



DAVE YOST
OHIO AUDITOR



Ohio Auditor of State
Dave Yost

www.ohioauditor.gov

Chart of Accounts for Townships

Presented by:
Lisa L. Woodford
LGS Project Manager
Christopher S. McKee
LGS Assistant Project Manager

Course Objectives

- Explain account codes and how they are created



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Numeric Account Code – Parts

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



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Fund

- Each fund is assigned a unique fund number, based on the fund type.
 - General Fund is 1000
 - Special Revenue Funds are from 2001-2999
 - Debt Service Funds are From 3001-3999
 - Capital Projects are from 4001-4949
 - Permanent Funds are from 4951-4999
 - Enterprise Funds are from 5001-5999
 - Internal Service Funds are from 6001-6999
 - Fiduciary Funds are from 9001-9999
 - Includes Agency, Investment Trusts, and Private Purpose Trusts.



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Revenue

- Each Twp. revenue source is assigned a unique 3 digit code based on the type of revenue
- Revenue Types
 - 100s - Property and Other Local Taxes
 - 200s - Charges for Services
 - 300s - Licenses, Permits and Fees
 - 400s - Fines and Forfeitures
 - 500s - Intergovernmental Receipts
 - 600s - Special Assessments
 - 700s - Earnings on Investments
 - 800s - Miscellaneous Revenue
 - 900s - Other Financing Sources



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Revenue Examples

- Liquor Permit Fees
 - 1000 533
 - 1000 - General Fund
 - 533 - Liquor Permit Fees (Intergovernmental Receipts)



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Revenue Examples

- Sale of Cemetery Lots
 - 2041 804
 - 2041 – Cemetery Fund
 - 804 – Sale of Lots (Miscellaneous Revenue)

 **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

Revenue Examples

- Homestead & Rollback
 - 1000 535
 - 1000 – General Fund
 - 535 – Property Tax Allocation

 **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

Revenue Examples

- Oil and Gas Leases
 - 1000 802
 - 1000 – General Fund
 - 802 – Rentals and Leases

 **DAVE YOST**
OHIO AUDITOR www.ohioauditor.gov

Program

- Program relates to the service that is being provided. Examples for Twp's are Administration, Police Protection, Lighting, Cemeteries, and Parks and Recreation.



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Programs

- Each program relates to a specific function of government. Examples of functions for Twp's are General Government, Public Safety, Health, Human Services, and Conservation-Recreation.



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Programs

- Each program is assigned a unique 3 digit number, based on the function.
 - 100s - General Government
 - 200s - Public Safety
 - 300s - Public Works
 - 400s - Health
 - 500s - Human Services
 - 600s - Conservation-Recreation
 - 710 - Miscellaneous
 - 760 - Capital Outlay
 - 800s - Debt Service
 - 900s - Other Financing Uses



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Objects

- Each Object is assigned a unique 3 digit code based on the expense incurred.
 - 100s – Salaries
 - 200s – Employee Fringe Benefits
 - 300s – Purchased Services
 - 400s – Supplies and Materials
 - 500s – Other
 - 700s – Capital Outlay
 - 800s – Debt Service
 - 900s – Other Financing Uses



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Expenditure Examples

- Healthcare Reimbursement
 - XXXX XXX 228
 - XXXX – XXXX Fund
 - XXX – XXXXXXXX Program
 - 228 – Healthcare Reimbursement



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Expenditure Examples

- Fiscal Officer's Salary
 - 1000 110 121
 - 1000 – General Fund
 - 110 – General Government – Administrative
 - 121 – Salary-Fiscal Officer



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Expenditure Examples

- Purchase of tools to work on road equipment - 2021 330 430
 - 2021 – Gasoline Tax Fund
 - 330 – Highways
 - 430 – Small Tools and Minor Equipment



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

QUESTIONS?



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Example #1

- 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.



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Example #2

- Your township 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.



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Example #3

- Your township is going to re-paint the town hall.
- It will cost \$5,000.
- You will pay this from the general fund.



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Example #4

- You get your monthly bank statement which shows interest earned for the month of \$10.
- You have the following funds with these balances:

| | |
|-----------------------|------------|
| General | \$500 |
| Cemetery | 100 |
| Motor Vehicle License | 200 |
| Gasoline Tax | <u>200</u> |
| | \$1,000 |



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Answer #1

- General Fund
 - Fund number = 1000
 - Program code = 910
 - Object code = 910

- Cemetery Fund
 - Fund number = 2041
 - Receipt code = 931



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Answer #2

- Principal
 - Fund number = 3101
 - Program code = 820
 - Object code = 820

- Interest
 - Fund number = 3101
 - Program code = 830
 - Object code = 830



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Answer #3

- Township - General Fund
 - Fund number = 1000
 - Program code = 760
 - Object code = 323



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Answer #4

– Motor Vehicle License and Gasoline Tax
MUST receive their share of interest

| | | |
|-----------------------|------------|-----|
| General | \$500 | 50% |
| Cemetery | 100 | 10% |
| Motor Vehicle License | 200 | 20% |
| Gasoline Tax | <u>200</u> | 20% |
| | \$1,000 | |

- General Fund \$6
 - Fund number = 1000
 - Receipt code = 701
 - Gas Tax Fund \$2
 - Fund number = 2021
 - Receipt code = 701
- MVL \$2
Fund number = 2011
Receipt code = 701



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov

Local Government Services

88 East Broad Street
Columbus, Ohio 43215

Lisa Woodford

Presenter Phone: (800) 345-2519
Presenter Fax: (866) 314-0012
E-mail: lwoodford@ohioauditor.gov

Christopher S. McKee

Presenter Phone: (800) 345-2519
Presenter Fax: (877) 809-0167
E-mail: csmkcke@ohioauditor.gov



DAVE YOST
OHIO AUDITOR

www.ohioauditor.gov



Ohio Auditor of State
Dave Yost
88 East Broad Street
Columbus, Ohio 43215

Phone: (800) 282-0370 Fax: (614) 466-4490
E-mail: contactus@ohioauditor.gov

www.ohioauditor.gov

APPENDIX IV

TOWNSHIP SAMPLE NUMERIC AND ALPHANUMERIC FUND AND ACCOUNT CODES

THIS PAGE INTENTIONALLY LEFT BLANK

**TOWNSHIP SAMPLE NUMERIC
AND ALPHANUMERIC FUND
AND ACCOUNT CODES**

TABLE OF CONTENTS

SAMPLE NUMERIC CODES

| | |
|--|---------|
| Numeric Fund Codes..... | IV – 1 |
| Numeric Revenue Codes..... | IV – 3 |
| Definitions for Numeric Revenue Codes..... | IV – 6 |
| Numeric Program Codes..... | IV – 10 |
| Numeric Object Codes..... | IV – 12 |
| Definitions for Numeric Object Codes..... | IV – 17 |

SAMPLE ALPHANUMERIC CODES

| | |
|--|---------|
| Alphanumeric Funds..... | IV – 25 |
| Alphanumeric Receipt Accounts..... | IV – 29 |
| Alphanumeric Appropriation Accounts..... | IV – 48 |

THIS PAGE INTENTIONALLY LEFT BLANK

SAMPLE NUMERIC CODES
Numeric Fund Codes

GOVERNMENTAL FUNDS

| <u>Fund Number</u> | <u>Fund Name</u> | <u>Program Default</u> |
|--------------------|---|------------------------|
| 1000 | General | defined by user |
| | SPECIAL REVENUE | |
| 2011 | Motor Vehicle License Tax | 330 |
| 2021 | Gasoline Tax | 330 |
| 2031 | Road and Bridge | 330 |
| 2041-2069 | Cemetery | 410 |
| 2071-2079 | Garbage and Waste Disposal District | 320 |
| 2081-2109 | Police District | 210 |
| 2111-2139 | Fire District | 220 |
| 2141-2169 | Road District | 330 |
| 2171-2179 | Park Levy | 610 |
| 2181-2189 | Zoning | 130 |
| 2191-2219 | Special Levy | defined by user |
| 2221 | Drug Law Enforcement | 210 |
| 2231 | Permissive Motor Vehicle License Tax | 330 |
| 2241 | Permissive Sales Tax | defined by user |
| 2251 | Federal Law Enforcement | 210 |
| 2261 | Law Enforcement Trust | 210 |
| 2271 | Enforcement and Education | 210 |
| 2281-2289 | Fire and Rescue, Ambulance and Emergency Medical Services | 230 |
| 2291-2339 | Underground Storage Tank | 430 |
| 2401-2599 | Special Assessment | defined by user |
| 2901-2999 | Miscellaneous Special Revenue | defined by user |

SAMPLE NUMERIC CODES
Numeric Fund Codes

| <u>Fund Number</u> | <u>Fund Name</u> | <u>Program Default</u> |
|--|---|------------------------|
| DEBT SERVICE | | |
| 3101-3199 | General (Bond)(Note) Retirement | 810, 820, 830 |
| 3201-3299 | Sinking | 810, 830 |
| 3301-3399 | Special Assessment | 810, 820, 830 |
| 3901-3999 | Miscellaneous Debt Service | 810, 820, 830 |
| CAPITAL PROJECTS | | |
| 4101-4199 | Bond | 760 |
| 4301-4399 | Permanent Improvement | 760 |
| 4401-4499 | Public Works Commission Project - Issue 2 | 760 |
| 4501-4599 | Special Assessment | 760 |
| 4901-4949 | Miscellaneous Capital Projects | 760 |
| PERMANENT FUNDS | | |
| 4951-4999 | Permanent | defined by user |
| PROPRIETARY FUNDS | | |
| 5001-5999 | Enterprise | defined by user |
| 6001-6999 | Internal Service | defined by user |
| FIDUCIARY FUNDS | | |
| (only if being held for another government) | | |
| 9001-9249 | Agency | defined by user |
| 9501-9749 | Investment Trust | defined by user |
| 9751-9999 | Private-Purpose Trust | defined by user |

SAMPLE NUMERIC CODES
Numeric Revenue Codes

| <i>Revenue Code</i> | <i>Revenue Account Title</i> | <i>Financial Report Caption Title</i> |
|---------------------|--|---------------------------------------|
| | Property and Other Local Taxes | |
| 101 | General Property Tax - Real Estate | |
| 102 | Tangible Personal Property Tax | |
| 103 | Permissive Sales Tax | Property and Other Local Taxes |
| 104 | Permissive Motor Vehicle License (MVL) Tax - Township Levied | |
| 199 | Other - Local Taxes | |
| | Charges for Services | |
| 201 | Contracts for Fire Services | Charges for Services |
| 202 | Contracts for Emergency Medical Services | |
| 203 | Contracts for Police Protection | |
| 299 | Other - Charges for Services | |
| | Licenses, Permits and Fees | |
| 301 | Licenses and Permits | Licenses, Permits and Fees |
| 302 | Fees | |
| 303 | Cable Franchise Fees | |
| 399 | Other - Licenses, Permits and Fees | |
| | Fines and Forfeitures | |
| 401 | Fines | Fines and Forfeitures |
| 402 | Forfeitures | |
| 403 | Penalties | Fines and Forfeitures |
| 499 | Other - Fines and Forfeitures | |

SAMPLE NUMERIC CODES
Numeric Revenue Codes

| <i>Revenue Code</i> | <i>Revenue Account Title</i> | <i>Financial Report Caption Title</i> |
|---------------------|--|---------------------------------------|
| | Intergovernmental | |
| 511 | Federal Funds | |
| 512 | Proceeds from Federal Law Enforcement Agencies | |
| 519 | Other - Federal Receipts | |
| 531 | Estate Tax | |
| 532 | Local Government Distribution | |
| 533 | Liquor Permit Fees | |
| 534 | Cigarette License Fees | |
| 535 | Property Tax Allocation | Intergovernmental |
| 536 | Motor Vehicle License Tax - State Levied | |
| 537 | Gasoline Tax | |
| 538 | Local Public Works Commission | |
| 539 | Other - State Receipts | |
| 591 | Intergovernmental Receipts (Non-State and Non-Federal) | |
| 592 | Motor Vehicle License Tax - County Levied | |
| 599 | Other - Other Intergovernmental | |
| | Special Assessments | |
| 601 | Special Assessments | Special Assessments |
| 699 | Other - Special Assessments | Special Assessments |
| | Earnings on Investments | |
| 701 | Interest | |
| 799 | Other - Earnings on Investments | |

SAMPLE NUMERIC CODES
Numeric Revenue Codes

| <i>Revenue Code</i> | <i>Revenue Account Title</i> | <i>Financial Report Caption Title</i> |
|---------------------|---|---------------------------------------|
| | Miscellaneous | |
| 801 | Gifts and Donations | |
| 802 | Rentals and Leases | |
| 803 | Contributions | Miscellaneous |
| 804 | Sale of Cemetery Lots | |
| 805 | Other Local Grants (not from another government) | |
| 806 | Proceeds - Sale of Forfeited Property and Seized Contraband | |
| 807 | Payments in Lieu of Taxes | |
| 810 | Capital Contributions | |
| 820 | Contributions to a Permanent Fund | |
| 891 | Other - Miscellaneous Operating | |
| 892 | Other - Miscellaneous Non-Operating | |
| | Other Financing Sources | |
| 911 | Sale of Bonds | |
| 912 | Premium and Accrued Interest - Bonds | Other Financing Sources |
| 919 | Other - Sale of Bonds | |
| 921 | Sale of Notes | |
| 922 | Premium and Accrued Interest - Notes | |
| 929 | Other - Sale of Notes | |
| 931 | Transfers - In | |
| 941 | Advances - In | |
| 951 | Sale of Fixed Assets | Other Financing Sources |
| 971 | Other Debt Proceeds | |
| 981 | Special Items | |
| 982 | Extraordinary Items | |
| 999 | Other - Other Financing Sources | |

SAMPLE NUMERIC CODES
Definitions for Numeric Revenue Codes

| <i>Revenue Code</i> | <i>Revenue Source</i> | <i>Description</i> |
|---------------------------------------|--|---|
| Property and Other Local Taxes | | |
| 101 | General Property Tax - Real Estate | Semi-annual tax settlement from county auditor, including deductions. |
| 102 | Tangible Personal Property Tax | Semi-annual tax settlement from county auditor, including deductions. |
| 103 | Permissive Sales Tax | Sales tax levied by townships on hotel and motel lodging. Section 505.56, Revised Code. |
| 104 | Permissive Motor Vehicle License (MVL) Tax - Township Levied | Distribution of township levied permissive motor vehicle license tax from county auditor. |
| 199 | Other - Local Taxes | Receipt of any other taxes not described in revenue codes 101-104. |
| Charges for Services | | |
| 201 | Contracts for Fire Services | Receipts derived from furnishing fire protection services to other political subdivisions. |
| 202 | Contracts for Emergency Medical Services | Receipts derived from furnishing emergency medical services to other political subdivisions. |
| 203 | Contracts for Police Protection | Receipts derived from furnishing police services to other political subdivisions. |
| 299 | Other - Charges for Services | Receipts derived from furnishing services to other political subdivisions not described in revenue codes 201-203. |
| Licenses, Permits and Fees | | |
| 301 | Licenses and Permits | Receipts from the issuance of all local licenses and permits. |
| 302 | Fees | Constables', zoning, cemetery and other fees assessed by township. |
| 303 | Cable Franchise Fees | Revenue derived from cable franchise fees. |
| 399 | Other - Licenses, Permits and Fees | Receipt of any other licenses, permits and fees not described in revenue codes 301-302. |

