

Chapter: Fiscal Management
Subject: Accounting Procedures
Section: 2.6
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ODJFS Rule:
COA Standard: PA-FIN 3.06, 4.02(b,c)
Review/Revised: 12/1/20

There is a budgeting and accounting system that links the cost of program functions to the resources necessary for their support.

Budgeting and Accounting System

1. NRTC will be required to comply with all General Accepted Accounting Principles, the procedures and practices established by the State of Ohio and Montgomery County Auditors Officers, and the policy and procedures established by the Montgomery County Juvenile Court.
2. The computerized D-365 Performance Accounting System will be utilized to record all financial transactions as required by the Montgomery County Juvenile Court.
3. The budgeting and accounting system will reflect the cost of each program component and designate sources of income.
 - a. Program Components:
 - i. Salaries and Fringe Benefits
 - ii. Overtime
 - iii. Contractual Services
 - iv. Medical
 - v. Education/Recreation Supplies
 - vi. Food
 - vii. Supplies and Materials
 - viii. Motor Vehicle Expenses
 - ix. Travel/Staff Development
 - x. Communication
 - xi. Fuels and Utilities
 - xii. Maintenance and Repairs
 - xiii. Rentals
 - xiv. Printing and Advertising
 - xv. General and Others
 - xvi. Equipment
 - xvii. Capital Repairs
 - b. Sources of Income
 - i. The Ohio Department of Job and Family Services;
 - ii. Ohio Department of Education (National School Lunch Reimbursement);

