



Dave Yost
Auditor of State



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**FUND
ACCOUNTING**

Presented by:
Patrick J. Davidson, CPA
Assistant Project Manager
Jack Webb
Project Accountant
Local Government Services

www.ohioauditor.gov

Course Objectives

- Answer the following questions:
 - What is Fund Accounting?
 - How does Fund Accounting work?
 - What kinds of Funds are there?
 - 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's 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 balances, which are segregated for the purposes of carrying restrictions, or limitations.



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WHAT?!!!!



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How does Fund Accounting work?

- A proper cashbook is essential
 - Separate columns for receipts, disbursements, and Fund balances for each fund
 - Total columns for receipts, disbursements, and fund balances



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A Real World Example

- John and Jane are a married couple with two jobs and one bank account, which Jane manages for the family. John tells Jane that his brother Billy has this great idea to “flip” a house. Billy took care of buying the property, but wants John to manage the additional investment. It’s only an additional \$10,000, which Billy and John will split. John said that Jane would be happy to help.



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A Real World Example

- Jane is not happy, but agrees. The money for the flip will be put into John and Jane’s account, and Jane will keep track of household money separately from flip money. The entire flip should take one month, and John and Billy will split the profit equally.



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A Real World Example

- Additional Information for the month
 - Household balance is \$20,000
 - Household mortgage is \$3,000
 - Household expenses are \$2,000
 - John and Jane each make \$3,000 per month
 - Billy gave John a check for \$5,000 for his share
 - The boys spent \$9,000 at Lowe’s



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A Real World Example

	Income	Expenses	Balance
Balance			20,000
John's Pay	3,000		23,000
Jane's Pay	3,000		26,000
Money from Billy	5,000		31,000
Mortgage		3,000	28,000
Expenses		2,000	26,000
Lowe's		9,000	17,000



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A Real World Example

- John sees the checkbook and grabs it to go to Lowe's to pay the final \$3,000 on the flip.
- What happens next?



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A Real World Example

	General Fund			Flip Fund			Total		
	Income	Expenses	Balance	Income	Expenses	Balance	Income	Expenses	Balance
Balance			20,000			0			20,000
John's Pay	3,000		23,000	0		0	3,000		23,000
Jane's Pay	3,000		26,000	0		0	3,000		26,000
Money from Billy			26,000	5,000		5,000	5,000		31,000
John's Share		5,000	21,000	5,000		10,000			31,000
Mortgage		3,000	18,000			10,000		3,000	28,000
Expenses		2,000	16,000			10,000		2,000	26,000
Lowe's			16,000	9,000		1,000		9,000	17,000



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What kinds of Funds are there?

- Governmental Funds
- Proprietary Funds
- Fiduciary Funds



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Governmental Funds

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Project 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 (other than expendable trusts or those for major capital projects) that are legally restricted to disbursements for specified purposes
- A trust funds that allows the holder to spend the principal and interest earned on the principal is classified as a special revenue fund



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Debt Service Funds

- Used to account for the accumulation of resources for, and the payment of, general long-term and short-term debt principal and interest



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Capital Project Funds

- Used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds)



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Permanent Funds

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



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Proprietary Funds

- Enterprise Funds
- Internal Service Funds



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Enterprise Funds

- Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services



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Internal Service Funds

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



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Fiduciary Funds

- Used to report assets held in a trustee or agency 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 Trusts

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



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Investment Trusts

- Accounts for the financial resources of an external investment pool that the government sponsors.

– Very Rare.



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Private Purpose Trusts

- 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 Funds

- Used to report resources held by the government in a purely custodial capacity (assets equal liabilities). Typically involve only receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.



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How to Create a New Fund

- Look to AOS Bulletin 99-006 for guidance
- If it is not established by law, 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 wants to capture additional financial information about a specific revenue source or activity
 - When the fund will be used to account for restricted gifts or bequests that will not be held in trust: or
 - When management wants to impose internal restrictions not otherwise required by law



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AOS Approval

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



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Local Government Services

88 East Broad Street
Columbus, Ohio 43215

Presenter Phone: (800) 345-2519
Presenter Fax: (614) 728-8027
E-mail: contactus@auditor.state.oh.us



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Dave Yost

www.ohioauditor.gov



Dave Yost
Auditor of State

88 East Broad Street
Columbus, Ohio 43215

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

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Appendix A

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

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

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

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

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

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

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

Permanent Funds

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

PROPRIETARY FUND TYPES

Enterprise Funds

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

Internal Service Funds

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

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

FIDUCIARY FUND TYPES

Private Purpose Trust Funds

06	A	Cemetery Bequest Fund A
06	B	Cemetery Bequest Fund B
06	C	Cemetery Bequest Fund C
06	D	Cemetery Bequest Fund D
06	E	Cemetery Bequest Fund E
06	F	Cemetery Bequest Fund F
06	G	Cemetery Bequest Fund G
36	A	Private Purpose Trust Fund A
36	B	Private Purpose Trust Fund B
36	C	Private Purpose Trust Fund C
36	D	Private Purpose Trust Fund D
36	E	Private Purpose Trust Fund E
36	F	Private Purpose Trust Fund F
36	G	Private Purpose Trust Fund G

Agency Funds

27	A	Agency Fund A
27	B	Agency Fund B
27	C	Agency Fund C
27	D	Agency Fund D
27	E	Agency Fund E
27	F	Agency Fund F
27	G	Agency Fund G

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.

