



DAVE YOST  
Ohio Auditor of State



### Chart of Accounts for Villages

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### Course Objectives

- How to correctly code receipts and expenditures
- How to use the chart of accounts in the village manual to determine your fund and account codes

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### Why a Chart of Accounts

- A chart of accounts has been established as a way to standardize reporting requirements of local governments.
- The chart of accounts should be used by all villages to maintain uniform accounting practices.

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## Numeric Account Code

- Fund
- Receipt - for revenues
- Program - for expenditures
- Object - for expenditures

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## Fund

- Each fund is assigned a unique fund number based on the fund type.
  - General Fund is 1X
  - Special Revenue Funds are from 2X
  - Debt Service Funds are from 3X
  - Capital Projects Funds are from 4X
  - Permanent Funds are from 7X
  - Enterprise Funds are from 5X
  - Internal Service Funds are from 6X
  - Fiduciary Funds are from 9X
    - Includes: Agency, Investment Trust, and Private Purpose Trust

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## Revenue Codes

- Each revenue source is assigned a unique number based on the type of revenue.

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## Revenue Codes

- Revenue Types
  - 100s – Property and Other Local Taxes
  - 200s – State Shared Taxes and Permits (Intergovernmental)
  - 300s – Special Assessments
  - 400s – Intergovernmental Revenues
  - 500s – Charges for Services
  - 600s – Fines, Licenses, and Permits
  - 700s – Earnings on Investments
  - 800s – Miscellaneous
  - 900s – Other Financing Sources

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## Revenue Codes

- Property and Other Local Taxes
  - Real estate tax settlements
  - Municipal income tax
  - Permissive sales tax
  - License tax levied by council (or permissive mvl)
  - Various other local taxes

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## Revenue Codes

- State Shared Taxes and Permits (Intergovernmental)
  - Monies received that are distributed by the State but may come from the county auditor include:
    - Local government distribution
    - Cigarette tax
    - Liquor and beer permit fees
    - Gasoline tax
    - License tax
    - Property tax allocation (homestead and rollback)
    - Other state shared taxes and permits

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**Revenue Codes**

- Special Assessments
  - All the codes under this section are based on a levy against property owners for some type of improvement or service provided to the property owners that they have to pay for.
    - > Does not include grass cutting, weed cutting, etc.

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**Revenue Codes**

- Intergovernmental Revenue
  - Are used when the Village is receiving some type of grant money.

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**Revenue Codes**

- Charges for Services
  - Each of the codes are setup for some type of service or charge that is being provided to the residents of the Village or to another political subdivision.
  - Services provided to another political subdivision include fire contracts, police contracts, parking meters, ems contracts, etc.
  - Charges for services include water fees, sewer fees, electric fees, etc.

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**Revenue Codes**

- Fines, Licenses, and Permits
  - Court costs/fines
  - Zoning activity
  - Cable franchise fees, etc.

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**Revenue Codes**

- Earnings on Investments
  - Interest earned on the primary checking account as well as certificates of deposits, StarOhio, mutual funds, etc.

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**Revenue Codes**

- Miscellaneous
  - Consists of donations/contributions, payments in lieu of taxes, capital contributions, and other miscellaneous operating and non-operating receipts.
  - These are reoccurring receipts.

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## Revenue Codes

- Other Financing Sources
  - Any type of debt activity recognizing the receipt of monies, whether it be bonds or notes.
  - Any transfers or advances received are also recorded here.
  - Other revenue items that don't fit elsewhere and are infrequent in nature (includes special items and extraordinary items).

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## Revenue Examples

- Liquor Permit Fees
  - 1000 224
    - 1000 – General Fund
    - 224 – Liquor Permit Fees (State Shared Taxes and Permits)

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## Revenue Examples

- Sale of Cemetery Lots
  - 2031 531
    - 2031 – Cemetery Fund
    - 531 – Sale of Lots (Charges for Services)

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### Program Codes

- Program relates to the service that is being provided, examples are Police Enforcement, Cemeteries, Swimming Pool, Water, and Sewer.
- Each program relates to a specific function of government, examples of functions are Security of Persons and Property, Public Health, Leisure Time Activities, and Basic Utility Services.

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### Program Codes

- Each program is assigned a unique number, based on the function.

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### Program Codes

- Program Codes:
  - 100s – Security of Persons and Property
  - 200s – Public Health Services
  - 300s – Leisure Time Activities
  - 400s – Community Environment
  - 500s – Basic Utility Services
  - 600s – Transportation
  - 700s – General Government
  - 800 – Capital Outlay
  - 850 – Debt Service
  - 900s – Other Financing Uses

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## Object Codes

- Each Object is assigned a number based on the expenditure incurred.
- Object codes are a way of recognizing the actual type of expenditure that has occurred.

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## Object Codes

- Object Codes:
  - 100s – Personal Services
  - 200s – Employee Fringe Benefits
  - 300s – Contractual Services
  - 400s – Supplies and Materials
  - 500s – Capital Outlay
  - 600s – Miscellaneous
  - 700s – Debt Service
  - 900s – Other Financing Uses

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## Object Codes

- Personal Services
  - This object code is used strictly for recording salaries whether hourly or salary.

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## Object Codes

- Employee Fringe Benefits
  - This object code reflects what is paid for on the employee's behalf such as PERS, Social Security, Medicare, OP&FP, as well as insurances including workers compensation.
  - Other employee fringe benefits include uniforms, travel & transportation, etc.

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## Object Codes

- Contractual Services
  - Utilities
  - Communications
  - Rents and leases
  - Professional and technical services
  - Insurance and bonding
  - Other contractual services

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## Object Codes

- Supplies and Materials
  - Office supplies and materials
  - Operating supplies and materials
  - Repairs and maintenance
  - Small tools and equipment

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## Object Codes

- Capital Outlay
  - Generally consist of large ticket items that are purchased such as large pieces of equipment, land, vehicles, furniture, construction of streets, sidewalks, curbs, utility distribution systems, etc.

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## Object Codes

- Other

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## Object Codes

- Debt Service
  - These codes are related to the payment of principal and interest on loans.

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## Object Codes

- Other Financing Uses
  - Transfers and advances from a fund
  - Other expenditure items that don't fit elsewhere and are infrequent in nature.

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## Expenditure Examples

- Clerk's Salary
  - 1000 725 121
    - > 1000 – General Fund
    - > 725 – General Government – Clerk/Treasurer
    - > 121 – Salary – Clerk/Treasurer

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## Expenditure Examples

- Purchase of tools to work on street equipment
  - 2011 620 440
    - > 2011 – Street Construction, Maintenance, and Repair Fund
    - > 620 – Street Maintenance and Repair
    - > 440 – Small Tools and Minor Equipment

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## Examples

- Please use your handouts  
(see Appendix C)

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## Question #1

- You receive the real estate tax settlement from the county auditor.
- The general fund will receive \$2,000 gross with property tax collection fees of \$500, for a net receipt of \$1,500.