SAMPLE NUMERIC CODES
Definitions for Numeric Revenue Codes

Fines and Forfeitures

| | | |
|-----|-------------------------------|---|
| 401 | Fines | Income from fines for parking, uniform traffic violations and zoning regulations. Sections 505.17, 4513.35, and 519.99, Revised Code; fines levied against trustees for failure to perform their duties as enumerated in sections 517.06 and 517.11, Revised Code. Fines levied against convicted drug offenders. |
| 402 | Forfeitures | Forfeitures of contractor's performance bonds. |
| 403 | Penalties | Receipts from the imposition of penalties. |
| 499 | Other - Fines and Forfeitures | Receipt of any other fines and forfeitures not described in revenue codes 401-403. |

Intergovernmental

| | | |
|-----|--|--|
| 511 | Federal Funds | Moneys received from Federal government for flood damage and flood control. |
| 512 | Proceeds from Federal Law Enforcement Agencies | Proceeds from Federal law enforcement agencies. |
| 519 | Other - Federal Receipts | Receipt of any other intergovernmental receipts not described in revenue codes 511-512. |
| 531 | Estate Tax | Semi-annual tax settlement from county auditor, including deductions. |
| 532 | Local Government Distribution | Monthly distribution of sales tax and financial institution tax, from county auditor. |
| 533 | Liquor Permit Fees | Distribution of liquor permit fees from the State of Ohio. |
| 534 | Cigarette License Fees | Annual settlement from county auditor, including deductions. |
| 535 | 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% Rollback. Homestead Exemption. \$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. |
| 536 | Motor Vehicle License Tax - State Levied | Distribution of motor vehicle license tax from county auditor. |
| 537 | Gasoline Tax | Monthly distribution of gasoline excise tax from the county auditor. |
| 538 | Local Public Works Commission | Grants from the Ohio Public Works Commission (also known as Issue II bond proceeds). |

SAMPLE NUMERIC CODES
Definitions for Numeric Revenue Codes

| | | |
|-----|---|---|
| 539 | Other - State Receipts | Receipts of any other state grants not described in revenue codes 531-538. |
| 591 | Intergovernmental Receipts (Non-State and Non-Federal) | Receipts from governmental entities other than the Federal or State government. |
| 592 | Motor Vehicle License Tax - County Levied | Distribution of motor vehicle license tax from county auditor. |
| 599 | Other - Other Intergovernmental | Receipts from any other governmental entities not described in revenue codes 591-592. |

Special Assessments

| | | |
|-----|-----------------------------|--|
| 601 | Special Assessments | Semi-annual tax settlement from county auditor. |
| 699 | Other - Special Assessments | Special assessments receipts not included in revenue code 601. |

Earnings on Investments

| | | |
|-----|------------------------------------|---|
| 701 | Interest | Interest income received from deposits and investments. |
| 799 | Other - Earnings on Investments | Other income received from deposits and investments not included in revenue code 701. |

Miscellaneous

| | | |
|-----|---|--|
| 801 | Gifts and Donations | Gifts and donations to board of trustees not specified for a particular purpose. Money, securities or property whose use is limited to the care of a particular cemetery burial plot or general improvement of the cemetery. Stocks should be assigned market value at time of receipt and carried on records at said value. |
| 802 | Rentals and Leases | Income received from rental or lease of township-owned facilities, school and ministerial lands. |
| 803 | Contributions | Contributions for repair and maintenance of township roads by county commissions. Section 5535.08, Revised Code. |
| 804 | Sale of Cemetery Lots | Income derived from the sale of cemetery lots. Section 517.07, Revised Code. |
| 805 | Other Local Grants (not from another government) | Grants from local non-profit organizations. |
| 806 | Proceeds - Sale of Forfeited Property and Seized Contraband | Receipts from the sale of property seized from or forfeited by convicted drug offenders. |

SAMPLE NUMERIC CODES
Definitions for Numeric Revenue Codes

| | | |
|--------------------------------|--------------------------------------|---|
| 807 | Payments in Lieu of Taxes | Payment by a property owner not subject to a property tax to compensate government for not being required to pay the tax. |
| 810 | Capital Contributions | Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction. |
| 820 | 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 not described in revenue codes 801-806. |
| 892 | Other - Miscellaneous Non-Operating | Receipt of any other non-operating revenue not described in revenue codes 801-806. |
| Other Financing Sources | | |
| 911 | Sale 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 - Sale of Bonds | Receipts from any other sale of bonds not described in revenue codes 911-912. |
| 921 | Sale of Notes | Proceeds from the sale of anticipatory notes. |
| 922 | Premium and Accrued Interest - Notes | Premium and accrued interest from the sale of notes. |
| 929 | Other - Sale of Notes | Receipts from any other sale of notes not described in revenues codes 921-922. |
| 931 | Transfers – In | Transfers into this fund, from other funds, identifying each fund source. |
| 941 | Advances – In | Receipts temporarily allocated to fund for cash flow purposes with the intent that the money will be repaid. |
| 951 | Sale of Fixed Assets | Income derived from the sale of township property, buildings, equipment, vehicles and other fixed assets. |
| 971 | Other Debt Proceeds | Receipts from the proceeds of any other debt. |
| 981 | Special Item | Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence. |
| 982 | Extraordinary Item | Significant transactions or other events that are both unusual in nature and infrequent in occurrence. |
| 999 | Other - Other Financing Sources | Receipts not otherwise described in revenue codes 911-982. |

SAMPLE NUMERIC CODES
Numeric Program Codes

| <i>Program Code</i> | <i>Program Name</i> | <i>Financial Report Caption Title</i> |
|---------------------|---|---------------------------------------|
| | General Government | |
| 110 | Administrative | General Government |
| 120 | Townhalls, Memorial Buildings and Grounds | |
| 130 | Zoning | |
| 190 | Other | |
| | Public Safety | |
| 210 | Police Protection | Public Safety |
| 220 | Fire Protection | |
| 230 | Emergency Medical Services | |
| 240 | Civil Defense | |
| 290 | Other | |
| | Public Works | |
| 310 | Lighting | Public Works |
| 320 | Sanitary Dump | |
| 330 | Highways | |
| 390 | Other | |
| | Health | |
| 410 | Cemeteries | Health |
| 420 | Health Districts | |
| 430 | Underground Storage Tanks | Health |
| 490 | Other | |

SAMPLE NUMERIC CODES
Numeric Program Codes

| | | |
|----------------------------------|------------------------|----------------------------------|
| Human Services | | |
| 510 | Human Services | Human Services |
| 590 | Other | |
| Conservation - Recreation | | |
| 610 | Parks and Recreation | Conservation - Recreation |
| 690 | Other | |
| Other | | |
| 710 | Other | Other |
| Capital Outlay | | |
| 760 | Capital Outlay | Capital Outlay |
| Debt Service | | |
| 810 | Bond Principal Payment | |
| 820 | Note Principal Payment | Debt Service |
| 830 | Interest | |
| 840 | Fiscal Charges | |
| 850 | Discount on Debt | |
| 890 | Other - Debt Service | |
| Other Financing Uses | | |
| 910 | Transfers | |
| 920 | Advances | Other Financing Uses |
| 930 | Contingencies | |
| 990 | Other Financing Uses | |

SAMPLE NUMERIC CODES
Numeric Object Codes

| <i>Object Codes</i> | <i>Object Codes</i> | <i>Direct Charges Posted?</i> |
|---------------------|---|-------------------------------|
| 100 | Salaries | Yes |
| 110 | <i>Salaries - Trustees' Office</i> | Yes |
| 111 | Salaries - Trustees | Yes |
| 112 | Salaries - Trustees' Staff | Yes |
| 119 | Other - Salaries - Trustees' Office | Yes |
| 120 | <i>Salaries - Township Fiscal Officer's Office</i> | Yes |
| 121 | Salary - Township Fiscal Officer | Yes |
| 122 | Salaries - Township Fiscal Officer's Staff | Yes |
| 129 | Other - Salaries - Township Fiscal Officer's Office | Yes |
| 130 | <i>Salaries - Administrator's Office</i> | Yes |
| 131 | Salary - Administrator | Yes |
| 132 | Salaries - Administrator's Staff | Yes |
| 139 | Other - Salaries - Administrator's Office | Yes |
| 140 | <i>Salaries - Legal Counsel's Office</i> | 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 |
| 190 | Other - Salaries | Yes |

SAMPLE NUMERIC CODES
Numeric Object Codes

Employee Fringe Benefits

Employer's Retirement Contributions

| | | |
|------------|---|-----|
| 211 | Ohio 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 |
| 220 | <i>Insurance Benefits</i> | No |
| 221 | Medical/Hospitalization | No |
| 222 | Life Insurance | No |
| 223 | Dental Insurance | No |
| 224 | Vision Insurance | No |
| 229 | Other - Insurance Benefits | No |
| 230 | Workers' Compensation | Yes |
| 240 | Unemployment Compensation | Yes |
| 250 | <i>Employee Reimbursements</i> | No |
| 251 | Uniform, Tool and Equipment Reimbursements | No |
| 259 | Other - Employee Reimbursements | No |
| 290 | Other - Employee Fringe Benefits | No |

SAMPLE NUMERIC CODES
Numeric Object Codes

| | | |
|------------|--|-----|
| 300 | Purchased Services | No |
| 310 | <i>Professional and Technical Services</i> | No |
| 311 | Accounting and Legal Fees | No |
| 312 | Auditing Services | No |
| 313 | Uniform Accounting Network Fees | No |
| 314 | Tax Collection Fees | Yes |
| 315 | Election Expenses | Yes |
| 316 | Engineering Services | No |
| 317 | Planning Consultants | No |
| 318 | Training Services | No |
| 319 | Other - Professional and Technical Services | No |
| 320 | <i>Property Services</i> | No |
| 321 | Rents and Leases | No |
| 322 | Garbage and Trash Removal | No |
| 323 | Repairs and Maintenance | No |
| 329 | Other - Property Services | No |
| 330 | Travel and Meeting Expense | No |
| 340 | <i>Communications, Printing and Advertising</i> | No |
| 341 | Telephone | No |
| 342 | Postage | No |
| 343 | Postage Machine Rental | No |
| 344 | Printing | No |
| 345 | Advertising | No |
| 349 | Other - Communications, Printing and Advertising | No |

SAMPLE NUMERIC CODES
Numeric Object Codes

| | | |
|------------|--|----|
| 350 | <i>Utilities</i> | No |
| 351 | Electricity | No |
| 352 | Water and Sewage | No |
| 353 | Natural Gas | No |
| 354 | Heating Oil | No |
| 355 | Coal | No |
| 359 | Other - Utilities | No |
| 360 | Contracted Services | No |
| 370 | Payment to Another Political Subdivision | No |
| 380 | <i>Insurance and Bonding</i> | No |
| 381 | Property Insurance Premiums | No |
| 382 | Liability Insurance Premiums | No |
| 383 | Fidelity Bond Premiums | No |
| 389 | Other - Insurance and Bonding | No |
| 390 | Other - Purchased Services | No |
| 400 | <i>Supplies and Materials</i> | No |
| 410 | Office Supplies | No |
| 420 | Operating Supplies | No |
| 430 | Small Tools and Minor Equipment | No |
| 490 | Other - Supplies and Materials | No |
| 500 | <i>Other</i> | No |
| 510 | <i>Dues and Fees</i> | No |
| 519 | Other - Dues and Fees | No |
| 520 | Compensation and Damages | No |

SAMPLE NUMERIC CODES
Numeric Object Codes

| | | | |
|------------|--------------------------------------|-----|-----|
| 590 | <i>Other Expenses</i> | | No |
| 591 | Contributions to Other Organizations | | No |
| 599 | Other - Other Expenses | | No |
| 700 | Capital Outlay | 760 | No |
| 710 | Land | 760 | No |
| 720 | Buildings | 760 | No |
| 730 | Improvement of Sites | 760 | No |
| 740 | Machinery, Equipment and Furniture | 760 | No |
| 750 | Motor Vehicles | 760 | No |
| 790 | Other - Capital Outlay | 760 | No |
| | Debt Service | | |
| 810 | Principal Payments - Bonds | 810 | No |
| 820 | Principal Payments - Notes | 820 | No |
| 830 | Interest Payments | 830 | No |
| 840 | Fiscal Charges | 840 | No |
| 850 | Discount on Debt | 850 | No |
| 890 | Other - Debt Service | 890 | No |
| | Other Financing Uses | | |
| 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.