5705.09 Establishment of funds.

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.

Effective Date: 10-01-1953

5705.10 Use of revenues.

(A) All revenue derived from the general levy for current expense within the ten-mill limitation, from any general levy for current expense authorized by vote in excess of the ten-mill limitation, and from sources other than the general property tax, unless its use for a particular purpose is prescribed by law, shall be paid into the general fund.

(B) All revenue derived from general or special levies for debt charges, whether within or in excess of the ten-mill limitation, which is levied for the debt charges on serial bonds, notes, or certificates of indebtedness having a life less than five years, shall be paid into the bond retirement fund; and all such revenue which is levied for the debt charges on all other bonds, notes, or certificates of indebtedness shall be paid into the sinking fund.

(C) All revenue derived from a special levy shall be credited to a special fund for the purpose for which the levy was made.

(D) Except as otherwise provided by resolution adopted pursuant to section 3315.01 of the Revised Code, all revenue derived from a source other than the general property tax and which the law prescribes shall be used for a particular purpose, shall be paid into a special fund for such purpose. Except as otherwise provided by resolution adopted pursuant to section 3315.01 of the Revised Code or as otherwise provided by section 3315.40 of the Revised Code, all revenue derived from a source other than the general property tax, for which the law does not prescribe use for a particular purpose, including interest earned on the principal of any special fund, regardless of the source or purpose of the principal, shall be paid into the general fund.

(E) All proceeds from the sale of public obligations or fractionalized interests in public obligations as defined in section 133.01 of the Revised Code, except premium and accrued interest, shall be paid into a special fund for the purpose of such issue, and any interest and other income earned on money in such special fund may be used for the purposes for which the indebtedness was authorized or may be credited to the general fund or other fund or account as the taxing authority authorizes and used for the purposes of that fund or account. The premium and accrued interest received from such sale shall be paid into the sinking fund or the bond retirement fund of the subdivision.

(F) Except as provided in division (G) of this section, if a permanent improvement of the subdivision is sold, the amount received from the sale shall be paid into the sinking fund, the bond retirement fund, or a special fund for the construction or acquisition of permanent improvements; provided that the proceeds from the sale of a public utility shall be paid into the sinking fund or bond retirement fund to the extent necessary to provide for the retirement of the outstanding indebtedness incurred in the construction or acquisition of such utility. Proceeds from the sale of property other than a permanent improvement shall be paid into the fund from which such property was acquired or is maintained or, if there is no such fund, into the general fund.

(G) A township that has a population greater than fifteen thousand according to the most recent federal decennial census and that has declared one or more improvements in the township to be a public purpose under section 5709.73 of the Revised Code may pay proceeds from the sale of a permanent improvement of the township into its general fund if both of the following conditions are satisfied:

(1) The township fiscal officer determines that all foreseeable public infrastructure improvements, as defined in section 5709.40 of the Revised Code, to be made in the township in the ten years immediately following the date the permanent improvement is sold will have been financed through resolutions adopted under section 5709.73 of the Revised Code on or before the date of the sale. The fiscal officer shall provide written certification of this determination for the township's records.

(2) The permanent improvement being sold was financed entirely from moneys in the township's general fund.

(H) Money paid into any fund shall be used only for the purposes for which such fund is established.

Effective Date: 12-22-1992; 09-21-2006

5705.12 Approval to establish special funds.

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.

Effective Date: 07-22-1998

5705.121 Other special funds.

A municipal corporation may establish in the manner provided by law a sanitary police pension fund, an urban redevelopment tax increment equivalent fund, or a cemetery fund. A township may establish by law a cemetery fund.

Effective Date: 07-22-1998

5705.13 Reserve balance accounts - special revenue fund - capital projects fund.

(A) A taxing authority of a subdivision, by resolution or ordinance, may establish reserve balance accounts to accumulate currently available resources for the following purposes:

- (1) To stabilize subdivision budgets against cyclical changes in revenues and expenditures;
- (2) Except as otherwise provided by this section, to provide for the payment of claims under a self-insurance program for the subdivision, if the subdivision is permitted by law to establish such a program;
- (3) To provide for the payment of claims under a retrospective ratings plan for workers' compensation.

The ordinance or resolution establishing a reserve balance account shall state the purpose for which the account is established, the fund in which the account is to be established, and the total amount of money to be reserved in the account.

A subdivision that participates in a risk-sharing pool, by which governments pool risks and funds and share in the costs of losses, shall not establish a reserve balance account to provide self-insurance for the subdivision.

Not more than one reserve balance account may be established for each of the purposes permitted under divisions (A)(2) and (3) of this section. Money to the credit of a reserve balance account may be expended only for the purpose for which the account was established.

A reserve balance account established for the purpose described in division (A)(1) of this section may be established in the general fund or in one or more special funds for operating purposes of the subdivision. The amount of money to be reserved in such an account in any fiscal year shall not exceed five per cent of the revenue credited in the preceding fiscal year to the fund in which the account is established. Subject to division (G) of section 5705.29 of the Revised Code, any reserve balance in an account established under division (A)(1) of this section shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the Revised Code.

At any time, a taxing authority of a subdivision, by resolution or ordinance, may reduce or eliminate the reserve balance in a reserve balance account established for the purpose described in division (A)(1) of this section.