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## Question #2

- The general fund is transferring \$5,000 to the cemetery fund.
- The general fund will show an expenditure and the cemetery fund will show a receipt.

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### Question #3

- Your Village has a note outstanding from the construction of a new administrative building. The next payment is due in July.
- The payment due is \$16,150, which is \$15,000 principal and \$1,150 interest.
- This will be paid from the debt service fund.

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### Question #4

- Your Village is going to replace the roof of the administrative building.
- It will cost \$15,000.
- You will pay this from the general fund.

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### Question #5

- Assume you are doing payroll for yourself and the only deduction is health insurance.
- Gross payroll is \$1,000 and the deduction for insurance is \$200. The net payroll is \$800.
- Assume the Village pays \$300 for their share of your insurance.

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### Question #6

- You receive the monthly bank statement which shows interest earned for the month of \$7.
- Assume you will only be posting this to the general fund.

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### Question #7

- The Village purchased pre-printed checks from USA Bank. \$500 was deducted from the Village's November bank statement.

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### Question #8

- The Village received \$1,000 from the State of Ohio for municipal-cents-per-gallon.
- Assumption is that the Village has a State Highway running through it.

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Ohio Auditor of State  
Dave Yost

88 E. Broad St.  
Columbus, Ohio 43215  
Phone: (800) 282-0370 Fax: (614) 466-4490  
Email: [ContactUs@OhioAuditor.gov](mailto:ContactUs@OhioAuditor.gov)  
[www.OhioAuditor.gov](http://www.OhioAuditor.gov)

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# Village Officer's Handbook

## APPENDIX A - 2

### UNIFORM ACCOUNTING NETWORK

#### Village Funds - Accounting Codes

Fund Number	Fund Name	Program Default
<b>GOVERNMENTAL FUNDS</b>		
<b>GENERAL FUND</b>		
1000	General	User assigned
1000-XXXX	Income Tax	User assigned
<b>SPECIAL REVENUE</b>		
2011-2019	Street Construction, Maintenance, and Repair	6xx
2021-2029	State Highway	6xx
2031-2039	Cemetery	240
2041-2049	Parks and Recreation	3xx
2051-2059	Federal Grant	User assigned
2061-2069	State Grant	User assigned
2071-2079	Income Tax	User assigned
2081-2089	Drug Law Enforcement	110
2091-2099	Law Enforcement Trust	110
2101-2109	Permissive Motor Vehicle License Tax	6xx
2111-2119	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Ohio Revised Code Section 5739.09(B))	User assigned
2121-2129	COPS Fast	110
2131-2139	Police Disability and Pension	110
2141-2149	Fire Disability and Pension	120
2271-2289	Enforcement and Education	110
2291-2299	Underground Storage Tank	190
2401-2499	Special Assessment	User assigned
2901-2999	Other Special Revenue	User assigned
<b>DEBT SERVICE</b>		
3101-3199	General Obligation Bond Retirement	850
3201-3299	Sinking	850
3301-3399	Special Assessment Debt Service	850
3401-3499	Note Retirement	850
3901-3999	Other Debt Service	850

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK

#### Village Funds - Accounting Codes

<b>Fund Number</b>	<b>Fund Name</b>	<b>Program Default</b>
<b>CAPITAL PROJECTS</b>		
4101-4199	Bond Construction	800
4201-4299	Grant Construction	800
4501-4599	Special Assessment Construction	800
4901-4949	Other Capital Projects	800
<b>PERMANENT</b>		
4951-4999	Permanent	User assigned
<b>PROPRIETARY FUNDS</b>		
<b>ENTERPRISE</b>		
5101-5199	Water Operating	530 series
5201-5299	Sewer Operating	540 series
5301-5399	Electric Operating	510 series
5401-5499	Parking	150, 650
5501-5599	Swimming Pool	340
5601-5699	Other Enterprise Operating	User assigned
5701-5709	Enterprise Improvement	800
5721-5739	Enterprise Debt Service	850
5741-5759	Enterprise Debt Service Reserve	850
5761-5779	Enterprise Reserve	User assigned
5781-5799	Enterprise Deposit	User assigned
5901-5919	Other Enterprise	User assigned
<b>INTERNAL SERVICE</b>		
6101-6199	Revolving	User assigned
6901-6999	Other Internal Service	User assigned

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK

#### Village Funds - Accounting Codes

<b>Fund Number</b>	<b>Fund Name</b>	<b>Program Default</b>
<b>FIDUCIARY FUNDS</b>		
<b>AGENCY (only if being held for another government)</b>		
9101-9199	Unclaimed Monies	User assigned
9201-9209	Income Tax	User assigned
9901-9924	Other Agency	User assigned
<b>TRUST (only if being held for another government)</b>		
9951-9974	Investment Trust	User assigned
9976-9999	Private Purpose Trust	User assigned

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# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes

Revenue Code	Revenue Account Title	Financial Report Caption Title	
<b>100</b>	<b>Property and Other Local Taxes</b>		
110	General Property Tax - Real Estate		
120	Tangible Personal Property Tax		
130	Municipal Income Tax	<b>Property and Other Local Taxes</b>	
140	Permissive Sales Tax		
150	License Tax - Local		
190	Other - Local Taxes		
<b>200</b>	<b>State Shared Taxes and Permits</b>		
211	Local Government Distribution		
213	Library and Local Government Revenue Assistance		
221	Inheritance Tax		
222	Cigarette Tax	<b>Intergovernmental Revenues</b>	
224	Liquor and Beer Permit Fees		
225	Gasoline Tax (State)		
226	License Tax - State Levied		
231	Property Tax Allocation		
290	Other - State Shared Taxes and Permits		
<b>300</b>	<b>Special Assessments</b>		
310	Street Improvement and Maintenance		
320	Sidewalk Improvement		
330	Sewer Improvement	<b>Special Assessments</b>	
340	Water Improvement		
350	Street Cleaning and Improvement		
360	Street Lighting		
390	Other - Special Assessments		

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes

Revenue Code	Revenue Account Title	Financial Report Caption Title
<b>400</b>	<b>Intergovernmental Revenues</b>	
<b>410</b>	<b><i>Federal Receipts</i></b>	
411	Federal - Restricted	
412	Federal - Unrestricted	
413	Federal - Pass Through Grants	
419	Other - Federal Receipts	<b>Intergovernmental Revenues</b>
<b>420</b>	<b><i>State Receipts</i></b>	
422	State - Restricted	
423	State - Unrestricted	
424	State - Pass Through Grants	
429	Other - State Receipts	
430	License Tax - County Levied	
440	Grants or Aid (Non-Federal and Non-State)	
490	Other - Intergovernmental Revenues	
<b>500</b>	<b>Charges for Services</b>	
<b>510</b>	<b><i>General Government Contracts</i></b>	
511	Contracts for Fire Services	
512	Contracts for Police Protection	
513	Parking Meters	
514	Garbage and Trash	
515	Contracts for Emergency Medical Services	<b>Charges for Services</b>
519	Other - General Government Contracts	
<b>520</b>	<b><i>Cultural and Recreational Programs</i></b>	
521	Swimming Pool	
522	Concession Stands	
523	Recreation Entry Fees	
529	Other - Cultural Recreational Programs	
<b>530</b>	<b><i>Cemetery</i></b>	
531	Sale of Lots	
532	Grave Opening Fees	
533	Foundations	
539	Other - Cemetery	

