



Dave Yost
Auditor of State



Fund Accounting

Presented by:
Local Government Services


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Dave Yost

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Course Objectives

Answer the following questions:

- What is Fund Accounting?
- Why use Fund Accounting?
- How does Fund Accounting work?
- Different types of Funds
- Why and how do you create a new Fund?




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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.



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Okay, So What is a Fund?

A Fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual balances, which are segregated for the purposes of carrying on specific activities in accordance with specific regulations, restrictions, or limitations.



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Interpretation Please!!

A fund segregates the monies of the entity according to legal or 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

- Villages generally have one checking account that is used for all funds.
- How does the Village know how much of the checking account balance is allocated to each fund?




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How Funds Work

- A proper cashbook or cash journal is essential (see Appendix A)
 - Separate columns for receipts, disbursements, and fund balances for each fund
 - Total columns for receipts, disbursements, and fund balances




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There are 3 different fund types:

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds



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Governmental Funds

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Permanent Funds



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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.



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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.



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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.



Proprietary Funds

- Enterprise Funds
- Internal Service Funds

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.

Fiduciary Funds

Used to report assets held in a trustee capacity for others and cannot be used to support the government's own programs.

- Pension Trust
- Investment Trust
- Private Purpose Trust
- Agency



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Pension Trust

Used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other postemployment benefit plans, or other employee benefit plans.



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Investment Trust

Used to account for the financial resources of an external investment pool that the government sponsors.

- Somewhat Rare



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Private Purpose Trust

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.



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Agency

Purely custodial in nature.

The Village collects money on behalf of another entity and then remits the money to them.



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Why Create New Funds

- You have a new source of money that is legally or contractually required to be recorded separately from the other funds or is restricted by an outside resource provider.



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Why Create New Funds

- Example: The Village receives a donation, in which the donator specifies for what purpose the money can be spent. The fund type will be determined by the purpose of the expenditure.



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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) either specifically, or in general, permission to establish a new fund comes from the Auditor of State's Office.



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AOS Permission

- Required under the following circumstances:
 - When management has to capture additional financial information about a specific revenue source or activity;
or
 - When the fund will be used to account for restricted gifts or bequests that will not be held in trust.



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AOS Approval

New and separate funds are justified:

- When the fund will provide information that can't be obtained with the addition of accounts within an already existing fund, or
- When it is necessary to demonstrate compliance with legal or contractual restrictions.



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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

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:

Auditor of State's Office
Local Government Services Division
88 East Broad Street
P.O. Box 1140
Columbus, Ohio 43216-1140

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.

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.



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**Numeric Chart of
Accounts for
Villages**


Presented by:
Local Government Services

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Course Objectives

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




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Why a Chart of Accounts

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




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Numeric Account Code

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




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Fund

- Each fund is assigned a unique fund number based on the fund type.
 - General Fund is 1000
 - Special Revenue Funds are from 2011-2999
 - Debt Service Funds are from 3101-3999
 - Capital Projects Funds are from 4101-4949
 - Permanent Funds are from 4951-4999
 - Enterprise Funds are from 5101-5919
 - Internal Service Funds are from 6101-6999
 - Fiduciary Funds are from 9101-9999
 - Includes: Agency, Investment Trust, and Private Purpose Trusts




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Revenue Codes

- Each revenue source is assigned a unique 3 digit number based on the type of revenue.




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Revenue Codes

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




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Revenue Codes

- Property and Other Local Taxes
 - Monies received by the Village that should be recorded in this revenue code include real estate tax settlements, personal property tax settlements, municipal income tax, permissive sales tax, license tax levied by council, and various other local taxes.




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Revenue Codes

- State Shared Taxes and Permits (Intergovernmental)
 - Monies received that are distributed by the State but may come from the county auditor include local government distribution, inheritance tax, cigarette tax, liquor and beer permit fees, gasoline tax, license tax, property tax allocation (homestead and rollback), and other state shared taxes and permits.



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Revenue Codes

- Special Assessments
 - All the codes under the 300 section are based on a levy against property owners for some type of improvement or service provided to the property owners that they have to pay for.
 - Does not include grass cutting, weed cutting, etc.



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Revenue Codes

- Intergovernmental Revenue
 - All the 400 codes are used when the Village is receiving some type of grant money.
 - License Tax, code 430, is money that is levied at the county level.