A reserve balance account established for the purpose described in division (A)(2) or (3) of this section shall be established in the general fund of the subdivision or by the establishment of a separate internal service fund established to account for the operation of the self-insurance or retrospective ratings plan program, and shall be based on sound actuarial principles. The total amount of money in a reserve balance account for self-insurance may be expressed in dollars or as the amount determined to represent an adequate reserve according to sound actuarial principles.

A taxing authority of a subdivision, by resolution or ordinance, may rescind a reserve balance account established under this division. If a reserve balance account is rescinded, money that has accumulated in the account shall be transferred to the fund or funds from which the money originally was transferred.

(B) A taxing authority of a subdivision, by resolution or ordinance, may establish a special revenue fund for the purpose of accumulating resources for the payment of accumulated sick leave and vacation leave, and for payments in lieu of taking compensatory time off, upon the termination of employment or the retirement of officers and employees of the subdivision. The special revenue fund may also accumulate resources for payment of salaries during any fiscal year when the number of pay periods exceeds the usual and customary number of pay periods. Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the Revised Code, the taxing authority, by resolution or ordinance, may transfer money to the special revenue fund from any other fund of the subdivision from which such payments may lawfully be made. The taxing authority, by resolution or ordinance, may rescind a special revenue fund established under this division. If a special revenue fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.

(C) A taxing authority of a subdivision, by resolution or ordinance, may establish a capital projects fund for the purpose of accumulating resources for the acquisition, construction, or improvement of fixed assets of the subdivision. For the purposes of this section, "fixed assets" includes motor vehicles. More than one capital projects fund may be established and may exist at any time. The ordinance or resolution shall identify the source of the money to be used to acquire, construct, or improve the fixed assets identified in the resolution or ordinance, the amount of money to be accumulated for that purpose, the period of time over which that amount is to be accumulated, and the fixed assets that the taxing authority intends to acquire, construct, or improve with the money to be accumulated in the fund.

A taxing authority of a subdivision shall not accumulate money in a capital projects fund for more than ten years after the resolution or ordinance establishing the fund is adopted. If the subdivision has not entered into a contract for the acquisition, construction, or improvement of fixed assets for which money was accumulated in such a fund before the end of that ten-year period, the fiscal officer of the subdivision shall transfer all money in the fund to the fund or funds from which that money originally was transferred or the fund that originally was intended to receive the money.

A taxing authority of a subdivision, by resolution or ordinance, may rescind a capital projects fund. If a capital projects fund is rescinded, money that has accumulated in the fund shall be transferred to the fund or funds from which the money originally was transferred.

Notwithstanding sections 5705.14, 5705.15, and 5705.16 of the Revised Code, the taxing authority of a subdivision, by resolution or ordinance, may transfer money to the capital projects fund from any other fund of the subdivision that may lawfully be used for the purpose of acquiring, constructing, or improving the fixed assets identified in the resolution or ordinance.

Effective Date: 03-31-2003

5705.131 Nonexpendable trust fund.

A taxing authority of a subdivision may establish a nonexpendable trust fund for the purpose of receiving donations or contributions that the donor or contributor requires to be maintained intact. The principal of such fund may be invested, and the investment earnings on the principal shall be credited to the fund. The principal of the fund, and any additions to principal arising from sources other than the reinvestment of investment earnings arising from the fund, shall not be considered part of the unencumbered balance or revenue of the subdivision under division (A) of section 5705.35 or division (A)(1) of section 5705.36 of the Revised Code. Only investment earnings arising from investment of the principal or investment of such additions to principal may be considered an unencumbered balance or revenue of the subdivision under that division.

Effective Date: 07-22-1998

5705.132 Reserve balance account for other purposes.

In addition to any reserve balance account established under section 5705.13 of the Revised Code, a board of township trustees, by resolution, may establish a reserve balance account to accumulate currently available resources for any purpose for which the board may lawfully expend money of the township other than for the purposes for which a reserve balance account may be established under section 5705.13 of the Revised Code. Money may be transferred to the reserve balance account from another fund or account of the township only if money in that fund or account may lawfully be expended for the purpose for which the reserve balance account is created. A reserve balance account created under this section may exist for not more than five fiscal years beginning with the first fiscal year in which money is credited to the account. The total amount of money to the credit of all reserve balance accounts established under this section at any time in any fiscal year shall not exceed five per cent of the total of the township's revenue from all sources for the preceding fiscal year and any unencumbered balances carried over to the current fiscal year from the preceding fiscal year. Money in a reserve balance account shall be expended only for the purpose for which the account is established. More than one reserve balance account may be established under this section.

The resolution establishing a reserve balance account shall state the specific purpose for which the account is established, the fund within which the account is established, the fund or account from which money shall be transferred to the account, and the number of years the account will exist. The resolution shall specify the maximum total amount of money that may be credited to the account during its existence and the maximum amount of money to be credited to the account each fiscal year the account exists. The board, by subsequent resolution, may change the amount to be credited and the source from which money is transferred, subject to the limitations of this section.

The board, by resolution, may rescind a reserve balance account established under this section before the expiration of the account. The board, by resolution, may extend the life of a reserve balance account, provided that the total number of years the fund exists shall not exceed five fiscal years beginning with the first fiscal year in which money is credited to the account.

Upon the expiration or rescission of a reserve balance account established under this section, any unexpended balance in the account shall be transferred to the fund or account from which money in the account was originally transferred. If money in the account originally was transferred from more than one fund or account, a pro rata share of the unexpended balance shall be transferred to each such fund or account proportionate to the amount originally transferred from that fund or account.