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes

Revenue Code	Revenue Account Title	Financial Report Caption Title	
<b>540</b>	<b><i>Utilities</i></b>	<b>Charges for Services (continued)</b>	
541	Consumer Rent		
542	Tap Fees		
543	Bulk Sales		
544	Deposits		
549	Other - Utilities		
590	Other - Charges for Services		
<b>600</b>	<b>Fines, Licenses and Permits</b>	<b>Fines, Licenses, and Permits</b>	
<b>610</b>	<b><i>Fines and Forfeitures</i></b>		
611	Court Costs		
612	Court Fines		
613	State Court Costs (Use only with Agency Funds)		
619	Other - Fines and Forfeitures		
<b>620</b>	<b><i>Licenses and Permits</i></b>		
621	Building Permits		
622	Inspections		
623	Zoning		
624	Street Opening		
625	Cable Franchise Fees		
629	Other - Licenses and Permits		
690	Other - Fines, Licenses and Permits		
<b>700</b>	<b>Earnings on Investments</b>		<b>Earnings on Investments</b>
701	Interest		
799	Other - Earnings on Investments		
<b>800</b>	<b>Miscellaneous</b>	<b>Miscellaneous</b>	
820	Contributions and Donations		
830	Payment in Lieu of Taxes		
841	Capital Contributions		
850	Contributions to a Permanent Fund (Use only with Permanent Funds)		

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes

Revenue Code	Revenue Account Title	Financial Report Caption Title
891	Other - Miscellaneous Operating	<b>Miscellaneous</b>  (continued)
892	Other - Miscellaneous Non-Operating	
<b>900</b>	<b>Other Financing Sources</b>	<b>Other Financing Sources</b>
<b>910</b>	<b><i>Proceeds of Bonds</i></b>	
911	Proceeds of Bonds	
912	Premium and Accrued Interest - Bonds	
919	Other - Proceeds of Bonds	
<b>920</b>	<b><i>Proceeds of Notes</i></b>	
921	Proceeds of Notes	
922	Premium and Accrued Interest - Notes	
929	Other - Proceeds of Notes	
931	Transfers - In	
941	Advances - In	
961	Sale of Fixed Assets	
971	Other - Debt Proceeds	
981	Special Items	
982	Extraordinary Items	
999	Other - Other Financing Sources	



# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

Revenue Code	Revenue Name	Description
<b>100</b>	<b>Property and Other Local Taxes</b>	Summary revenue code for Property and Other Local Taxes. Comprises detail revenue codes 110-190.
110	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions.
120	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions.
130	Municipal Income Tax	Revenue received from the enactment of a local income tax.
140	Permissive Sales Tax	Sales tax levied by villages on hotel and motel lodging.
150	License Tax - Local Levied by Council	Distribution of motor vehicle license tax from State Auditor.
190	Other - Local Taxes	Receipt of any other taxes not described in revenue source codes 110-150 such as admission taxes, hotel taxes, amusement taxes, franchise taxes, etc.
<b>200</b>	<b>State Shared Taxes and Permits</b>	Summary revenue code for State Shared Taxes and Permits. Comprises detail revenue codes 211-290.
211	Local Government Distribution	State and county distribution of local government fund. Ohio Revised Code Section 5747.50
213	Library and Local Government Revenue Assistance	Allocations of library and local government assistance money made under Ohio Revised Code Sections 5705.32 or 5705.321.
221	Inheritance Tax	Revenue received from county auditor settlements, including deductions.
222	Cigarette Tax	Revenue received from county auditor settlements.
224	Liquor and Beer Permit Fees	Revenue received from liquor licenses.
225	Gasoline Tax (State)	Auditor of State distributions of municipal per gallon and gasoline excise tax.
226	License Tax - State	Auditor of State distributions for license tax.
231	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% and 2.5% rollbacks, homestead exemptions, \$10,000 personal property tax exemption, utility deregulation (electric and natural gas), property tax replacement (kilowatt per hour and natural gas consumption taxes), excess distribution of utility deregulation taxes, tangible personal property tax loss, and other property tax allocations.
290	Other - State Shared Taxes and Permits	Other state shared taxes and permits not included in revenue codes 211-231.

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

Revenue Code	Revenue Name	Description
<b>300</b>	<b>Special Assessments</b>	Summary revenue code for Special Assessments. Comprises detail revenue codes 310-390.
310	Street Improvement and Maintenance	Special assessments levied against property owners for the improvement of streets.
320	Sidewalk Improvement	Special assessments levied against property owners for construction or improvement of sidewalks.
330	Sewer Improvement	Special assessments levied against property owners for construction or improvement of sewers and sewage systems.
340	Water Improvement	Special assessments levied against property owners for construction or improvement of water lines or water systems.
350	Street Cleaning and Improvement	Special assessments levied against property owners for cleaning streets and removing snow.
360	Street Lighting	Special assessments levied against property owners for street lighting.
390	Other - Special Assessments	All other special assessments levied against property owners not included in 310-360.
<b>400</b>	<b>Intergovernmental Revenues</b>	Summary revenue code for Intergovernmental Revenues. Comprises detail revenue codes 410-499.
<b>410</b>	<b>Federal Receipts</b>	Sub-summary revenue code for Federal Receipts. Comprises detail revenue codes 411-419.
411	Federal - Restricted	Federal government grants or aid.
412	Federal - Unrestricted	Federal government grants or aid.
413	Federal - Pass Through Grants	Federal government grants or aid.
419	Other - Federal Receipts	Federal government grants or aid not listed under 411-413.
<b>420</b>	<b>State Receipts</b>	Sub-summary revenue code for State Receipts. Comprises detail revenue codes 422-429.
422	State - Restricted	State government grants or aid.
423	State - Unrestricted	State government grants or aid.
424	State - Pass Through Grants	State government grants or aid.
429	Other - State Receipts	State government grants or aid not listed under revenue codes 422-424.
430	License Tax - County	Revenue from county license tax.
440	Grants or Aid (Non-Federal and Non-State)	Other non-federal or non-state grants or aid.
490	Other - Intergovernmental Revenues	Other non-federal or non-state grants or aid not listed under revenue codes 410-440.