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Revenue Codes

- Charges for Services
 - Each of the codes in the 500 series are setup for some type of service or charge that is being provided to the residents of the Village or to another political subdivision.
 - Services provided to another political subdivision include fire contracts, police contracts, parking meters, ems contracts, etc.
 - Charges for services include water fees, sewer fees, electric fees, etc.




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Revenue Codes

- Fines, Licenses, and Permits
 - Monies received in the 600 codes include court costs/fines, zoning activity, cable franchise fees, etc.

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Revenue Codes

- Earnings on Investments
 - Interest earned on the primary checking account as well as certificate of deposits, StarOhio, mutual funds, etc. are all recorded in the 700 codes.

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Revenue Codes

- Miscellaneous (800 codes)
 - Consists of donations/contributions, payments in lieu of taxes, capital contributions, and other miscellaneous operating and non-operating receipts.
 - These are reoccurring receipts.

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Revenue Codes

- Other Financing Sources (900 codes)
 - Any type of debt activity recognizing the receipt of monies, whether it be bonds or notes, are recorded in the 900 codes.
 - Any transfers or advances received are also recorded here.
 - Other revenue items that don't fit elsewhere and are infrequent in nature (includes special items and extraordinary items).



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Revenue Examples

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



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Revenue Examples

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



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Program Codes

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



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Program Codes

- Each program is assigned a unique 3 digit number, based on the function.



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Program Codes

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



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Object Codes

- Each Object is assigned a unique 3 digit number based on the expenditure incurred.
- Object codes are a way of recognizing the actual type of expenditure that has occurred.



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Object Codes

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



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Object Codes

- Personal Services (100 codes)
 - This object code is used strictly for recording salaries whether hourly or salary.
 - The salaries are broken down by legislative offices or appointed positions. All other staff are charged to other personal services code 190.



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Object Codes

- Employee Fringe Benefits (200 codes)
 - This object code reflects what is paid for on the employee’s behalf such as PERS, Social Security, Medicare, OP&FP, as well as insurances including workers compensation.
 - Other employee fringe benefits include uniforms, travel & transportation, etc.



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Object Codes

- Contractual Services
 - The utilities 310 codes are detailed for electricity, water and sewage, natural gas, heating oil, etc. These codes are to be used for what the Village consumes.
 - The communications 320 codes are detailed for telephone, postage, printing and reproduction, advertising, etc.



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Object Codes

- Contractual Services
 - Rents and leases are code 330
 - Professional and technical services code 340 includes accounting and legal fees, auditing services, computer fees, tax collection fees, training services, etc.
 - Insurance and bonding code 350 includes insurance and bonding, property insurance, liability insurance, etc.



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Object Codes

- Contractual Services
 - Other contractual services code 390 includes items such as dues and fees, garbage and trash removal, etc.



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Object Codes

- Supplies and Materials
 - Supplies and Materials code 400's includes office supplies and materials code 410, operating supplies and materials code 420, repairs and maintenance code 430, small tools and equipment code 440, etc.



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Object Codes

- Capital Outlay (500 codes)
 - Generally consist of large ticket items that are purchased such as large pieces of equipment, land, vehicles, furniture, construction of streets, sidewalks, curbs, utility distribution systems, etc.



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Object Codes

- Other (600 codes)
 - This code is used mostly for the utility deposit fund when a deposit is either being refunded or applied to a final bill or delinquent bill.



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Object Codes

- Debt Service (700 codes)
 - These codes are related to the payment of principal and interest on loans.



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Object Codes

- Other Financing Uses (900 codes)
 - Transfers and advances from a fund
 - Other expenditure items that don't fit elsewhere and are infrequent in nature.




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Expenditure Examples

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




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Expenditure Examples

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




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Examples

- Please use your handouts
(see Appendix C)



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Question #1

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



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Question #2

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



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Question #3

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



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Question #4

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

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Question #5

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

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Question #6

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

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Question #7

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



Question #8

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





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Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Funds - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Funds - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Funds - Accounting Codes

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

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Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK Village Revenue Sources - Accounting Codes Descriptions

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

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Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Programs (Expenditure Accounts) - Accounting Codes

Program Code	Program Name	Financial Report Caption Title
	Security of Persons and Property	
110	Police Enforcement	Security of Persons and Property
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	
210	Payment to County Health District	Public Health Service
220	Payment of County Human Services Program	
230	Other Assistance to Needy	
240	Cemetery	
290	Other Public Health Services	
	Leisure Time Activities	
310	Recreation	Leisure Time Activities
320	Provide and Maintain Parks	
330	Cultural Facilities	
340	Swimming Pool	
350	Concessions	
390	Other Leisure Time Activities	
	Community Environment	
410	Community Planning and Zoning	Community Environment
420	Public Housing Projects	
490	Other Community Environment	

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Programs (Expenditure Accounts) - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Programs (Expenditure Accounts) - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Programs (Expenditure Accounts) - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes

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

Direct Charges Posted?

