal

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

- A. Informal Contract:** Used for multiple purchases to the same vender, i.e., utility services.
- Can be increased or decreased as needed.
 - Expire after one year.
- B. Formal Contract:** Generally, for greater than \$15,000 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.

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

GEAUGA COUNTY AUDITOR – ACCOUNTING MANUAL

Print Form

Contract Transmittal Form

Reset Form

Date: _____ Contract Number: _____

To: Geauga County Auditor's Office

From: _____

Department	Department Head Signature
Fund:	Fund Name
Account:	Account Name
Account Number	Account Name

Vendor's Name: _____

Vendor's ID#: _____

New Contracts

Contract = Informal Contract

Formal Contract - A copy of the certified and signed contract must be attached

Formal Contract - Exceeds \$50,000 - A copy of the certified and signed contract must be attached along with bid results

State Term Pricing # _____ (If Applicable) Bid Exemption O.R.C. _____

Purpose of Contract: _____

Open Contract for the amount of \$ _____

Contract Maintenance

Amount \$ _____

Increase (Attach supplemental contract if necessary) Reason: _____

Decrease Reason: _____

Close (If current year encumbrance, the balance, if any, will be returned to the account)

FOR AUDITOR'S OFFICE USE ONLY

Deputy: _____ Date: _____

The contract associated with this document has been certified in accordance with 5705.41 D and this encumbrance does not exceed the certified amount. Yes No

Contract on File: Yes No

	Contract Balance Before Change \$ _____
	Contract Balance After Change \$ _____

Original and 2 copies required for Departments that go through Commissioners' session for approval. Other Offices only need to submit the Original and 1 copy

Revised 12/19

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.

XXVII. Fund Approval

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.

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

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

Submit a request to your appropriate Board (i.e. Board of County Commissioners, Board of DD, etc.) to obtain a resolution requesting a new fund. Once approved by your Board, it must then be approved by the Auditor of State. You will be notified when your new accounts or funds are available for use by HelpDesk.

XXXII. Supplemental

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.

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

Supplemental Appropriation Request

Auditor's Number:

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)

Current Certified Unappropriated Balance		(From Fund Summary Screen)
Less		
Supplemental Amount		
Equals		
Remaining Certified Unappropriated Balance		\$0.00

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

* From G/L Account Inquiry Screen - Exclude Prior Year

The Geauga County Board of Commissioners hereby approves the above request for supplemental appropriation 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: 8/2/17

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.