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

Revenue Code	Revenue Name	Description
<b>500</b>	<b>Charges for Services</b>	Summary revenue code for Charges for Services. Comprises detail revenue codes 510-590.
<b>510</b>	<b><i>General Government Contracts</i></b>	Sub-summary revenue code for General Government Contracts. Comprises detail revenue codes 511-519.
511	Contracts for Fire Services	Receipts from furnishing fire protection services to other political subdivisions.
512	Contracts for Police Protection	Receipts from furnishing police services to other political subdivisions.
513	Parking Meters	Receipts from parking meters.
514	Garbage and Trash	Receipts derived from furnishing garbage and trash services to other political subdivisions.
515	Contracts for Emergency Medical Services	Receipts derived from furnishing emergency medical services to other political subdivisions.
519	Other - General Government Contracts	Receipts derived from furnishing contracted other general governmental services to other political subdivisions not described in revenue codes 511-515.
<b>520</b>	<b><i>Cultural and Recreational Programs</i></b>	Sub-summary revenue code for Cultural and Recreational Programs. Comprises detail revenue codes 521-529.
521	Swimming Pool	Fees received from use of swimming pool.
522	Concession Stands	Proceeds received from the operation of a concession stand.
523	Recreation Entry Fees	Fees received from participating recreational fees.
529	Other - Cultural and Recreational Programs	Other cultural or recreational fees not described in revenue codes 521-523.
<b>530</b>	<b><i>Cemetery</i></b>	Sub-summary revenue code for Cemetery. Comprises detail revenue codes 531-539.
531	Sale of Lots	Receipts derived from the sale of cemetery lots.
532	Grave Opening Fees	Proceeds for the opening and closing of grave sites.
533	Foundations	Fees for construction of monument foundations.
539	Other - Cemetery	Other fees collected for cemetery operations.
<b>540</b>	<b><i>Utilities</i></b>	Sub-summary revenue code for Utilities. Comprises detail revenue codes 541-549.
541	Consumer Rent	Revenue received from the sale of water.
542	Tap Fees	Fees to recover the cost of connecting new customers to the system.
543	Bulk Sales	Proceeds received on flat fees from sale of bulk water.
544	Deposits	Utility deposits received.
549	Other - Utilities	Other utility revenues not described in revenue codes 541-544.
590	Other - Charges for Services	Other charges for services not described in revenue codes 510-549.

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

Revenue Code	Revenue Name	Description
<b>600</b>	<b>Fines, Licenses, and Permits</b>	Summary revenue code for Fines, Licenses and Permits. Comprises detail revenue codes 610-690.
<b>610</b>	<b><i>Fines and Forfeitures</i></b>	Sub-summary revenue code for Fines and Forfeitures. Comprises detail revenue codes 611-619.
611	Court Costs	Fees received from court costs.
612	Court Fines	Penalties imposed for violations of law.
613	State Court Costs	Additional court costs forwarded from the State to be used to fund awards in the Victims of Crime Program. Ohio Revised Code Sections 2743.191 and 2743.70.
619	Other - Fines and Forfeitures	Other fines and forfeitures not described in revenue codes 611-613.
<b>620</b>	<b><i>Licenses and Permits</i></b>	Sub-summary revenue code for Licenses and Permits. Comprises detail revenue codes 621-629.
621	Building Permits	Fees received from issuance of construction permits.
622	Inspections	Charges received from inspections performed.
623	Zoning	Fees received from issuance of zoning permits.
624	Street Opening	Fees received from issuance of street opening permits.
625	Cable Franchise Fees	Revenue derived from cable franchise fees.
629	Other - Licenses and Permits	All other licenses and permits not described in codes 621-625.
690	Other - Fines, Licenses, and Permits	All other fines, licenses and permits not listed under revenue codes 610-690.
<b>700</b>	<b>Earnings on Investments</b>	Summary revenue code for Earnings on Investments. Comprises detail revenue codes 701-799.
701	Interest	Interest received on deposits and investments.
790	Other - Earnings on Investments	Income received on other deposits and investments not included in 701.
<b>800</b>	<b>Miscellaneous</b>	
820	Contributions and Donations	Revenue received from contributions and donations.
830	Payment in Lieu of Taxes	Payment by a property owner not subject to a property tax to compensate the government for not being required to pay the tax.
841	Capital Contributions	Contributions of cash from individuals, other funds, or other governments whose use is restricted to capital acquisition or construction.
842	Capital Contributions - Tap Fees	Charge to new customers for their fair share of capital costs of the system.
850	Contributions to a Permanent Fund	A contribution to support a program of the reporting government through the use of the interest earned on the contribution. The original contribution must be maintained intact and may not be spent.
891	Other - Miscellaneous Operating	Receipt of any other operating revenue.
892	Other - Miscellaneous Non-Operating	Receipt of any other non-operating revenue.

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

<b>Revenue Code</b>	<b>Revenue Name</b>	<b>Description</b>
<b>900</b>	<b>Other Financing Sources</b>	
<b>910</b>	<b><i>Proceeds of Bonds</i></b>	Sub-summary revenue code for Sale of Bonds. Comprises detail revenue codes 911-919.
911	Proceeds of Bonds	Proceeds from the sale of bonds.
912	Premium and Accrued Interest - Bonds	Premium and accrued interest from the sale of bonds.
919	Other Proceeds of Bonds	Receipts from any other sale of bonds not described in revenue codes 911-912.
<b>920</b>	<b><i>Proceeds of Notes</i></b>	Sub-summary revenue code for Sale of Notes. Comprises detail revenue codes 921-929.
921	Proceeds of Notes	Proceeds from the sale of notes.
922	Premium and Accrued Interest - Notes	Premium and accrued interest from the sale of notes.
929	Other Proceeds of Notes	Receipts from any other sale of notes not described in revenue codes 921-922.
931	Transfers - In	Permanent transfers in from another fund.
941	Advances - In	Temporary loans of cash from another fund made with the intent of repayment.
961	Sale of Fixed Assets	Revenue received from the sale of fixed assets.
971	Other Debt Proceeds	Receipt from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other - Other Financing Sources	Other financing sources not listed under 911-982.