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

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

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Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK

Village Object (Expenditure Accounts) - Accounting Codes Descriptions

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

Village Officer's Handbook

APPENDIX A - 2

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

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

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Village Officer's Handbook

APPENDIX A - 2

UNIFORM ACCOUNTING NETWORK System Treatment of Interest Revenue Accounts

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

Village Officer's Handbook

APPENDIX A - 2


UNIFORM ACCOUNTING NETWORK System Treatment of Interest Revenue Accounts

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


Explanation of funds with conditional interest accounts:

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

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



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Basic Accounting


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Local Government Services

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Course Objective

- To give an overview of the different requirements, processes, transactions, and forms relating to your job as clerk




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General Budgetary Terms

- Estimated revenues - the amount of revenue expected to be received in total, by fund, or by source during the year.




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General Budgetary Terms

- Appropriations - the amounts approved for expenditure by Council in accordance with fund/program/object restrictions.




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General Budgetary Terms

- Fund Balance:
 - Encumbered Fund Balance - the portion of fund balance committed 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 Process

- The budgetary process is prescribed by provisions of the O.R.C.
- The budgetary process details the timing and steps to be taken in planning the short term and long term financial activities of the Village.
- The clerk monitors compliance with Ohio budgetary law and plays a key role in the completion of the various budgetary documents.



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Budgetary Documents

- Tax Budget or Alternative Method
- Annual Tax Ordinance
- 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 village council and other officials



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Tax Budget

- Should include a statement of financial needs of the Village for all purposes for the following year, and;
- A statement of the resources/revenues that will be available to help meet these needs
- Section 5705.29 of the O.R.C. lists specific information to be included in the tax budget (see Appendix D)



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Tax Budget

- Contains four columns for detail on receipts and expenditures reflecting the two previous years' actual amounts, partial actual and partial estimated amounts for the current year, and estimates for the upcoming year
- Two schedules presenting information on tax levies



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Tax Budget

- After the tax budget is completed, adopted, and submitted to the county auditor, it is reviewed by the county budget commission (county budget commission may hold hearings).
- On or before September 1st, the county budget commission should return to the Village an official certificate of estimated resources and estimate of the tax rates to be levied by the Village.



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Tax Budget

- Review the official certificate as soon as it is received from the budget commission
- If the village disagrees with the actions of the budget commission, the Village may appeal to the board of tax appeals within 30 days of receipt of the official certificate of estimated resources
- If the Village 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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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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Annual Tax Ordinance

- If the county budget commission waives the requirement to file a tax budget the mayor must prepare an annual tax ordinance and submit to council for adoption (O.R.C. 705.17).
- The same procedures that were taken to prepare the tax budget should be applied.
- The tax ordinance does not need to be submitted to the county budget commission but must be on file in the Village office.




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**Official Certificate of
Estimated Resources**

- Per Section 5705.27 of the O.R.C., the Village 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.
- Prior to December 31, the Village must revise the tax budget to conform with the official certificate of estimated resources so that expenditures do not exceed estimated revenues.
(see Appendix E)




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**Official Certificate of
Estimated Resources**

- Prepared by the budget commission based on the information provided by the Village in the tax budget that was completed in July
- Includes estimated unencumbered fund balances and estimated revenues for each fund (not including funds created by transfers)
- These amounts added together represent the total estimated resources available for each fund and the maximum amount that may be appropriated for each fund for the year




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**Official Certificate of
Estimated Resources**

- 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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Official Certificate of Estimated Resources

- The amounts to be recorded for each revenue account should be determined based on prior year history as well as any known factors for the current year.
- The property tax allocation amount (homestead and roll back amounts) may be included with taxes or other sources depending on the county auditor.



