

OHIO AUDITOR OF STATE
KEITH FABER

New Fiscal Officer Training

Presented by:
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March 28, 2025

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Fund Accounting



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What is Fund Accounting?

- Fund accounting is the activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governments.
 - This is accomplished through the use of Funds.
- Funds - a fund segregates the monies of the Entity according to legal purpose restrictions.


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Why Fund Accounting?

- Fund accounting is the way governments track revenues with purpose restrictions against the expenditures made for those purposes.
- Fund accounting makes it easier to identify which monies are available for specific purposes.

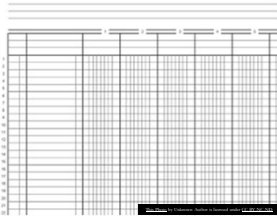


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How Funds Work?



- Entities often have one checking account that is used for all funds.
- How does the Entity know how much of the checking account balance is allocated to each fund?
- A proper cashbook or cash journal (see Appendix A)


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Fund Type and Funds

- Governmental Funds
 - General Fund
 - Special Revenue Funds
 - Debt Service Funds
 - Capital Projects Funds
 - Permanent Funds
- Proprietary Funds
 - Enterprise Funds
 - Internal Service Funds
- Fiduciary Funds
 - Pension Trust
 - Investment Trust
 - Private Purpose Trust
 - Custodial



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Governmental Fund Types

General Fund - The operating fund of the government, used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the government for any purpose provided it is disbursed or transferred in accordance with Ohio law.

Special Revenue Funds - Used to account for the proceeds of specific revenue sources that are **restricted** or **committed** to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds - Used to account for financial resources that are **restricted, committed, or assigned** to expenditure for principal and interest.

Capital Projects Funds - Used to account for financial resources that are **restricted, committed, or assigned** to expenditure for the acquisition or construction of capital facilities and/or other capital assets.

Permanent Funds - Used to account for the financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that benefit the government or its citizens.

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Proprietary Fund Types

Enterprise Funds - Used to account for any activity for which a fee is charged to external users for goods or services.

Internal Service Funds - Used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.



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Fiduciary Fund Types

Pension Trust Fund

Investment Trust Fund

Private Purpose Trust Fund - Used to report all **trust arrangements**, other than those properly reported in pension or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Custodial Fund - The Entity collects money on behalf of another entity and then remits the money to them.

- No own source revenue

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How to Create a New Fund?


- Look to AOS Bulletin 99-006 for guidance (see Appendix B)
- If it is not established by law, (ORC 5705.09 - referred to in Appendix B) or ORC 5705.13 either specifically, or in general, permission to establish a new fund comes from the Auditor of State's Office.

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Chart of Accounts



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Why a Chart of Accounts?

- A chart of accounts has been established as a way to standardize reporting requirements of local governments.
- The chart of accounts should be used by all entities to maintain uniform accounting practices.
- Appendix C is sample Chart of Accounts for Villages and Townships from UAN used as a guidance.

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Numeric Account Code - Revenue

- Sample 1000 - 110
- Fund code = 1000
- Receipt code = 110

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Sample Revenue Codes for Villages

- Revenue Types
 - 100s – Property and Other Local Taxes
 - 200s – State Shared Taxes and Permits(Intergovernmental)
 - 300s – Special Assessments
 - 400s – Intergovernmental Revenues
 - 500s – Charges for Services
 - 611-619 – Fines, Forfeitures, and Settlements
 - 621-690 – Licenses, and Permits
 - 700s – Earnings on Investments
 - 800s – Miscellaneous
 - 900s – Other Financing Sources

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Sample Revenue Codes for Townships

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

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Numeric Account Code - Expenditure

- Sample 1000 - 110 - 399
- Fund code = 1000
- Program code = 110
- Object code = 399

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Sample Program Codes for Villages

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

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Sample Program Codes for Township

- Program Codes (functions):
 - 100s – General Government
 - 200s – Public Safety
 - 300s – Public Works
 - 400s – Health
 - 500s – Human Services
 - 600s – Conservation - Recreation
 - 710 – Other
 - 730 – Intergovernmental
 - 760 – Capital Outlay
 - 810-890 – Debt Service
 - 900s – Other Financing Uses

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Sample Object Codes for Villages

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

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Sample Object Codes for Townships


- Object Codes:
 - 100s – Personal Services
 - 200s – Employee Fringe Benefits
 - 300s – Contractual Services
 - 400s – Supplies and Materials
 - 500s – Miscellaneous
 - 700s – Capital Outlay
 - 800s – Debt Service
 - 900s – Other Financing Uses

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Basic Accounting



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Budgetary – General Budgetary Terms

- Estimated revenues - the amount of revenue expected to be received in total, by fund, or by source during the year.
- Estimated resources = current year revenues plus carryover balance.
- Appropriations - the amounts approved for expenditure by Council in accordance with fund/program/object restrictions.
- Fund Balance:
 - Encumbered Fund Balance - the portion of fund balance obligated to expenditure for purposes specified by purchase orders.
 - Unencumbered Fund Balance - the portion of fund balance that is available for expenditure.

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Budgetary Documents

- Tax Budget or Alternative Method
- Official Certificate of Estimated Resources
- Certificate of Total Amount From All Sources Available for Expenditures, and Balances
- Amended Official Certificate of Estimated Resources
- Appropriation Ordinance

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Tax Budget Important Dates

- Adopted by council on or before July 15th of each year for the next year
- One hearing before adoption with 10 days advanced notice and copy available for inspection
- Must be submitted to county auditor by July 20th



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Tax Budget

- The purpose is to reflect the need for existing or increased tax rates and to obtain an apportionment from the county undivided local government fund.
- Serves as a source for setting the limitations of appropriations for the next year
- Also serves as a planning tool for entities.
(see Appendix D)

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Alternative Method

- Section 5705.281 of the O.R.C. allows the county budget commission to waive the requirement to file a tax budget.
- The county budget commission must adopt an alternative method or formula basis for the apportionment of the county undivided local government funds.
- Information required by budget commission must be provided by the date specified by budget commission.

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Official Certificate of Estimated Resources

- The entity should receive the official certificate of estimated resources from the county budget commission by September 1st.
- The date may be extended by the tax commissioner.
- Review the official certificate as soon as it is received from the budget commission.
- If the entity disagrees with the actions of the budget commission, the entity may appeal to the board of tax appeals within 30 days of receipt of the official certificate of estimated resources.
- If the entity agrees with the actions of the budget commission, they should by resolution, authorize the necessary tax levies and certify them to the county auditor by October 1st.

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Official Certificate of Estimated Resources	
<ul style="list-style-type: none"> Once the official certificate of estimated resources has been received from the county auditor, estimated revenues can be recorded in the accounting system. Generally, the amount filed with the county auditor is in total by fund; however, the amounts recorded in the accounting system will be by revenue source. Revenues are generally identified on the certificate of estimated resources by taxes and other sources. 	
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Certificate of Total Amount From All Sources Available for Expenditures, and Balances	
<ul style="list-style-type: none"> On or about January 1, the entity is to certify to the county auditor, the actual unencumbered fund balance and estimated revenue for each fund Complete and file with the county auditor as soon after December 31 as possible (see Appendix F) 	
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Amended Official Certificate of Estimated Resources	
<ul style="list-style-type: none"> Will be returned to the Entity by the budget commission after the Entity has filed the certificate of the total amount from all sources available for expenditures, and balances May be amended during the year if the budget commission agrees with the increases and/or decreases (see Appendix G) 	
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Amended Official Certificate of Estimated Resources



- For each new amended certificate, revenue recorded in the accounting system must be updated to match the revenue totals in the amended certificate.

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Appropriation Ordinance

- Section 5705.38 of the O.R.C. states that the Entity must adopt an appropriation measure on or about the first day of each year.
- A temporary appropriation measure may be passed to meet this requirement for the period January 1 through March 31.
- The permanent annual appropriation measure must be passed by April 1 for the period January 1 through December 31.
- The appropriation measure may be amended throughout the year by a resolution adopted by governing board (Council or Trustees).

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Appropriation Ordinance

- The Entity must have appropriations adopted to legally spend money.
- Appropriations passed by governing board must be filed with the county auditor.
- Total appropriations for each fund should never exceed the total column on the most recent amended certificate of estimated resources for each fund.
- The legal level of control should be set for each office, program, and division, and within each, the amount appropriated for personal services and other expenses.

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Delegation of Authority to Set Appropriations

- The appropriation process is a function of the legislative authority of the local government.
- The legislative authority of a local government may not delegate the appropriation authority.
- Other officials of the local government may be given the authority to allocate or reallocate funds within a legally adopted appropriation.

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Appropriations

- Appropriations, at the legal level, may only be changed by the legislative authority.
- Appropriations, below the legal level, may be changed by the fiscal officer - this will not require legislative action.

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Appropriations - Legal Level

1000-110-100:

- 101 - Salaries Full-time
- 102 - Salaries Part-time

1000-110-200:

- 201 - OPIERS
- 202 - Social Security

1000-110-300:

- 301 - Utilities
- 302 - Insurance

1000-110-400:

- 401 - Office Supplies
- 402 - Operating Supplies

1000-710-300

- 301 - Utilities
- 302 - Insurance

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Appropriations

- Appropriations need to be recorded in the accounting system before any expenditure can be made.
- Should all available resources be appropriated?
- When should you do supplemental appropriations?
 - Remember to file with County Auditor



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Frequent Budgetary Error

- Property taxes and income taxes should be posted at gross, not net.
- The property tax revenue (before the property tax collection fees) should be recorded in total.
- The property tax collection fees should be posted separately as expenditures.
- The property tax allocation (homestead and rollback) should be posted as intergovernmental revenue.

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Receipts

- Money should be deposited on the business day next following the day of receipt for amounts in excess of \$1,000.
- Money should be deposited on the business day next following the day of receipt for amounts **less than \$1,000**, unless council has adopted a policy not to exceed 3 business days


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Receipts

- The receipt or pay-in should include:
 - Receipt number
 - Total amount received
 - Date
 - Payor
 - Reason for receipt
 - Fund to which revenue is to be credited
 - Receipt code
 - Clerk's signature



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Encumbrances

- Encumbrances are **commitments** for the expenditure of monies and are recorded as the equivalent of expenditures on the budgetary basis.
- When an amount is encumbered, it reserves that portion of the applicable appropriation and maintains legal compliance.
- Encumbrances are purchase orders.
 - Certification of availability of funds prior to the obligation of funds


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Purchase Orders

- Section 5705.41 of the O.R.C. states that the clerk must certify that "the amount required to meet the obligation has been lawfully appropriated for such purposes and is in the treasury or in the process of collection to the credit of an appropriation fund free from any previous encumbrance".
- Section 5705.41 also states that "every such contract made without such a certificate shall be void and no warrant shall be issued in payment of any amount due thereon".