The balance to the credit of a reserve balance account shall not be considered part of the unencumbered balance or revenue of the township under division (A) of section 5705.35 or division (A) (1) of section 5705.36 of the Revised Code.

Effective Date: 09-21-2006

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Auditor of State


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Chart of Accounts

Presented by:
Patrick J. Davidson, CPA
Assistant Project Manager
Jack Webb
Project Accountant
Local Government Services

Course Objectives

- Explain account codes and how they are created

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Numeric Account Code – Parts

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

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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 2001-2999
 - Debt Service Funds are From 3001-3999
 - Capital Projects are from 4001-4949
 - Permanent Funds are from 4951-4999
 - Enterprise Funds are from 5001-5999
 - Internal Service Funds are from 6001-6999
 - Fiduciary Funds are from 9001-9999
 - Includes Agency, Investment Trusts, and Private Purpose Trusts.



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Program

- Program relates to the service that is being provided. Examples for Twp's are Administration, Police Protection, Lighting, Cemeteries, and Parks and Recreation. Examples for Villages are Police Enforcement, Cemetery, Recreation, Street Construction, and Legislative Activities.



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Programs

- Each program relates to a specific function of government. Examples of functions for Twp's are General Government, Public Safety, Health, Human Services, and Conservation-Recreation. Examples of functions for Villages are Security of Persons and Property, Leisure Time Activities, and Transportation.



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Programs

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



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Objects

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



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Expenditure Examples

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



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Expenditure Examples

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



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Revenue

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



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Revenue Examples

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



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Revenue Examples

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



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QUESTIONS?



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Example #1

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



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Example #2

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



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Example #3

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



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Example #4

- You get your monthly bank statement which shows interest earned for the month of \$7.
- The general fund receives all interest earned.



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Answer #1

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

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

Answer #2

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

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

Answer #3

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

Answer #4

– General Fund

- Fund number = 1000
- Receipt code = 701



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Local Government Services (LGS)

- Reach us at:
- www.auditor.state.oh.us
- pj davidson@auditor.state.oh.us
- jlwebb@auditor.state.oh.us
- 1-800-345-2519



Ohio Auditor of State
Dave Yost

www.ohioauditor.gov



Dave Yost
Auditor of State

88 East Broad Street
Columbus, Ohio 43215

Phone: (800) 282-0370 Fax: (614) 466-4490

E-mail: contactus@ohioauditor.gov

www.ohioauditor.gov

Appendix B

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

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SAMPLE NUMERIC CODES

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SAMPLE ALPHANUMERIC CODES

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SAMPLE NUMERIC CODES
Numeric Fund Codes

GOVERNMENTAL FUNDS

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

SAMPLE NUMERIC CODES
Numeric Fund Codes

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

SAMPLE NUMERIC CODES
Numeric Revenue Codes

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

SAMPLE NUMERIC CODES
Numeric Revenue Codes

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

SAMPLE NUMERIC CODES
Numeric Revenue Codes

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

SAMPLE NUMERIC CODES
Definitions for Numeric Revenue Codes

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

SAMPLE NUMERIC CODES
Definitions for Numeric Revenue Codes

Fines and Forfeitures

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

Intergovernmental

511	Federal Funds	Moneys received from Federal government for flood damage and flood control.
512	Proceeds from Federal Law Enforcement Agencies	Proceeds from Federal law enforcement agencies.
519	Other - Federal Receipts	Receipt of any other intergovernmental receipts not described in revenue codes 511-512.
531	Estate Tax	Semi-annual tax settlement from county auditor, including deductions.
532	Local Government Distribution	Monthly distribution of sales tax and financial institution tax, from county auditor.
533	Liquor Permit Fees	Distribution of liquor permit fees from the State of Ohio.
534	Cigarette License Fees	Annual settlement from county auditor, including deductions.
535	Property Tax Allocation	Money provided by the State as a reimbursement for statutory tax credits and reductions granted to real and personal property taxpayers to include 10% and 2.5% Rollback Homestead Exemption, \$10,000 Personal Property Tax Exemption, Electric Deregulation Property Tax Replacement, Tangible Personal Property Tax Loss and Other Property Tax Allocations.
536	Motor Vehicle License Tax - State Levied	Distribution of motor vehicle license tax from county auditor.
537	Gasoline Tax	Monthly distribution of gasoline excise tax from the county auditor.
538	Local Public Works Commission	Grants from the Ohio Public Works Commission (also known as Issue II bond proceeds).

SAMPLE NUMERIC CODES
Definitions for Numeric Revenue Codes

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

Special Assessments

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

Earnings on Investments

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

Miscellaneous

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

SAMPLE NUMERIC CODES
Definitions for Numeric Revenue Codes

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

SAMPLE NUMERIC CODES
Numeric Program Codes

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

SAMPLE NUMERIC CODES
Numeric Program Codes

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

SAMPLE NUMERIC CODES
Numeric Object Codes

<i>Object Codes</i>	<i>Object Codes</i>	<i>Direct Charges Posted?</i>
100	Salaries	Yes
110	<i>Salaries - Trustees' Office</i>	Yes
111	Salaries - Trustees	Yes
112	Salaries - Trustees' Staff	Yes
119	Other - Salaries - Trustees' Office	Yes
120	<i>Salaries – Township Fiscal Officer's Office</i>	Yes
121	Salary - Township Fiscal Officer	Yes
122	Salaries - Township Fiscal Officer's Staff	Yes
129	Other - Salaries - Township Fiscal Officer's Office	Yes
130	<i>Salaries - Administrator's Office</i>	Yes
131	Salary - Administrator	Yes
132	Salaries - Administrator's Staff	Yes
139	Other - Salaries - Administrator's Office	Yes
140	<i>Salaries - Legal Counsel's Office</i>	Yes
141	Salary - Legal Counsel	Yes
142	Salaries - Legal Counsel's Staff	Yes
149	Other - Salaries - Legal Counsel's Office	Yes
150	Compensation of Board and Commission Members	Yes
190	Other - Salaries	Yes

