

Budget Commission Carryover Balance Disclosure Instructions

The purpose of this disclosure is to provide the Clinton County Budget Commission with consistent, high-level financial information regarding fund carryover balances for all political subdivisions. This review supports statutory oversight responsibilities under Ohio Revised Code Chapter 5705 and recent legislative emphasis on transparency of accumulated fund balances. This disclosure is informational only and does not grant the Budget Commission authority over expenditure decisions or operational priorities.

Entities Required to File

All political subdivisions subject to Budget Commission review, including:

- Townships
- Villages
- Cities
- Fire Districts
- School Districts
- Libraries
- County

Filing Deadline

The completed Carryover Balance Disclosure Spreadsheet must be submitted with the entity's annual budget filing, unless otherwise directed by the Budget Commission. Currently, on or before April 1.

Late submissions may delay Budget Commission action and will be held until the next scheduled meeting.

Spreadsheet Instructions

To ensure accuracy and consistency, political subdivisions must edit ****only the cells highlighted in blue**** on each tab of the Carryover Balance Disclosure Spreadsheet.

All other cells contain formulas, reference values, or calculated fields that will automatically populate based on the information entered in the blue-shaded cells. These fields should not be edited, deleted, or overwritten.

Altering non-blue cells may result in incorrect calculations or incomplete results and may require resubmission of the spreadsheet.

If a blue-shaded input cell does not appear to apply to a particular fund or entity, please enter "N/A" where permitted or leave the field blank, unless otherwise instructed.

Tab 1 – Summary (Required for all entities):

- Complete one line per fund.
- Enter prior-year ending cash balance, estimated revenues, and current-year appropriations for the past 2 years, actuals and estimates for the current year.
- Carryover balance and carryover percentage should be calculated consistently across all funds.
- Indicate whether balances are restricted and whether the carryover threshold has been exceeded.

Tab 2 – Fund Detail (Required only if flagged):

- Complete only if carryover exceeds the established threshold or clarification is requested.
- Identify the nature of the balance (grant, statutory restriction, capital reserve, etc.).
- Do not include detailed project budgets or invoices.

Tab 3 – Narrative (Required only if flagged):

- Provide a brief explanation of why the balance exists.
- Identify whether the balance is planned or timing-related.
- Include an estimated timeframe for use (no specific project approvals required).

Acceptable Supporting Documentation (If Requested)

Supporting documentation may be requested for clarification purposes only. Acceptable documentation includes, but is not limited to:

- UAN Cash Summary or Fund Status Reports
- Year-end or most recent financial statements
- Grant award letters or reimbursement schedules
- Board or Council meeting minutes approving reserves or capital plans
- Levy or ballot language identifying restricted uses

Do not submit invoices, contracts, or expenditure detail unless specifically requested.

Emergency or Interim Requests

Requests for interim or emergency Budget Commission action involving significant fund balance changes may require additional explanation of available cash and intended use. Such requests must be submitted at least three (3) business days prior to the requested meeting date.

Submission Instructions

Submit the completed spreadsheet and any requested documentation via email to the Budget Commission Secretary. Please submit one complete package using one delivery method only. Email is the preferred method. Confirmation of receipt is required.

Important Notes

- This disclosure does not replace statutory filings required under Ohio Revised Code.
- The Budget Commission does not approve expenditures or direct fund usage.
- Information provided will be used to document reasonableness and compliance.

This requirement applies regardless of accounting system used (UAN, locally maintained systems, or other authorized financial reporting systems).