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Types of Purchase Orders

- Regular purchase orders
- Blanket purchase orders
- Super blanket purchase orders
- Then and now certificates

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Blanket Purchase Orders

- Authorized under Section 5705.41 of the O.R.C.
- Used when the vendor, price, or quantity is open ended and not known
- No dollar limitations
- Only one outstanding at a time per appropriation account
- No time limitation except that does not extend beyond the end of the fiscal year
- Should be labeled as a blanket purchase order
- Must be signed and dated by the clerk

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Super Blanket Purchase Orders

- Also found in Section 5705.41 of the O.R.C.
- No dollar limitations
- Authorized to be outstanding for any period up to the end of the fiscal year (cannot extend beyond fiscal year end)
- More than one certificate is permitted to be outstanding at a time
- Must identify a specific line-item appropriation in a specific fund
- The certification may be for single or multiple vendors

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Super Blanket Purchase Orders

- Permitted purposes of the certification include:
 - The services of an accountant, architect, attorney at law, physician, professional engineer, construction project manager, consultant, surveyor, or appraiser by or on behalf of the subdivision
 - Fuel oil, gasoline, food items, roadway materials, and utilities
 - Any purchase exempt from competitive bidding under O.R.C. Section 125.04 and any other specific expenditure that is a recurring and reasonably predictable operating expense
- Must be signed by the clerk

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Then and Now Certificates

- Used when prior approval for purchase was not obtained
- Two conditions:
 - Clerk certifies that at the time the order was made there were appropriations to cover the payment, and,
 - Currently there are appropriations to cover the payment
- *Less* than \$3,000, clerk may authorize
- *Exceeds* \$3,000, must be done only with council approval
- Must be done within 30 days of the legislative authority's receipt of the certificate

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Expenditures

- Payment of Invoices
 - When goods are received, what was received should be compared with the purchase order and the packing slip.
 - When an invoice is received it should be compared to what was received.
 - A check is prepared and sent to the vendor.



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Transfers

- **Permanent** reallocation of cash from one fund to another
- Allowable transfers are listed in Sections 5705.14 through 5705.16 of the O.R.C.
- Other than certain exceptions, only the general fund may transfer monies to another fund (transfer can only be made from less restrictive funds to more restrictive funds)
 - Exceptions relate to funds no longer needed for the purpose they were created
 - Some exceptions require action by the Tax Commissioner

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Documenting the Transfer

- Pass an ordinance/resolution authorizing the transfer
- Minute Record (if the existing appropriations need to be modified)
- Certification (certify that the funds are available to transfer)

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Advances

- **Temporary** reallocation of cash from one fund to another
- Requirements of Advances:
 - Statutory authority (must be statutory authority to use the money in the fund advancing the cash for the same purpose as the fund receiving the cash)
 - Less restricted fund to a more restricted fund
 - Reimbursement restrictions (the reimbursement must not violate any restrictions on the money being used to make the reimbursement)
 - Approved by a formal resolution passed by council

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Advances

- Resolution for an advance
 - Must include a CLEAR statement that the transaction is an advance of cash, and
- An indication of the money that is to be used to repay the advance
- Should include
 - The amount of the advance
 - The name of the fund advancing the money
 - The name of the fund receiving the money
 - An estimated repayment date

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Budgetary Effects of Advances

- Advances do not directly affect budgetary
- They can have an impact if it is not repaid within the year:
 - At year end, you will need to adjust the unencumbered cash balances of the funds involved:
 - Increase the unencumbered cash balance of the fund that loaned the money, and
 - Decrease the unencumbered cash balance of the fund that received the money
- Advances that are not repaid by year end can be changed to transfers if the intent of repayment no longer exists and council approves change.

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Interest Allocation

- As a general rule, interest must be paid into the general fund, with exceptions:
 - Interest earned on funds the law prescribes for a particular purpose, such as monies derived from fees, excises, or license taxes relating to registration, operation, or use of vehicles on public highways, or fuel used for propelling such vehicles
- Accrued interest on the sale of bonds shall go to a bond retirement fund

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Investment Policy

- Section 135.14 of the O.R.C. requires the clerk to have a written investment policy on file with the Auditor of State.
- Must be approved by council/board
- All brokers, dealers, and financial institutions by giving advice, making investment recommendations, or initiating transactions with the Entity must also sign the investment policy, acknowledging their understanding and receipt of the policy.
- If an investment policy is not on file with the Auditor of State, Village/Library is limited to investing only in interim deposits (includes saving accounts and nonnegotiable certificate of deposit), as defined in Section 135.01 of the O.R.C., and in STAR Ohio.

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Investment Policy

- The investment policy requirement and the restrictions for failure to file an investment policy do not apply to a Entity whose average annual portfolio is \$100,000 or less.
- The clerk and/or council/board must certify this fact to the Auditor of State.
- The clerk and/or council/board must comply and remain in compliance with the provisions of Sections 135.01 and 135.21 of the O.R.C. (which define terms used in the Uniform Depository Act, and direct apportionment of investment earnings among funds, respectively).

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Bank Reconciliation

- It is **ESSENTIAL** that you reconcile the Village books to the bank statements every month.
- Review your bank statement
- Compare deposits on the bank statements to the receipts posted on the books.
- Compare the checks that cleared the bank to those recorded on the books.



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Bank Reconciliation

- What if you don't reconcile?
 - Check your math
 - Narrow down where the error can be
 - Deposits per the bank statements plus this month's deposits in transit minus last month's deposits in transit should equal deposits per books
 - Cleared checks per the bank statements plus this month's outstanding checks minus last month's outstanding checks should equal disbursements per books
 - Remember that the bank isn't always right either

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Fiscal Integrity Act

- Outlines conditions for and process of removal of office.
- Approved March 2015
- Newly elected or appointed fiscal officers
 - 6 hours before term of office or within one year
 - An additional 18 hours before end of first term
- Subsequent to first term
 - 12 hours each term including 2 hours of ethics training



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Fiscal Integrity Act Continuing Education Requirements

- Auditor of State Training Portal
 - All qualifying training hours must be recorded on the AOS training portal.
 - To qualify a course - Center for Audit Excellence Training Section
 - 90 days to record into the AOS training portal

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Cash Basis Annual Financial Report

Filing Requirements:


- All villages/libraries must file financial reports at year end.
 - OCBOA or
 - Regulatory
- The report must be filed within 60 days of year end.
- Hinkle Annual Financial Reporting System
- Financial statements must reflect the requirements of GASB Statement No. 54.

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Questions




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Cindy McCafferty
Chief Project Manager
Northwest Region

Jim Puthoff
Assistant Chief Project Manager
Northwest Region

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Any Village							
Cash Journal							
9/30/2004							
Receipts	Expenditures	Balances	Date	Particulars	Receipts #	Warrant #	Fund
		\$ 74,274.00	09/01/04	Opening Balances			
2,312.50		76,586.50	09/05/04	MVL TAX	831		2011
187.50		76,774.00	09/05/04	MVL TAX	831		2021
	1,500.00	75,274.00	09/01/04	BUGS BUNNY		7350	1000
	1,000.00	74,274.00	09/01/04	TOM		7351	2011
	5,000.00	69,274.00	09/02/04	JERRY		7352	1000
	2,500.00	66,774.00	09/02/04	SYLVESTER		7353	2011
	200.00	66,574.00	09/02/04	TWEETY		7354	1000
	350.00	66,224.00	09/02/04	MICKEY MOUSE		7355	2011
	500.00	65,724.00	09/05/04	MINNIE MOUSE		7356	2021
	500.00	65,224.00	09/05/04	GOOFEY		7357	2011
	500.00	64,724.00	09/05/04	PLUTO		7358	2011
	450.00	64,274.00	09/05/04	DONALD DUCK		7359	2021
	1,000.00	63,274.00	09/05/04	DAISY DUCK		7360	1000
	18.00	63,256.00	09/05/04	WINNIE THE POOH		7361	2021
	525.00	62,731.00	09/08/04	TIGGER		7362	2011
	200.00	62,531.00	09/08/04	PIGLET		7363	1000
	500.00	62,031.00	09/08/04	RABBIT		7364	2021
	1,000.00	61,031.00	09/08/04	ROO		7365	1000
	750.00	60,281.00	09/08/04	OWL		7366	2021
36,250.00		96,531.00	09/15/04	LOCAL GOVERNMENT REVENUE	832		1000
	100.00	96,431.00	09/10/04	ROAD RUNNER		7367	1000
	100.00	96,331.00	09/10/04	WIL E. COYOTE		7368	2011
500.00		96,831.00	09/30/04	PERMITS	834		1000
	2,500.00	94,331.00	09/10/04	ELMER FUDD		7369	2011
	750.00	93,581.00	09/10/04	PORKY PIG		7370	1000
	125.00	93,456.00	09/10/04	SPONGE BOB		7371	2011
	250.00	93,206.00	09/15/04	GEORGE JETSON		7372	1000
	2,800.00	90,406.00	09/15/04	ASTRO		7373	2021
	1,000.00	89,406.00	09/15/04	JANE		7374	1000
	150.00	89,256.00	09/15/04	BARNEY RUBBLE		7375	1000
	250.00	89,006.00	09/15/04	FRED FLINTSTONE		7376	1000
	750.00	88,256.00	09/18/04	DINO		7377	2011
	1,250.00	87,006.00	09/18/04	PEBBLES		7378	1000
	500.00	86,506.00	09/18/04	BAMBAM		7379	2021
	1,500.00	85,006.00	09/18/04	SCOOBY DOO		7380	1000
	250.00	84,756.00	09/18/04	SHAGGY		7381	2021
	1,250.00	83,506.00	09/18/04	NEMO		7382	1000
5,000.00		88,506.00	09/30/04	TRANSFERS IN			2021
	5,000.00	83,506.00	09/30/04	TRANSFERS OUT			1000
	18.00	83,488.00	09/30/04	SERVICE CHARGE			1000
610.00		84,098.00	09/30/04	INTEREST	835		1000
		84,098.00	09/30/04	INTEREST	835		2011
		84,098.00	09/30/04	INTEREST	835		2021
\$44,860.00	\$ 35,036.00	\$ 84,098.00		TOTALS			

General Fund		Ongoing	Street Maintenance		Ongoing	State Highway		Ongoing
Expenditures	Receipts	Balance	Expenditures	Receipts	Balance	Expenditures	Receipts	Balance
		\$ 37,398.00			\$ 6,177.00			\$ 30,699.00
		37,398.00		2,312.50	8,489.50			30,699.00
		37,398.00			8,489.50		187.50	30,886.50
1,500.00		35,898.00			8,489.50			30,886.50
		35,898.00	1,000.00		7,489.50			30,886.50
5,000.00		30,898.00			7,489.50			30,886.50
		30,898.00	2,500.00		4,989.50			30,886.50
200.00		30,698.00			4,989.50			30,886.50
		30,698.00	350.00		4,639.50			30,886.50
		30,698.00			4,639.50	500.00		30,386.50
		30,698.00	500.00		4,139.50			30,386.50
		30,698.00	500.00		3,639.50			30,386.50
		30,698.00			3,639.50	450.00		29,936.50
1,000.00		29,698.00			3,639.50			29,936.50
		29,698.00			3,639.50	18.00		29,918.50
		29,698.00	525.00		3,114.50			29,918.50
200.00		29,498.00			3,114.50			29,918.50
		29,498.00			3,114.50	500.00		29,418.50
1,000.00		28,498.00			3,114.50			29,418.50
		28,498.00			3,114.50	750.00		28,668.50
	36,250.00	64,748.00			3,114.50			28,668.50
100.00		64,648.00			3,114.50			28,668.50
		64,648.00	100.00		3,014.50			28,668.50
	500.00	65,148.00			3,014.50			28,668.50
		65,148.00	2,500.00		514.50			28,668.50
750.00		64,398.00			514.50			28,668.50
		64,398.00	125.00		389.50			28,668.50
250.00		64,148.00			389.50			28,668.50
		64,148.00			389.50	2,800.00		25,868.50
1,000.00		63,148.00			389.50			25,868.50
	-150.00	62,998.00			389.50			25,868.50
250.00		62,748.00			389.50			25,868.50
		62,748.00	750.00		-360.50			25,868.50
1,250.00		61,498.00			-360.50			25,868.50
		61,498.00			-360.50	500.00		25,368.50
1,500.00		59,998.00			-360.50			25,368.50
		59,998.00			-360.50	250.00		25,118.50
1,250.00		58,748.00			-360.50			25,118.50
		58,748.00			-360.50		5,000.00	30,118.50
5,000.00		53,748.00			-360.50			30,118.50
18.00		53,730.00			-360.50			30,118.50
	311.10	54,041.10			-360.50			30,118.50
		54,041.10		48.80	-311.70			30,118.50
		54,041.10			-311.70		250.10	30,368.60
\$ 20,268.00	\$36,911.10	\$ 54,041.10	\$ 8,850.00	\$ 2,361.30	\$ (311.70)	\$ 5,768.00	\$ 5,437.60	\$ 30,368.60

AUDITOR OF STATE BULLETIN 99-006
APRIL 6, 1999

TO: Fiscal Officer of All Subdivisions
All Independent Public Accountants

SUBJECT: Requests for New Funds

The Auditor of State receives numerous requests to establish new funds under the provisions of Ohio Rev. Code §5705.12 which states:

In addition to the funds provided for by sections 5705.09, 5705.121, 5705.13, and 5705.131 of the Revised Code, the taxing authority of a subdivision may establish, with the approval of and in the manner prescribed by the auditor of state, such other funds as are desirable, and may provide by ordinance or resolution that money derived from specified sources other than the general property tax shall be paid directly into such funds. The auditor of state shall consult with the tax commissioner before approving such funds.