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

| <i>Object Code</i> | <i>Expenditure Object</i> | <i>Description</i> |
|--------------------|---|--|
| 100 | Salaries | Salaries or wages paid to all persons employed by the township. Summary object code for Salaries. Comprises detail object codes 110-190. |
| 110 | <i>Salaries - Trustees' Office</i> | Sub-summary object code for Salaries - Trustees' Office. Comprises detail object codes 111-119. |
| 111 | Salaries - Trustees | Compensation paid to trustees, section 505.24, Revised Code. |
| 112 | Salaries - Trustees' Staff | Compensation paid to trustees' staff. |
| 119 | Other - Salaries - Trustees' Office | Other type of compensation paid to the trustees not included in codes 111-112. |
| 120 | <i>Salaries - Township Fiscal Officer's Office</i> | Sub-summary object code for Salaries - Township Fiscal Officer's Office. Comprises detail object codes 121-129. |
| 121 | Salary - Township Fiscal Officer | Compensation paid to the township fiscal officer. Section 507.09, Revised Code. |
| 122 | Salaries - Township Fiscal Officer's Staff | Compensation paid to township fiscal officer's staff. |
| 129 | Other - Salaries - Township Fiscal Officer's Office | Other type of compensation paid to the township fiscal officer not included in object codes 121-122. |
| 130 | <i>Salaries - Administrator's Office</i> | Sub-summary object code for Salaries - Administrator's Office. Comprises detail object codes 131-139. |
| 131 | Salary - Administrator | Compensation paid to the township administrator. |
| 132 | Salaries - Administrator's Staff | Compensation paid to administrator's staff. |
| 139 | Other - Salaries - Administrator's Office | Other type of compensation paid to the Administrator not included in object codes 131-132. |
| 140 | <i>Salaries - Legal Counsel's Office</i> | Sub-summary object code for Salaries - Legal Counsel's Office. Comprises object codes 141-149. |
| 141 | Salary - Legal Counsel | Salary and fees paid the township legal counsel. Section 309.09, Revised Code. |
| 142 | Salaries - Legal Counsel's Staff | Compensation paid to legal counsel's staff. |
| 149 | Other - Salaries - Legal Counsel's Office | Other type of compensation paid to the Legal Counsel not included in object codes 141-142. |

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

| | | |
|--|--|---|
| 150 | Compensation of Board and Commission Members | Compensation paid to members of township boards and commissions. |
| 190 | Other - Salaries | Compensation paid to all township employees not included in object codes 110-150. |
| Employee Fringe Benefits | | |
| <i>Employers Retirement Contributions</i> | | |
| 211 | Ohio Public Employees Retirement System | Township's share of retirement contributions, payable to the Ohio Public Employees Retirement System. |
| 212 | Social Security | Township's share of retirement contributions, payable to the Social Security Administration for Social Security. |
| 213 | Medicare | Township's share of retirement contributions, payable to the Social Security Administration for Medicare. |
| 214 | Volunteer Firemen's Dependents Fund | Township's share of retirement contributions, payable to the Volunteer Firemen's Dependents Fund. |
| 215 | Ohio Police and Fire Pension Fund | Township's share of retirement contributions, payable to the Ohio Police and Fire Pension Fund. |
| 219 | Other - Employer's Retirement Contributions | Township's share of other retirement contributions not included in object codes 211-215. |
| 220 | <i>Insurance Benefits</i> | Township's payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-240. |
| 221 | Medical/Hospitalization | Township's payment for employee hospitalization. |
| 222 | Life Insurance | Township's payment for employee life insurance. |
| 223 | Dental Insurance | Township's payment for employee dental insurance. |
| 224 | Vision Insurance | Township's payment for employee vision insurance. |
| 229 | Other - Insurance Benefits | Township's payment for other employee insurance benefits not included in object codes 221-224. |
| 230 | Workers' Compensation | Payments to the Ohio Bureau of Worker's Compensation. |
| 240 | Unemployment Compensation | Payments to the State for unemployment compensation. |

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

| | | |
|----------------|---|---|
| 250 | <i>Employee Reimbursements</i> | Payments to township employees for uniform, tool, equipment and other reimbursements. Sub-summary object code for Employee Reimbursements. Comprises detail object codes 251-259. |
| 251 | Uniform, Tool and Equipment Reimbursements | Payments to township employees for uniform, tool and equipment reimbursements. |
| 259 | Other - Employee Reimbursements | Payments to township employees for other reimbursements. |
| 290 | Other - Employee Fringe Benefits | Payment of other employee fringe benefits not included in objects 211-259. |
| 300 | Purchased Services | Cost of services required for the administration of township functions when procured by contract from outside sources. Summary object code for Purchased Services. Comprises detail object codes 310-390. |
| 310 | <i>Professional and Technical Services</i> | Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises detail object codes 310-319. |
| 311 | Accounting and Legal Fees | Accounting services provided by either the Auditor of State's-Local Governmental Services Division or by an independent professional accounting firm. Legal services provided by an external law firm. |
| 312 | Auditing Services | Auditing services provided by either the Auditor of State- Audit Division or by an independent professional accounting firm. |
| 313 | Uniform Accounting Network Fees | Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network. |
| 314 | 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. |
| 315 | Election Expenses | Election expenses deducted by the county auditor. |
| 316 | Engineering Services | Architectural and engineering services. |
| 317 | Planning Consultants | Expenses and fees paid for planning services. |
| 318 | Training Services | Expenses and fees paid for training township officials and staff. |

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

| | | |
|------------|--|--|
| 319 | Other - Professional and Technical Services | Payment for other professional and technical services not included in objects 311-318, including fees and charges paid to financial institutions for such services as fiscal agent, trustee and safety deposit box rental. |
| 320 | <i>Property Services</i> | Expenses related to the care and upkeep of the township's property. Sub-summary object code for Property Services. Comprises detail object codes 321-329. |
| 321 | Rents and Leases | Cost of rents and leases of land, buildings, equipment and machinery. |
| 322 | Garbage and Trash Removal | Cost of garbage and trash pickup. |
| 323 | Repairs and Maintenance | Cost of service, maintenance, repair, overhaul or rework of owned equipment or machinery. Includes service, maintenance or repair on leased or rented equipment if such work is obtained by contracts separate from lease or rental contracts. Cost of routine maintenance and repair required to keep a facility up to a standard condition of service ability and the prevention or deterioration by the accomplishment of such work as periodic painting, tuck-pointing, exterior building cleaning, re-roofing; street, curb, and sidewalk repair; one-time emergency repair of damage to utility systems and facilities resulting from accidents or acts of God; includes custodial services by contract. |
| 329 | Other - Property Services | Payment for other property services not included in objects 321-323. |
| 330 | Travel and Meeting Expense | Includes the cost of travel and transportation, and incidental expenses, incurred for travel on official business; common carrier fares; rental of passenger -carrying vehicles; motor pool charges for passenger-carrying vehicles; mileage allowances, tools, subsistence and per diem allowances; incidental travel expenses such as baggage transfer and checking fee; communication expenses. |
| 340 | <i>Communications, Printing and Advertising</i> | Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Advertising. Comprises detail object codes 341-349. |
| 341 | Telephone | Telephone and fax expense. |
| 342 | Postage | Postage and shipping expense. |
| 343 | Postage Machine Rental | Postage machine rental expense. |
| 344 | Printing | Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming. |

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

| | | |
|------------|--|--|
| 345 | Advertising | Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals, including cost of publication of delinquent tax lists as deducted by county auditor. |
| 349 | Other - Communications, Printing and Advertising | Other communications, printing and advertising expenses not included in objects 341-345. |
| 350 | <i>Utilities</i> | 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 351-359. |
| 351 | Electricity | Costs for electricity. |
| 352 | Water and Sewage | Costs for water and sewage. |
| 353 | Natural Gas | Costs for natural gas. |
| 354 | Heating Oil | Costs for heating oil. |
| 355 | Coal | Costs for coal. |
| 359 | Other - Utilities | Cost of utilities not included in object codes 351-355. |
| 360 | Contracted Services | Payments made for contracted trade services. |
| 370 | Payment to Another Political Subdivision | Payments made to another political subdivision for contracted services provided to the township, such as fire protection, County Health fees, police services, emergency medical services and garbage and refuse. |
| 380 | <i>Insurance and Bonding</i> | Cost of all insurance other than that related to personal services (objects 220-229). Sub-summary object code for Insurance and Bonding. Comprises detail object codes 381-389. |
| 381 | Property Insurance Premiums | Cost of property insurance. |
| 382 | Liability Insurance Premiums | Cost of liability insurance. |
| 383 | Fidelity Bond Premiums | Cost of fidelity and security bonds on officials and employees. |
| 389 | Other - Insurance and Bonding | Other insurance costs not included in objects 381-383. |
| 390 | Other - Purchased Services | Other purchased services not included in objects 310-389. |
| 400 | Supplies and Materials | Cost of supplies and materials used in repairs, maintenance and service of the township's facilities and equipment. Cost of articles and commodities which are ordinarily consumed or expended within one year after they are put to use. Summary object code for Supplies and Materials. Comprises detail object codes 410-490. |

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

| | | |
|------------|--------------------------------------|---|
| 410 | Office Supplies | Office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment. |
| 420 | Operating Supplies | Diesel fuel, oil and lubricants, gasoline, chains, parts, materials used in the maintenance and repair of roads, cleaning and sanitation supplies, household and institutional supplies. |
| 430 | Small Tools and Minor Equipment | Hammers, saws, wrenches, garden tools, small power tools and other tools and equipment having a life expectancy of less than five years. |
| 490 | Other - Supplies and Materials | Other supplies not included in objects 410-430. |
| 500 | Other | Costs of other operating expenses not classified in any other category. Summary object code for Other. Comprises detail object codes 510-599. |
| 510 | <i>Dues and Fees</i> | Sub-summary object code for Dues and Fees. Comprises detail object codes 519-520. |
| 519 | Other - Dues and Fees | Payment for dues and fees. |
| 520 | Compensation and Damages | Payments for legal judgments against the township. |
| 590 | <i>Other Expenses</i> | Other expenses not included in objects 510-520. Sub-summary object code for Other Expenses. Comprises detail object codes 591-599. |
| 591 | Contributions to Other Organizations | Contributions made to other non-profit organizations for patriotic, educational and similar purposes. |
| 599 | Other - Other Expenses | Other township expenses not included in any other object codes. |
| 700 | Capital Outlay | Summary object code for Capital Outlay costs. Comprises detail object codes 710-790. |
| 710 | Land | Land and interest in land, when acquired by purchase. |
| 720 | Buildings | 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. |
| 730 | Improvement of Sites | Improvements of sites such as landscaping, grading, fences, when acquired by monetary outlay. Includes cost of acquisition, construction or improvement of publicly owned parking lots. Includes cost of acquisition of fixtures and equipment which are permanently attached to or form a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire alarm systems, lighting or heating systems, air conditioning or refrigeration systems (when an addition or replacement). |

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

| | | |
|-----------------------------|------------------------------------|--|
| 740 | 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 ... |
| 750 | Motor Vehicles | Cost of acquisition of automobiles, trucks and other motorized vehicles. |
| 790 | Other - Capital Outlay | Other expenses not included in object codes 710-750. |
| Debt Service | | |
| 810 | Principal Payments - Bonds | Payments for the retirement of outstanding bond principal balances. |
| 820 | Principal Payments - Notes | Payments for the retirement of outstanding note principal. |
| 830 | Interest Payments | Interest payments on outstanding note/bond indebtedness. |
| 840 | Fiscal Charges | Payments to lenders for debt service expenses not included in objects 810-830. |
| 850 | 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). |
| 890 | Other - Debt Service | Other payments not included in object codes 810-850. |
| Other Financial Uses | | |
| 910 | Transfers - Out | Transfers into other funds, from this fund. |
| 920 | Advances - Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to this fund. |
| 930 | Contingencies | Expenses 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 objects 910-930. |

SAMPLE NUMERIC CODES
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> |
|--|---|---|
| 1000 | 1000-701 | |
| 2011 | 2011-701 | |
| 2021 | 2021-701 | |
| 2031 | 1000-701 | |
| 2041-2069 | 1000-701 | |
| 2071-2079 | 1000-701 | |
| 2081-2109 | 1000-701 | |
| 2111-2139 | 1000-701 | |
| 2141-2169 | 1000-701 | |
| 2171-2179 | 1000-701 | |
| 2181-2189 | 1000-701 | |
| 2191-2219 | 1000-701 | |
| 2221 | 1000-701 | |
| 2231 | 2231-701 | |
| 2241 | 1000-701 | |
| 2251 | 1000-701 | |
| 2261 | 1000-701 | |
| 2271 | 1000-701 | |
| 2281-2289 | 1000-701 | |
| 2291-2339 | 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 |
| 3901-3999 | 1000-701 | 39xx-701 |
| 4101-4199 | 1000-701 | 41xx-701 |
| 4301-4399 | 1000-701 | 43xx-701 |
| 4401-4499 | 1000-701 | |
| 4501-4599 | 1000-701 | 45xx-701 |
| 4901-4949 | 1000-701 | 49xx-701 |
| 4951-4999 | 1000-701 | 49xx-701 |
| 5001-5999 | 1000-701 | 5xxx-701 |
| 6001-6999 | 1000-701 | 6xxx-701 |
| 9001-9249 | 1000-701 | 9xxx-701 |
| 9501-9749 | 1000-701 | 9xxx-701 |
| 9751-9999 | 1000-701 | 9xxx-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.

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

If a township elects to use the alphanumeric system of accounting codes, the funds of the township should be organized within the following fund groups and identified by the codes provided.

| <u>Major Fund Group</u> | <u>Fund Code</u> | <u>Individual Funds Within Major Fund Group</u> |
|--------------------------------|------------------|---|
| Governmental Fund Types | | |
| General Fund | 01 | General Fund |
| Special Revenue Funds | 02 | Motor Vehicle License Tax Fund |
| | 03 | Gasoline Tax Fund |
| | 04 | Road & Bridge Fund |
| | 05 | Cemetery Fund |
| | 06 A | Cemetery Bequest Fund A |
| | 06 B | Cemetery Bequest Fund B |
| | 06 C | Cemetery Bequest Fund C |
| | 06 D | Cemetery Bequest Fund D |
| | 06 E | Cemetery Bequest Fund E |
| | 06 F | Cemetery Bequest Fund F |
| | 06 G | Cemetery Bequest Fund G |
| | 07 A | Lighting Assessment A |
| | 07 B | Lighting Assessment B |
| | 07 C | Lighting Assessment C |
| | 07 D | Lighting Assessment D |
| | 07 E | Lighting Assessment E |
| | 07 F | Lighting Assessment F |
| | 07 G | Lighting Assessment G |
| | 08 | Garbage and Waste Disposal District |
| | 09 | Police District Fund |
| | 10 | Fire District Fund |
| | 11 | Road District Fund |
| | 12 | Park Levy Fund |
| | 13 | Zoning Fund |
| | 14 A | Miscellaneous Fund A |
| | 14 B | Miscellaneous Fund B |
| | 14 C | Miscellaneous Fund C |
| | 14 D | Miscellaneous Fund D |
| | 14 E | Miscellaneous Fund E |
| | 14 F | Miscellaneous Fund F |
| | 14 G | Miscellaneous Fund G |
| | 20 A | Special Levy Fund A |

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

| | | | |
|------------------------|----|---|--|
| | 20 | B | Special Levy Fund B |
| | 20 | C | Special Levy Fund C |
| | 20 | D | Special Levy Fund D |
| | 20 | E | Special Levy Fund E |
| | 20 | F | Special Levy Fund F |
| | 20 | G | Special Levy Fund G |
| | 22 | | Drug Law Enforcement Fund |
| | 23 | | Permissive Motor Vehicle License Tax Fund |
| | 24 | | Permissive Sales Tax Fund |
| | 25 | | Federal Law Enforcement Fund |
| | 28 | | Ambulance and Emergency Medical Service Fund |
| | 32 | | Law Enforcement Trust Fund |
| | 33 | | Enforcement and Education Fund |
| | 34 | | Underground Storage Tank Fund |
| Debt Service Funds | 15 | | General (Bond)(Note) Retirement Fund |
| | 16 | | Special Assessment Bond Retirement Fund |
| | 29 | | Sinking Fund |
| Capital Projects Funds | 07 | A | Lighting Assessment A |
| | 07 | B | Lighting Assessment B |
| | 07 | C | Lighting Assessment C |
| | 07 | D | Lighting Assessment D |
| | 07 | E | Lighting Assessment E |
| | 07 | F | Lighting Assessment F |
| | 07 | G | Lighting Assessment G |
| | 18 | | Bond Fund |
| | 21 | A | Capital Equipment Fund A |
| | 21 | B | Capital Equipment Fund B |
| | 21 | C | Capital Equipment Fund C |
| | 21 | D | Capital Equipment Fund D |
| | 21 | E | Capital Equipment Fund E |
| | 21 | F | Capital Equipment Fund F |
| | 21 | G | Capital Equipment Fund G |
| | 26 | | Permanent Improvement Fund |
| | 30 | A | Public Works Commission Fund A |
| | 30 | B | Public Works Commission Fund B |
| | 30 | C | Public Works Commission Fund C |