SAMPLE NUMERIC CODES
Numeric Object Codes

Employee Fringe Benefits

Employer's Retirement Contributions

211	Ohio Public Employees Retirement System	Yes
212	Social Security	Yes
213	Medicare	Yes
214	Volunteer Firemen's Dependents Fund	Yes
215	Ohio Police and Fire Pension Fund	Yes
219	Other - Employer's Retirement Contributions	Yes

220 *Insurance Benefits* No

221	Medical/Hospitalization	No
222	Life Insurance	No
223	Dental Insurance	No
224	Vision Insurance	No
229	Other - Insurance Benefits	No

230	Workers' Compensation	Yes
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240	Unemployment Compensation	Yes
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250 *Employee Reimbursements* No

251	Uniform, Tool and Equipment Reimbursements	No
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259	Other - Employee Reimbursements	No
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290	Other - Employee Fringe Benefits	Yes
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SAMPLE NUMERIC CODES
Numeric Object Codes

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

SAMPLE NUMERIC CODES
Numeric Object Codes

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

SAMPLE NUMERIC CODES
Numeric Object Codes

590	<i>Other Expenses</i>		No
591	Contributions to Other Organizations		No
599	Other - Other Expenses		No
700	Capital Outlay	760	No
710	Land	760	No
720	Buildings	760	No
730	Improvement of Sites	760	No
740	Machinery, Equipment and Furniture	760	No
750	Motor Vehicles	760	No
790	Other - Capital Outlay	760	No
	Debt Service		
810	Principal Payments - Bonds	810	No
820	Principal Payments - Notes	820	No
830	Interest Payments	830	No
840	Fiscal Charges	840	No
850	Discount on Debt	850	No
890	Other - Debt Service	890	No
	Other Financing Uses		
910	Transfers - Out	910	Yes
920	Advances - Out	920	Yes
930	Contingencies	930	No
990	Other - Other Financing Uses	990	No

Direct Charges Posted?

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

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

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

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

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

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

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

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

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

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

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

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

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

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

SAMPLE NUMERIC CODES
Definitions for Numeric Object Codes

740	Machinery, Equipment and Furniture	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a ...
750	Motor Vehicles	Cost of acquisition of automobiles, trucks and other motorized vehicles.
790	Other - Capital Outlay	Other expenses not included in object codes 710-750.
Debt Service		
810	Principal Payments - Bonds	Payments for the retirement of outstanding bond principal balances.
820	Principal Payments - Notes	Payments for the retirement of outstanding note principal.
830	Interest Payments	Interest payments on outstanding note/bond indebtedness.
840	Fiscal Charges	Payments to lenders for debt service expenses not included in objects 810-830.
850	Discount on Debt	The discount on debt is the difference between the principle amount of the debt issued and the price paid (by the investor) for the debt. This difference, the discount, is caused by the stated interest rate on the bonds being less than the market interest rate (i.e. the stated rate on the bonds is 5.75 percent and the market rate is 6.0 percent).
890	Other - Debt Service	Other payments not included in object codes 810-850.
Other Financial Uses		
910	Transfers - Out	Transfers into other funds, from this fund.
920	Advances - Out	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to this fund.
930	Contingencies	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
990	Other - Other Financing Uses	Other expenses not included in objects 910-930.

SAMPLE NUMERIC CODES
Treatment of Interest Revenue Accounts

<u>Interest Earned By This Fund Number</u>	<u>System Posts Income to This Interest Account</u>	<u>Conditional Interest Account</u>
1000	1000-701	
2011	2011-701	
2021	2021-701	
2031	1000-701	
2041-2069	1000-701	
2071-2079	1000-701	
2081-2109	1000-701	
2111-2139	1000-701	
2141-2169	1000-701	
2171-2179	1000-701	
2181-2189	1000-701	
2191-2219	1000-701	
2221	1000-701	
2231	2231-701	
2241	1000-701	
2251	1000-701	
2261	1000-701	
2271	1000-701	
2281-2289	1000-701	
2291-2339	1000-701	
2401-2499	1000-701	
2901-2999	1000-701	29xx-701
3101-3199	1000-701	31xx-701
3201-3299	1000-701	32xx-701
3301-3399	1000-701	33xx-701
3901-3999	1000-701	39xx-701
4101-4199	1000-701	41xx-701
4301-4399	1000-701	43xx-701
4401-4499	1000-701	
4501-4599	1000-701	45xx-701
4901-4949	1000-701	49xx-701
4951-4999	1000-701	49xx-701
5001-5999	1000-701	5xxx-701
6001-6999	1000-701	6xxx-701
9001-9249	1000-701	9xxx-701
9501-9749	1000-701	9xxx-701
9751-9999	1000-701	9xxx-701

Explanation of funds with conditional interest accounts:

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

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

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

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

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

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

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

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

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

Permanent Funds

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

PROPRIETARY FUND TYPES

Enterprise Funds

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

Internal Service Funds

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

SAMPLE ALPHANUMERIC CODES

Alphanumeric Funds

FIDUCIARY FUND TYPES

Private Purpose Trust Funds

06	A	Cemetery Bequest Fund A
06	B	Cemetery Bequest Fund B
06	C	Cemetery Bequest Fund C
06	D	Cemetery Bequest Fund D
06	E	Cemetery Bequest Fund E
06	F	Cemetery Bequest Fund F
06	G	Cemetery Bequest Fund G
36	A	Private Purpose Trust Fund A
36	B	Private Purpose Trust Fund B
36	C	Private Purpose Trust Fund C
36	D	Private Purpose Trust Fund D
36	E	Private Purpose Trust Fund E
36	F	Private Purpose Trust Fund F
36	G	Private Purpose Trust Fund G

Agency Funds

27	A	Agency Fund A
27	B	Agency Fund B
27	C	Agency Fund C
27	D	Agency Fund D
27	E	Agency Fund E
27	F	Agency Fund F
27	G	Agency Fund G

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

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

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

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

SAMPLE ALPHANUMERIC CODES

Alphanumeric Receipt Accounts

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

06 CEMETERY BEQUEST FUND

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

07 LIGHTING ASSESSMENT FUND

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

08 GARBAGE AND WAST DISPOSAL DISTRICT FUND

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

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

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10 FIRE DISTRICT FUND

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

11 ROAD DISTRICT FUND

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

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

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

14 MISCELLANEOUS FUNDS

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

15 GENERAL BOND (NOTE) RETIREMENT FUND

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

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

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

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

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24 PERMISSIVE SALES TAX FUND

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

25 FEDERAL LAW ENFORCEMENT FUND

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

26 PERMANENT IMPROVEMENT FUND

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

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

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

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

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34 UNDERGROUND STORAGE TANK FUND

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

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

36 PRIVATE PURPOSE TRUST FUNDS

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

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37 ENTERPRISE FUNDS

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

38 INTERNAL SERVICE FUNDS

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

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

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

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

1-B-TOWN HALLS, MEMORIAL BUILDINGS AND GROUNDS

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

1-C – FIRE PROTECTION

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

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

1-D – CEMETERIES

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

1-E – LIGHTING

1-E-1 Contracts	Payment for township's share of lighting costs in accordance with contracts. O.R.C. 505.01.
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SAMPLE ALPHANUMERIC CODES
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1-E-2 Other Expenses	All other items of expense not included in 1-E-1.
1-F – PARKS AND RECREATION	
1-F-1 Salaries	Compensation paid to township employees for operation and maintenance of parks and recreation centers.
1-F-2 Improvement of Sites	Site improvements such as blacktopping, grading, ditching, fencing, landscaping, etc.
1-F-3 Land Purchases	Acquisition of additional land for park and recreation areas.
1-F-4 New Buildings and Additions	New building construction, addition to present facilities, and purchase of real estate.
1-F-5 Tools and Equipment	Purchase or lease of tools, equipment, and machinery.
1-F-6 Supplies	Brick, lumber, concrete, pipe, glass, hardware, shrubs, trees, gravel, sand, etc.
1-F-7 Repairs	Repairs to buildings and equipment by outside contractors, including labor and materials.
1-F-8 Other Expenses	All other items of expense not included in 1-F-1 through 1-F-7.
1-G – POLICE PROTECTION	
1-G-1 Salaries	Compensation paid to township constables and police officers.
1-G-2 Equipment Purchases and Replacements	Purchase and replacement of cruisers and police equipment.
1-G-3 Contracts	Payments for police protection received, pursuant to a contract with another political subdivision.
1-G-4 Supplies	Gasoline, oil, tires, anti-freeze, guns, ammunition, radio parts, apparel, etc.
1-G-5 Repairs	Repairs to vehicles and equipment by outside contractors, including labor and materials.

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

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

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

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

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

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

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

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

4- - ADVANCES – OUT

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

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

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

6 – CEMETERY BEQUEST FUND

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

7 – LIGHTING ASSESSMENT FUND

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

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

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

8 – GARBAGE AND WASE DISPOSAL DISTRICT FUND

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

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

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

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

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

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

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

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

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

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

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

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

9 – POLICE DISTRICT FUND

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

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

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

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

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

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

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

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

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

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

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

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

10 – FIRE DISTRICT FUND

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

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

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

11-B – MAINTENANCE

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

11-D – ADVANCES

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

12-A-1 Salaries	Compensation paid to township employees for operation and maintenance of parks and recreation centers.
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SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

13 – ZONING FUND

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

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

14 – MISCELLANEOUS FUND

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

SAMPLE ALPHANUMERIC CODES
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14-A-10 Transfers – Out	Transfer from the Miscellaneous Fund to other funds, identifying each fund transferred to.
14-A-80 Unemployment Compensation	Payments to State for unemployment compensation.
15 – GENERAL BOND (NOTE) RETIREMENT FUND	
15-A-1 Principal	Payments for the retirement of outstanding indebtedness principal.
15-A-2 Other Expenses	All other items of expense not included in 15-A-1, and 15-A-3 through 15-A-5.
15-A-3 Transfers – Out	Transfers from the Bond Retirement Fund to other funds, identifying each fund transferred to.
15-A-4 Interest	Interest payments on outstanding indebtedness.
15-A-5 Advances – Out	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid.
16 – SPECIAL ASSESSMENT BOND RETIREMENT FUND	
16-A-1 Principal	Payments for the retirement of outstanding indebtedness principal.
16-A-2 Other Expenses	All other items of expense not included in 16-A-1 and 16-A-3 through 16-A-5.
16-A-3 Transfers – Out	Transfers from Bond Retirement Fund to other funds, identifying each fund transferred to.
16-A-4 Interest	Interest payments on outstanding indebtedness.
16-A-5 Advances – Out	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid.