XXXIII. Travel Request

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.: _____																		
Location: _____ Reason: _____																		
Dates of Travel: _____ Dates of Event: _____																		
Employees Attending: _____ (List Names)																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #cccccc;">Estimated Expenses:</th> </tr> </thead> <tbody> <tr><td style="padding: 2px;">Hotel</td><td style="padding: 2px;">_____</td></tr> <tr><td style="padding: 2px;">Food</td><td style="padding: 2px;">_____</td></tr> <tr><td style="padding: 2px;">Mileage</td><td style="padding: 2px;">_____</td></tr> <tr><td style="padding: 2px;">Registration</td><td style="padding: 2px;">_____</td></tr> <tr><td style="padding: 2px;">Other</td><td style="padding: 2px;">_____</td></tr> <tr><td style="padding: 2px;">Total</td><td style="padding: 2px;">_____</td></tr> </tbody> </table>	Estimated Expenses:		Hotel	_____	Food	_____	Mileage	_____	Registration	_____	Other	_____	Total	_____	<p>Account: _____</p> <p>Dept Head Approval: I affirm that this expense request is being submitted within the limits and provisions of the County Travel Policy.</p> <p>_____</p> <p>Department Head Signature</p> <p>_____</p> <p>Date</p> <p>AUDITOR'S CERTIFICATE OF FUNDS (ORC 5705.41D) I hereby certify that the money required to meet the foregoing contract, agreement or obligation, in the sum of \$ _____ has been lawfully appropriated, authorized or directed for such purpose and is in the process of collection to the credit of the _____ fund, free from any previous encumbrances.</p> <p>By: _____</p> <p style="text-align: center;">Deputy Auditor</p>			
Estimated Expenses:																		
Hotel	_____																	
Food	_____																	
Mileage	_____																	
Registration	_____																	
Other	_____																	
Total	_____																	
<p>The Geauga County Board of Commissioners authorized the estimated expense for the above request in action by motion in their session on _____, _____, Journal No. _____.</p> <p>Original: Above Department Copy: Auditor Copy: Commissioner</p> <p style="text-align: right;">Clerk, Geauga Co. Bd. of Commissioners</p>																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="background-color: #cccccc;">Actual Expenses:</th> </tr> </thead> <tbody> <tr> <td style="padding: 2px;">Hotel</td> <td style="padding: 2px;">Departure Date _____</td> </tr> <tr> <td style="padding: 2px;">Food</td> <td style="padding: 2px;">_____</td> </tr> <tr> <td style="padding: 2px;">Mileage</td> <td style="padding: 2px;">Departure Time _____ am / pm</td> </tr> <tr> <td style="padding: 2px;">Registration</td> <td style="padding: 2px;">Return Date _____</td> </tr> <tr> <td style="padding: 2px;">Other</td> <td style="padding: 2px;">_____</td> </tr> <tr> <td style="padding: 2px;">Total</td> <td style="padding: 2px;">Return Time _____ am / pm</td> </tr> </tbody> </table>	Actual Expenses:		Hotel	Departure Date _____	Food	_____	Mileage	Departure Time _____ am / pm	Registration	Return Date _____	Other	_____	Total	Return Time _____ am / pm	<p>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:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="padding: 2px;">Signature: _____</td></tr> <tr><td style="padding: 2px;">Title: _____</td></tr> <tr><td style="padding: 2px;">Approved by: _____</td></tr> </table> <p style="text-align: right;"> Partial Payment <input type="checkbox"/> Final Payment <input type="checkbox"/> </p>	Signature: _____	Title: _____	Approved by: _____
Actual Expenses:																		
Hotel	Departure Date _____																	
Food	_____																	
Mileage	Departure Time _____ am / pm																	
Registration	Return Date _____																	
Other	_____																	
Total	Return Time _____ am / pm																	
Signature: _____																		
Title: _____																		
Approved by: _____																		
<p style="font-size: small;">Revised 08/20/08 Original and 2 copies required</p>																		

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

Independent Boards are not required to submit this form.

XXXIV. Unclaimed Funds Affidavit

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:

<https://auditor.geauga.oh.gov/Fiscal/Unclaimed-Funds>

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



Charles E. Walder
 Geauga County Auditor

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 SEE FAQ FOR DETAILS.

PLEASE PRINT OR TYPE

OWNER OF THE FUNDS	CLAIMANT'S NAME
OWNER'S ADDRESS	CLAIMANT'S ADDRESS
OWNER'S PHONE NUMBER	CLAIMANT'S PHONE NUMBER
OWNER'S SOCIAL SECURITY NUMBER OR TAX ID	ARE YOU THE ORIGINAL OWNER OF THESE FUNDS? <input type="checkbox"/> YES <input type="checkbox"/> NO
AMOUNT OF THE UNCLAIMED FUNDS	ARE YOU A PAID PROFESSIONAL FINDER? <input type="checkbox"/> YES <input type="checkbox"/> NO (If yes, a Power of Attorney is required)

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 presented are original or true unaltered copies of the original documents. I also certify that I have legal or equitable interest in the Unclaimed Funds.

Claimant Signature _____ Date _____

State of _____ County of _____

Subscribed and sworn to before me this _____ day of _____, 20____

Revised (04/03/18)

Notary Public Signature _____

Courthouse Annex, 231 Main Street, Suite 1A, Chardon, OH 44024-1293
 (440) 285-2222, 834-1856, 564-7131 - Ext. 1600 or Direct Line: (440) 279-1600
 FAX: Fiscal Office (440) 279-2184 * Real Estate/Appraisal (440) 286-4359
 Web site: <http://www.auditor.co.geauga.oh.us>
 Email: auditor@co.geauga.oh.us

Reset Form

About Unclaimed Funds

The Geauga County Auditor maintains a listing of the funds, which are 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.