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

| | | |
|----|---|--------------------------------|
| 30 | D | Public Works Commission Fund D |
| 30 | E | Public Works Commission Fund E |
| 30 | F | Public Works Commission Fund F |
| 30 | G | Public Works Commission Fund G |

Permanent Funds

| | | |
|----|---|-------------------------|
| 06 | A | Cemetery Bequest Fund A |
| 06 | B | Cemetery Bequest Fund B |
| 06 | C | Cemetery Bequest Fund C |
| 06 | D | Cemetery Bequest Fund D |
| 06 | E | Cemetery Bequest Fund E |
| 06 | F | Cemetery Bequest Fund F |
| 06 | G | Cemetery Bequest Fund G |
| 35 | A | Permanent Fund A |
| 35 | B | Permanent Fund B |
| 35 | C | Permanent Fund C |
| 35 | D | Permanent Fund D |
| 35 | E | Permanent Fund E |
| 35 | F | Permanent Fund F |
| 35 | G | Permanent Fund G |

PROPRIETARY FUND TYPES

Enterprise Funds

| | | |
|----|---|-------------------|
| 37 | A | Enterprise Fund A |
| 37 | B | Enterprise Fund B |
| 37 | C | Enterprise Fund C |
| 37 | D | Enterprise Fund D |
| 37 | E | Enterprise Fund E |
| 37 | F | Enterprise Fund F |
| 37 | G | Enterprise Fund G |

Internal Service Funds

| | | |
|----|---|-------------------------|
| 38 | A | Internal Service Fund A |
| 38 | B | Internal Service Fund B |
| 38 | C | Internal Service Fund C |
| 38 | D | Internal Service Fund D |
| 38 | E | Internal Service Fund E |
| 38 | F | Internal Service Fund F |
| 38 | G | Internal Service Fund G |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Funds

FIDUCIARY FUND TYPES

| | | | |
|-----------------------------|----|---|------------------------------|
| Private Purpose Trust Funds | 06 | A | Cemetery Bequest Fund A |
| | 06 | B | Cemetery Bequest Fund B |
| | 06 | C | Cemetery Bequest Fund C |
| | 06 | D | Cemetery Bequest Fund D |
| | 06 | E | Cemetery Bequest Fund E |
| | 06 | F | Cemetery Bequest Fund F |
| | 06 | G | Cemetery Bequest Fund G |
| | 36 | A | Private Purpose Trust Fund A |
| | 36 | B | Private Purpose Trust Fund B |
| | 36 | C | Private Purpose Trust Fund C |
| | 36 | D | Private Purpose Trust Fund D |
| | 36 | E | Private Purpose Trust Fund E |
| | 36 | F | Private Purpose Trust Fund F |
| | 36 | G | Private Purpose Trust Fund G |
| Agency Funds | 27 | A | Agency Fund A |
| | 27 | B | Agency Fund B |
| | 27 | C | Agency Fund C |
| | 27 | D | Agency Fund D |
| | 27 | E | Agency Fund E |
| | 27 | F | Agency Fund F |
| | 27 | G | Agency Fund G |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

Each township electing to use the alphanumeric system of accounting codes should use the following accounting codes for corresponding:

| <u>Code</u> | <u>Receipt Account Description</u> | |
|--------------------|---|--|
| 01 GENERAL FUND | | |
| 01-A | General Property Tax Real Estate (Gross) | Semi Annual Tax Settlement from County Auditor, including deductions. |
| 01-B | Tangible Personal Property Tax (Gross) | Semi Annual Tax settlement from County Auditor, including deductions. |
| 01-C | Inheritance Tax (Gross) | Semi Annual Tax settlement from County Auditor, including deductions. |
| 01-D | Local Government Distribution | Monthly distribution of sales tax and financial institution tax, from County Auditor. |
| 01-E | Permissive Sales Tax | Sales tax levied by townships on hotel and motel lodging. |
| 01-F | Liquor Permit Fees | Distribution of liquor permit fees from State of Ohio. |
| 01-G | Cigarette License Fees And Fines (Gross) | Annual settlement from Auditor, including deductions. |
| 01-H | Gifts and Donations | Gifts and donations to board of trustees not specified for a particular purpose. Stocks should be assigned market value at time of receipt and carried on the records at said value. |
| 01-I | Interest | Income received from deposits and investments. |
| 01-J | Rentals and Leases | Income received from rental or lease of township owned facilities, school and ministerial lands. |
| 01-K | Fines | Income from fines for parking, uniform traffic violations and zoning regulations. O.R.C. 505.17, 4513.35 and 519.99, fines levied against trustees for failure to perform their duties as enumerated in O.R.C. 517.06 and 517.11. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|--|---|--|
| 01-L | Fees | Constables' fees and services, O.R.C. 509.15; fees charged for digging of graves, O.R.C. 517.06; for disinterment O.R.C. 517.23 and cost of foundations for cemetery markers. Income from zoning permit fees for amending and supplementing resolutions and certificates. |
| 01-M | Contracts | Receipts derived from furnishing services to other political subdivisions, such as fire, police, and dump. |
| 01-N | Adjustments Refunds | Monies received from payments made by insurance companies for claims, overpayments, etc., and other adjustments and refunds not listed. |
| 01-O | Notes | Proceeds from the sale of anticipatory notes. |
| 01-P | Other | All other income included in 1-A through 1-O and 1-Q through 1-S. |
| 01-Q | Transfers – In | Transfers to General Fund from other funds, identifying each fund source. |
| 01-R | Rollback Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reduction in property taxes. O.R.C 319.302 and 323.152. |
| 01-S | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 02 MOTOR VEHICLE LICENSE TAX FUND | | |
| 02-A | Motor Vehicle License Tax | Distribution of motor vehicle license tax from the County Auditor. |
| 02-B | Other | Refunds and all other items of income not included elsewhere. |
| 02-C | Interest | Interest received from deposits and investments. |
| 02-D | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|-------------------------|--|--|
| 02-E | Transfers – In | Transfer to motor vehicles license fund, from other funds, identifying each fund source. |
| 03 GASOLINE TAX FUND | | |
| 03-A | Gasoline Tax | Monthly distribution of gasoline excise tax from the County Auditor. |
| 03-B | Other | Refunds and all other items of income not included elsewhere. |
| 03-C | Interest | Interest received from deposits and investments. |
| 03-D | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 03-E | Transfers – In | Transfer to the gasoline tax fund from other funds, identifying each fund source. |
| 04 ROAD AND BRIDGE FUND | | |
| 04-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from the County Auditor, including deductions. |
| 04-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from the County Auditor, including deductions. |
| 04-C | Contributions | Contributions for repair and maintenance of township Roads by County Commissioners. O.R.C. 5535.08. |
| 04-D | Notes | Proceeds from the sale of anticipatory notes. |
| 04-E | Federal Funds | Monies received from the Federal Government for flood damage and flood control. |
| 04-F | Other | Refunds and all other income not Included in 4-A through 4-D and 4-G through 4-I. |
| 4-G | Transfers – In | Transfer to Road and Bridge Fund from other funds, identifying each fund source. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|------------------|---|--|
| 04-H | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 04-I | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 05 CEMETERY FUND | | |
| 05-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 05-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 05-C | Sale of Lots | Income derived from the sale of cemetery lots. O.R.C. 517.07 |
| 05-D | Fees | Fees charged from digging of graves. O.R.C. 517.06, for disinterment O.R.C. 517.23 and cost of foundations for cemetery markers. |
| 05-E | Fines | Fines levied against trustees for failure to perform their duties as enumerated in O.R.C. 517.06 and 517.11. |
| 05-F | Other | Refunds and all other items of income not included in 5-A through 5-E and 5-G through 5-I. |
| 05-G | Transfers | Transfer to cemetery fund from other funds, identifying each fund source. |
| 05-H | Rollback, Homestead and Personal Property Exemption | Receipts from the State of Ohio which represent reimbursements for reduction in property taxes. O.R.C. 319.02 and 323.152. |
| 05-I | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

06 CEMETERY BEQUEST FUND

| | | |
|------|----------------|---|
| 06-B | Bequests | Monies, securities, or property whose use is limited to interest income for the care of a particular burial lot or general improvement. |
| 06-D | Other | Refunds and all other items of income not included in 6-B and 6-E through 6-F |
| 06-E | Transfers – In | Transfers to cemetery bequest fund from other funds, identifying each fund source. |
| 06-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

07 LIGHTING ASSESSMENT FUND

| | | |
|------|---------------------|--|
| 07-A | Special Assessments | Semi-annual tax settlement from the County Auditor. |
| 07-B | Other | All other income not included in 7-A, 7-C, or 7-D. |
| 07-C | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 07-D | Transfers – In | Transfer to lighting assessment fund from other funds, identifying each fund source. |

08 GARBAGE AND WAST DISPOSAL DISTRICT FUND

| | | |
|------|--|--|
| 08-A | General Property Tax – Real Estate (Gross) | Semi-annual Tax settlement from County Auditor, including deductions. |
| 08-B | Tangible Personal Property Tax (Gross) | Semi-annual Tax settlement from County Auditor, including deductions. |
| 08-C | Rent and Service Charges | Rents, Service charges and payments on contracts for the use of disposal facilities. |
| 08-D | Other | Refunds and all other items of income not included in 8-A through 8-C and 8-E through 8-G. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|--------------------------------|---|--|
| 08-E | Transfers | Transfers to the garbage and waste disposal district fund from other funds, identifying each fund source. |
| 08-F | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 08-G | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 09 POLICE DISTRICT FUND | | |
| 09-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 09-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 09-C | Fees | Constables’ fees for services. |
| 09-D | Notes | Proceeds from the sale of anticipatory notes. O.R.C. 505.53. |
| 09-E | Bonds | Proceeds from the sale of bonds. O.R.C. 505.52. |
| 09-F | Other | Refunds and all other items of income not included in 9-A through 9-E and 9-G through 9-I. |
| 09-G | Transfers – In | Transfers to police district funds from other funds, identifying each fund source. |
| 09-H | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 09-I | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

10 FIRE DISTRICT FUND

| | | |
|------|--|---|
| 10-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 10-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 10-C | Contracts | Receipts derived from furnishing fire protection to other political subdivisions. |
| 10-D | Notes | Proceeds from the sale of anticipatory notes. |
| 10-E | Other | Refunds and all other items of income not included in 10-A through 10-D and 10-F through 10-H. |
| 10-F | Transfers | Transfers to the Fire District Fund from other funds, identifying each source. |
| 10-G | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 10-H | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

11 ROAD DISTRICT FUND

| | | |
|------|--|--|
| 11-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 11-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 11-C | Notes | Proceeds from the sale of anticipatory notes. |
| 11-D | Other | Refunds and all items of income not included in 11-A through 11-C and 11-E through 11-G. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|--------------------------|---|--|
| 11-E | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 11-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 11-G | Transfers – In | Transfers to the Road District Fund from other funds, identifying each fund source. |
| 12 PARK LEVY FUND | | |
| 12-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 12-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 12-C | Fines and Penalties | Fines and penalties assessed for breaking the park’s rules and regulations. |
| 12-D | Other | Refunds and all items of income not included in 12-A through 12-C and 12- E through 12-G. |
| 12-E | Transfers – In | Transfers to the Park Levy Fund from other funds, identifying each fund source. |
| 12-F | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 12-G | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 13 ZONING FUND | | |
| 13-A | Fees | Income from zoning permit fees, for amending and supplementing resolutions and certificates. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|------|----------------|--|
| 13-B | Other | Refunds and all items of income not included in 13-A, 13-C, and 13-D. |
| 13-C | Transfers – In | Transfers to the Zoning Fund from other funds, identifying each fund source. |
| 13-D | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

14 MISCELLANEOUS FUNDS

| | | |
|------|---|--|
| 14-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 14-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 14-C | Other | Refunds and all items of income not included in 14-A, 14-B and 14-D through 14-G. |
| 14-D | Transfers – In | Transfers to the Miscellaneous Fund from other funds, identifying each fund source. |
| 14-E | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 14-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 14-G | Interest | Interest received from deposits and investments. |

15 GENERAL BOND (NOTE) RETIREMENT FUND

| | | |
|------|--|---|
| 15-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 15-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|---|---|--|
| 15-C | Premium and Accrued Interest | Premium and accrued interest from the sale of bonds. |
| 15-D | Other | Refunds and all items of income not included in 15-A through 15-C and 15-E through 15-G. |
| 15-E | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 15-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 15-G | Transfers – In | Transfers to the General Bond (Note) Retirement Fund from other funds, identifying each fund source. |
| 16 SPECIAL ASSESSMENT BOND RETIREMENT FUND | | |
| 16-A | Special Assessments | Special Assessment payments as listed on the semi-annual tax settlement from County Auditor, including deductions. |
| 16-B | Premium and Accrued Interest | Premium and accrued interest from the sale of bonds. |
| 16-C | Other | Refunds and all items of income not included in 16-A through 16-B and 16-D through 16-E. |
| 16-D | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 16-E | Transfers – In | Transfers to the Special Retirement Bond Fund from other funds, identifying each fund source. |
| 18 BONDS FUNDS | | |
| 18-A | Bonds | Proceeds from bond issues. |
| 18-B | Interest | Interest earned on investments. |
| 18-C | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|-------------------------------|---|--|
| 18-D | Transfers – In | Transfers to the Bonds Fund from other funds, identifying each fund source. |
| 20 SPECIAL LEVY FUNDS | | |
| 20-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 20-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 20-C | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 20-D | Other | Refunds and all items of income not included in 20-A through 20-C and 20-E through 20-F. |
| 20-E | Transfers – In | Transfers to the Special Levy Fund from other funds, identifying each fund source. |
| 20-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 21 CAPITAL EQUIPMENT FUND | | |
| 21-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 21-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 21-C | Rollback, Homestead and Personal Property Tax Exemption | Receipts from the State of Ohio which represent reimbursements for reductions in property taxes. O.R.C. 319.302 and 323.152. |
| 21-D | Interest | Interest earned on investments. |
| 21-E | Other | Refunds and all items of income not included in 21-A through 21-D, 21-F and 21-G. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|--|---|--|
| 21-F | Transfers – In | Transfers to the Capital Equipment Fund from other funds, identifying each fund source. |
| 21-G | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 22 DRUG LAW ENFORCEMENT FUND | | |
| 22-A | Fines and Forfeitures | Fines and forfeitures levied against convicted drug offenders. |
| 22-B | Other | Refunds and all items of income not included in 22-A, 22-C and 22-D. |
| 22-C | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 22-D | Transfers – In | Transfers to the Drug Law Enforcement Fund from other funds, identifying each fund source. |
| 23 PERMISSIVE MOTOR VEHICLE LICENSE TAX | | |
| 23-A | Motor Vehicle License Tax – Township Levied | Distribution of motor vehicle license tax from the County Auditor. |
| 23-B | Interest Earnings | Interest received on deposits and investments. |
| 23-C | County Distribution for County Levied Tax | Distribution of County levied tax from the County Auditor. |
| 23-D | Other | Refunds and all items of income not included in 23-A through 23-C, 23-E and 23-F. |
| 23-E | Transfers – In | Transfers to the Permissive Motor Vehicle License Tax Fund from other funds, identifying each fund source. |
| 23-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

