



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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AUDITOR OF STATE BULLETIN

TO: CITY AUDITORS/FINANCE DIRECTORS
COUNTY AUDITORS
TOWNSHIP CLERKS
VILLAGE CLERKS

SUBJECT: FEDERAL COPS FUNDS

The purpose of this Auditor of State Bulletin is to inform you of the preferred accounting treatment for Federal and State grants received for the Federal COPS Programs. Funds received under these programs will be used by local law enforcement agencies to establish or expand community policing programs in their jurisdictions.

CITIES AND COUNTIES

Cities and counties receiving grants for the Federal COPS FAST Program, (population of under 50,000), or the Federal COPS AHEAD Program, (population of 50,000 or more), or the Federal COPS MORE Program, should establish, by resolution, a separate special revenue fund for each grant. Cities and counties should establish the needed revenue, expenditure and other accounting codes as necessary.

TOWNSHIPS

Townships receiving grants for the Federal COPS FAST Program, (population of under 50,000), or the Federal COPS AHEAD Program, (population of 50,000 or more), or the Federal COPS MORE Program, should establish, by resolution, a Miscellaneous Fund for each grant, fund codes MA, MB, and MC. These funds should be a part of the "Public Safety" reporting category. The primary receipt code for the grant should be "Other," code 14-C. The appropriation codes used should correspond to the terms of the Federal COPS FAST grant (normally "salaries" and "fringe benefits").

VILLAGES

Villages receiving Federal or State COPS FAST grants should establish, by resolution, a COPS FAST FUND, fund code B15, a special revenue fund type fund. The activity code/appropriation code should be B15-1-A.

CITIES, COUNTIES, TOWNSHIPS AND VILLAGES

No additional Auditor of State permission is needed to establish any of the COPS funds.

If money for the local matching share is from the General Fund, then it may be transferred, by resolution, to the COPS FUND.

If money for the local matching share is from a special levy fund, then the money for the local matching share should be paid directly from the special levy fund. Legal counsel should be asked to determine the legality of such spending first.

If money for local match comes from the State Attorney General's Office, it should be receipted into the appropriate COPS FUND.

If you have any questions, please call the Local Government Services staff at 1-800-345-2519.

Jim Petro, Auditor of State
State of Ohio