The purpose of this Bulletin is to identify when a request under this code section is required and when a local government may create a new fund without the Auditor of State's approval.

When Requests are Unnecessary

Approval to establish a new fund is unnecessary when the creation of the desired fund is already authorized or required by statute. Whenever the creation of a fund is authorized or required by statute, either specifically by name, or in general, a separate letter requesting permission to establish the fund is not required.

Examples of specific statutory requirements are found in Ohio Rev. Code §3313.81, which requires that school districts establish food service funds, and in Ohio Rev. Code §5747.50, which requires that each county establish an undivided local government fund. Similar statutory provisions requiring the creation of a specific fund are scattered throughout the Revised Code.

General statutory requirements for the creation of funds are found in Ohio Rev. Code §5705.09. This code section states:

Each subdivision shall establish the following funds:

(A) General fund;

(B) Sinking fund whenever the subdivision has outstanding bonds other than serial bonds;

(C) Bond retirement fund, for the retirement of serial bonds, notes, or certificates of indebtedness;

(D) A special fund for each special levy;

(E) A special bond fund for each bond issue;

(F) A special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose;

(G) A special fund for each public utility operated by a subdivision;

(H) A trust fund for any amount received by a subdivision in trust.

Based on this statute, it is unnecessary to continue to request permission from the Auditor of State to establish a new fund when the purpose of the fund will be to record and expend the proceeds of debt, to account for a new grant whose use is restricted to a particular purpose or to account for money received in trust.

When Requests are Necessary

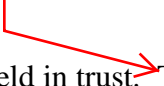
It is necessary to continue to submit requests to the Auditor of State when the creation of the fund is not specifically authorized by statute or when the purpose of the fund is not identified in Ohio Rev. Code §5705.09 (A) - (H). Situations in which it would be appropriate to continue to submit requests include: 1) when management wishes to create a new fund in order to capture additional financial information about a specific source of revenue or a specific activity; 2) when the fund will be used to account for restricted gifts or bequests that will not be held in trust; and 3) when management wants to impose internal restrictions on the use of otherwise unrestricted resources

Management often asks to create a new fund to determine how much revenue a specific source generates or how money from a specific source is being spent. In circumstances where the desired financial information can be obtained by creating additional accounts within an existing fund, the creation of a separate fund is generally considered unnecessary. An exception to this policy is made for requests for the creation of proprietary funds.

Proprietary funds are intended to account for activities that are similar to businesses. The activity is at least partially financed by charges for services or goods. Rates are usually set by the legislative authority, and the desire is to maintain accounting records which can demonstrate the extent that charges cover the costs of providing the goods or services. This is accomplished by tracking all revenues and the related expenses of an activity within a single fund. Requests for the creation of a proprietary fund are usually granted.

Sending a request to establish a new fund is still appropriate when the fund will be used to

Do not classify funds holding restricted gifts as trust funds if the beneficiary is the government. If a trust agreement designates other parties as beneficiaries, then the fund **should** be classified as a trust fund. GASB 1300.108)

account for restricted gifts or bequests not held in trust.  The creation of a trust fund is not necessary to account for restricted gifts or donations; this money may be accounted for in a special revenue fund or, if restricted to the acquisition of fixed assets, in a capital projects fund. ~~A trust fund is recommended only when there is a formal trust agreement with the donor.~~ Requests to account for restricted gifts and donations are routinely granted based on the need to demonstrate compliance with donor restrictions.

Letters frequently request permission for a new fund based on management's wish to place internal restrictions on the use of otherwise unrestricted resources. These types of requests are generally not approved. It is the policy of the Auditor of State to refuse requests when approval would result in giving readers of financial statements the false impression that the use of the resources in the fund is restricted. The General Assembly has begun authorizing the creation of funds using unrestricted resources in certain specific circumstances. For example, H.B. 426 allows subdivisions to create funds for the payment of compensated absences and for the acquisition of fixed assets. The Auditor of State does not feel it is appropriate to extend this ability into areas where the legislature has not acted.

When responding to requests to establish new funds, the Auditor of State applies two basic guidelines. Separate funds are justified 1) when they will provide management with additional relevant financial information which is not obtainable using the current fund structure; and 2) when necessary to demonstrate compliance with legal or contractual restrictions.

When the purpose of a fund created under the provisions of Ohio Rev. Code §5705.12 has been fulfilled, the unexpended balance may be transferred to the general fund or to the bond retirement fund, but only after the payment of all obligations incurred and payable from the fund. (See Ohio Rev. Code §5705.14) Management may not simply modify or alter the purpose of the fund; that, in effect, creates a new fund and would require a second approval from the Auditor of State.

To request the creation of a new fund, complete the attached form. Send the form and a copy of the resolution or ordinance of the legislative authority authorizing the fund to:

[http://www.ohioauditor.gov/
resources/AOSNotifications.html](http://www.ohioauditor.gov/resources/AOSNotifications.html)

The request can be deemed approved if you do not receive a letter disapproving the request from the Auditor of State's local government services division within 30 days from the date of submission.

Questions concerning this bulletin should be addressed to the Local Government Services Division of the State Auditors Office at (800) 345-2519.

 [http://www.ohioauditor.gov/
contact.html](http://www.ohioauditor.gov/contact.html)

AUDITOR OF STATE
REQUEST FOR FUND APPROVAL

Entity: _____

Fiscal Officer: _____

Phone No.: _____

Request Date: _____

Fund Requested: _____

Purpose of Fund: _____

Sources of Revenues: _____

Anticipated Expenditures:
(Types)

NOTE: Please attach a copy of the resolution requesting approval to establish the fund.

Replaced with the form available at:
[http://www.ohioauditor.gov/resources/
AOSNotifications.html](http://www.ohioauditor.gov/resources/AOSNotifications.html)

Uniform Accounting Network – Accounting & General Manual

TOWNSHIP CHART OF ACCOUNTS

TOWNSHIP FUND NUMBERS

Governmental Funds: General

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
1000	General	Defined By User	1000-701	-

Governmental Funds: Special Revenue

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2011	Motor Vehicle Licenses Tax	330	2011-701	-
2021	Gasoline Tax	330	2021-701	-
2031	Road and Bridge	330	1000-701	-
2041-2069	Cemetery	410	1000-701	-
2071-2079	Garbage Waste and Disposal District	320	1000-701	-
2081-2109	Police District	210	1000-701	-
2111-2139	Fire District	220	1000-701	-
2141-2169	Road District	330	1000-701	-
2171-2179	Park Levy	610	1000-701	-
2181-2189	Zoning	130	1000-701	-
2191-2219	Special Levy	Defined By User	1000-701	-
2221	Drug Law Enforcement	210	1000-701	-
2231	Permissive Motor Vehicle License Tax	330	2231-701	-
2241	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Ohio Revised Code (ORC) Section 5739.09b.)	Defined By User	1000-701	-
2251	Federal Law Enforcement	210	1000-701	-
2261	Law Enforcement Trust	210	1000-701	-
2271	Enforcement and Education	210	1000-701	-
2272-2279	Coronavirus Relief Fund	Defined By User	1000-701	227x-701

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Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2281-2289	Fire and Rescue, Ambulance and Emergency Medical Services	230	1000-701	-
2291-2339	Underground Storage Tank	430	1000-701	-
2401-2599	Special Assessment	Defined By User	1000-701	-
2901-2999	Miscellaneous Special Revenue	Defined By User	1000-701	29xx-701

Governmental Funds: Debt Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
3101-3199	General (Bond) (Note) Retirement	810, 820, 830	1000-701	31xx-701
3201-3299	Sinking	810, 830	1000-701	32xx-701
3301-3399	Special Assessment	810, 820, 830	1000-701	33xx-701
3901-3999	Miscellaneous Debt Service	810, 820, 830	1000-701	39xx-701

Governmental Funds: Capital Projects

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4101-4199	Bond	760	1000-701	41xx-701
4301-4399	Permanent Improvement	760	1000-701	43xx-701
4401-4499	Public Works Commission Project – Issue II	760	1000-701	-
4501-4599	Special Assessment	760	1000-701	45xx-701
4901-4949	Miscellaneous Capital Projects	760	1000-701	49xx-701

Governmental Funds: Permanent

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4951-4999	Permanent	Defined By User	1000-701	49xx-701

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Proprietary Funds

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5001-5999	Enterprise	Defined By User	1000-701	5xxx-701
6001-6999	Internal Service	Defined By User	1000-701	6xxx-701

Fiduciary Funds: *(Only if they are being held for another government.)*

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9001-9249	Custodial	781-789	1000-701	9xxx-701
9501-9749	Investment Trust	781-789	1000-701	9xxx-701
9751-9999	Private – Purpose Trust	781-789	1000-701	9xxx-701

Conditional Interest Account

Some funds are required to receive all earned interest, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest, or it can be allocated to the General fund. If a fund has a conditional interest account, then the fund may receive its own interest at the fund level. The fund's conditional interest account must be an active revenue account, and the conditional interest account must be designated to receive the fund's own interest under the Accounting/Maintenance/Funds area of the software. When posting interest receipts, the fund's conditional interest account can either receive the earned interest, or it can be allocated to the General fund's interest account.

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TOWNSHIP REVENUE CODES

Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
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	An excise tax on transactions in which lodging by a hotel is furnished to transient guests.
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

Financial Report Caption Title: Charges for Services

Revenue Code	Revenue Name	Description
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 protection 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

Financial Report Caption Title: Licenses, Permits and Fees

Revenue Code	Revenue Name	Description
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	Receipts of any other licenses, permits and fees not described in revenue codes 301-302.