24 PERMISSIVE SALES TAX FUND

| | | |
|------|----------------------|--|
| 24-A | Permissive Sales Tax | Receipt of sales tax allocation from the County Auditor. |
| 24-B | Other | Refunds and all items of income not included in 24-A, 24-C, and 24-D. |
| 24-C | Transfers – In | Transfers to the Permissive Sales Tax Fund from other funds, identifying each fund source. |
| 24-D | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

25 FEDERAL LAW ENFORCEMENT FUND

| | | |
|------|--|--|
| 25-A | Proceeds from Federal Law Enforcement Agencies | Proceeds from federal law enforcement agencies. |
| 25-B | Other | Refunds and all items of income not included in 25-A, 25-C, and 25-D. |
| 25-C | Transfers – In | Transfers to the Federal Law Enforcement Fund from other funds, identifying each fund source. |
| 25-D | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

26 PERMANENT IMPROVEMENT FUND

| | | |
|------|--|--|
| 26-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 26-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 26-C | Other | Refunds and all items of income not included in 26-A, 26-B and 26-D through 26-H, including Rollback, Homestead and Personal Property Tax Exemption. |
| 26-D | Proceeds of Notes | Proceeds from sale of anticipatory notes. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|---|---|--|
| 26-E | Transfers – In | Transfer to the Permanent Improvement Fund from other funds, identifying each fund source. |
| 26-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 26-G | Sale of Asset | Proceeds from sale of fixed assets. |
| 26-H | Interest | Income received on deposits and investments. |
| 27 AGENCY FUND | | |
| 27-A | Receipt Related to Nature of the Fund | Revenues that are related to the nature of the Agency Fund. |
| 27-B | Issue 2 and/or Gasoline Tax | Portion of issue 2 and/or Gasoline Tax that is being held for others. |
| 27-C | Receipts from Other Government Entities | Revenue from other government agencies that is being held for other. |
| 27-D | Other | Refunds and all items of income not included in 27-C, 27-E through 27-G. |
| 27-E | Transfers – In | Transfers to Agency Funds from other funds, identifying each fund source. |
| 27-F | Interest | Income received on deposits and investments. |
| 27-G | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 28 AMBULANCE AND EMERGENCY MEDICAL SERVICES FUND | | |
| 28-A | Charges for Ambulance or Emergency Medical Services | Charges received for Ambulance runs. |
| 28-B | Other | Refunds and all items of income not included in 28-A, 28-C, and 28-D. |
| 28-C | Transfers – In | Transfers to the Ambulance and Emergency Medical Services Fund from other funds, identifying each fund source. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|---|--|---|
| 28-D | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 29 SINKING FUND | | |
| 29-A | General Property Tax – Real Estate (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 29-B | Tangible Personal Property Tax (Gross) | Semi-annual tax settlement from County Auditor, including deductions. |
| 29-C | Other | Refunds and all items of income not included in 29-A, 29-B, and 29-D through 29-F, including Rollback, Homestead and Personal Property Tax Exemption. |
| 29-D | Transfers – In | Transfers to the Sinking Fund from other funds, identifying each fund source. |
| 29-E | Intergovernmental Revenues | Revenue received from other Governmental agencies, including Rollback, Homestead and Personal Property Tax Exemption. |
| 29-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be paid back. |
| 30 PUBLIC WORKS COMMISSION PROJECT FUND | | |
| 30-A | State share of Issue Two and/or Gasoline Tax | Receipt of state share of Issue 2 and/or Gasoline Tax. |
| 30-B | Federal Grant | Revenue received from Federal Grant Programs. |
| 30-C | State Grants | Revenue received from State Grant Programs. |
| 30-D | Proceeds of Sale of Notes | Proceeds from sale of anticipatory notes. |
| 30-E | Transfers – In | Transfers to the Public Works Commission Project Fund from other funds, identifying each fund source. |
| 30-F | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|--|--|--|
| 30-G | Other | Refunds and all items of income not included in 30-A through 30-F and 30-H. |
| 30-H | Proceeds of Sale of Bonds | Proceeds from Sale of Bonds. |
| 32 LAW ENFORCEMENT TRUST FUND | | |
| 32-A | Proceeds from Sale of Forfeited Property And Seized Contraband | Proceeds from sale of forfeited property and seized contraband. |
| 32-B | Donations | Donations to the board of trustees for a specific purpose. Stocks should be assigned market value at the time of receipt and carried on the records at said value. |
| 32-C | Other | Refunds and all items of income not included in 32-A, 32-B, 32-D, and 32-E. |
| 32-D | Transfers – In | Transfers to the Law Enforcement Trust Fund from other funds, identifying each fund source. |
| 32-E | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |
| 33 ENFORCEMENT AND EDUCATION FUND | | |
| 33-A | Fines | Income received from fines. |
| 33-B | Donations | Donations to the board of trustees for a specific purpose. Stocks should be assigned market value at the time of receipt and carried on the records at said value. |
| 33-C | Other | Refunds and all items of income not included in 33-A, 33-B, 33-D, and 33-E. |
| 33-D | Transfers – In | Transfers to the Enforcement and Education Fund from other funds, identifying each fund source. |
| 33-E | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

34 UNDERGROUND STORAGE TANK FUND

| | | |
|------|----------------|--|
| 34-A | Donations | Donations to the board of trustees for a specific purpose. Stocks should be assigned market value at the time of receipt and carried on the records at said value. |
| 34-B | Transfers – In | Transfers to Underground Storage Tank Fund from other funds, identifying each fund source. |
| 34-C | Other | Refunds and all items of income not included in 34-A and 34-B. |

35 PERMANENT FUNDS

| | | |
|------|---------------------|--|
| 35-A | Gifts and Donations | Monies, securities, or property whose use is limited to principal or interest. |
| 35-B | Bequests | Monies, securities, or property whose use is limited to interest income for the care of a particular purpose or general improvement. |
| 35-D | Transfers – In | Transfers to the Permanent Fund from other funds, identifying each fund source. |
| 35-E | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

36 PRIVATE PURPOSE TRUST FUNDS

| | | |
|------|---------------------|--|
| 36-A | Gifts and Donations | Revenue received from gifts and donations. |
| 36-B | Bequests | Revenue received from estates. |
| 36-D | Transfers – In | Transfers to the Private Purpose Trust Fund from other funds, identifying each fund source. |
| 36-E | Advances – In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

37 ENTERPRISE FUNDS

| | | |
|------|-----------------------------|--|
| 37-A | Charges for Services | Charges received from providing Services to Township residents |
| 37-B | Tap-In Fees | Charges received from customers tapping into township water and sewer services |
| 37-C | Special Assessments | Special Assessment payments as listed on the semi-annual tax settlement from County Auditor, including deductions. |
| 37-D | Other Operating Revenue | Refunds and all items of income not included in 37-A through 37-C and 37-E through 37-I. |
| 37-E | Grants | Revenue received from Federal and State grant programs |
| 37-F | Other Non-Operating Revenue | Receipt of any other non-operating revenue not described in revenue codes 37-A through 37-E and 37-G through 37-I. |
| 37-G | Investment Income | Revenue received from interest on investments. |
| 37-H | Transfers-In | Transfers to the Enterprise Funds from other funds, identifying each fund source. |
| 37-I | Advances-In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

38 INTERNAL SERVICE FUNDS

| | | |
|------|-------------------------|--|
| 38-A | Charges for Services | Charges received from providing Services to Township residents |
| 38-B | Tap-In Fees | Charges received from customers tapping into township water and sewer services |
| 38-C | Special Assessments | Special Assessment payments as listed on the semi-annual tax settlement from County Auditor, including deductions. |
| 38-D | Other Operating Revenue | Refunds and all items of income not included in 38-A through 38-C and 38-E through 38-I. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

| | | |
|------|-----------------------------|--|
| 38-E | Grants | Revenue received from Federal and State grant programs |
| 38-F | Other Non-Operating Revenue | Receipt of any other non-operating revenue not described in revenue codes 38-A through 38-E and 38-G through 38-I. |
| 38-G | Investment Income | Revenue received from interest on investments. |
| 38-H | Transfers-In | Transfers to the Internal Service Funds from other funds, identifying each fund source. |
| 38-I | Advances-In | Receipts temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

If a township elects to use the alphanumeric system of accounting codes, the appropriation accounts within each township fund should be organized as follows, with each appropriation account identified by the alphanumeric code provided:

| <u>Code</u> | <u>Appropriation Account</u> | <u>Description</u> |
|----------------------|--|--|
| 1-GENERAL FUND | | |
| 1-A – ADMINISTRATIVE | | |
| | 1-A-1 Salaries – Trustees | Compensation paid to trustees, O.R.C. 505.24. |
| | 1-A-2 Salary – Clerk | The salary of the clerk. O.R.C. 507.09. |
| | 1-A-3 Travel and Other Expenses of Officials | Expenses incurred attending association meetings and in the performance of official business. |
| | 1-A-4 Supplies-Administration | All expendable supplies for the administration offices, such as paper, pens, pencils, postage, letterhead, envelopes, warrants, ledgers, minute books, etc. |
| | 1-A-5 Equipment - Administration | New equipment and equipment to replace that now in use, or that being taken out of use, in the administration offices such as desks, chairs, tables, typewriters, adding machines, duplicators, etc. |
| | 1-A-6 Insurance | Premiums for fire, comprehensive, hospitalization, liability, health, and accident insurance and surety bonds. |
| | 1-A-7 Burial Expenses | Expenses incurred in burying indigent persons who were legal residents of the township. |
| | 1-A-10 Legal Counsel | Fees paid to legal counsel. O.R.C. 309.09 |
| | 1-A-11 Memorial Day Expenses | Expenses as determined by trustees or each veterans' organization post or camp in the township. O.R.C. 307.66. |
| | 1-A-12 Employer's Retirement Contribution | Township's share payable to the Public Employees Retirement System. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|--------------------------------------|---|
| 1-A-13 Assessments and Contributions | All payments for assessments and contributions to the volunteer fireman's dependent's fund, O.R.C. 146, and the Ohio Police and Fire Pension Fund, O.R.C. 742.34. |
| 1-A-15 Workers' Compensation | Charges deducted by the County Auditor on Tax Settlements. |
| 1-A-16 General Health District | Charges deducted by the County Auditor on Tax Settlements. |
| 1-A-17 Auditor and Treasurer Fees | Charges deducted by the County Auditor on Tax Settlements. |
| 1-A-18 Advertising Delinquent Lands | Charges deducted by the County Auditor on Tax Settlements. |
| 1-A-19 State Examiners' Charges | Charges for Audits. |
| 1-A-21 Election Expense | Charges deducted by the County Auditor on Tax Settlements. |
| 1-A-22 Hospital Contribution | Payment of taxable share to hospital association. O.R.C. 513.01. |
| 1-A-23 Library Contributions | Payment of taxable share to Library Fund. O.R.C. 3375.10 and 3375.11. |
| 1-A-24 Civil Defense | Township's share to civil defense agency created under O.R.C. 5915.07. |
| 1-A-25 Contingency Account | Unanticipated emergency expenses not to exceed 35 percent of the total appropriation for current expense. |
| 1-A-26 Other Expenses | Any miscellaneous items of expense not included in 1-A-1 through 1-A-25 and 1-A-27 through 1-A-81. |
| 1-A-27 Transfers – Out | Transfers from the General Fund to other Funds, identifying each fund transferred to. |
| 1-A-28 Contractual Services | Payments made for contracted services. |
| 1-A-80 Unemployment Compensation | Payment to the state for unemployment compensation. |
| 1-A-81 Salary – Administrator | Compensation paid to the township Administrator. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

1-B-TOWN HALLS, MEMORIAL BUILDINGS AND GROUNDS

| | |
|--|--|
| 1-B-1 Salaries | Compensation paid to janitors, Engineers, cleaning personnel and all persons employed to perform maintenance and repair on buildings, grounds, furniture, and equipment. |
| 1-B-2 Improvement of Sites | Site improvement such as blacktopping, grading, ditching, fencing, landscaping, etc. |
| 1-B-3 New Building and Additions | New building construction, addition to present facilities, and purchase of real estate. |
| 1-B-4 Utilities | All water, sewerage, electric, telephone, and heat bills. |
| 1-B-5 Maintenance Supplies and Materials | All expendable supplies used in general maintenance and repair of buildings and grounds. |
| 1-B-6 Equipment Purchases and Replacements | Purchase and replacement of scrubbers, waxers, sweepers, tools, and maintenance equipment. |
| 1-B-7 Repairs | Repairs to building and equipment by outside contractors including labor and materials. |
| 1-B-8 Other Expenses | Any other items of expense not included in 1-B-1 through 1-B-7. |

1-C – FIRE PROTECTION

| | |
|--|---|
| 1-C-1 Salaries | Compensation paid to township employees for fire protection. |
| 1-C-2 Equipment Purchases and Replacements | Purchase and replacement of fire fighting and emergency equipment. |
| 1-C-3 Improvement of Sites | Site improvement such as blacktopping, grading, ditching, fencing, landscaping, etc. |
| 1-C-4 New Buildings and Additions | New building construction, addition to present facilities, and purchase of real estate. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|----------------------|---|
| 1-C-5 Contracts | Payments for fire protection received, pursuant to a contract with another political subdivision. |
| 1-C-6 Supplies | Chemicals, Gasoline, Oil, Tires, Anti-Freeze, Wearing Apparel, etc. |
| 1-C-7 Repairs | Repairs to building and equipment by outside contractors including labor and materials. |
| 1-C-8 Other Expenses | Any other items of expense not included in 1-C-1 through 1-C-7. |

1-D – CEMETERIES

| | |
|-----------------------------------|---|
| 1-D-1 Salaries | Compensation paid to township employees for the operation and maintenance of cemeteries. |
| 1-D-2 Improvement of Sites | Site improvement such as blacktopping, grading, ditching, fencing, landscaping, etc. |
| 1-D-3 Land Purchases | Acquisition of land for cemetery purposes. |
| 1-D-4 New Buildings and Equipment | New building construction, addition to present facilities, and purchase of real estate. |
| 1-D-5 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 1-D-6 Supplies | Sod, grass seed, flowers, shrubs, trees, gravel, sand, cement, etc. |
| 1-D-7 Repairs | Repairs to buildings and equipment by outside contractors, including labor and materials. |
| 1-D-8 Union Cemetery | Township's share for the operation of a union cemetery. O.R.C. 739.23,. |
| 1-D-9 Other Expenses | Any other items of expense not included in 1-D-1 through 1-D-8. |