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### UNIFORM ACCOUNTING NETWORK Village Programs (Expenditure Accounts) - Accounting Codes

<b>Program Code</b>	<b>Program Name</b>	<b>Financial Report Caption Title</b>
	<b>Security of Persons and Property</b>	
110	Police Enforcement	<b>Security of Persons and Property</b>
120	Fire Fighting, Prevention, and Inspection	
130	Street Lighting	
140	Civil Defense	
150	Traffic Signals, Signs, and Marking	
160	Emergency Medical Services	
190	Other Security of Persons and Property	
	<b>Public Health Services</b>	
210	Payment to County Health District	<b>Public Health Service</b>
220	Payment of County Human Services Program	
230	Other Assistance to Needy	
240	Cemetery	
290	Other Public Health Services	
	<b>Leisure Time Activities</b>	
310	Recreation	<b>Leisure Time Activities</b>
320	Provide and Maintain Parks	
330	Cultural Facilities	
340	Swimming Pool	
350	Concessions	
390	Other Leisure Time Activities	
	<b>Community Environment</b>	
410	Community Planning and Zoning	<b>Community Environment</b>
420	Public Housing Projects	
490	Other Community Environment	

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK

#### Village Programs (Expenditure Accounts) - Accounting Codes

Program Code	Program Name	Financial Report Caption Title
	<b>Basic Utility Services</b>	
	<i>Electric</i>	
511	Administration - Electric	<b>Basic Utility Services</b>
512	Billing - Electric	
513	Generation/Purchase - Electric	
514	Distribution - Electric	
519	Other Electric	
	<i>Gas</i>	
521	Administration - Gas	
522	Billing - Gas	
523	Generation/Purchase - Gas	
524	Distribution - Gas	
529	Other Gas	
	<i>Water</i>	
531	Administration - Water	
532	Billing - Water	
533	Supply/Purchase - Water	
534	Filtration - Water	
535	Pumping - Water	
539	Other Water	
	<i>Sanitary Sewers and Sewage</i>	
541	Administration - Sanitary Sewers and Sewage	
542	Billing - Sanitary Sewers and Sewage	
543	Pumping - Sanitary Sewers and Sewage	
549	Other Sanitary Sewers and Sewage	
	<i>Storm Sewers and Drains</i>	
551	Administration - Storm Sewers and Drains	
552	Billing - Storm Sewers and Drains	
553	Waste Collection - Storm Sewers and Drains	
554	Waste Disposal - Storm Sewers and Drains	
559	Other Storm Sewers and Drains	



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### UNIFORM ACCOUNTING NETWORK

#### Village Programs (Expenditure Accounts) - Accounting Codes

Program Code	Program Name	Financial Report Caption Title	
	<b><i>Refuse Collection and Disposal</i></b>		
561	Administration - Refuse Collection and Disposal	<b>Basic Utility Services</b>  (continued)	
562	Billing - Refuse Collection and Disposal		
563	Waste Collection - Refuse Collection and Disposal		
564	Waste Refuse Collection and Disposal		
569	Other Refuse Collection and Disposal		
	<b><i>Other Basic Utility Service</i></b>		
591	Administration - Other Basic Utility Service		
592	Billing - Other Basic Utility Service		
593	Generation/Purchase - Other Basic Utility Service		
594	Distribution - Other Basic Utility Service		
599	Other Basic Utility Service		
	<b>Transportation</b>		
610	Street Construction and Reconstruction	<b>Transportation</b>	
620	Street Maintenance and Repair		
630	Street Cleaning, Snow, and Ice Removal		
640	Storm Sewers and Drains		
650	Traffic Signs and Signals		
660	Parking Facilities		
670	Sidewalks		
690	Other Transportation		

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### UNIFORM ACCOUNTING NETWORK

#### Village Programs (Expenditure Accounts) - Accounting Codes

Program Code	Program Name	Financial Report Caption Title
	<b>General Government</b>	
710	Mayor and Administrative Offices	
715	Legislative Activities	
720	Mayor's Court	
725	Clerk - Treasurer	<b>General Government</b>
730	Lands and Buildings	
735	Boards and Commissions	
740	Tax Collection Fees	
745	Auditor of State Fees	
750	Solicitor	
755	Income Tax Administration	
760	Tax Refunds	
765	Distribution of Income Tax - Other Government	
770	Other Income Tax	
780	Self-Insurance	
790	Other General Government	
800	Capital Outlay	<b>Capital Outlay</b>
850	Debt Service	<b>Debt Service</b>
	<b>Other Financing Uses</b>	
910	Transfers - Out	
920	Advances - Out	<b>Other Financing Uses</b>
930	Contingencies	
990	Other Financing Uses	

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes

Object Code	Object Name	Program Default	Direct Charges Posted?
<b>100</b>	<b>Personal Services</b>		Yes
<b>110</b>	<b><i>Salaries - Council's Office</i></b>		Yes
111	Salaries - Council		Yes
112	Salaries - Council's Staff		Yes
119	Other - Salaries - Council's Office		Yes
<b>120</b>	<b><i>Salaries - Clerk/Treasurer's Office</i></b>		Yes
121	Salary - Clerk/Treasurer		Yes
122	Salaries - Clerk/Treasurer's Staff		Yes
129	Other - Salaries - Clerk/Treasurer's Office		Yes
<b>130</b>	<b><i>Salaries - Administrator's Office</i></b>		Yes
131	Salary - Administrator		Yes
132	Salaries - Administrator's Staff		Yes
139	Other - Salaries - Administrator's Office		Yes
<b>140</b>	<b><i>Salaries - Legal Counsel's Office</i></b>		Yes
141	Salary - Legal Counsel		Yes
142	Salaries - Legal Counsel's Staff		Yes
149	Other - Salaries - Legal Counsel's Office		Yes
150	Compensation of Board and Commission Members		Yes
<b>160</b>	<b><i>Salaries - Mayor's Office</i></b>		Yes
161	Salary- Mayor		Yes
162	Salaries - Mayor's Staff		Yes
169	Other - Salaries - Mayor's Office		Yes
190	Other - Personal Services		Yes
<b>200</b>	<b>Employee Fringe Benefits</b>		
<b>210</b>	<b><i>Employer's Retirement Contributions</i></b>		
211	Public Employees Retirement System		Yes
212	Social Security		Yes
213	Medicare		Yes
214	Volunteer Firemen's Dependents Fund		Yes
215	Ohio Police and Fire Pension Fund		Yes
219	Other - Employer's Retirement Contributions		Yes

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes

Object Code	Object Name	Program Default	Direct Charges Posted?
<b>220</b>	<b><i>Insurance Benefits</i></b>		No
221	Medical/Hospitalization		No
222	Life Insurance		No
223	Dental Insurance		No
224	Vision Insurance		No
225	Workers' Compensation		Yes
229	Other - Insurance Benefits		No
240	Unemployment Compensation		Yes
<b>250</b>	<b><i>Employee Reimbursements</i></b>		No
251	Uniform, Tool, and Equipment Reimbursements		No
252	Travel and Transportation		No
259	Other - Employee Reimbursements		No
260	Housing and Meals		No
270	Uniforms and Clothing		No
290	Other - Employee Fringe Benefits		No
<b>300</b>	<b>Contractual Services</b>		No
<b>310</b>	<b><i>Utilities</i></b>		No
311	Electricity		No
312	Water and Sewage		No
313	Natural Gas		No
314	Heating Oil		No
315	Coal		No
319	Other - Utilities		No
<b>320</b>	<b><i>Communications, Printing, and Advertising</i></b>		No
321	Telephone		No
322	Postage		No
323	Postage Machine Rental		No
324	Printing and Reproduction		No
325	Advertising		No
329	Other - Communications, Printing, and Advertising		No
330	Rents and Leases		No