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Fines, Forfeitures and Settlements

Financial Report Caption Title: Fines, Forfeitures and Settlements

Revenue Code	Revenue Name	Description
401	Fines	Income from fines for parking, uniform traffic violations and zoning regulations. Ohio Revised Code (ORC) Sections 505.17, 519.99 and 4513.35; fines levied against trustees for failure to perform their duties as enumerated in ORC Sections 517.06 and 517.11; fines levied against convicted drug offenders.
402	Forfeitures	Forfeitures of contractor's performance bonds.
403	Penalties	Receipts from the imposition of penalties.
404	Court Related Settlements	Settlements received through court proceeds. This account should not include insurance settlements or settlements with individuals or vendors. For example, this account should not be used for payments from construction companies related to road damage.
499	Other – Fines and Forfeitures	Receipts of any other fines and forfeitures not described in revenue codes 401-403.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
511	Federal Funds	Money received from the 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 the county auditor, including deductions.
532	Local Government Distribution	Monthly distribution of sales tax and financial institution tax from the county auditor.
533	Liquor Permit Fees	Distribution of liquor permit fees from the State.
534	Cigarette License Fees	Annual settlement from the 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% Rollbacks, Homestead Exemptions, \$10,000

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Revenue Code	Revenue Name	Description
		Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from state 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 the 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).
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 the county auditor.
599	Other – Other Intergovernmental	Receipts from any other governmental entities not described in revenue codes 591-592.

Special Assessments

Financial Report Caption Title: Special Assessments

Revenue Code	Revenue Name	Description
601	Special Assessments	Semi-annual tax settlement from the county auditor.
699	Other – Special Assessments	Special assessment receipts not included in revenue code 601.

Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest	Interest income received from deposits and investments.
799	Other – Earnings on Investment	Other income received from deposits and investments not included in revenue code 701.

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Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
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. ORC Section 5535.08.
804	Sale of Cemetery Lots	Income derived from the sale of cemetery lots. ORC Section 517.07.
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.
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.
808	Royalties	Amounts received from royalties related to the use of the township's assets. Including oil and gas royalty payments.
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 (Only use with Permanent Funds.)	Contributions 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.
881	Unclaimed Monies Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of unclaimed monies held for distribution.
882	Performance Deposits Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of performance deposits held.
883	Amounts Held for Employees (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any employee payroll withholding that is collected to be distributed.
884	Amounts Received as Fiscal Agent (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any collections received for an entity for which the Township serves as the fiscal agent.

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Revenue Code	Revenue Name	Description
885	Other Amounts Collected for Distribution (Fiduciary Funds Only)	An account for Fiduciary Funds Only. An account for other collections made in a Fiduciary capacity.
891	Other – Miscellaneous Operating	Receipts of any other operating revenue not described in revenue codes 801-806.
892	Other – Miscellaneous Non-Operating	Receipts of any other non-operating revenue not described in revenue codes 801-806.

Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
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.
915	Sale of Refunding Bonds	Proceeds from the sale of refunding 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 revenue codes 921-922.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.
941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
951	Sale of Fixed Assets	Income derived from the sale of township property, buildings, equipment, vehicles and/or other fixed assets.
961	Loans Issued	Proceeds from the issuance of loans
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

TOWNSHIP APPROPRIATION PROGRAM CODES

General Government

Financial Report Caption Title: General Government

Program Code	Program Name
110	Administrative
120	Townhalls, Memorial Buildings and Grounds
130	Zoning
180	Self-Insurance
190	Other

Public Safety

Financial Report Caption Title: Public Safety

Program Code	Program Name
210	Police Protection
220	Fire Protection
230	Emergency Medical Services
240	Civil Defense
290	Other

Public Works

Financial Report Caption Title: Public Works

Program Code	Program Name
310	Lighting
320	Sanitary Dump
330	Highways
390	Other

Health

Financial Report Caption Title: Health

Program Code	Program Name
410	Cemeteries
420	Health Districts
430	Underground Storage Tanks
490	Other

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Human Services

Financial Report Caption Title: Human Services

Program Code	Program Name
510	Human Services
590	Other

Conservation - Recreation

Financial Report Caption Title: Conservation - Recreation

Program Code	Program Name
610	Parks and Recreation
690	Other

Other

Financial Report Caption Title: Other

Program Code	Program Name
710	Other

Intergovernmental

Financial Report Caption Title: Intergovernmental

Program Code	Program Name
730	Intergovernmental

Capital Outlay

Financial Report Caption Title: Capital Outlay

Program Code	Program Name
760	Capital Outlay

Fiduciary Distributions

Financial Report Caption Title: Fiduciary Distributions

Program Code	Program Name
781	Distributions as Fiscal Agent
782	Distributions to Other Governments
783	Distributions to Other Funds (Primary Gov't)
784	Distributions of Unclaimed Monies
785	Distributions of Performance Deposits

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Program Code	Program Name
786	Distributions on Behalf of Employees
789	Other Distributions

Debt Service

Financial Report Caption Title: Debt Service

Program Code	Program Name
810	Bond Principal Payment
820	Note Principal Payment
830	Interest
840	Fiscal Charges
850	Discount on Debt
890	Other – Debt Service

Other Financing Uses

Financial Report Caption Title: Other Financing Uses

Program Code	Program Name
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

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TOWNSHIP APPROPRIATION OBJECT CODES

Object Code	Object Name	Program Default	Direct Charges	Description
100	Salaries	Defined By User	Yes	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>	Defined By User	Yes	Sub-summary object code for Salaries – Trustees’ Office. Comprises detail object codes 111-119.
111	Salaries – Trustees	Defined By User	Yes	Salaries or wages paid to trustees. Ohio Revised Code (ORC) Section 505.24.
112	Salaries – Trustees’ Staff	Defined By User	Yes	Salaries or wages paid to trustees’ staff.
119	Other – Salaries - Trustees’ Office	Defined By User	Yes	All other salaries or wages paid to the trustees’ office not included in codes 111-112.
120	<i>Salaries – Township Fiscal Officer’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Township Fiscal Officer’s Office. Comprises detail object codes 121-129.
121	Salary – Township Fiscal Officer	Defined By User	Yes	Salaries or wages paid to the township fiscal officer. ORC Section 507.09.
122	Salaries – Township Fiscal Officer’s Staff	Defined By User	Yes	Salaries or wages paid to township fiscal officer’s staff.
129	Other – Salaries – Township Fiscal Officer’s Office	Defined By User	Yes	All other salaries or wages paid to the township fiscal officer’s office not included in object codes 121-122.
130	<i>Salaries – Administrator’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Administrator’s Office. Comprises detail object codes 131-139.
131	Salary – Administrator	Defined By User	Yes	Salaries or wages paid to the township administrator.
132	Salaries – Administrator’s Staff	Defined By User	Yes	Salaries or wages paid to administrator’s staff.
139	Other – Salaries – Administrator’s Office	Defined By User	Yes	All other salaries or wages paid to the administrator’s office not included in object codes 131-132.
140	<i>Salaries – Legal Counsel’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Legal Counsel’s Office. Comprises object codes 141-149.
141	Salary – Legal Counsel	Defined By User	Yes	Salary or wages paid to the township legal counsel. ORC Section 309.09.
142	Salaries – Legal Counsel’s Staff	Defined By User	Yes	Salaries or wages paid to legal counsel’s staff.

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Object Code	Object Name	Program Default	Direct Charges	Description
149	Other – Salaries – Legal Counsel’s Office	Defined By User	Yes	All other salaries or wages paid to the legal counsel not included in object codes 141-142.
150	Compensation of Board and Commission Members	Defined By User	Yes	Compensation paid to members of township boards and commissions.
190	Other – Salaries	Defined By User	Yes	Salaries or wages paid to all township employees not included in object codes 110-150.
	Employee Fringe Benefits			
	<i>Employer’s Retirement Contributions</i>			
211	Ohio Public Employees Retirement System	Defined By User	Yes	Township’s share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Defined By User	Yes	Township’s share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Defined By User	Yes	Township’s share of retirement contributions, payable to the Social Security Administration for Medicare.
214	Volunteer Firemen’s Dependents Fund	Defined By User	Yes	Township’s share of retirement contributions, payable to the Volunteer Firemen’s Dependents Fund.
215	Ohio Police and Fire Pension Fund	Defined By User	Yes	Township’s share of retirement contributions, payable to the Ohio Police and Fire Pension Fund.
219	Other – Employer’s Retirement Contributions	Defined By User	Yes	Township’s share of other retirement contributions not included in object codes 211-215.
220	<i>Insurance Benefits</i>	Defined By User	No	Township’s payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-240.
221	Medical / Hospitalization	Defined By User	No	Township’s payment for the employer’s share of employee hospitalization premiums.
222	Life Insurance	Defined By User	No	Township’s payment for the employer’s share of employee life insurance premiums.
223	Dental Insurance	Defined By User	No	Township’s payment for the employer’s share of employee dental insurance premiums.

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Object Code	Object Name	Program Default	Direct Charges	Description
224	Vision Insurance	Defined By User	No	Township's payment for the employer's share of employee vision insurance premiums.
228	Health Care Reimbursement	Defined By User	Yes	Payment for reimbursement of health insurance premiums
229	Other – Insurance Benefits	Defined By User	No	Township's payment for the employer's share of other employee insurance benefits not included in object codes 221-224.
230	Workers' Compensation	Defined By User	Yes	Payments to the Ohio Bureau of Workers' Compensation.
240	Unemployment Compensation	Defined By User	Yes	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Defined By User	No	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	Defined By User	No	Payments to township employees for uniform, tool and equipment reimbursements.
259	Other – Employee Reimbursements	Defined By User	No	Payments to township employees for other reimbursements.
290	Other – Employee Fringe Benefits	Defined By User	No	Payment of other employee fringe benefits not included in objects 211-259.
300	Purchased Services	Defined By User	No	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>	Defined By User	No	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	Defined By User	No	Accounting services provided by either the Auditor of State's Local Government Services Division or by an independent professional accounting firm. Legal services provided by an external law firm.
312	Auditing Services	Defined By User	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.

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Object Code	Object Name	Program Default	Direct Charges	Description
313	Uniform Accounting Network Fees	Defined By User	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
314	Tax Collection Fees	Defined By User	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
315	Election Fees	Defined By User	Yes	Election expenses deducted by the county auditor.
316	Engineering Services	Defined By User	No	Architectural and engineering services.
317	Planning Consultants	Defined By User	No	Expenses and fees paid for planning services.
318	Training Services	Defined By User	No	Expenses and fees paid for training township officials and staff.
319	Other – Professional and Technical Services	Defined By User	No	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>	Defined By User	No	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	Defined By User	No	Cost of rents and leases of land, buildings, equipment and machinery.
322	Garbage and Trash Removal	Defined By User	No	Cost of garbage and trash pickup.
323	Repairs and Maintenance	Defined By User	No	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

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Object Code	Object Name	Program Default	Direct Charges	Description
				resulting from accidents or acts of God; includes custodial services by contract.
329	Other – Property Services	Defined By User	No	Payment for other property services not included in objects 321-323.
330	Travel and Meeting Expense	Defined By User	No	Includes the cost of travel and transportation, and incidental expenses, incurred for travel on official business; common carrier fares; rental of passenger-carrying vehicles; motorpool 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>	Defined By User	No	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	Defined By User	No	Telephone and fax expense.
342	Postage	Defined By User	No	Postage and shipping expense.
343	Postage Machine Rental	Defined By User	No	Postage machine rental expense.
344	Printing	Defined By User	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
345	Advertising	Defined By User	No	Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals.
349	Other – Communications, Printing and Advertising	Defined By User	No	Other communications, printing and advertising expenses not included in objects 341-345.
350	<i>Utilities</i>	Defined By User	No	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	Defined By User	No	Costs for electricity.
352	Water and Sewage	Defined By User	No	Costs for water and sewage.