1-E – LIGHTING

| | |
|-----------------|---|
| 1-E-1 Contracts | Payment for township's share of lighting costs in accordance with contracts. O.R.C. 505.01. |
|-----------------|---|

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|--|--|
| 1-E-2 Other Expenses | All other items of expense not included in 1-E-1. |
| 1-F – PARKS AND RECREATION | |
| 1-F-1 Salaries | Compensation paid to township employees for operation and maintenance of parks and recreation centers. |
| 1-F-2 Improvement of Sites | Site improvements such as blacktopping, grading, ditching, fencing, landscaping, etc. |
| 1-F-3 Land Purchases | Acquisition of additional land for park and recreation areas. |
| 1-F-4 New Buildings and Additions | New building construction, addition to present facilities, and purchase of real estate. |
| 1-F-5 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 1-F-6 Supplies | Brick, lumber, concrete, pipe, glass, hardware, shrubs, trees, gravel, sand, etc. |
| 1-F-7 Repairs | Repairs to buildings and equipment by outside contractors, including labor and materials. |
| 1-F-8 Other Expenses | All other items of expense not included in 1-F-1 through 1-F-7. |
| 1-G – POLICE PROTECTION | |
| 1-G-1 Salaries | Compensation paid to township constables and police officers. |
| 1-G-2 Equipment Purchases and Replacements | Purchase and replacement of cruisers and police equipment. |
| 1-G-3 Contracts | Payments for police protection received, pursuant to a contract with another political subdivision. |
| 1-G-4 Supplies | Gasoline, oil, tires, anti-freeze, guns, ammunition, radio parts, apparel, etc. |
| 1-G-5 Repairs | Repairs to vehicles and equipment by outside contractors, including labor and materials. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|--|---|
| 1-G-6 Other Expenses | Any other items of expense not included in 1-G-1 through 1-G-5. |
| 1-H – SANITARY DUMP | |
| 1-H-1 Salaries | Compensation paid to township employees for operation and maintenance of dump facilities. |
| 1-H-2 Land Purchases and Leases | Acquisition of site or sites by lease or purchase for dump facilities. |
| 1-H-3 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 1-H-4 Supplies | Diesel fuel, oil, gasoline, chains, etc. |
| 1-H-5 Repairs | Repairs to equipment by outside contractors, including labor and materials. |
| 1-H-6 Contracts | Payments made for dump facilities pursuant to a contract with other political subdivisions. |
| 1-H-7 Other Expenses | Any other items of expense not included in 1-H-1 through 1-H-6. |
| 1-J – ZONING | |
| 1-J-1 Salaries and Fees | Inspectors' fees and compensation to clerk and members of zoning board of appeals and zoning commission. |
| 1-J-2 Supplies | Office supplies and forms. |
| 1-J-3 Other Expenses | Any other items of expense not included in 1-J-1 through 1-J-2. |
| 1-K – HIGHWAYS MISCELLANEOUS | |
| 1-K-1 Salaries – Trustees | Compensation paid to trustees for services in relation to roads. |
| 1-K-2 Employer's Retirement Contribution | Township's share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Motor Vehicle License Tax Fund. |
| 1-K-3 Workers' Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Motor Vehicle License Tax Fund. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|--------------------------------------|---|
| 1-K-4 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 1-K-5 Supplies | Diesel fuel, gasoline, chains, parts, etc. |
| 1-K-6 Repairs | Repairs to equipment and road machinery by outside contractors, including labor and materials. |
| 1-K-7 Maintenance of Equipment | Expenses incurred in maintaining road machinery and equipment. |
| 1-K-8 Buildings and Additions | Building construction, or purchase, addition to present facilities and purchase of real estate. |
| 1-K-9 Utilities | Water, Electric, Utility, Telephone, and heat bills associated with work on highways. |
| 1-K-10 Insurance | Premiums for insurance. |
| 1-K-11 Other Expenses | Any other items of expense not included in 1-K-1 through 1-K-10, and 1-K-80. |
| 1-K-80 Unemployment Compensation | Payments to the State for unemployment compensation. |
| 1-L – HIGHWAYS – MAINTENANCE | |
| 1-L-1 Salaries | Compensation paid to township employees for work performed in the maintenance and repair of roads. |
| 1-L-2 Material | Expenses for necessary materials used in the maintenance and repair of roads. |
| 1-L-3 Contracts | Payments to contractors for road maintenance and repair projects including labor and materials. |
| 1-L-4 Other Expenses | Any other items of expense for the maintenance and repair of roads not included in 1-L-1 through 1-L-3. |
| 1-M – HIGHWAYS – IMPROVEMENTS | |
| 1-M-1 Salaries | Compensation paid to township employees for work performed on road improvement projects. |
| 1-M-2 Material | Expenses for necessary material used in road improvement projects. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|--|---|
| 1-M-3 Contracts | Payments to contractors for road improvement projects, including labor and materials. |
| 1-M-4 Other Expenses | Any other items of expense for road improvement projects not included in 1-M-1 through 1-M-3. |
| 1-N - ADVANCES | |
| 1-N-1 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 2 – MOTOR VECHCLE LICENSE TAX FUND | |
| 2-A – MISCELLANEOUS | |
| 2-A-1 Salaries – Trustees | Compensation paid to trustees for services in relation to roads. |
| 2-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Motor Vehicle License Tax Fund. |
| 2-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Motor Vehicle License Tax Fund. |
| 2-4-A Tools and Equipment | Purchase or lease of tools, equipment and road machinery. |
| 2-A-5 Supplies | Diesel fuel, gasoline, chains, parts, etc. |
| 2-A-6 Repairs | Repairs to equipment and road machinery by outside contractors, including labor and materials. |
| 2-A-7 Maintenance of Equipment | Expenses incurred in maintaining road machinery and equipment. |
| 2-A-8 Other Expenses | Any other items of expense for road improvement projects not included in 2-A-1 through 2-A-7, 2-A-10, and 2-A-80. |
| 2-A-10 Transfers – Out | Transfer from Motor Vehicle License Tax Fund to other funds, identifying each fund transferred to. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|----------------------------------|---|
| 2-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |
| 2-B – MAINTENANCE | |
| 2-B-1 Salaries | Compensation paid to township employees for work performed in the maintenance and repair of roads. |
| 2-B-2 Material | Expenses for necessary material used in the maintenance and repair of roads. |
| 2-B-3 Contracts | Payments to contractors for road maintenance and repair projects, including labor and material. |
| 2-B-4 Other Expenses | Any other items of expense not for the maintenance and repair of roads not included in 2-B-1 through 2-B-3. |
| 2-C – IMPROVEMENT | |
| 2-C-1 Salaries | Compensation paid to township employees for work performed on road improvement projects. |
| 2-C-2 Material | Expenses for necessary material used in road improvement projects. |
| 2-C-3 Contracts | Payments to contractors for road improvement projects, including labor and material. |
| 2-C-4 Other Expenses | Any other items of expense for the maintenance and repair of roads not included in 2-C-1 through 2-C-3. |
| 2-D – ADVANCES | |
| 2-D-1 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 3 – GASOLINE TAX FUND | |
| 3-A – MISCELLANEOUS | |
| 3-A-1 Salaries – Trustees | Compensation paid to trustees for services in relation to roads. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|--|--|
| 3-A-2 Employer's Retirement Contribution | Township's share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Gasoline Tax Fund. |
| 3-A-3 Workers' Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Gasoline Tax Fund. |
| 3-A-4 Tools and Equipment | Purchase or lease of tools, equipment, and road machinery. |
| 3-A-5 Supplies | Diesel fuel, gasoline, chains, parts, etc. |
| 3-A-6 Repairs | Repairs to equipment and road machinery by outside contractors, including labor and materials. |
| 3-A-7 Maintenance of Equipment | Expenses incurred in maintaining road machinery and equipment. |
| 3-A-8 Buildings and Additions | Building construction, or purchase, addition to present facilities and acquisition of buildings to house road equipment. |
| 3-A-10 Other Expenses | Any other items of expense for the maintenance and repair of roads not included in 3-A-1 through 3-A-8, 3-A-11, and 3-A-80. |
| 3-A-11 Transfers – Out | Transfer from Gasoline Tax Fund to other funds, identifying each fund transferred to. |
| 3-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |
| 3-B – MAINTENANCE | |
| 3-B-1 Salaries | Compensation paid to township employees for work performed in the maintenance of roads. |
| 3-B-2 Material | Expenses for necessary material used in the maintenance and repair of roads. |
| 3-B-3 Contracts | Payments to contractors for road maintenance and repair projects, including labor and material. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|--|---|
| 3-B-4 Other Expenses | Any other items of expense for the maintenance and repairs of roads not included in 3-B-1 through 3-B-3. |
| 3-C – IMPROVEMENTS | |
| 3-C-1 Salaries | Compensation paid to township employees for work performed on road improvement projects. |
| 3-C-2 Material | Expenses for necessary material used in road improvement projects. |
| 3-C-3 Contracts | Payments to contractors for road improvement projects, including labor and materials. |
| 3-C-4 Other Expenses | Any other items of expense for the maintenance and repair of roads not included in 3-C-1 through 3-C-3. |
| 3-D – ADVANCES | |
| 3-D-1 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 4 – ROAD AND BRIDGE FUND | |
| 4-A – MISCELLANEOUS | |
| 4-A-1 Salaries – Trustees | Compensation paid to trustees for services in relation to roads. |
| 4-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Road and Bridge Fund. |
| 4-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Road and Bridge Fund. |
| 4-A-4 Tools and Equipment | Purchase or lease of tools, equipment and road machinery. |
| 4-A-5 Supplies | Diesel fuel, gasoline, chains, parts, etc. |
| 4-A-6 Repairs | Repairs to equipment and road machinery by outside contractors, including labor and materials. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|----------------------------------|--|
| 4-A-7 Maintenance of Equipment | Expenses incurred in maintaining road machinery and equipment. |
| 4-A-8 Buildings and Additions | Building construction, or purchase, addition to present facilities and acquisition of buildings to house road equipment. |
| 4-A-9 Utilities | Water, Electric, Utility, Telephone, and heat bills for highway garage. |
| 4-A-10 Insurance | Premiums for fire, comprehensive, and liability insurance. |
| 4-A-13 Other Expenses | Any other items of expense not included in 4-A-1 through 4-A-10, 4-A-14, and 4-A-80. |
| 4-A-14 Transfers – Out | Transfer from Road and Bridge Fund to other funds, identifying each fund transferred to. |
| 4-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |
| 4-B – MAINTENANCE | |
| 4-B-1 Salaries | Compensation paid to township employees for work performed in the maintenance and repair of roads. |
| 4-B-2 Material | Expenses for necessary material used in the maintenance and repair of roads. |
| 4-B-3 Contracts | Payments to contractors for road maintenance and repair projects, including labor and materials. |
| 4-B-4 Other Expenses | Any other items of expense for the maintenance and repair of roads not included in 4-B-1 through 4-B-3. |
| 4-C – IMPROVEMENT | |
| 4-C-1 Salaries | Compensation paid to township employees for work performed on road improvement projects. |
| 4-C-2 Material | Expenses for necessary material used in road improvement projects. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

- | | |
|----------------------|---|
| 4-C-3 Contracts | Payments to contractors for road improvement projects, including labor and material. |
| 4-C-4 Other Expenses | Any other items of expense for the maintenance and repair of roads not included in 4-C-1 through 4-C-3. |

4- - ADVANCES – OUT

- | | |
|----------------------|---|
| 4-D-1 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
|----------------------|---|

5 – CEMETERY FUND

- | | |
|--|--|
| 5-A-1 Salaries – Trustees | Compensation paid to trustees for services in relation to cemeteries. |
| 5-A-2 Salaries | Compensation paid to township employees for work performed in the operation, maintenance, and care of cemeteries. |
| 5-A-3 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Cemetery Fund. |
| 5-A-4 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Cemetery Fund. |
| 5-A-5 Improvement of Sites | Site improvement such as blacktopping, grading, ditching, fencing, landscaping, etc. |
| 5-A-6 Land Purchases | Acquisition cost of additional land for cemetery purposes from monies derived from tax levies only. |
| 5-A-7 New Buildings and Additions | New building construction and additions to existing facilities from monies derived from tax levies only. |
| 5-A-8 Tools and Equipment | Purchase or lease of tools and equipment. |
| 5-A-9 Supplies | Brick, lumber, concrete, pipe, shrubs, trees, gravel, sand, etc. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|----------------------------------|---|
| 5-A-10 Repairs | Repairs to buildings and equipment by outside contractors, including labor and materials. |
| 5-A-11 Contracts | Payments for maintenance and care of cemeteries pursuant to a contract with an independent contractor. |
| 5-A-12 Other Expenses | Any other items of expense for the maintenance and care of cemeteries not included in 5-A-1 through 5-A-11, 5-A-13, 5-A-14, and 5-A-80. |
| 5-A-13 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 5-A-14 Transfers – Out | Transfer from Cemetery Fund to other funds, identifying each fund transferred to. |
| 5-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |

6 – CEMETERY BEQUEST FUND

| | |
|------------------------------|---|
| 6-A-1 Salaries | Compensation paid to township employees for work performed in the operation, maintenance, and care of cemeteries. |
| 6-A-2 Contracts | Payments for contract services. |
| 6-A-3 Supplies and Materials | Payments for supplies and materials used in the upkeep of cemetery plots. |
| 6-A-4 Capital Outlay | Payments for equipment, tools, and machinery. |
| 6-A-5 Transfers – Out | Transfer from Cemetery Bequest Fund to other funds, identifying each fund transferred to. |
| 6-A-6 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |

7 – LIGHTING ASSESSMENT FUND

| | |
|----------------------|---|
| 7-A-1 Contracts | Payments for contract services. |
| 7-A-2 Other Expenses | Any other items of expense not included in 7-A-1, 7-A-3, and 7-A-4. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

7-A-3 Advances – Out Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid.

7-A-4 Transfers – Out Transfer from Lighting Assessment Fund to other funds, identifying each fund transferred to.

8 – GARBAGE AND WASE DISPOSAL DISTRICT FUND

8-A-1 Salaries Compensation paid to township employees for work performed in the operation and maintenance of disposal facilities.

8-A-2 Employer’s Retirement Contribution Township’s share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Garbage and Waste Disposal District Fund.

8-A-3 Workers’ Compensation Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Garbage and Waste Disposal District Fund.

8-A-4 Land Purchases Acquisition of site or sites by lease or purchase for waste disposal facilities.

8-A-5 Tools and Equipment Purchase or lease of tools, equipment, and machinery.

8-A-6 Supplies Gasoline, diesel fuel, oil, tires, etc.

8-A-7 Repairs Repairs to equipment and machinery by outside contractors, including labor and materials.