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes

Object Code	Object Name	Program Default	Direct Charges Posted?
<b>340</b>	<b><i>Professional and Technical Services</i></b>		No
341	Accounting and Legal Fees		No
342	Auditing Services		No
343	Uniform Accounting Network Fees		No
344	Tax Collection Fees		Yes
345	Election Expenses		Yes
346	Engineering Services		No
347	Planning Consultants		No
348	Training Services		No
349	Other - Professional and Technical Services		No
<b>350</b>	<b><i>Insurance and Bonding Services</i></b>		No
351	Insurance and Bonding		No
352	Property Insurance Premiums		No
353	Liability Insurance Premiums		No
354	Fidelity Bond Premiums		No
359	Other - Insurance and Bonding Services		No
<b>390</b>	<b><i>Other Contractual Services</i></b>		No
391	Dues and Fees		No
392	Building and Other Structures		No
393	Motor Vehicles		No
394	Machinery, Equipment, and Furniture		No
395	Land and Improvements		No
396	Streets, Highways, Curbs, and Sidewalks		No
397	Utility - Systems		No
398	Garbage and Trash Removal		No
399	Other - Other Contractual Services		No
<b>400</b>	<b>Supplies and Materials</b>		No
410	Office Supplies and Materials		No
420	Operating Supplies and Materials		No

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes

Object Code	Object Name	Program Default	Direct Charges Posted?
<b>430</b>	<b><i>Repairs and Maintenance</i></b>		No
431	Repairs and Maintenance of Buildings and Land		No
432	Repairs and Maintenance of Machinery and Equipment		No
433	Repairs and Maintenance of Motor Vehicles		No
439	Other - Repairs and Maintenance		No
440	Small Tools and Minor Equipment		No
490	Other - Supplies and Materials		No
<b>500</b>	<b>Capital Outlay</b>		No
510	Land and Land Improvements		No
520	Equipment		No
530	Buildings and Other Structures		No
540	Machinery, Equipment and Furniture		No
545	Runways, Taxiways, Ramps, Docks, and Waterways		No
550	Motor Vehicles		No
555	Streets, Highways, Sidewalks, and Curbs		No
560	Utility Distribution Systems		No
590	Other - Capital Outlay		No
<b>600</b>	<b>Miscellaneous</b>		No
610	Deposits Refunded		Yes
620	Deposits Applied		Yes
630	Compensation and Damages		No
640	Payment to Another Political Subdivision		No
650	Contributions to Other Organizations		No
<b>660</b>	<b>Claims</b>		No
661	Liability Insurance		No
662	Health Insurance		No
663	Dental Insurance		No
664	Vision Insurance		No
665	Prescription Insurance		No
666	Worker's Compensation		No
669	Other Claims		No

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes

Object Code	Object Name	Program Default	Direct Charges Posted?
690	Other - Miscellaneous		No
<b>700</b>	<b>Debt Service</b>		No
710	Principal	850	No
720	Interest	850	No
730	Discount on Debt	850	No
790	Other - Debt Service	850	No
<b>900</b>	<b>Other Financing Uses</b>		
910	Transfers - Out	910	Yes
920	Advances - Out	920	Yes
930	Contingencies	930	No
990	Other - Other Financing Uses	990	No

#### Direct Charges Posted?

**Yes** indicates that an expenditure may be charged directly to this account. The user is not required to establish a purchase order or a blanket certificate before charging expenditures to this account.

**No** indicates that a direct charge is not permitted to this account. A purchase order or a blanket certificate must be first established before expenditures can be charged to this account.

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# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes Descriptions

Object Code	Object Name	Description
<b>100</b>	<b>Personal Services</b>	Summary object code for Personal Services. Comprises detail object codes 110-190.
<b>110</b>	<b>Salaries - Council's Office</b>	Sub-summary object code for Salaries - Council's Office. Comprises object codes 111-119.
111	Salaries - Council	Salaries or wages paid to village council.
112	Salaries - Council's Staff	Salaries or wages paid to village council staff.
119	Other - Salaries - Council's Office	All other salaries or wages paid in Council's office not included in object codes 111-112.
<b>120</b>	<b>Salaries - Clerk/Treasurer's Office</b>	Sub-summary object code for Salaries - Clerk/Treasurer's Office. Comprises detail object codes 121-129.
121	Salary - Clerk/Treasurer	Salaries or wages paid to village clerk/treasurer.
122	Salaries - Clerk/Treasurer's Staff	Salaries or wages paid to village clerk's staff.
129	Other - Salaries - Clerk/Treasurer's Office	All other salaries or wages paid in clerk/treasurer's office not included in objects 121-122.
<b>130</b>	<b>Salaries - Administrator's Office</b>	Sub-summary object code for Salaries - Administrator's Office. Comprises detail object codes 131-139.
131	Salary - Administrator	Compensation paid to the village administrator.
132	Salaries - Administrator's Staff	Compensation paid to administrator's staff.
139	Other - Salaries - Administrator's Office	All other salaries or wages paid in administrator's office not included in object codes 131-132.
<b>140</b>	<b>Salaries - Legal Counsel's Office</b>	Sub-summary object code for Salaries - Legal Counsel's Office. Comprises detail object codes 141-149.
141	Salary - Legal Counsel	Salary or wages paid to the village legal counsel. Ohio Revised Code Section 733.48.
142	Salaries - Legal Counsel's Staff	Compensation paid to legal counsel's staff.
149	Other - Salaries - Legal Counsel's Office	All other salaries or wages paid in legal counsel's office not included in object codes 141-142.
150	Compensation of Board and Commission Members	Compensation paid to members of township boards and commissions.
<b>160</b>	<b>Salaries - Mayor's Office</b>	Sub-summary object code for Salaries - Mayor's Office. Comprises detail object codes 161-169.
161	Salary- Mayor	Salaries or wages paid to the village mayor.
162	Salaries - Mayor's Staff	Salaries or wages paid to the village mayor's staff.
169	Other - Salaries - Mayor's Office	All other salaries or wages paid in mayor's office not included in object codes 161-162.
190	Other - Personal Services	Salaries or wages paid to all other village staff not included in object codes 110-169.

