



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

Date: November 15, 1995
Bulletin: 95-015

AUDITOR OF STATE BULLETIN

TO: ALL OHIO SCHOOL DISTRICT TREASURERS
ALL INDEPENDENT PUBLIC ACCOUNTANTS

SUBJECT: OHIO EDUCATIONAL COMPUTER NETWORK CONNECTIONS AND THE
ESTABLISHMENT OF THE DATA COMMUNICATION FUND, FUND
CODE 451

The purpose of this Auditor of State bulletin is to inform school districts of the preferred accounting treatment for money appropriated by the General Assembly in the Biennial Budget Bill (H.B. 117) for Ohio Educational Computer Network connections.

The "A" Site Fund, Fund Code 025, should be utilized with a unique Special Cost Center (SCC) assigned by the Data Acquisition Site. Any Data Acquisition Site (DAS) receiving money for the specialized purpose(s) described under appropriation line-item 200-426, Ohio Education Computer Network Connections, should use a receipt code to denote restricted money (receipt code 3210).

A DAS should use function 2964, Ohio Education Computer Network Related - Non-instruction, with a unique SCC to identify payments made by the DAS on behalf of public school districts. Pass-through payments made by the DAS to selected school districts should use function 7600, Pass-Through.

School districts receiving pass-through money from a DAS and selected school districts receiving direct payments to access the Ohio Education Computer Network need to establish the Data Communication Fund, Fund Code 451, to track the expenditures/receipts of this restricted money. This represents a limited number of school districts. The Data Communication Fund should be classified as a special revenue fund, governmental fund type. No additional Auditor of State permission is needed to establish the fund; only a Board of Education resolution is required.

Also included in this budget line-item is money provided for connecting non-public schools to the Ohio Education Computer Network. The Data Acquisition Sites should use function 2964 to identify reimbursements made by the DAS to the non-public schools.

Specific instructions regarding the use of this money will be issued by the Ohio Department of

Education.

If you should have any questions regarding the accounting treatment of these monies, please contact the Local Government Services Division at 614-466-4717 or 1-800-345-2519.

Jim Petro, Auditor of State
State of Ohio