SAMPLE ALPHANUMERIC CODES
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18 – BONDS FUND

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

20 – SPECIAL LEVY FUNDS

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

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

21 – CAPITAL EQUIPMENT FUND

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

22 – DRUG LAW ENFORCEMENT FUND

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

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Alphanumeric Appropriation Accounts

22-A-4 Contracts	Payments for services pursuant to a contract with a private contractor including labor and material.
22-A-5 Supplies	Gasoline, oil, tires, anti-freeze, guns, ammunition, radio, parts, wearing apparel, etc.
22-A-6 Capital Outlay	Acquisition cost of new land, new buildings construction, additions to present facilities, acquisition of buildings, and purchase or lease of tools, equipment, vehicles, and machinery.
22-A-7 Other Expenses	Any other item of expense not included in 22-A-1 through 22-A-6, 22-A-8, 22-A-9, and 22-A-80.
22-A-8 Transfers – Out	Transfers from Drug Law Enforcement Fund to other funds, identifying each fund transferred to.
22-A-9 Advances – Out	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid.
22-A-80 Unemployment Compensation	Payment to the State for unemployment compensation.

23 – PERMISSIVE MOTOR VEHICLE LICENSE TAX
23-A – MISCELLANEOUS

23-A-1 Salaries	Compensation paid to Township employees for services rendered for the individual fund.
23-A-2 Employer’s Retirement Contribution	Township’s share payable to the Public Employees Retirement System.
23-A-3 Workers’ Compensation	Charges deducted by the County Auditor on tax settlements.
23-A-4 Tools and Equipment	Purchase or lease of tools, equipment, and road machinery.
23-A-5 Supplies and Materials	Various supplies necessary in relation to the individual fund.
23-A-6 Purchased Services	Payments to contractors for services.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

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

24 – PERMISSIVE SALES TAX FUND

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

25 – FEDERAL LAW ENFORCEMENT FUND

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

26 – PERMANENT IMPROVEMENT FUND

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

27 – AGENCY FUNDS

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

28 – AMBULANCE AND EMERGENCY MEDICAL SERVICES FUND

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

29 – SINKING FUND

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

30 – PUBLIC WORKS COMMISSION PROJECT FUND

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

32 – LAW ENFORCEMENT TRUST FUND

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

33 – ENFORCEMENT AND EDUCATION FUND

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

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

34 – UNDERGROUND STORAGE TANK FUND

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

35 – PERMANENT FUNDS

35-A-1 Payout	Amounts disbursed in accordance with the individual trust agreement.
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SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

35-A-2 Other Expenses	All other items of expense not included in 35-A-1, 35-A-3, and 35-A-4.
35-A-3 Transfers – Out	Transfers from Permanent Funds to other funds, identifying each fund transferred to.
35-A-4 Advances – Out	Disbursements temporarily allocated to another fund for cash flow purposes with

36 – PRIVATE PURPOSE TRUST FUNDS

36-A-1 Payout related to the Trust	Amounts disbursed in accordance with the individual trust agreement.
36-A-2 Other Expenses	All other items of expense not included in 36-A-1, 36-A-3, and 36-A-4.
36-A-3 Transfers – Out	Transfers from Private Purpose Trust Fund to other funds, identifying each fund transferred to.
36-A-4 Advances – Out	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid.

37 – ENTERPRISE FUNDS

37-A-1 Personal Services	Salaries and wages paid to employees.
37-A-2 Fringe Benefits	Employer retirement and insurance contributions.
37-A-3 Contractual Services	Payments made for services provided by outside parties.
37-A-4 Materials and Supplies	Disbursements made for consumable materials and supplies.
37-A-5 Other Expenses	All other items of expense not included in 37-A-1 through 37-A-4, and 37-A-6 through 37-A-9.
37-A-6 Principal Retirement	Payments made for the retirement of debt service principal.
37-A-7 Interest and Fiscal Charges	Payments made for interest and fiscal charges on debt service
37-A-8 Transfers - Out	Transfers from Enterprise Funds to other funds, identifying each fund transferred to.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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

38-A-1 Personal Services	Salaries and wages paid to employees.
38-A-2 Fringe Benefits	Employer retirement and insurance contributions.
38-A-3 Contractual Services	Payments made for services provided by outside parties.
38-A-4 Materials and Supplies	Disbursements made for consumable materials and supplies.
38-A-5 Other Expenses	All other items of expense not included in 38-A-1 through 38-A-4, and 38-A-6 through 38-A-9.
38-A-6 Principal Retirement	Payments made for the retirement of debt service principal.
38-A-7 Interest and Fiscal Charges	Payments made for interest and fiscal charges on debt service
38-A-8 Transfers - Out	Transfers from Internal Service Funds to other funds, identifying each fund transferred to.
38-A-9 Advances – Out	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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**BASIC
ACCOUNTING**

Presented by
Patrick J. Davidson, CPA
Assistant Project Manager
Jack Webb
Project Accountant II
Local Government Services

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Course Objective

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



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Budgetary

The budgetary process is prescribed by provisions of the Ohio Revised Code.