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes Descriptions

Object Code	Object Name	Description
<b>200</b>	<b>Employee Fringe Benefits</b>	
<b>210</b>	<b><i>Employer's Retirement Contributions</i></b>	
211	Public Employees Retirement System	Village's share of retirement contributions payable to the Ohio Public Employees' Retirement System.
212	Social Security	Village's share of retirement contributions payable to the Social Security Administration for Social Security.
213	Medicare	Village's share of retirement contributions payable to the Social Security Administration for Medicare.
214	Volunteer Firemen's Dependents Fund	Village's share of retirement contributions payable to the Volunteer Firemen's Dependents Fund.
215	Ohio Police and Fire Pension Fund	Village's share of retirement contributions payable to the Ohio Police and Fire Pension Fund.
219	Other - Employer's Retirement Contributions	Village's share of other retirement contributions not included in object codes 211-215.
<b>220</b>	<b><i>Insurance Benefits</i></b>	Village's payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-229.
221	Medical/Hospitalization	Employer's share of employee hospitalization premiums.
222	Life Insurance	Employer's share of employee life insurance premiums.
223	Dental Insurance	Employer's share of employee dental insurance premiums.
224	Vision Insurance	Employer's share of employee vision insurance premiums.
225	Workers' Compensation	Payments to the Ohio Bureau of Worker's Compensation.
229	Other - Insurance Benefits	Employer's share of other employee insurance benefits not included in object codes 221-225.
240	Unemployment Compensation	Payments to the State for unemployment compensation.
<b>250</b>	<b><i>Employee Reimbursements</i></b>	Payments to village employees for reimbursement of uniform, tool, equipment, and other expenditures. Sub-summary object code for Employee Reimbursements. Comprises detail object codes 251-259.
251	Uniform, Tool and Equipment Reimbursements	Payments to village employees for reimbursement of uniform, tool, and equipment expenditures.
252	Travel and Transportation	Payments to employees in the form of a reimbursement, for expenses incurred due to work related travel and transportation.
259	Other - Employee Reimbursements	Payments to village employees for other reimbursements not included in object codes 251-252.
260	Housing and Meals	Cost of housing and meals furnished to personnel as a condition of employment. Includes allowances paid to members of boards and commissions.
270	Uniforms and Clothing	Monetary allowances paid for maintenance of uniforms or clothing.

# Village Officer's Handbook

## APPENDIX A - 2

### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes Descriptions

Object Code	Object Name	Description
290	Other - Employee Fringe Benefits	Payment of other employee fringe benefits not included in objects 211-270.
<b>300</b>	<b>Contractual Services</b>	Summary object code for Contractual Services. Comprises detail object codes 310-369.
<b>310</b>	<b>Utilities</b>	Costs of heat, light, power, water, gas, or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 310-319.
311	Electricity	Costs for electricity.
312	Water and Sewage	Costs for water and sewage.
313	Natural Gas	Costs for natural gas.
314	Heating Oil	Costs for heating oil.
315	Coal	Costs for coal.
319	Other - Utilities	Cost of utilities not included in object codes 311-319.
<b>320</b>	<b>Communications, Printing and Advertising</b>	Expenses for telephone and fax communications, printing, and advertising. Sub-summary object code for Communications, Printing, and Advertising. Comprises detail object codes 321-326.
321	Telephone	Cost of telephone and fax communications.
322	Postage	Cost of postage and shipping charges.
323	Postage Machine Rental	Cost of postage machine rental.
324	Printing and Reproduction	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photostating, blueprinting, photographing, and microfilming.
325	Advertising	Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals.
329	Other - Communications, Printing, and Advertising	Other communications, printing, and advertising expenses not included in objects 321-325.
330	Rents and Leases	Cost of rents and leases of land, buildings, equipment, and machinery.

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes Descriptions

Object Code	Object Name	Description
<b>340</b>	<b><i>Professional and Technical Services</i></b>	Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises object codes 341-349.
341	Accounting and Legal Fees	Accounting services provided by either the Auditor of State Local Governmental Services Division or by an independent professional accounting firm. Legal services provided by an external law firm.
342	Auditing Services	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
343	Uniform Accounting Network Fees	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network program.
344	Tax Collection Fees	Expenses and fees as deducted by the county auditor, county treasurer, and the State Department of Taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
345	Election Expenses	Election expenses deducted by the county auditor.
346	Engineering Services	Architectural and engineering services.
347	Planning Consultants	Expenses and fees paid for planning services.
348	Training Services	Expenses and fees paid for training village officials and staff.
349	Other - Professional and Technical Services	Payment for other professional and technical services not included in objects 341-348, including fees and charges paid to financial institutions for such services as fiscal agent, trustee, and safety deposit box rental.
<b>350</b>	<b><i>Insurance and Bonding Services</i></b>	Costs of all insurance other than costs related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 351-359.
351	Insurance and Bonding	Cost of all insurance other than costs related to personal services. Including fidelity and security bonds on officials and employees.
352	Property Insurance Premiums	Cost of property insurance.
353	Liability Insurance Premiums	Cost of liability insurance.
354	Fidelity Bond Premiums	Cost of fidelity and security bonds on officials and employees.
359	Other - Insurance and Bonding Services	Other insurance costs not included in object codes 351-354.

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes Descriptions

Object Code	Object Name	Description
<b>390</b>	<b><i>Other Contracted Services</i></b>	Sub-summary object code for Other Contracted Services. Comprises detail object codes 391-399.
391	Dues and Fees	Cost of membership fees and periodic dues in societies, associations of officials, trade associations, and other organizations.
392	Buildings and Other Structures	Cost of service, routine maintenance or repair required to keep buildings and other structures up to a standard of serviceability and the prevention of deterioration by the accomplishment of such work as painting, re-roofing, and emergency repairs of damage.
393	Motor Vehicles	Cost of service, maintenance or repair of owned motor vehicles. Includes service, maintenance, or repair on leased or rented motor vehicles if such work is obtained by contracts separately from lease or rental contracts.
394	Machinery, Equipment, and Furniture	Cost of service, maintenance, repair of owned machinery, equipment, and furniture. Includes service, maintenance, or repair on leased or rented machinery, equipment, and furniture if such work is obtained by contracts separately from lease or rental contracts.
395	Land and Improvements	Cost of service, routine maintenance or repair of land, or land improvements.
396	Streets, Highways, Curbs, and Sidewalks	Cost of service, maintenance, or repair of streets, highways, curbs, and sidewalks.
397	Utility - Systems	Cost of heat, electricity, water, and gas services purchased from either privately owned or publicly operated utilities.
398	Garbage and Trash Removal	Cost of waste disposal services purchased from either privately owned or publicly operated utilities.
399	Other - Other Contractual Services	Other contracted services not included in object codes 391-398.
<b>400</b>	<b>Supplies and Materials</b>	Summary object code for Supplies and Materials. Comprises detail object codes 410-490.
410	Office Supplies and Materials	Cost of office supplies and materials.
420	Operating Supplies and Materials	Cost of operating supplies and materials.