A. 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.

B. 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.

XXXV. Vendor Form

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

See our complete vendor policy here:

<https://auditor.geauga.oh.gov/wp-content/uploads/sites/2/2021/06/Vendor-Policy.pdf>

A. TO BE COMPLETED BY VENDOR APPLICANT		CURRENT VENDOR	VENDOR NUMBER	NAME CHANGE	ADDRESS CHANGE
1. Legal Name of Business/Vendor:		1.a. New Vendor: Yes <input type="radio"/> No <input type="radio"/>			
1.b. Doing Business As: [If different from above]					
2. Other Names Used by Business/Vendor:					
3. Physical Street Address of Business/Vendor [NOT P.O. Box]:			3.a. City:	3.b. State:	3.c. Zip Code:
4. Mailing Address: [If different from #3 above]			4.a. City:	4.b. State:	4.c. Zip Code:
5. Email:	5.a. Web Address:	5.b. Office Phone:	5.c. Fax Number:		
6. Other Business Locations: [If there are locations other than above]					
7. Name and Title of Person who can answer questions about the business:			7.b. Title:		
7.a. Full Name:					
8. Business Profile: Nature of Business [check one] Construction <input type="radio"/> Commodity Providers <input type="radio"/> Business Services <input checked="" type="radio"/> Professional Services <input type="radio"/> Other <input type="radio"/>					
9. Vendor Type: [check appropriate item/s]					
Business <input type="checkbox"/>	Corporation <input type="checkbox"/>	County Office <input type="checkbox"/>	County Employee <input type="checkbox"/>	Refund/Reimbursement <input type="checkbox"/>	
Personal Service <input type="checkbox"/>	Rental Services <input type="checkbox"/>	Real Estate Payments <input type="checkbox"/>	General Relief Client <input type="checkbox"/>	Government Subdivision <input type="checkbox"/>	
Tax Exempt <input type="checkbox"/>	Juror/Witness <input type="checkbox"/>	Poll Worker <input type="checkbox"/>	Medical Doctor <input type="checkbox"/>	Veteran's Assistance <input type="checkbox"/>	
10.a. Federal Tax ID Number:			OR	10.b. Social Security Number:	
11. Briefly State Products and/or Services that will be Provided:					
12. Date Vendor Business Established/Registered: / /			12.a. State & Department where Registered:		
13. Documents: (i) COMPLETED FORM W-9, and copies of (ii) Registration Documents, (iii) All licenses & certifications required to perform services, and (iv) Vendor's active status with the State of Ohio					
14. VENDOR CERTIFICATION: I certify that the information provided and shown on this form is accurate. I also certify that the company's principals and directors are not public employees, which includes employees of Geauga County, and that the company does not have any unlawful interest in County business, including prohibitions under ORC 2921.42. In addition, I further certify that the company meets all qualifications necessary to conduct business in Ohio. I also agree to notify the County Department/Entity and the County Auditor's Office of any material change or status of the documentation provided.					
Print Name & Title of VENDOR		VENDOR's Signature		Date / /	
B. FOR COUNTY USE ONLY: To be completed by the County entity submitting the Vendor Registration Request. The Vendor described above is not subject to an "unresolved" finding for recovery under ORC 9.24, as verified at the State of Ohio Auditor's Website: https://ohioauditor.gov/findings.html.					
Authorized Signature: _____		Name: _____		Department/Entity: _____	
Date: / / This is only a Vendor Application for Registration and NOT an authorization to purchase. All IT related purchases require PRIOR approval from the ADP Board.					
Revised: 2019.05.15				Form: AUD1801-F	

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 number, the name of that person 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)