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Object Code	Object Name	Program Default	Direct Charges	Description
353	Natural Gas	Defined By User	No	Costs for natural gas.
354	Heating Oil	Defined By User	No	Costs for heating oil.
355	Coal	Defined By User	No	Costs for coal.
356	Internet/Cable	Defined By User	No	Costs for cable and internet.
359	Other – Utilities	Defined By User	No	Costs for utilities not included in object codes 351-355.
360	Contracted Services	Defined By User	No	Payments made for contracted trade services.
370	Payment to Another Political Subdivision	Defined By User	No	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>	Defined By User	No	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	Defined By User	No	Cost of property insurance.
382	Liability Insurance Premiums	Defined By User	No	Cost of liability insurance.
383	Fidelity Bond Premiums	Defined By User	No	Cost of fidelity and security bonds on officials and employees.
389	Other – Insurance and Bonding	Defined By User	No	Other insurance costs not included in objects 381-383.
390	Other – Purchased Services	Defined By User	No	Other purchased services not included in objects 310-389.
400	Supplies and Materials	Defined By User	No	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.
410	Office Supplies	Defined By User	No	Cost of office supplies such as office stationary, forms, reproduction supplies, small items of

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Object Code	Object Name	Program Default	Direct Charges	Description
				equipment, maps and other supplies consumed in the office environment.
420	Operating Supplies	Defined By User	No	Cost of operating supplies such as 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	Defined By User	No	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	Defined By User	No	Other supplies not included in objects 410-430.
500	Other	Defined By User	No	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>	Defined By User	No	Sub-summary object code for Dues and Fees. Comprises detail object codes 519-520.
519	Other – Dues and Fees	Defined By User	No	Payment for dues and fees.
520	Compensation and Damages	Defined By User	No	Payments for legal judgments against the township.
530	Claims	180	No	Summary object code for Claims. Comprises detail object codes 531-539.
531	Liability Insurance	180	No	Self-Insurance claims for Liability Insurance
532	Health Insurance	180	No	Self-Insurance claims for Health Insurance
533	Dental Insurance	180	No	Self-Insurance claims for Dental Insurance
534	Vision Insurance	180	No	Self-Insurance claims for Vision Insurance
535	Prescription Insurance	180	No	Self-Insurance claims for Prescription Insurance
536	Worker's Compensation	180	No	Self-Insurance claims for Worker's Compensation
539	Other Claims	180	No	All other expenditures for other Self-Insurance claims not included in object codes 531-536.
590	<i>Other Expenses</i>	Defined By User	No	Other expenses not included in objects 510-520. Sub-summary object code for Other Expenses. Comprises detail object codes 591-599.

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Object Code	Object Name	Program Default	Direct Charges	Description
591	Contributions to Other Organizations	Defined By User	No	Contributions made to other non-profit organizations for patriotic, educational and similar purposes.
592	Grants to Other Governments	730	No	Amounts sub-granted to other governments and amounts returned to governmental granting agencies.
599	Other – Other Expenses	Defined By User	No	Other township expenses not included in any other object codes.
700	Capital Outlay	760	No	Summary object code for Capital Outlay costs. Comprises detail object codes 710-790.
710	Land	760	No	Land and interest in land, when acquired by purchase.
720	Buildings	760	No	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	Improvements of Sites	760	No	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).
740	Machinery, Equipment and Furniture	760	No	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
750	Motor Vehicles	760	No	Cost of acquisition of automobiles, trucks and other motorized vehicles.

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Object Code	Object Name	Program Default	Direct Charges	Description
790	Other – Capital Outlay	760	No	Other expenses not included in object codes 710-750.
	Debt Service			
810	Principal Payments – Bonds	810	No	Payments for the retirement of outstanding bond principal balances.
820	Principal Payments – Notes	820	No	Payments for the retirement of outstanding note principal balances.
830	Interest Payments	830	No	Interest payments on outstanding note/bond indebtedness.
840	Fiscal Charges	840	No	Payments to lenders for debt service expenses not included in objects 810-830.
850	Discount on Debt	850	No	The discount on debt is the difference between the principal 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% and the market rate is 6%).
890	Other – Debt Service	890	No	Other payments not included in object codes 810-850.
940	Payment to Refunded Bond Escrow Agent	890	No	Payments made <i>from resources other than bond proceeds</i> to escrow agent for bond refunding.
	Other Financing Uses			
910	Transfers – Out	910	Yes	Transfers to other funds from a fund.
920	Advances – Out	920	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	930	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Bond Escrow Agent	990	No	Payments made <i>from bond proceeds</i> to escrow agent for bond refunding.
990	Other – Other Financing Uses	990	No	Other expenses not included in objects 910-940.

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VILLAGE CHART OF ACCOUNTS

VILLAGE FUND NUMBERS

Governmental Funds: General

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
1000	General	Defined By User	1000-701	-

Governmental Funds: Special Revenue

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2011-2019	Street Construction, Maintenance and Repair	6xx	201x-701	-
2021-2029	State Highway	6xx	202x-701	-
2031-2039	Cemetery	240	1000-701	-
2041-2049	Parks and Recreation	3xx	1000-701	-
2051-2059	Federal Grant	Defined By User	1000-701	205x-701
2061-2069	State Grant	Defined By User	1000-701	206x-701
2071-2079	Income Tax	Defined By User	1000-701	-
2081-2089	Drug Law Enforcement	110	1000-701	-
2091-2099	Law Enforcement Trust	110	1000-701	-
2101-2109	Permissive Motor Vehicle License Tax	6xx	210x-701	-
2111-2119	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Ohio Revised Code (ORC) Section 5739.09b.)	Defined By User	1000-701	-
2121-2129	COPS Fast	110	1000-701	-
2131-2139	Police Disability and Pension	110	1000-701	-
2141-2149	Fire Disability and Pension	120	1000-701	-
2151-2169	Coronavirus Relief Fund	Defined By User	1000-701	21xx-701
2271-2289	Enforcement and Education	110	1000-701	-
2291-2299	Underground Storage Tank	190	1000-701	-

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Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2401-2499	Special Assessment	Defined By User	1000-701	-
2901-2999	Other Special Revenue	Defined By User	1000-701	29xx-701

Governmental Funds: Debt Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
3101-3199	General Obligation Bond Retirement	850	1000-701	31xx-701
3201-3299	Sinking	850	1000-701	32xx-701
3301-3399	Special Assessment Debt Service	850	1000-701	33xx-701
3401-3499	Note Retirement	850		34xx-701
3901-3999	Other Debt Service	850	1000-701	39xx-701

Governmental Funds: Capital Projects

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4101-4199	Bond Construction	800	1000-701	41xx-701
4201-4299	Grant Construction	800	1000-701	42xx-701
4501-4599	Special Assessment Construction	800	1000-701	45xx-701
4901-4949	Other Capital Projects	800	1000-701	49xx-701

Governmental Funds: Permanent

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4951-4999	Permanent	Defined By User	1000-701	49xx-701

Proprietary Funds: Enterprise

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5101-5199	Water Operating	530 Series	1000-701	-

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Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5201-5299	Sewer Operating	540 Series	1000-701	-
5301-5399	Electric Operating	510 Series	1000-701	-
5401-5499	Parking	150, 650	1000-701	-
5501-5599	Swimming Pool	340	1000-701	-
5601-5699	Other Enterprise Operating	Defined By User	1000-701	56xx-701
5701-5709	Enterprise Improvement	800	1000-701	570x-701
5721-5739	Enterprise Debt Service	850	1000-701	572x-701 to 573x-701
5741-5759	Enterprise Debt Service Reserve	850	1000-701	574x-701 to 575x-701
5761-5779	Enterprise Reserve	Defined By User	1000-701	576x-701 to 577x-701
5781-5799	Enterprise Deposit	Defined By User	1000-701	578x-701 to 579x-701
5901-5919	Other Enterprise	Defined By User	1000-701	590x-701 to 591x-701

Proprietary Funds: Internal Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
6101-6199	Revolving	Defined By User	1000-701	-
6901-6999	Other Internal Service	Defined By User	1000-701	69xx-701

Fiduciary Funds: Custodial *(Only if they are being held for another government.)*

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9101-9199	Unclaimed Monies	Defined By User	1000-701	-
9201-9209	Income Tax	Defined By User	1000-701	-
9901-9924	Other Custodial	Defined By User	1000-701	99xx-701

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Fiduciary Funds: Trust *(Only if they are being held for another government.)*

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9951-9974	Investment Trust	881-889	1000-701	99xx-701
9976-9999	Private – Purpose Trust	881-889	1000-701	99xx-701

Conditional Interest Account

Some funds are required to receive all earned interest, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest, or it can be allocated to the General fund. If a fund has a conditional interest account, then the fund may receive its own interest at the fund level. The fund's conditional interest account must be an active revenue account, and the conditional interest account must be designated to receive the fund's own interest under the Accounting/Maintenance/Funds area of the software. When posting interest receipts, the fund's conditional interest account can either receive the earned interest, or it can be allocated to the General fund's interest account.

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VILLAGE REVENUE CODES

Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
110	General Property Tax - Real Estate	Semi-annual tax settlement from county auditor, including deductions.
120	Tangible Personal Property Tax	Semi-annual tax settlement from county auditor, including deductions.
130	Municipal Income Tax	Revenue received from the enactment of a local income tax.
140	Permissive Sales Tax	Sales tax levied by villages on hotel and motel lodging.
150	License Tax – Local Levied by Council	Distribution of motor vehicle license tax from the Auditor of State.
160	Kilowatt Per Hour Taxes	Taxes imposed on the operation of Village owned/operated electric utility (Per AOS Bulletin 2001-011).
190	Other - Local Taxes	Receipt of any other taxes not described in revenue codes 110-150 such as admission taxes, hotel taxes, amusement taxes, franchise taxes,...etc.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
211	Local Government Distribution	State and county distribution of local government fund. Ohio Revised Code (ORC) Section 5747.50.
213	Library and Local Government Revenue Assistance	Allocations of library and local government assistance money made under ORC Section 5705.32 or 5705.321.
221	Inheritance Tax	Revenue received from county auditor settlements, including deductions.
222	Cigarette Tax	Revenue received from county auditor settlements.
224	Liquor and Beer Permit Fees	Revenue received from liquor licenses.
225	Gasoline Tax (State)	Auditor of State distributions of municipal cents per gallon and gasoline excise tax.
226	License Tax – State Levied	Auditor of State distributions for license tax.
231	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility

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Revenue Code	Revenue Name	Description
		Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from State for utilities not operated by the Village and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
290	Other – State Shared Taxes and Permits	Other state shared taxes and permits not included in revenue codes 211-231.

Special Assessments

Financial Report Caption Title: Special Assessments

Revenue Code	Revenue Name	Description
310	Street Improvement and Maintenance	Special assessments levied against property owners for the improvement of streets.
320	Sidewalk Improvement	Special assessments levied against property owners for construction or improvement of sidewalks.
330	Sewer Improvement	Special assessments levied against property owners for construction or improvement of sewage systems.
340	Water Improvement	Special assessments levied against property owners for construction or improvement of water lines or water systems.
350	Street Cleaning and Improvement	Special assessments levied against property owners for cleaning streets and removing snow.
360	Street Lighting	Special assessments levied against property owners for street lighting.
390	Other – Special Assessments	All other special assessments levied against property owners not included in revenue codes 310-360.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
411	Federal – Restricted	Federal government grants or aid.
412	Federal – Unrestricted	Federal government grants or aid.
413	Federal – Pass Through Grants	Federal government grants or aid.
419	Other – Federal Receipts	Federal government grants or aid not listed under revenue codes 411-413.
422	State – Restricted	State government grants or aid.
423	State – Unrestricted	State government grants or aid.
424	State – Pass Through Grants	State government grants or aid.