# Village Officer's Handbook

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### UNIFORM ACCOUNTING NETWORK

#### Village Object (Expenditure Accounts) - Accounting Codes Descriptions

Object Code	Object Name	Description
<b>430</b>	<b><i>Repairs and Maintenance</i></b>	Sub-summary object code for Repairs and Maintenance. Comprises detail object codes 431-439.
431	Repairs and Maintenance of Buildings and Land	Cost of supplies or materials for repairs and maintenance on buildings and land. Includes painting, re-roofing, street, curb, sidewalk repair, and custodial services paid by contract.
432	Repairs and Maintenance of Machinery and Equipment	Cost of supplies or materials to service, maintain, repair, overhaul, or rework of owned equipment or machinery.
433	Repairs and Maintenance of Motor Vehicles	Cost of supplies or materials for repairs and maintenance on motor vehicles.
439	Other - Repairs and Maintenance	Cost of supplies or materials for all other repairs and maintenance materials not included in object codes 431-433.
440	Small Tools and Minor Equipment	Hammers, saws, wrenches, garden tools, and small power tools.
490	Other - Supplies and Materials	Costs of all other supplies and materials not included in object codes 410-440.
<b>500</b>	<b>Capital Outlay</b>	Summary object code for Capital Outlay. Comprises detail object codes 510-590.
510	Land and Land Improvements	Purchase of land and improvements of land such as landscaping, grading, fences, or improvement/construction of parking lots.
520	Equipment	Cost of fixtures and equipment which form part of buildings, such as elevators, plumbing, lighting or heating systems, furniture, furnishings and fixtures.
530	Buildings and Other Structures	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration, or modifications.
540	Machinery, Equipment, and Furniture	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools, and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
545	Runways, Taxiways, Ramps, Docks, and Waterways	Cost of acquisition, construction, or improvements of these facilities.
550	Motor Vehicles	Cost of acquisition of automobiles, trucks, and other motorized vehicles.
555	Streets, Highways, Sidewalks, and Curbs	Cost of new construction and replacement of streets, highways, sidewalks, and curbs.
560	Utility Distribution Systems	Cost of new construction and replacement of systems for distribution of sewage, water, gas, and electricity.

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### UNIFORM ACCOUNTING NETWORK Village Object (Expenditure Accounts) - Accounting Codes Descriptions

Object Code	Object Name	Description
590	Other - Capital Outlay	Other expenses not included in detail object codes 510-560.
<b>600</b>	<b>Miscellaneous</b>	Summary object code for Miscellaneous expenditures. Comprises detail object codes 610-690.
610	Deposits Refunded	Deposits refunded.
620	Deposits Applied	Deposits applied.
630	Compensation and Damages	Payments made for legal judgments against the village.
640	Payment to Another Political Subdivision	Payments made to another political subdivision for contracted services such as fire protection, county health fees, EMS, garbage, and refuse.
650	Contributions to Other Organizations	Contributions made to other non-profit organizations for patriotic, educational, and other purposes.
<b>660</b>	<b>Claims</b>	Summary object code for Claims. Comprises detail object codes 661-669.
661	Liability Insurance	Self-Insurance claims for Liability Insurance.
662	Health Insurance	Self-Insurance claims for Health Insurance.
663	Dental Insurance	Self-Insurance claims for Dental Insurance.
664	Vision Insurance	Self-Insurance claims for Vision Insurance.
665	Prescription Insurance	Self-Insurance claims for Prescription Insurance.
666	Worker's Compensation	Self-Insurance claims for Worker's Compensation.
669	Other-Claims	All other expenditures for other Self-Insurance claims not included in object codes 661-666.
690	Other - Miscellaneous	All other expenses not included in detail object codes 610-650.
<b>700</b>	<b>Debt Service</b>	
710	Principal	Payments for retirement of outstanding note principal balances.
720	Interest	Interest payments on outstanding note/bond indebtedness.
730	Discount on Debt	The discount on debt is the difference between the principle amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75 percent and the market rate is 6.0 percent).
790	Other Debt Service	All other debt service payments not included in object codes 710-730.
<b>900</b>	<b>Other Financing Uses</b>	
910	Transfers - Out	Transfers to other funds.
920	Advances - Out	Temporary loans to another fund with the intent that the money will be repaid.
930	Contingencies	Appropriation of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
990	Other - Other Financing Uses	Other expenses not included in detail object codes 910-930.

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### UNIFORM ACCOUNTING NETWORK System Treatment of Interest Revenue Accounts

Interest Earned By This Fund Number	System Posts Income to This Interest Account	Conditional Interest Account
1000	1000 - 701	
2011 - 2019	201x - 701	
2021 - 2029	202x - 701	
2031 - 2039	1000 - 701	
2041 - 2049	1000 - 701	
2051 - 2059	1000 - 701	205x - 701
2061 - 2069	1000 - 701	206x - 701
2071 - 2079	1000 - 701	
2081 - 2089	1000 - 701	
2091 - 2099	1000 - 701	
2101 - 2109	210x - 701	
2111 - 2119	1000 - 701	
2121 - 2129	1000 - 701	
2131 - 2139	1000 - 701	
2141 - 2149	1000 - 701	
2271 - 2289	1000 - 701	
2291 - 2299	1000 - 701	
2401 - 2499	1000 - 701	
2901 - 2999	1000 - 701	29xx - 701
3101 - 3199	1000 - 701	31xx - 701
3201 - 3299	1000 - 701	32xx - 701
3301 - 3399	1000 - 701	33xx - 701
3401 - 3499	1000 - 701	34xx - 701
3901 - 3999	1000 - 701	39xx - 701
4101 - 4199	1000 - 701	41xx - 701
4201 - 4299	1000 - 701	42xx - 701
4501 - 4599	1000 - 701	45xx - 701
4901 - 4949	1000 - 701	49xx - 701
4951 - 4999	1000 - 701	49xx - 701
5101 - 5199	1000 - 701	
5201 - 5299	1000 - 701	
5301 - 5399	1000 - 701	
5401 - 5499	1000 - 701	
5501 - 5599	1000 - 701	
5601 - 5699	1000 - 701	56xx - 701
5701 - 5709	1000 - 701	570x - 701
5721 - 5739	1000 - 701	572x - 701 to 573x - 701
5741 - 5759	1000 - 701	574x - 701 to 575x - 701
5761 - 5779	1000 - 701	576x - 701 to 577x - 701

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### UNIFORM ACCOUNTING NETWORK System Treatment of Interest Revenue Accounts

<u>Interest Earned By This Fund Number</u>	<u>System Posts Income to This Interest Account</u>	<u>Conditional Interest Account</u>
5781 - 5799	1000 - 701	578x - 701 to 579x - 701
5901 - 5919	1000 - 701	590x - 701 to 591x - 701
6101 - 6199	1000 - 701	
6901 - 6999	1000 - 701	69xx - 701
9101 - 9199	1000 - 701	
9201 - 9209	1000 - 701	
9901 - 9924	1000 - 701	99xx - 701
9951 - 9974	1000 - 701	99xx - 701
9976 - 9999	1000 - 701	99xx - 701

**Explanation of funds with conditional interest accounts:**

Users will designate the funds that can receive interest at the fund level. Funds that have a conditional interest account designation will allow the users to select if that fund will receive the interest or if it will be posted to the General Fund.

**Note:** The conditional interest account must be activated prior to posting the interest receipt.