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Certificate of Total Amount From All Sources Available for Expenditures, and Balances

- On or about January 1, the village is to certify to the county auditor, the actual unencumbered fund balance and estimated revenue for each fund
 - Note: the fund balance that is to be certified, should not include any funds that have been encumbered for the payment of obligations that are unliquidated or outstanding
- 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

- Will be returned to the Village by the budget commission after the Village 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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When is a new amended certificate required?

- Revenues will be greater than or less than the amount included in the previous amended official certificate of estimated resources; or
- Revenue will be greater than the amount included in the previous amended official certificate of estimated resources and council intends to appropriate and expend the excess revenue; or
- Revenue will be less than the amount included in a previous amended official certificate of estimated resources and this deficiency will reduce available resources below the level of current appropriations.



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When is a new amended certificate required?

- 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 Village 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 the council.



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Appropriation Ordinance

- The Village must have appropriations adopted to legally spend money.
- Appropriations passed by council 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 need to be recorded in the accounting system before any expenditure can be made.



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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 clerk - this will not require legislative action.



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Appropriations

- Should all available resources be appropriated?
- When should you do supplemental appropriations?
 - File with county auditor



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Frequent Budgetary Errors

- When short-term notes mature, villages often issue a new note to pay off the old note.
- The new note is usually for the same or smaller amount than the old note.
- Villages are required to budget the payment of the principal on the old note and also budget the receipt of the proceeds of the new note.
- Be careful not to show only the "net" effect of the rollover. The transaction should be recorded for the full amount of the old and new note.



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Frequent Budgetary Errors

- 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.



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Receipts

- The receiving of money in the form of cash, check, or direct deposit



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Receipts

- All money received by the Village should be recorded by the use of a receipt or "pay-in".
- Deposit slips should include all of the receipt or pay-in numbers that are included in the total deposit.



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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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Receipts

- The original receipt should be given to the person making the payment (if in person).
- The duplicate receipt should remain in the receipt book for use in recording to the accounting system.
- Any source documents should be kept with the duplicate receipts.



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Refund of a Receipt

- Appropriate for:
 - Overpayments
 - Return of deposits
 - Repayment of money when a service was not provided
 - Post as reduction of original receipt code used if in the same year
 - Post as expenditure if in subsequent year



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Expenditures

- Certification of availability of funds prior to the obligation of funds
 - Purchase orders
- Payment of invoices after receipt of goods or services



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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.



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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".
- The above requirements are met with the proper use of a purchase order, which is also known as the "Clerk's Certification of Available Funds".



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Types of Purchase Orders

- Regular purchase orders
 - Blanket purchase orders
 - Super blanket purchase orders
 - Then and now certificates
- (see Appendix H)



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Regular Purchase Orders

- Purchase of a specific item is planned
- Use is for a specific line item in the budget
- Carry over at year-end
- Multiple purchase orders can be open at one time
- There is no limit on the amount
- Must be signed and dated by the clerk



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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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Purchase Orders - Conclusion

- One copy to the individual who initiated the purchase order
- One copy maintained by purchase order number and used to record to the accounting system
- One copy attached to the voucher and vendor invoice



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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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Reduction of an Expenditure

- Appropriate for:
 - Overpayments returned to the Village
 - Return of a deposit
 - Repayment of money to the Village when a service was not provided to them
 - Expenditures within the same fiscal year the payment actually occurred
- **Not** Appropriate for:
 - Reimbursements from other entities for services provided
 - Reimbursement of general fund expenditures from the State or other governments
 - Refund of prior year's expenditures (should be recorded as revenue when received)



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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.
- Possibly obtain an amended certificate of estimated resources for transfers
- Possibly modify appropriations if not included originally
- Prepare the expenditure in the fund making the transfer



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Transfers

- 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 court orders



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Transfers

- Funds not allowed to be transferred
 - Proceeds of loans
 - Proceeds of bond issues, barring an exception outlined in 5705.14-5705.16 of the O.R.C.
 - Proceeds of excise taxes levied for a specific purpose
 - Proceeds of license fees levied for a particular purpose



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Documenting the Transfer

- Pass an ordinance 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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Transfer/Advance

- Before recording a transfer or advance, the following conditions need to exist for the transaction to be allowed:
 - Appropriation needs to be established in the fund transferring the money (general fund is usually the only fund that is allowed to transfer).
 - Estimated revenue should be established in the fund receiving the transfer.