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Revenue Code	Revenue Name	Description
429	Other – State Receipts	State government grants or aid not listed under revenue codes 422-424.
430	License Tax – County Levied	Revenue from county levied motor vehicle license tax.
440	Grants or Aid (Non-Federal and Non-State)	Other Non-Federal or Non-State grants or aid.
490	Other – Intergovernmental	Other Non-Federal or Non-State grants or aid not listed under revenue codes 411-440.

Charges for Services

Financial Report Caption Title: Charges for Services

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

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Revenue Code	Revenue Name	Description
549	Other – Utilities	Other utility revenues not described in revenue codes 541-544.
590	Other – Charges for Services	Other charges for services not described in revenue codes 511-549.

Fines, Forfeitures and Settlements

Financial Report Caption Title: Fines, Forfeitures and Settlements

Revenue Code	Revenue Name	Description
611	Court Costs	Fees received from court costs.
612	Court Fines	Penalties imposed for violations of law.
613	State Court Costs (Should only be used in Custodial funds.)	Additional court costs forwarded to the State to be used to fund awards in the Victims of Crime Program. ORC Sections 2743.191 and 2743.70.
618	Court Related Settlements	Settlements received through court proceeds. This account should not include insurance settlements or settlements with individuals or vendors. For example, this account should not be used for payments from construction companies related to road damage.
619	Other – Fines and Forfeitures	Other fines and forfeitures not described in revenue codes 611-613.

Licenses, Permits and Fees

Financial Report Caption Title: Licenses, Permits and Fees

Revenue Code	Revenue Name	Description
621	Building Permits	Fees received from issuance of construction permits.
622	Inspections	Charges received from inspections performed.
623	Zoning	Fees received from issuance of zoning permits.
624	Street Opening	Fees received from issuance of street opening permits.
625	Cable Franchise Fees	Revenue derived from cable franchise fees.
629	Other – Licenses and Permits	All other licenses and permits not described in revenue codes 621-625.
690	Other – Fees	All other fees not listed under revenue codes 611-629.

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Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest	Interest income received from deposits and investments.
790	Other – Earnings on Investment	Other income received from deposits and investments not included in revenue code 701.

Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
811	Rentals	Amounts received from the rental of village property.
812	Royalties	Amounts received from royalties related to the use of the village's assets. Including oil and gas royalty payments.
820	Contributions and Donations	Revenue received from contributions and donations.
830	Payment in Lieu of Taxes	Payment by a property owner not subject to a property tax to compensate government for not being required to pay the tax.
841	Capital Contributions	Contributions of cash from individuals, other funds or other governments whose use is restricted to capital acquisition or construction.
842	Capital Contributions – Tap Fees	Charge to new customers for their fair share of capital costs of the system.
850	Contributions to a Permanent Fund (Use only with Permanent funds.)	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.
881	Unclaimed Monies Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of unclaimed monies held for distribution.
882	Performance Deposits Received (Fiduciary Funds Only)	An account for Fiduciary Funds Only. To report the receipt of performance deposits held.
883	Amounts Held for Employees (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any employee payroll withholding that is collected to be distributed.
884	Amounts Received as Fiscal Agent (Fiduciary Funds Only)	An account for Fiduciary Funds Only. Any collections received for an entity for which the Village serves as the fiscal agent.

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Revenue Code	Revenue Name	Description
885	Other Amounts Collected for Distribution (Fiduciary Funds Only)	An account for Fiduciary Funds Only. An account for other collections made in a Fiduciary capacity.
891	Other – Miscellaneous Operating	Receipts of any other operating revenue.
892	Other – Miscellaneous Non-Operating	Receipts of any other non-operating revenue.

Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
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.
915	Sale of Refunding Bonds	Proceeds from the sale of refunding 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.
923	OWDA Loans Issued	Proceeds from the issuance of OWDA loans.
924	OPWC Loans Issued	Proceeds from the issuance of OPWC loans.
925	Other Loans Issued	Proceeds from the issuance of other loans (OEPA, OAQDA, etc.)
929	Other – Sale of Notes	Receipts from any other sale of notes not described in revenue codes 921-925.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.
941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
961	Sale of Fixed Assets	Revenue received from the sale of fixed assets.
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

VILLAGE APPROPRIATION PROGRAM CODES

Security of Persons and Property

Financial Report Caption Title: Security of Persons and Property

Program Code	Program Name
110	Police Enforcement
120	Fire Fighting, Prevention and Inspection
130	Street Lighting
140	Civil Defense
150	Traffic Signals, Signs and Marking
160	Emergency Medical Services
190	Other Security of Persons and Property

Public Health Services

Financial Report Caption Title: Public Health Services

Program Code	Program Name
210	Payment to County Health District
220	Payment to County Human Services Program
230	Other Assistance to Needy
240	Cemetery
290	Other Public Health Services

Leisure Time Activities

Financial Report Caption Title: Leisure Time Activities

Program Code	Program Name
310	Recreation
320	Provide and Maintain Parks
330	Cultural Facilities
340	Swimming Pool
350	Concessions
390	Other Leisure Time Activities

Community Environment

Financial Report Caption Title: Community Environment

Program Code	Program Name
410	Community Planning and Zoning
420	Public Housing Projects
490	Other Community Environment

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Basic Utility Services

Financial Report Caption Title: Basic Utility Services

Electric

Program Code	Program Name
511	Administration – Electric
512	Billing – Electric
513	Generation/Purchase – Electric
514	Distribution – Electric
519	Other Electric

Gas

Program Code	Program Name
521	Administration – Gas
522	Billing – Gas
523	Generation/Purchase – Gas
524	Distribution – Gas
529	Other Gas

Water

Program Code	Program Name
531	Administration – Water
532	Billing – Water
533	Supply/Purchase – Water
534	Filtration – Water
535	Pumping - Water
539	Other Water

Sanitary Sewers and Sewage

Program Code	Program Name
541	Administration – Sanitary Sewers and Sewage
542	Billing – Sanitary Sewers and Sewage
543	Pumping - Sanitary Sewers and Sewage
549	Other Sanitary Sewers and Sewage

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Storm Sewers and Drains

Program Code	Program Name
551	Administration – Storm Sewers and Drains
552	Billing – Storm Sewers and Drains
553	Waste Collection – Storm Sewers and Drains
554	Waste Disposal – Storm Sewers and Drains
559	Other Storm Sewers and Drains

Refuse Collection and Disposal

Program Code	Program Name
561	Administration – Refuse Collection and Disposal
562	Billing – Refuse Collection and Disposal
563	Waste Collection – Refuse Collection and Disposal
564	Waste Disposal – Refuse Collection and Disposal
569	Other Refuse Collection and Disposal

Other Basic Utility Service

Program Code	Program Name
591	Administration – Other Basic Utility Service
592	Billing – Other Basic Utility Service
593	Generation/Purchase – Other Basic Utility Service
594	Distribution – Other Basic Utility Service
599	Other Basic Utility Service

Transportation

Financial Report Caption Title: Transportation

Program Code	Program Name
610	Street Construction and Reconstruction
620	Street Maintenance and Repair
630	Street Cleaning, Snow and Ice Removal
640	Storm Sewers and Drains
650	Traffic Signs and Signals
660	Parking Facilities
670	Sidewalks

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Program Code	Program Name
690	Other Transportation

General Government

Financial Report Caption Title: General Government

Program Code	Program Name
710	Mayor and Administrative Offices
715	Legislative Activities
720	Mayor's Court
725	Clerk – Treasurer
730	Lands and Buildings
735	Boards and Commissions
740	Property Tax Collection Fees
745	Auditor of State Fees
750	Solicitor
755	Income Tax Administration
760	Tax Refunds
765	Distribution of Income Tax – Other Government
770	Other Income Tax
780	Self-Insurance
790	Other General Government

Capital Outlay

Financial Report Caption Title: Capital Outlay

Program Code	Program Name
800	Capital Outlay

Debt Service

Financial Report Caption Title: Debt Service

Program Code	Program Name
850	Debt Service

Intergovernmental

Financial Report Caption Title: Intergovernmental

Program Code	Program Name
870	Intergovernmental

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Fiduciary Distributions

Financial Report Caption Title: Fiduciary Distributions

Program Code	Program Name
881	Distributions as Fiscal Agent
882	Distributions to Other Governments
883	Distributions to Other Funds (Primary Gov't)
884	Distributions of Unclaimed Monies
885	Distributions of Performance Deposits
886	Distributions on Behalf of Employees
889	Other Distributions

Other Financing Uses

Financial Report Caption Title: Other Financing Uses

Program Code	Program Name
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

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VILLAGE APPROPRIATION OBJECT CODES

Object Code	Object Name	Program Default	Direct Charges	Description
100	Personal Services	Defined By User	Yes	Summary object code for Personal Services. Comprises detail object codes 110-190.
110	<i>Salaries – Council’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Council’s Office. Comprises detail object codes 111-119.
111	Salaries – Council	Defined By User	Yes	Salaries or wages paid to village council.
112	Salaries – Council’s Staff	Defined By User	Yes	Salaries or wages paid to village council’s staff.
119	Other – Salaries - Council’s Office	Defined By User	Yes	All other salaries or wages paid to the village council’s office not included in object codes 111-112.
120	<i>Salaries – Clerk/Treasurer’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Clerk/Treasurer’s Office. Comprises detail object codes 121-129.
121	Salary – Clerk/Treasurer	Defined By User	Yes	Salaries or wages paid to the village clerk/treasurer.
122	Salaries – Clerk/Treasurer’s Staff	Defined By User	Yes	Salaries or wages paid to village clerk/treasurer’s staff.
129	Other – Salaries – Clerk/Treasurer’s Office	Defined By User	Yes	All other salaries or wages paid to clerk/treasurer’s office not included in object codes 121-122.
130	<i>Salaries – Administrator’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Administrator’s Office. Comprises detail object codes 131-139.
131	Salary – Administrator	Defined By User	Yes	Salaries or wages paid to the village administrator.
132	Salaries – Administrator’s Staff	Defined By User	Yes	Salaries or wages paid to administrator’s staff.
139	Other – Salaries – Administrator’s Office	Defined By User	Yes	All other salaries or wages paid to the administrator’s office not included in object codes 131-132.
140	<i>Salaries – Legal Counsel’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Legal Counsel’s Office. Comprises object codes 141-149.
141	Salary – Legal Counsel	Defined By User	Yes	Salaries or wages paid to the village legal counsel.
142	Salaries – Legal Counsel’s Staff	Defined By User	Yes	Salaries or wages paid to legal counsel’s staff.