<p>GEAUGA COUNTY AUDITOR'S OFFICE Vendor Application for Registration</p>	<p>FORM MUST BE FILLED OUT AND SUBMITTED ELECTRONICALLY BY THE REQUESTING COUNTY DEPARTMENT Policy No: AUD 1801 - Form: AUD1801-F Instructions for Completing the Application</p>
<p><i>Form AUD1801-F is to be used for all NEW applications, and for making any CHANGES to previously registered vendor information. Policy No: AUD1801, Subsection 3.04: "...The updated form shall be submitted electronically to the Geauga County entity with whom the vendor is engaged in or interested in doing business. Subsection 3.06: "Only electronic Vendor Application for Registration Form AUD1801-F" will be accepted by the Geauga County Auditor's Office. HANWRITTEN, INCOMPLETE, HARD-COPY, AND/OR INCORRECT APPLICATION WILL BE REJECTED."</i></p>	
<p>Section A of the application must be completed by the Vendor. If a current Vendor, mark the circle and print the Vendor number. If the form is only for a <u>name change</u> or <u>address change</u>, mark the circle/s that applies.</p>	
<p>1. Legal Name of Business/Vendor: Print the legal name as it appears on the legal documents. 1.a. New Vendor: Indicate whether or not a new Vendor. 1.b. Doing Business As: If the Vendor is conducting business under a name other than the legal or registered name, enter the name that is used. 2. Other names Used by Business/Vendor: Enter any and all other names under which business was/is conducted. 3. Physical Street Address of Business/Vendor: Enter the full geographical address [street, city, state and zip code] where business is located – NOT a Post Office Box address. 4. Mailing Address: If the mailing address is different from #3 above, enter the full mailing address [street, city, state and zip code] where mail can be delivered to the business. 5. Email: Enter the email address where electronic mail can be sent. 5.a. Web Address: Enter the Web Address if the vendor has one. 5.b. Phone Number: Enter the Office phone number where the business principal can be reached. 5.c. Fax Number: Enter the fax number where facsimile can be transmitted. 6. Other Business Locations: If there are any other locations where the business operates enter the address/es. 7. Name and address of Person Who can answer questions about the business: 7.a. Full Name: Enter the full name of the person who is knowledgeable about the business and who can answer questions concerning the business when needed. 7.b. Title: Enter the title of the person whose name appears in 7.a. 8. Business Profile: Nature of Business: Mark the appropriate box that applies to the nature of the business. 9. Vendor Type: Mark the appropriate box that applies to the type of vendor. 10.a. Federal Tax ID Number: OR 10.b. Social Security Number: Enter the relevant federal tax identification number that applicable to the vendor. 11. Briefly State Products and/or Services that will be Provided: State the products and/or services the vendor can provide to the County. 12. Date Vendor Business Established/Registered: Enter the date when the business was formally established or registered with the state government. 12.a. State & Department where Registered: Enter the name of the department and state where the legal registration was completed. 13. Documents: (i) COMPLETED FORM W-9: Attach the federal IRS Form W-9 duly completed; and copies of (ii) Registration Documents, (iii) All licenses & certifications required to perform services, and (iv) Vendor's active status with the State of Ohio: Attach true copies of all the relevant documents as listed above that can verify and validate the business. 14. VENDOR CERTIFICATION: The vendor-applicant shall vouch to the truthfulness, accuracy and completeness of all the information, including the attachments, provided in and along with this vendor application to the County by entering his/her name, title, date and placing his/her signature where so indicated.</p>	
<p>Section B - FOR COUNTY USE ONLY Section B is to be completed by the County entity considering a specific vendor. The County entity shall verify all the information provided by the vendor, including any changes to prior submittals is current and complete, and that the vendor is NOT subject to an "unresolved" finding for recovery under ORC 9.24. The Ohio Auditor of State lists vendors subject to "unresolved" findings for recovery on its website : https://ohioauditor.gov/findings.html.</p>	
<p>Subsequent to verifying the above information, the County entity shall place his/her signature and enter his/her name, identify the department/entity and date it.</p>	
<p>Revised: 2019.05.15</p>	<p>Policy No: AUD1801 - Form: AUD1801-F</p>

XXXVI. 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.

To prepare the CAFR, each department must complete the following forms:

- A. Capital Leases.** Review your records to see if you have entered 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 since the last report.

- B. Cash Report.** 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.
- C. Checking Accounts.** 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.
- D. Federal Financial Assistance.** 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 paperwork necessary to support the amounts listed including the Grant Award Letter.
- E. Receivables Report.** 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.
- F. Supplies Inventory.** Count all supply items that are considered consumable items that are available for immediate and future use by the department.
- G. \$25 - \$5,000 Inventory List.** Count all inventory items that are considered equipment or furniture items that are either currently used or available for future use by the department.
- H. Sick and Vacation Report.** 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.

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

- J. **Vacation Hours Used in January.** 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.

- K. **Volunteers – Workers' Compensation.** 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.

XXXVII. 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.

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

XXXVIII. Fixed Asset Inventory Form

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

XXXIX. 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.
- **Annual Comprehensive Financial Report (ACFR):** The ACFR 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 ACFR.
- **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 \$15,000 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.
- **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.