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Conversion of an Advance to a Transfer

- Perform the necessary procedures for the approval of a transfer (may involve court order)
- Update the amended certificate of estimated resources



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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
 - Street Maintenance Fund
 - State Highway Fund
 - Permissive Motor Vehicle License Tax Fund
 - 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
- All brokers, dealers, and financial institutions by giving advice, making investment recommendations, or initiating transactions with the Village must also sign the investment policy, acknowledging their understanding and receipt of the policy.



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Investment Policy

- If an investment policy is not on file with the Auditor of State, Village 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 village whose average annual portfolio is \$100,000 or less.
- The clerk and/or council must certify this fact to the Auditor of State.
- The clerk and/or council 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
 - If there is interest, post it
 - If there is a service charge, post it



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Bank Reconciliation

- Compare deposits on the bank statements to the receipts posted on the books.
 - You may have to post a direct deposit that you were not aware of
 - Note any deposits you made that don't appear on the bank statement
- 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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Continuing Education Requirements

- Per Section 135.22 of the O.R.C., the Treasurer of State's office provides annual continuing education programs for clerks related to cash management investing.
- Village clerks are required to complete the continuing education programs (unless the clerk annually provides a notice of exemption to the Auditor of State, as described in division (E) of Section 135.22 of the O.R.C.).



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Continuing Educational Requirements

- As required by Section 117.44 of the O.R.C., the Auditor of State's office holds training programs for newly elected village clerks.
- Per Section 733.27 of the O.R.C., all village clerks are required to have at least 8 hours of annual continuing education.



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Cash Basis Annual Financial Report

Filing Requirements:

- All villages must file financial reports at year end.
- The report must be filed within 60 days of year end.
- For 2011 financial statements completed in early 2012, financial statements must reflect the requirements of GASB Statement No. 54.



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Questions & Answers

Ⓜ Ⓜ



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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		For		Current Year Estimated For		Budget Year Estimated For	
	_____	_____	_____	_____	_____	_____	_____	_____
Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
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		For		Current Year		Budget Year	
	Actual		Actual		Estimated For		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 _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
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		For		Current Year Estimated For		Budget Year Estimated For	
	Actual		Actual					
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)								

Exhibit 2

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/ Reso- lution 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 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 County Budget Commission

The Budget Commission of _____ County, Ohio, hereby makes the following official certificate of estimated Resources for the (City) Village _____, for the fiscal year beginning January 1, _____.

Funds	Unencumbered Balance, Jan 1st.	General Property Tax	Local Government Allocation	Classified Property Tax	Other Revenue Sources	Transfers and Other Non-Revenue	Total
General Fund							
General Revenue Sharing Fund							
Street Construction, Maint, & Repair Fund							
State Highway Improvement Fund							
Bond Retirement Fund							
Police Pension Transfer Fund							
Fire Pension Transfer Fund							
TOTAL							

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and without the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amount approved for each fund must govern the amount of appropriation from such fund.

Date _____ Budget Commissioners _____

**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				

PURCHASE ORDER

OFFICE OF THE Village Clerk		Requisition No. _____		
Willow Glen Village		Purchase Order No. <u> 4 </u>		
Baldwin County, Ohio		APPROPRIATION		
Willow Glen, Ohio	Jan. 5, 20 <u>XX</u>	Code	Amount	
To: RST Construction Co.		4101-730-530	\$9,600 00	
Hampton, Ohio 54321				
Deliver to: Willow Glen Village				
At: Willow Glen, Ohio 12345				
Terms: Payable quarterly @ \$2,400.00 upon billing - check				
Quantity	Unit	Description	Price/Unit	Amount
		Contract to build Willow Glen Village building.		\$9,600 00
		Beginning 1-10-XX		

CLERK'S CERTIFICATE

It is hereby certified that the amount of (\$9,600.00) required to meet the contract, agreement, obligation, payment or expenditure for the above, has been lawfully appropriated or authorized or directed for such purpose and is in the Treasury or in process of collection to the credit of _____

New Municipal Building

Fund free from any obligation or certification now outstanding.

Dated 1-5-XX C. Archer
 Clerk _____ Willow Glen Village

APPROVED BY:

This order is not valid unless Clerk's Certificate is signed.

ORIGINAL
(To be sent to vendor)