8-A-8 Contracts Payments for waste disposal service received, pursuant to a contract with another political subdivision or private contractor.

8-A-9 Other Expenses Any other items of expense not included in 8-A-1 through 8-A-8, 8-A-10, 8-A-11, and 8-A-80.

8-A-10 Advances – Out Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

8-A-11 Transfers – Out Transfers from Garbage and Waste Disposal District Fund to other funds, identifying each fund transferred to.

8-A-80 Unemployment Compensation Payments to State for unemployment compensation.

9 – POLICE DISTRICT FUND

9-A-1 Salaries Compensation paid to township constables and police officers.

9-A-2 Employer’s Retirement Contribution Township’s share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Police District Fund.

9-A-3 Workers’ Compensation Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Police District Fund.

9-A-4 Assessments and Contributions All payments for assessment and contributions to police and firemen’s disability and pension fund.
O.R.C. 742.23.

9-A-5 Land Purchases Acquisition of land for housing police equipment.

9-A-6 New Buildings and Additions New building construction, addition to present facilities, and acquisition of buildings to house police equipment.

9-A-7 Tools and Equipment Purchase or lease of tools, equipment, vehicles, and machinery.

9-A-8 Supplies Gasoline, oil, tires, anti-freeze, guns, ammunition, radio parts, wearing apparel, etc.

9-A-9 Repairs Repairs to vehicles and equipment by outside contractors, including labor and materials.

9-A-10 Contracts Payments for police protection received, pursuant to a contract with another political subdivision.

9-A-12 Insurance Premiums for fire, comprehensive and collision insurance.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|----------------------------------|---|
| 9-A-13 Training | Tuition and expenses for additional police training. |
| 9-A-14 Other Expenses | Any other items of expense not included in 9-A-1 through 9-A-13, 9-A-15, 9-A-16, and 9-A-80. |
| 9-A-15 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 9-A-16 Transfers – Out | Transfers from the Police District Fund to other funds, identifying each fund transferred to. |
| 9-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |

10 – FIRE DISTRICT FUND

| | |
|---|---|
| 10-A-1 Salaries | Compensation paid to township firemen, employees and volunteers. |
| 10-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Fire District Fund. |
| 10-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid by the Fire District Fund. |
| 10-A-4 Assessments and Contributions | All payments for assessment and contributions to the volunteer firemen’s dependents fund and to the police and firemen’s disability pension fund. |
| 10-A-5 Land Purchases | Acquisition of land for housing fire department and ambulances. |
| 10-A-6 New Buildings and Equipment | New building construction, addition to present facilities and acquisition of buildings to house fore equipment, ambulances and communication equipment. |
| 10-A-7 Utilities | All water, sewerage, electric, telephone, and heat bills for fire stations. |
| 10-A-8 Tools and Equipment | Purchase or lease of tools, equipment, vehicles and machinery. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|---|---|
| 10-A-9 Supplies | Gasoline, oil, tires, anti-freeze, pipe, parts, wearing apparel, etc. |
| 10-A-10 Repairs | Repairs to vehicles and equipment by outside contractors, including labor and materials. |
| 10-A-11 Contracts | Payments for fire protection received, pursuant to a contract with another political subdivision or private fire company |
| 10-A-14 Insurance | Premiums for fire, comprehensive, and collision insurance. |
| 10-A-15 Other Expenses | Any other items of expense not included in 10-A-1 through 10-A-14, 10-A-16, 10-A-17 and 10-A-80. |
| 10-A-16 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 10-A-17 Transfers – Out | Transfers from the Fire District Fund to other funds, identifying each fund transferred to. |
| 10-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |
| 11 – ROAD DISTRICT FUND | |
| 11-A – MISCELLANEOUS | |
| 11-A-1 Salaries | Compensation paid to trustees for services in relation to roads. |
| 11-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Road District Fund. |
| 11-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Road District Fund. |
| 11-A-4 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 11-A-5 Supplies | Diesel fuel, gasoline, chains, parts, etc. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|-----------------------------------|--|
| 11-A-6 Repairs | Repairs to equipment and road machinery by outside contractors, including labor and materials. |
| 11-A-7 Maintenance of Equipment | Expenses incurred in maintaining road machinery and equipment. |
| 11-A-8 Buildings and Additions | New building construction, addition to present facilities, and acquisition of buildings to house road equipment. |
| 11-A-9 Insurance | Premiums for fire, comprehensive, and liability insurance. |
| 11-A-12 Other Expenses | Any other items of expense not included in 11-A-1 through 11-A-9, 11-A-14, and 11-A-80. |
| 11-A-80 Unemployment Compensation | Payments to State for unemployment compensation |

11-B – MAINTENANCE

| | |
|-----------------------|---|
| 11-B-1 Salaries | Compensation paid to township employees for work performed in the maintenance and repair of roads. |
| 11-B-2 Material | Expenses for necessary material used in the maintenance and repair of roads. |
| 11-B-3 Contracts | Payment to contractors for road maintenance and repair projects, including labor and materials. |
| 11-B-4 Other Expenses | Any other items of expense for the maintenance and repair of roads not included in 11-B-1 through 11-B-3. |

11-D – ADVANCES

| | |
|-----------------------|---|
| 11-D-1 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
|-----------------------|---|

12 – PARK LEVY FUND

| | |
|-----------------|--|
| 12-A-1 Salaries | Compensation paid to township employees for operation and maintenance of parks and recreation centers. |
|-----------------|--|

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|---|---|
| 12-A-2 Employer's Retirement Contribution | Township's share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Park Levy Fund. |
| 12-A-3 Workers' Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Park Levy Fund. |
| 12-A-4 Improvement of Sites | Site improvements such as blacktopping, grading, ditching, fencing, landscaping, etc. |
| 12-A-5 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 12-A-6 Supplies | Brick, lumber, concrete, pipe, glass, hardware, shrubs, trees, gravel, sand, etc. |
| 12-A-7 Repairs | Repairs to buildings and equipment by outside contractors, including labor and materials. |
| 12-A-8 Other Expenses | All other items of expense not included in 12-A-1 through 12-A-7, 12-A-9, 12-A-12, and 12-A-80. |
| 12-A-9 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 12-A-10 Transfers – Out | Transfers from the Park Levy Fund to other funds, identifying each fund transferred to. |
| 12-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |

13 – ZONING FUND

| | |
|--------------------------|--|
| 13-A-1 Salaries and Fees | Inspectors' fees and compensation to clerk and members of zoning board of appeals and zoning commission. |
| 13-A-2 Expenses | Expenses incurred by members of the Board of Appeals in the performance of official business. |
| 13-A-3 Supplies | Office supplies and forms. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|------------------------|---|
| 13-A-4 Contracts | Payments pursuant to employment on contracts with planning consultants. |
| 13-A-5 Other Expenses | Any other items of expense not included in 13-A-1 through 13-A-4, 13-A-6, and 13-A-7. |
| 13-A-6 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 13-A-7 Transfers – Out | Transfers from the Zoning Fund to other funds, identifying each fund transferred to. |

14 – MISCELLANEOUS FUND

| | |
|---|---|
| 14-A-1 Salaries – Trustees | Compensation paid to Township Employees for services rendered for the individual fund. |
| 14-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System, based on the amount of compensation paid from the Miscellaneous Fund. |
| 14-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements based on the amount of compensation paid from the Miscellaneous Fund. |
| 14-A-4 Tools and Equipment | Purchase or lease of tools, equipment, and road machinery. |
| 14-A-5 Supplies | Various supplies necessary in relation to the individual fund. |
| 14-A-6 Repairs | Repairs to tools, equipment, and machinery by outside contractors, including labor and materials. |
| 14-A-7 Contracts | Payments for services pursuant to a contract with another political subdivision or private contractor. |
| 14-A-8 Other Expenses | Any other items of expense not included in 14-A-1 through 14-A-7, 14-A-9, 14-A-19, and 14-A-80. |
| 14-A-9 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|-------------------------|--|
| 14-A-10 Transfers – Out | Transfer from the Miscellaneous Fund to other funds, identifying each fund transferred to. |
|-------------------------|--|

| | |
|-----------------------------------|--|
| 14-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |
|-----------------------------------|--|

15 – GENERAL BOND (NOTE) RETIREMENT FUND

| | |
|------------------|--|
| 15-A-1 Principal | Payments for the retirement of outstanding indebtedness principal. |
|------------------|--|

| | |
|-----------------------|---|
| 15-A-2 Other Expenses | All other items of expense not included in 15-A-1, and 15-A-3 through 15-A-5. |
|-----------------------|---|

| | |
|------------------------|---|
| 15-A-3 Transfers – Out | Transfers from the Bond Retirement Fund to other funds, identifying each fund transferred to. |
|------------------------|---|

| | |
|-----------------|--|
| 15-A-4 Interest | Interest payments on outstanding indebtedness. |
|-----------------|--|

| | |
|-----------------------|---|
| 15-A-5 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
|-----------------------|---|

16 – SPECIAL ASSESSMENT BOND RETIREMENT FUND

| | |
|------------------|--|
| 16-A-1 Principal | Payments for the retirement of outstanding indebtedness principal. |
|------------------|--|

| | |
|-----------------------|--|
| 16-A-2 Other Expenses | All other items of expense not included in 16-A-1 and 16-A-3 through 16-A-5. |
|-----------------------|--|

| | |
|------------------------|---|
| 16-A-3 Transfers – Out | Transfers from Bond Retirement Fund to other funds, identifying each fund transferred to. |
|------------------------|---|

| | |
|-----------------|--|
| 16-A-4 Interest | Interest payments on outstanding indebtedness. |
|-----------------|--|

| | |
|-----------------------|---|
| 16-A-5 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
|-----------------------|---|

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

18 – BONDS FUND

| | |
|-----------------------|---|
| 18-A-1 Fees | Compensation for engineering services. |
| 18-A-2 Contracts | Payments for services pursuant to a contract with a private contractor, including labor and materials. |
| 18-A-3 Other Expenses | Any other items of expense not included in 18-A-1, 18-A-3, and 18-A-4. |
| 18-A-4 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |

20 – SPECIAL LEVY FUNDS

| | |
|---|---|
| 20-A-1 Salaries | Compensation paid to township employees for services rendered for the individual fund. |
| 20-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System. |
| 20-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements. |
| 20-A-4 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 20-A-5 Supplies | Payments for materials and supplies used in the operation of the township. |
| 20-A-6 Repairs | Payments for repairs to tools, equipment, machinery, roads, etc., within the purpose of the levy. |
| 20-A-7 Contracts | Payments for contract services. |
| 20-A-8 Other Expenses | Other expenses not included in 20-A-1 through 20-A-7, and 20-A-9 through 20-A-80. |
| 20-A-9 Transfers – Out | Transfers from Special Levy Fund to other funds, identifying each fund transferred to. |
| 20-A-10 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|---------------------------------------|--|
| 20-A-11 Assessments and Contributions | All payments for assessment and contributions to police and firemen's disability and pension fund. O.R.C. 742.23. |
| 20-A-12 Land Purchases | Acquisition of land for housing police equipment. |
| 20-A-13 New Buildings and Additions | New building construction, addition to present facilities and acquisition of buildings within the purpose of the levy. |
| 20-A-14 Utilities | All water, sewerage, electric, telephone, and heat bills within the purpose of the levy. |
| 20-A-15 Insurance | Premiums for fire, comprehensive, collision, and liability insurance. |
| 20-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |

21 – CAPITAL EQUIPMENT FUND

| | |
|-------------------------|---|
| 21-A-1 Police Equipment | Payments for Police Equipment. |
| 21-A-2 Fire Equipment | Payments for Fire Equipment |
| 21-A-3 Road Equipment | Payments for Road Equipment |
| 21-A-4 Other Expenses | Other expenses associated with the purchase of Police, Fire, or Road Equipment. |
| 21-A-5 Transfers – Out | Transfers from capital equipment fund to other funds, identifying each fund transferred to. |
| 21-A-6 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |

22 – DRUG LAW ENFORCEMENT FUND

| | |
|---|--|
| 22-A-1 Salaries | Compensation paid to the township employees for services rendered for the individual fund. |
| 22-A-2 Employer's Retirement Contribution | Township's share payable to the Public Employees Retirement System. |
| 22-A-3 Workers' Compensation | Charged deducted by the County Auditor on tax settlement. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|---|--|
| 22-A-4 Contracts | Payments for services pursuant to a contract with a private contractor including labor and material. |
| 22-A-5 Supplies | Gasoline, oil, tires, anti-freeze, guns, ammunition, radio, parts, wearing apparel, etc. |
| 22-A-6 Capital Outlay | Acquisition cost of new land, new buildings construction, additions to present facilities, acquisition of buildings, and purchase or lease of tools, equipment, vehicles, and machinery. |
| 22-A-7 Other Expenses | Any other item of expense not included in 22-A-1 through 22-A-6, 22-A-8, 22-A-9, and 22-A-80. |
| 22-A-8 Transfers – Out | Transfers from Drug Law Enforcement Fund to other funds, identifying each fund transferred to. |
| 22-A-9 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 22-A-80 Unemployment Compensation | Payment to the State for unemployment compensation. |
| 23 – PERMISSIVE MOTOR VEHICLE LICENSE TAX | |
| 23-A – MISCELLANEOUS | |
| 23-A-1 Salaries | Compensation paid to Township employees for services rendered for the individual fund. |
| 23-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System. |
| 23-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements. |
| 23-A-4 Tools and Equipment | Purchase or lease of tools, equipment, and road machinery. |
| 23-A-5 Supplies and Materials | Various supplies necessary in relation to the individual fund. |
| 23-A-6 Purchased Services | Payments to contractors for services. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|---|--|
| 23-A-7 Other Expenses | Any other items of expense not included in 23-A-1 through 23-A-6, 23-A-8, 23-A-9, and 23-A-80. |
| 23-A-8 Transfers – Out | Transfer from Permissive Vehicle License Tax Fund to other funds, identifying each fund transferred to. |
| 23-A-9 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 23-A-80 Unemployment Compensation | Payments to State for unemployment compensation. |
| 23-B – CONSTRUCTION, RECONSTRUCTION, IMPROVEMENT, MAINTENANCE AND REPAIR | |
| 23-B-1 Salaries | Compensation paid to all persons employed by the township to perform construction, reconstruction, improvement, and maintenance and repair on projects in relation to the individual fund. |
| 23-B-2 Supplies and Materials | All expendable supplies used in construction, reconstruction, improvement, and maintenance and repair of projects in relation to the individual fund. |
| 23-B-3 Purchased Services - Contracts | Payments to contractors for services or repairs for the construction, reconstruction, improvement, and maintenance and repair on projects in relation to the individual fund. |
| 23-B-4 Other Expenses | Any other items of expense not included in 23-B-1 through 23-B-3. |
| 23-C – PURCHASING, ERECTING, AND MAINTAINING SIGNS | |
| 23-C-1 Salaries | Compensation paid to all persons employed by the township to perform purchasing, erecting, and maintaining signs for projects in relation to the individual fund. |
| 23-C-2 Supplies and Materials | All expendable supplies used in purchasing, erecting, and maintaining signs for projects in relation to the individual fund. |
| 23-C-3 Equipment and Machinery | Purchase or lease of new equipment and machinery for erecting and maintaining signs for projects in relation to the individual fund. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