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Object Code	Object Name	Program Default	Direct Charges	Description
149	Other – Salaries – Legal Counsel’s Office	Defined By User	Yes	All other salary or wages paid to the legal counsel’s office not included in object codes 141-142.
150	Compensation of Board and Commission Members	Defined By User	Yes	Compensation paid to members of township boards and commissions.
160	<i>Salaries – Mayor’s Office</i>	Defined By User	Yes	Sub-summary object code for Salaries – Mayor’s Office. Comprises detail object codes 161-169.
161	Salary – Mayor	Defined By User	Yes	Salaries or wages paid to the village mayor.
162	Salaries – Mayor’s Staff	Defined By User	Yes	Salaries or wages paid to the village mayor’s staff.
169	Other – Salaries – Mayor’s Office	Defined By User	Yes	All other salaries or wages paid in mayor’s office not included in object codes 161-162.
190	Other – Personal Services	Defined By User	Yes	Salaries or wages paid to all village staff not included in object codes 110-169.
	Employee Fringe Benefits			
	<i>Employer’s Retirement Contributions</i>			
211	Ohio Public Employees Retirement System	Defined By User	Yes	Village’s share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Defined By User	Yes	Village’s share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Defined By User	Yes	Village’s share of retirement contributions, payable to the Social Security Administration for Medicare.
214	Volunteer Firemen’s Dependents Fund	Defined By User	Yes	Village’s share of retirement contributions, payable to the Volunteer Firemen’s Dependents Fund.
215	Ohio Police and Fire Pension Fund	Defined By User	Yes	Village’s share of retirement contributions, payable to the Ohio Police and Fire Pension Fund.
219	Other – Employer’s Retirement Contributions	Defined By User	Yes	Village’s share of other retirement contributions not included in object codes 211-215.

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Object Code	Object Name	Program Default	Direct Charges	Description
220	<i>Insurance Benefits</i>	Defined By User	No	Village's payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-229.
221	Medical / Hospitalization	Defined By User	No	Village's payment for the employer's share of employee hospitalization premiums.
222	Life Insurance	Defined By User	No	Village's payment for the employer's share of employee life insurance premiums.
223	Dental Insurance	Defined By User	No	Village's payment for the employer's share of employee dental insurance premiums.
224	Vision Insurance	Defined By User	No	Village's payment for the employer's share of employee vision insurance premiums.
225	Workers' Compensation	Defined By User	Yes	Payments to the Ohio Bureau of Workers' Compensation.
228	Health Care Reimbursement	Defined By User	Yes	Payment for reimbursement of health insurance premiums.
229	Other – Insurance Benefits	Defined By User	No	Village's payment for the employer's share of other employee insurance benefits not included in object codes 221-225.
240	Unemployment Compensation	Defined By User	Yes	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Defined By User	No	Payments to village 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	Defined By User	No	Payments to village employees for uniform, tool and equipment reimbursements.
252	Travel and Transportation	Defined By User	No	Payments to employees, in the form of a reimbursement, for expenses incurred due to work related travel and transportation.
259	Other – Employee Reimbursements	Defined By User	No	Payments to village employees for other reimbursements not included in object codes 251-252.
260	Housing and Meals	Defined By User	No	Cost of housing and meals furnished to personnel as a condition of employment. Includes allowances paid to members of boards and commissions.
270	Uniforms and Clothing	Defined By User	No	Monetary allowances paid for maintenance of uniforms or clothing.
290	Other – Employee Fringe Benefits	Defined By User	No	Payment of other employee fringe benefits not included in objects 211-270.

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Object Code	Object Name	Program Default	Direct Charges	Description
300	Contractual Services	Defined By User	No	Summary object code for Contractual Services. Comprises detail object codes 310-369.
310	Utilities	Defined By User	No	Costs of heat, light, power, water, gas or electricity purchased from either privately owned or publicly operated utilities. Sub-summary object code for Utilities. Comprises detail object codes 310-319.
311	Electricity	Defined By User	No	Costs for electricity.
312	Water and Sewage	Defined By User	No	Costs for water and sewage.
313	Natural Gas	Defined By User	No	Costs for natural gas.
314	Heating Oil	Defined By User	No	Costs for heating oil.
315	Coal	Defined By User	No	Costs for coal.
316	Internet/Cable	Defined By User	No	Costs for cable and internet.
319	Other – Utilities	Defined By User	No	Costs for utilities not included in object codes 311-319.
320	Communications, Printing and Advertising	Defined By User	No	Expenses for telephone and fax communications, printing and advertising. Sub-summary object code for Communications, Printing and Advertising. Comprises detail object codes 321-326.
321	Telephone	Defined By User	No	Telephone and fax expense.
322	Postage	Defined By User	No	Postage and shipping expense.
323	Postage Machine Rental	Defined By User	No	Postage machine rental expense.
324	Printing and Reproduction	Defined By User	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
325	Advertising	Defined By User	No	Expenses for publication of official notes, ads, and legal advertising in newspapers and periodicals.
329	Other – Communications,	Defined By User	No	Other communications, printing and advertising expenses not included in objects 321-325.

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Object Code	Object Name	Program Default	Direct Charges	Description
	Printing and Advertising			
330	Rents and Leases	Defined By User	No	Cost of rents and leases of land, buildings, equipment and machinery.
340	<i>Professional and Technical Services</i>	Defined By User	No	Cost of professional services obtained from external sources. Sub-summary object code for Professional and Technical Services. Comprises detail object codes 341-349.
341	Accounting and Legal Fees	Defined By User	No	Accounting services provided by either the Auditor of State's Local Government Services Division or by an independent professional accounting firm. Legal services provided by an external law firm.
342	Auditing Services	Defined By User	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
343	Uniform Accounting Network Fees	Defined By User	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
344	Tax Collection Fees	Defined By User	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
345	Election Expenses	Defined By User	Yes	Election expenses deducted by the county auditor.
346	Engineering Services	Defined By User	No	Expenses for architectural and engineering services.
347	Planning Consultants	Defined By User	No	Expenses and fees paid for planning services.
348	Training Services	Defined By User	No	Expenses and fees paid for training village officials and staff.
349	Other – Professional and Technical Services	Defined By User	No	Payment for other professional and technical services not included in objects 341-348, including fees and charges paid to financial institutions for such services as fiscal agent, trustee and safety deposit box rental.
350	<i>Insurance and Bonding Services</i>	Defined By User	No	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 351-359.

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Object Code	Object Name	Program Default	Direct Charges	Description
351	Insurance and Bonding	Defined By User	No	Cost of all insurance other than costs related to personal services. Including fidelity and security bonds on officials and employees.
352	Property Insurance Premiums	Defined By User	No	Cost of property insurance.
353	Liability Insurance Premiums	Defined By User	No	Cost of liability insurance.
354	Fidelity Bond Premiums	Defined By User	No	Cost of fidelity and security bonds on officials and employees.
359	Other – Insurance and Bonding Services	Defined By User	No	Other insurance costs not included in objects 351-354.
390	<i>Other Contractual Services</i>	Defined By User	No	Sub-summary code for Other Contractual Services. Comprises detail object codes 391-399.
391	Dues and Fees	Defined By User	No	Cost of membership fees and periodic dues in societies, associations of officials, trade associations and other organizations.
392	Buildings and Other Structures	Defined By User	No	Cost of service, routine maintenance or repair required to keep buildings and other structures up to a standard of serviceability and the preventions of deterioration by the accomplishment of such work as painting, re-roofing and emergency repairs of damage.
393	Motor Vehicles	Defined By User	No	Cost of service, maintenance or repair of owned motor vehicles. Includes service, maintenance or repair on leased or rented motor vehicles if such work is obtained by contracts separately from lease or rental contracts.
394	Machinery, Equipment and Furniture	Defined By User	No	Cost of service, maintenance, repair, overhaul or rework of owned machinery, equipment or furniture. Includes service, maintenance or repair on leased or rented machinery, equipment or furniture if such work is obtained by contracts separately from lease or rental contracts.
395	Land and Improvements	Defined By User	No	Cost of service, routine maintenance or repair of land or land improvements.
396	Streets, Highways, Curbs and Sidewalks	Defined By User	No	Cost of service, maintenance or repair of streets, highways, curbs and sidewalks.
397	Utility – Systems	Defined By User	No	Cost of heat, electricity, water and gas services purchased from either privately owned or publicly operated utilities.

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Object Code	Object Name	Program Default	Direct Charges	Description
398	Garbage and Trash Removal	Defined By User	No	Cost of waste disposal services purchased from either privately owned or publicly operated utilities.
399	Other – Other Contractual Services	Defined By User	No	Other contracted services not included in object codes 391-398.
400	Supplies and Materials	Defined By User	No	Summary object code for Supplies and Materials. Comprises detail object codes 410-490.
410	Office Supplies and Materials	Defined By User	No	Cost of office supplies and materials such as office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.
420	Operating Supplies and Materials	Defined By User	No	Cost of operating supplies and materials such as 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	Repairs and Maintenance	Defined By User	No	Sub-summary object code for Repairs and Maintenance. Comprises detail object codes 431-439.
431	Repairs and Maintenance of Buildings and Land	Defined By User	No	Cost of supplies or materials for repairs and maintenance on buildings and land. Includes painting, re-roofing, street, curb, sidewalk repair and custodial services paid by contract.
432	Repairs and Maintenance of Machinery and Equipment	Defined By User	No	Cost of supplies or materials to service, maintain, repair, overhaul or rework owned equipment or machinery.
433	Repairs and Maintenance of Motor Vehicles	Defined By User	No	Cost of supplies or materials for repairs and maintenance on motor vehicles.
439	Other – Repairs and Maintenance	Defined By User	No	Cost of supplies or materials for all other repairs and maintenance not included in object codes 431-433.
440	Small Tools and Minor Equipment	Defined By User	No	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	Defined By User	No	All other supplies and materials not included in objects 410-440.

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Object Code	Object Name	Program Default	Direct Charges	Description
500	Capital Outlay	Defined By User	No	Summary object code for Capital Outlay costs. Comprises detail object codes 510-590.
510	Land and Land Improvements	Defined By Use	No	Purchase of land and improvements of land such as landscaping, grading, fences or improvements/construction of parking lots.
520	Equipment	Defined By User	No	Cost of fixtures and equipment which from part of buildings, such as elevators, plumbing, lighting or heating systems, furniture, furnishings and fixtures.
530	Buildings and Other Structures	Defined By User	No	The acquisition or construction of buildings and structures and additions thereto; includes increases in value of buildings and structures resulting from major alterations, restoration or modifications.
540	Machinery, Equipment and Furniture	Defined By User	No	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
545	Runways, Taxiways, Ramps, Docks and Waterways	Defined By User	No	Cost of acquisition, construction or improvements of these facilities.
550	Motor Vehicles	Defined By User	No	Cost of acquisition of automobiles, trucks and other motorized vehicles.
555	Streets, Highways, Sidewalks and Curbs	Defined By User	No	Cost of new construction and replacement of streets, highways, sidewalks and curbs.
560	Utility Distribution Systems	Defined By User	No	Cost of new construction and replacement of systems for distribution of sewage, water, gas and electricity.
590	Other – Capital Outlay	Defined By User	No	Other expenses not included in object codes 510-560.