23-D – ROAD MACHINERY, EQUIPMENT, MARKERS, LIGHTS, SIGNALS, BUILDINGS, AND OTHERS.

| | |
|--------------------------------|---|
| 23-D-1 Salaries | Compensation paid to all persons employed by the township to operate, install, and maintain road machinery, equipment, markers, lights and signals, buildings, and other for projects in relation to the individual fund. |
| 23-D-2 Supplies and Materials | All expendable supplies used in purchasing, erecting, and maintaining signs for projects in relation to the individual fund. |
| 23-D-3 Equipment and Machinery | Purchase or lease of new equipment and machinery for erecting and maintaining signs for projects in relation to the individual fund. |
| 23-D-4 Buildings | Building construction of purchase, additions to present facilities and purchase of real estate. |
| 23-D-5 Other | Any other items of expense not included in 23-D-1 through 23-D-4. |

24 – PERMISSIVE SALES TAX FUND

| | |
|---|---|
| 24-A-1 Salaries and Wages | Compensation paid to township employees for services rendered for the individual fund. |
| 24-A-2 Employer's Retirement Contribution | Township's share payable to the Public Employees Retirement System. |
| 24-A-3 Workers' Compensation | Charges deducted by the County Auditor on tax settlements. |
| 24-A-4 Tools and Equipment | Purchase or lease of tools, equipment, and road machinery. |
| 24-A-5 Supplies and Materials | Various supplies necessary in relation to the individual fund. |
| 24-A-6 Contracts | Payments for services pursuant to a contract with a private contractor including labor and materials. |
| 24-A-7 Equipment and Machinery | Purchase or lease of new equipment and machinery in relation to the individual fund. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|-----------------------------------|---|
| 24-A-8 Buildings | New building construction, additions to present facilities and acquisition of buildings within the purpose of the fund. |
| 24-A-9 Other Expenses | Any other items of expense not included in 24-A-1 through 24-A-8, 24-A-10, 24-A-11, and 24-A-80. |
| 24-A-10 Transfers – Out | Transfer from Permissive Sales Tax Fund to other funds, identifying each fund transferred to. |
| 24-A-11 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 24-A-80 Unemployment Compensation | Payments to the State for unemployment compensation. |

25 – FEDERAL LAW ENFORCEMENT FUND

| | |
|---|--|
| 25-A-1 Salaries and Wages | Compensation paid to township employees for services rendered for the individual fund |
| 25-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System. |
| 25-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements. |
| 25-A-4 Tools and Equipment | Purchase or lease of tools, equipment, and road machinery. |
| 25-A-5 Supplies and Materials | Various supplies necessary in relation to the individual fund. |
| 25-A-6 Contracts | Payments for services pursuant to a contract with a private contractor including labor and material. |
| 25-A-7 Equipment and Machinery | Purchase or lease of new equipment and machinery in relation to the individual fund. |
| 25-A-8 Buildings | New building construction, additions to present facilities and acquisitions of buildings within the purpose of the fund. |
| 25-A-9 Other Expenses | Any other items of expense not included in 25-A-1 through 25-A-8, 25-A-10, 25-A-11, and 25-A-80. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|-----------------------------------|---|
| 25-A-10 Transfers – Out | Transfer from Federal Law Enforcement Fund to other funds, identifying each fund transferred to. |
| 25-A-11 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 25-A-80 Unemployment Compensation | Payments to the State for unemployment compensation. |

26 – PERMANENT IMPROVEMENT FUND

| | |
|---|--|
| 26-A-1 Salaries and Wages | Compensation paid to township employees for services rendered for the individual fund |
| 26-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System. |
| 26-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements. |
| 26-A-4 Land Purchases | Acquisition cost of land for uses within the purpose of the individual fund. |
| 26-A-5 Tools and Equipment | Purchase or lease of tools, equipment, and road machinery. |
| 26-A-6 Supplies | Various supplies necessary in relation to the individual fund. |
| 26-A-7 Repairs | Payments for repairs to tools, equipment, machinery, roads, etc., within the purpose of the individual fund. |
| 26-A-8 Contracts | Payments for services pursuant to a contract with a private contractor including labor and material. |
| 26-A-9 Other Expenses | Any other items of expense not included in 26-A-1 through 26-A-8, 26-A-10 through 26-A-80. |
| 26-A-10 Buildings | New building construction, additions to present facilities and acquisitions of buildings within the purpose of the fund. |
| 26-A-11 Equipment | Purchase or lease of new equipment in relation to the individual fund. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|-----------------------------------|--|
| 26-A-12 Transfers – Out | Transfer from Permanent Improvement Fund to other funds, identifying each fund transferred to. |
| 26-A-13 Advances – Out | Disbursement temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 26-A-80 Unemployment Compensation | Payments to the State for unemployment compensation. |

27 – AGENCY FUNDS

| | |
|---|---|
| 27-A-1 Salaries and Wages | Compensation paid to township employees for services rendered for the individual fund |
| 27-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System. |
| 27-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements. |
| 27-A-4 Land Purchases | Acquisition cost of land for uses within the purpose of the individual fund. |
| 27-A-5 Tools and Equipment | Purchase or lease of tools, equipment and machinery. |
| 27-A-6 Supplies | Various supplies necessary in relation to the individual fund. |
| 27-A-7 Repairs | Payments for repairs to tools, equipment, machinery, roads, etc., within the purpose of the individual fund. |
| 27-A-8 Contracts | Payments for services pursuant to a contract with a private contractor including labor and material. |
| 27-A-9 Other Expenses | Any other items of expense not included in 27-A-1 through 27-A-8, 27-A-10 through 27-A-80. |
| 27-A-10 Transfers – Out | Transfer from Agency Funds to other funds, identifying each fund transferred to. |
| 27-A-11 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 27-A-80 Unemployment Compensation | Payments to the State for unemployment compensation. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

28 – AMBULANCE AND EMERGENCY MEDICAL SERVICES FUND

| | |
|---|---|
| 28-A-1 Salaries and Wages | Compensation paid to township employees for services rendered for the individual fund |
| 28-A-2 Employer's Retirement Contribution | Township's share payable to the Public Employees Retirement System. |
| 28-A-3 Workers' Compensation | Charges deducted by the County Auditor on tax settlements. |
| 28-A-4 Land Purchases | Acquisition cost of land for uses within the purpose of the individual fund. |
| 28-A-5 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 28-A-6 Supplies | Various supplies necessary in relation to the individual fund. |
| 28-A-7 Repairs | Payments for repairs to tools, equipment, machinery, roads, etc., within the purpose of the individual fund. |
| 28-A-8 Contracts | Payments for services pursuant to a contract with a private contractor including labor and materials. |
| 28-A-9 Other Expenses | Any other items of expense not included in 28-A-1 through 28-A-8, 28-A-11 through 28-A-80. |
| 28-A-10 Transfers – Out | Transfer from Ambulance and Emergency Medical Services Fund to other funds, identifying each fund transferred to. |
| 28-A-11 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 28-A-80 Unemployment Compensation | Payments to the State for unemployment compensation. |

29 – SINKING FUND

| | |
|------------------|--|
| 29-A-1 Principal | Payments for the retirement of the outstanding indebtedness principal. |
| 29-A-2 Interest | Interest payments on outstanding indebtedness. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|------------------------|---|
| 29-A-3 Other | All other items of expense not included in 29-A-1, 29-A-2, 29-A-4, and 29-A-5. |
| 29-A-4 Transfers – Out | Transfer from Sinking Fund to other funds, identifying each fund transferred to. |
| 29-A-5 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |

30 – PUBLIC WORKS COMMISSION PROJECT FUND

| | |
|---|---|
| 30-A-1 Salaries and Wages | Compensation paid to township employees for services rendered for the individual fund |
| 30-A-2 Employer’s Retirement Contribution | Township’s share payable to the Public Employees Retirement System. |
| 30-A-3 Workers’ Compensation | Charges deducted by the County Auditor on tax settlements. |
| 30-A-4 Contracts | Payments for services pursuant to a contract with a private contractor including labor and material. |
| 30-A-5 Supplies | Various supplies necessary in relation to the individual fund. |
| 30-A-6 Capital Outlay | Payments for repair, construction, or purchase of equipment, machinery, buildings, roads, etc., in relation to the individual fund. |
| 30-A-7 Transfers – Out | Transfer from Public Works Commission Project Fund to other funds, identifying each fund transferred to. |
| 30-A-8 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
| 30-A-9 Other Expenses | Any other items of expense not included in 30-A-1 through 30-A-8, and 30-A-80. |
| 30-A-8- Unemployment Compensation | Payments to the State for unemployment compensation. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

32 – LAW ENFORCEMENT TRUST FUND

| | |
|---|---|
| 32-A-1 Salaries and Wages | Compensation paid to township employees for services rendered for the individual fund |
| 32-A-2 Employer's Retirement Contribution | Township's share payable to the Public Employees Retirement System. |
| 32-A-3 Workers' Compensation | Charges deducted by the County Auditor on tax settlements. |
| 32-A-4 Unemployment Compensation | Payments to the State for unemployment compensation. |
| 32-A-5 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 32-A-6 Supplies | Various supplies necessary in relation to the individual fund. |
| 32-A-7 Contracts | Payments for services pursuant to a contract with a private contractor including labor and materials. |
| 32-A-8 Equipment and Machinery | Purchase or lease of new equipment and machinery, in relation to the individual fund |
| 32-A-9 Buildings | New building construction, additions to present facilities, and acquisitions of buildings within the purpose of the fund. |
| 32-A-10 Other Expenses | Any other items of expense not included in 32-A-1 through 32-A-9, 32-A-11, and 32-A-12. |
| 32-A-11 Transfers – Out | Transfers from Law Enforcement Trust Fund to other funds, identifying each fund transferred to. |
| 32-A-12 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |

33 – ENFORCEMENT AND EDUCATION FUND

| | |
|---|---|
| 33-A-1 Salaries and Wages | Compensation paid to Township employees for services rendered for the individual fund |
| 33-A-2 Employers' Retirement Contribution | Township's share payable to the Public Employees Retirement System. |

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|----------------------------------|---|
| 33-A-3 Workers' Compensation | Charges deducted by the County Auditor on tax settlements. |
| 33-A-4 Unemployment Compensation | Payments to the State for unemployment compensation. |
| 33-A-5 Tools and Equipment | Purchase or lease of tools, equipment, and machinery. |
| 33-A-6 Supplies and Materials | Various supplies necessary in relation to the individual fund. |
| 33-A-7 Contracts | Payments for services pursuant to a contract with a private contractor including labor and material. |
| 33-A-8 Equipment and Machinery | Purchase or lease of new equipment and machinery, in relation to the individual fund |
| 33-A-9 Buildings | New building construction, additions to present facilities and acquisitions of buildings within the purpose of the fund. |
| 33-A-10 Other Expenses | Any other items of expense not included in 33-A-1 through 33-A-9, 33-A-11, and 33-A-12/ |
| 33-A-11 Transfers – Out | Transfer from Enforcement and Education Fund to other funds, identifying each fund transferred to. |
| 33-A-12 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |

34 – UNDERGROUND STORAGE TANK FUND

| | |
|-------------------------|--|
| 34-A-1 Site Development | Expenses to improve underground storage site. |
| 34-A-2 Liability | To compensate third parties for bodily injury and property damage caused by accidental petroleum releases. |
| 34-A-3 Other Expenses | Other items of expense not included in 34-A-1 , and 34-A-2. |

35 – PERMANENT FUNDS

| | |
|---------------|--|
| 35-A-1 Payout | Amounts disbursed in accordance with the individual trust agreement. |
|---------------|--|

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

35-A-2 Other Expenses All other items of expense not included in 35-A-1, 35-A-3, and 35-A-4.

35-A-3 Transfers – Out Transfers from Permanent Funds to other funds, identifying each fund transferred to.

35-A-4 Advances – Out Disbursements temporarily allocated to another fund for cash flow purposes with

36 – PRIVATE PURPOSE TRUST FUNDS

36-A-1 Payout related to the Trust Amounts disbursed in accordance with the individual trust agreement.

36-A-2 Other Expenses All other items of expense not included in 36-A-1, 36-A-3, and 36-A-4.

36-A-3 Transfers – Out Transfers from Private Purpose Trust Fund to other funds, identifying each fund transferred to.

36-A-4 Advances – Out Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid.

37 – ENTERPRISE FUNDS

37-A-1 Personal Services Salaries and wages paid to employees.

37-A-2 Fringe Benefits Employer retirement and insurance contributions.

37-A-3 Contractual Services Payments made for services provided by outside parties.

37-A-4 Materials and Supplies Disbursements made for consumable materials and supplies.

37-A-5 Other Expenses All other items of expense not included in 37-A-1 through 37-A-4, and 37-A-6 through 37-A-9.

37-A-6 Principal Retirement Payments made for the retirement of debt service principal.

37-A-7 Interest and Fiscal Charges Payments made for interest and fiscal charges on debt service

37-A-8 Transfers - Out Transfers from Enterprise Funds to other funds, identifying each fund transferred to.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

| | |
|-----------------------|---|
| 37-A-9 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
|-----------------------|---|

38 – INTERNAL SERVICE FUNDS

| | |
|--------------------------|---------------------------------------|
| 38-A-1 Personal Services | Salaries and wages paid to employees. |
|--------------------------|---------------------------------------|

| | |
|------------------------|--|
| 38-A-2 Fringe Benefits | Employer retirement and insurance contributions. |
|------------------------|--|

| | |
|-----------------------------|---|
| 38-A-3 Contractual Services | Payments made for services provided by outside parties. |
|-----------------------------|---|

| | |
|-------------------------------|---|
| 38-A-4 Materials and Supplies | Disbursements made for consumable materials and supplies. |
|-------------------------------|---|

| | |
|-----------------------|--|
| 38-A-5 Other Expenses | All other items of expense not included in 38-A-1 through 38-A-4, and 38-A-6 through 38-A-9. |
|-----------------------|--|

| | |
|-----------------------------|---|
| 38-A-6 Principal Retirement | Payments made for the retirement of debt service principal. |
|-----------------------------|---|

| | |
|------------------------------------|---|
| 38-A-7 Interest and Fiscal Charges | Payments made for interest and fiscal charges on debt service |
|------------------------------------|---|

| | |
|------------------------|---|
| 38-A-8 Transfers - Out | Transfers from Internal Service Funds to other funds, identifying each fund transferred to. |
|------------------------|---|

| | |
|-----------------------|---|
| 38-A-9 Advances – Out | Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid. |
|-----------------------|---|

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

THIS PAGE INTENTIONALLY LEFT BLANK