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Object Code	Object Name	Program Default	Direct Charges	Description
600	Other	Defined By User	No	Summary object code for Other. Comprises detail object codes 610-690.
610	Deposits Refunded	Defined By User	Yes	Deposits refunded.
620	Deposits Applied	Defined By User	Yes	Deposits applied.
630	Compensation and Damages	Defined By User	No	Payments for legal judgments against the village.
640	Payment to Another Political Subdivision	Defined By User	No	Payments made to another political subdivision for contracted services provided to the village, such as fire protection, county health fees, police services, emergency medical services, and garbage and refuse.
641	Excise Tax Expense - Electric	511-519	No	Payment of kilowatt per hour tax to State on village owned/operated electric utility (Per AOS Bulletin 2001-011).
650	Contributions to Other Organizations	Defined By User	No	Contributions made to other non-profit organizations for patriotic, educational and similar purposes.
651	Grants to Other Governments	870	No	Amounts sub-granted to other governments and Amounts returned to governmental granting agencies.
660	Claims	780	No	Summary object code for Claims. Comprises detail object codes 661-669.
661	Liability Insurance	780	No	Self-Insurance claims for Liability Insurance
662	Health Insurance	780	No	Self-Insurance claims for Health Insurance
663	Dental Insurance	780	No	Self Insurance claims for Dental Insurance
664	Vision Insurance	780	No	Self-Insurance claims for Vision Insurance
665	Prescription Insurance	780	No	Self-Insurance claims for Prescription Insurance
666	Worker's Compensation	780	No	Self-Insurance claims for Worker's Compensation
669	Other Claims	780	No	All other expenditures for other Self-Insurance claims not included in object codes 661-666.
690	Other – Other	Defined By User	No	All other expenses not included in detail object codes 610-669.

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Object Code	Object Name	Program Default	Direct Charges	Description
	Debt Service			
710	Principal	850	No	Payments for retirement of outstanding note principal balances.
711	Payment of Capital Appreciation Bonds	850	No	Original principal of capital appreciation bonds at maturity.
720	Interest	850	No	Interest payments on outstanding note/bond indebtedness.
721	Payment of CAB Accretion	850	No	Accreted interest of capital appreciation bonds at maturity. The accreted amount represents the difference between the original principal and the bond payment at maturity.
730	Discount on Debt	850	No	The discount on debt is the difference between the principal 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% and the market rate is 6%).
780	Issuance Costs	850	No	Issuance costs on debt issued.
790	Other – Debt Service	850	No	All other debt service payments not included in object codes 710-780.
940	Payment to Refunded Bond Escrow Agent	850	No	Payments made <i>from resources other than bond proceeds</i> to escrow agent for bond refunding.
	Other Financing Uses			
910	Transfers – Out	910	Yes	Transfers to other funds from a fund.
920	Advances – Out	920	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	930	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Bond Escrow Agent	990	No	Payments made <i>from bond proceeds</i> to escrow agent for bond refunding.
990	Other – Other Financing Uses	990	No	Other expenses not included in objects 910-940.

CITY VILLAGE of _____,
 _____ County, Ohio,
 _____,
 (date)

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.30 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of said County:

The following Budget for the fiscal year beginning January 1, _____, has been adopted by the Council _____, and is herewith submitted for consideration of the County Budget Commission.

Signed _____

Title _____

Schedule A

**Summary of Amounts Required From General Property Tax Approved
By Budget Commission and County Auditor's Estimated Tax Rates**

County Auditor's Estimated Municipal Tax Valuation \$ _____

Fund	For Municipal Use		For Budget Commission Use				For County Auditor's Use	
	Total Amount Requested (Per Tax Budget)		Amount Approved By Budget Commission Inside 10 Mill Limit		Amount Approved By Budget Commission Outside 10 Mill Limit		County Auditor's Estimate of Tax Rate To Be Levied	
							Inside 10 Mill Limit	Outside 10 Mill Limit
	Column I		Column II		Column III		IV	V
General Fund								
Bond Retirement Fund								
Police Pension Fund								
Fire Pension Fund								
TOTAL								

Schedule B

For County Budget Commission Only

Levies Outside 10 Mill Limitation, Exclusive of Debt Levies

Authority For & Purpose of Levy	Date of Vote	Tax Year		Maximum Rate Authorized To Be Levied	Reduced Rate Per R.C. 5713.11	County Auditor's Estimate of Yield of Levy	
		Levy Begins	Levy Ends				

Exhibit 1

Comparative and Estimated Receipts, Disbursements and Balances

GENERAL FUND	For _____ Actual	For _____ Actual	Current Year Estimated For _____	Budget Year Estimated For _____
General Fund — Receipts				
Balance January 1st				
Property Tax Revenue				
Real Estate & Public Utility				
Tangible Personal Property				
Intangible (Classified) Tax				
Trailer Tax				
Income Tax Revenue				
Unvoted Municipal Income Tax Revenue				
Voted Municipal Income Tax Revenue				
Other Locally-Levied Taxes				
Admission Taxes				
Hotel - Motel Taxes				
In Lieu Payments				
Other (Explain)				
State Levied Locally-Shared Taxes				
Local Government Fund				
Estate (Inheritance) Tax				
Cigarette Licenses				
Liquor & Beer Permits				
Other (Explain)				

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
General Fund — Receipts								
Intergovernmental Revenue								
Federal Aid or Grants								
State Aid Health Subsidy								
State Aid, Other								
Local Government Operating Contracts								
Other (Explain)								
Revenue Charges For Public Services								
General Government Fees								
Garbage & Refuse Collection & Disposal								
Parking Fees								
Recreation Programs								
Hospital								
Cemetery								
Other (Explain)								
Fines, Costs & Forfeitures								
Court Costs								
Court Fines								
Court Forfeitures								
Licenses, Permits & Inspections								
Building Permits & Inspections								
Zoning Permits & Fees								
Vehicle Licenses								

GENERAL FUND	For _____		For _____		Current Year Estimated For _____		Budget Year Estimated For _____	
	Actual		Actual					
Business Licenses								
Other (Explain)								
General Fund — Receipts								
Other Revenue								
Sale of Assets								
Interest								
Rental Income								
Premium on Investments Sold								
Other (Explain)								
Non-Revenue								
Income Tax Collected For Others								
Reimbursements For Capital Expenditures								
Other Reimbursements								
Refunds								
Transfers From (Identify)								
Other (Explain)								
Total Receipts								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
Total Receipts and Balance								
General Fund — Disbursements								
Security of Persons and Property								
Police Law Enforcement								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Traffic Control								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Animal Control								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Fire Prevention & Inspection								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Civil Defense								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Police & Fire Communications								
Personal Services								
Other Operation & Maintenance								

GENERAL FUND	For _____		For _____		Current Year Estimated For _____		Budget Year Estimated For _____	
	Actual		Actual					
Capital Improvements								
General Fund — Disbursements								
Street Lighting								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Police Pension (not shown in transfer fund)								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Fire Pension (not shown in transfer fund)								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Safety Administration Support								
Personal Services								
Other Operation & Maintenance								
Capital Improvements								
Other Expenditures (Explain)								

Inside Debt, General Bonds and Notes as of January 1st of Coming Year
Requirements of Bond Retirement Fund

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Ordinance/ Resolution Number	Date Due	Rate of Interest	Amount of Bonds and Notes Outstanding Jan. 1st (1)	Amount Required for Principal (2)*	Amount Required for Interest (3)*	Total Amount Required for Principal and Interest (4)*
Payable From Bond Retirement Fund							
Serial Bonds and Notes							
ISSUED:							
SUBTOTAL							
Proposed:							
TOTAL (Carry total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1)							
*Exclude any amount of principal and interest requirements being met from special assessments, user charges, or other non-property tax sources.							

Exhibit 2

Outside Debt, General Bonds and Notes as of January 1st of Coming Year
Requirements of Bond Retirement Fund

Purpose of Bonds and Notes Payable From Tax Levies Outside 10 Mill Limit	Authority for Tax Levy Outside 10 Mill Limit	Ordinance/Resolution Number	Date of Issue	Date Due	Rate of Interest	Amount of Bonds and Notes Outstanding Jan. 1st	Amount Required for Principal (2)*	Amount Required for Interest (3)*	Total Amount Required for Principal and Interest (4)*
Payable From Bond Retirement Fund									
Serial Bonds and Notes									
ISSUED:									
SUBTOTAL									
Proposed:									
TOTAL (Carry total of Columns 2 and 3 to Bond Retirement Fund, Exhibit 1)									

*Exclude any amount of principal and interest requirements being met from special assessments, user charges, or other non-property tax sources.

Exhibit 3

Amounts Requested From General Property Tax and Estimated Tax Rates
City/Village of _____ fiscal officer's estimated tax value \$ _____

Fund	Total Amount Requested		Estimate Amount to be Derived from Levies Outside the 10 Mill Limit		Estimated Amount Requested Inside the 10 Mill Limit		Municipal Estimate of Tax Rates to be Levied	
							Inside 10 Mill Limit	Outside 10 Mill Limit
	Column I		Column II		Column III		IV	V
General Fund								
Bond Retirement Fund								
Police Pension Fund								
Fire Pension Fund								
Total								

Proposed Tax Levies

Purpose	Date of Vote	Tax Rate to be Levied (In Mills)	Estimated Yield of Levy, Budget Year (Dollar Amount)		Tax year to Begin	Number of Years

Tax Levies and Rates For _____
(May be filled in by local fiscal officer - Memorandum entry only)

Governmental Unit	Amount Approved By Budget Commission					County Auditor's Estimate of Rate, In Mills		
	Inside 10 Mill Limit		Outside 10 Mill Limit		Total	Inside	Outside	Total
County								
Township								
School								
City or Village of _____								
Other								
Total								

**Certificate of the Total Amount From All Sources Available
For Expenditures, and Balances
(Rev. Code, Sec. 5705.36)**

From the : _____, Ohio, as of _____, _____ County

To the County Auditor of said County:

The following is the total amount from all sources available for expenditure for all funds as set up in the tax budget (shown in the fiscal officer ledgers if no tax budget was required under 5705.281) that exist at the end of the fiscal year.

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Governmental Fund Types						
General Fund						
Special Revenue						
Debt Service						
Capital Projects						
Permanent						
Proprietary Fund Types						
Enterprise						
Internal Service						
Fiduciary Fund Types						
Trust						
Agency						
Total All Funds						

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Governmental Fund Types						
General Fund						
General						
Special Revenue Fund						
Street Maintenance and Repair						
State Highway Improvement						
Contribution						
Special Assessment						
Total Special Revenue Funds						
Debt Service						
General Obligation Bond						
Special Assessment Bond Retirement						
Total Debt Service						

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Capital Project Funds						
Total Capital Project Funds						
Permanent Funds						
Endowment						
Total Permanent Funds						
Proprietary Fund Types						
Enterprise Funds						
Water						
Sewer						
Total Enterprise Funds						
Internal Service						

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Internal Service						
Total Internal Service Funds						
Fiduciary Fund Types						
Trust & Agency						
Total Trust & Agency Funds						
Total - All Funds						

Amended Official Certificate of Estimated Resources
(Rev. Code, Sec. 5705.36)

To the Council of the Village of _____:

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1st, _____, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Governmental Fund Types				
General				
Special Revenue				
Debt Service				
Capital Projects				
Permanent				
Proprietary Fund Types				
Enterprise				
Internal Service				
Fiduciary Fund Types				
Trust				
Agency				
Total				

Signed: _____

Budget Commission

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Governmental Fund Types				
General Fund				
General				
Special Revenue Funds				
Street Maintenance and Repair				
State Highway Improvement				
Contribution				
Special Assessment				
Total Special Revenue Funds				
Debt Service Funds				
General Obligation Bond				
Special Assessment Bond Retirement				
Total Debt Service Funds				
Capital Project Funds				
Total Capital Project Funds				
Permanent Funds				
Endowment				
Total Permanent Funds				

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Proprietary Fund Types				
Enterprise Funds				
Water				
Sewer				
Total Enterprise Funds				
Internal Service Funds				
Total Internal Service Funds				
Fiduciary Fund Types				
Private Purpose Trust Funds				
Total Private Purpose Trust Funds				
Investment Trust Funds				
Total Investment Trust Funds				
Agency Funds				
Total Agency Funds				
Total - All Funds				