The budgetary process involves planning the goals of the Township and the actions that need to be taken to achieve the goals.

The fiscal officer monitors compliance with Ohio budgetary law.



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Budgetary Process

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



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The Tax Budget

Overview

- Purpose of the tax budget
- The tax budget sets limitations
- The tax budget is a planning tool
- Financial needs are included in the tax budget
- Available resources/revenues are included
- Section 5705.9 of the O.R.C. lists specific information to be included in the tax budget



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The Tax Budget

Overview (continued)

- The tax budget provides detailed information on revenues and expenditures for the general fund
- The tax budget provides summary information on revenues and expenditures for all other funds receiving property taxes
- Funds not receiving property taxes are reported in a summary format with revenues, expenditures, and estimated beginning balances
- Schedules are presented for permanent improvements, judgments and tax levies/debt



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The Tax Budget

Alternative Method

- Section 5705.281 of the O.R.C. allows the County Budget Commission to waive filing a tax budget.
- The County Budget Commission must adopt an alternative method or formula basis.
- All information required by the County Budget Commission must be provided by the date specified.



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The Tax Budget

Estimated Tax Rates

- After submission, the tax budget or alternative is reviewed by the County Budget Commission
- On or before September 1st, the County Budget Commission returns an Official Certificate of estimated Resources and estimated tax rates
- If dissatisfied, the fiscal officer can appeal to the board of tax appeals within 30 days
- If satisfied, a resolution authorizing the tax levies should be certified to the county auditor by October 1st.



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The Tax Budget

Important Dates

- The tax budget should be adopted by July 15th.
- A hearing must be given with a 10 day notice.
- After being adopted, the tax budget must be submitted to the County Auditor by July 20th.



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Official Certificate of Estimated Resources

- The September 1st date may be extended by the tax commissioner for a good cause
- Prior to December 31st, the Township must revise the tax budget so that expenditures do not exceed estimated revenue
- The official certificate of estimated resources is based on information in the tax budget
- It includes estimated unencumbered fund balances and estimated revenues for each fund



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

- The certificate of total amount from all sources available for expenditures, and balances must be filed with the county auditor on or about January 1st
- It certifies the actual unencumbered fund balances and estimated revenues for each fund
- The first page is a summary of all funds by fund type and the remaining pages identify the individual funds
- The form shows cash balances at December 31st, encumbrances, advances not repaid, carryover balances available for appropriations, total estimated revenues from all sources and total carryover balances plus estimated revenues



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Amended Official Certificate of Estimated Resources

- The amended official certificate of estimated resources will be returned after filing the certificate of total amount from all sources available for expenditures, and balances
- Remember to post estimated revenues to the system
- Section 5705.36 of the O.R.C. requires that this form will include actual fund balances at December 31st and any revisions to estimated revenues



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Amended Official Certificate of Estimated Resources

3 Primary Reasons to Request and Amended Certificate

- It is determined that revenues to be collected will be greater or less than the amount included in the previous amended certificate of estimated resources.
- It is determined that revenues to be collected will be greater than previously estimated and it is intended to appropriate and expend the excess revenue.
- It is determined that revenues to be collected will be less than previously estimated and this deficiency will reduce available resources below the current level of appropriations.



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Appropriation Ordinance

- Section 5705.38 of the O.R.C. states that the Township must adopt an appropriation measure on or about the first day of the year.
- A temporary appropriation measure may be passed for the period of January 1st through March 31st.
- The permanent annual appropriation measure must be passed by April 1st for the period January 1st through December 31st.



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Appropriation Ordinance

- The appropriation process is a function of the legislative authority of the local government and cannot be delegated.
- The Township must have appropriations adopted to legally spend money.
- The appropriations are not legal until the revenue is certified by the County Auditor.
- The appropriation ordinance may be amended during the year only by an ordinance approved by the Trustees.
- Remember to post appropriations to your ledger.



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Legal Level of Control

- Statutory appropriation level
 - Section 5705.38(C), Revised Code
 - This implies salaries and “other” as the minimum level to be appropriated for each office, department, and division
- Do not change appropriations in the system (at or above your legal level of control) unless approved by Trustees



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Lapsing of Appropriations

- The unencumbered balance of each appropriation reverts to its respective fund and is available for future appropriations.
- The unencumbered appropriation balance is carried forward and is not reappropriated.



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Encumbrances

- Commitments for the expenditure of monies are recorded as the equivalent of expenditures on the budgetary basis
 - This reserves the portion of the applicable appropriation and maintains legal compliance



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Other Budgetary Issues

- When short-term notes mature, a new note is often used to pay off the old note.
- When this occurs, the payment of the principal on the old note and the proceeds of the new note is required to be budgeted
- The transaction should not be recorded "net".



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Other Budgetary Issues

- Property taxes should be posted gross...not net.
- The property tax revenue (before the county auditor deductions) should be recorded in total.
- The county auditor deductions should be posted separately as expenditures.



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Budgets and Appropriations

Questions and Answers



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Receipts

- Receiving money
- Posting to receipts journal
- Posting to cash book



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Receipts

- All money received by the local entity is to be receipted in by the use of a receipt or a "pay-in".



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Receipts

- The receipt or pay-in should include:
 - Receipt number
 - Total amount received
 - Date money was received
 - Payor
 - Reason for receipt
 - Fund to which revenue is to be credited
 - Receipt code
 - Fiscal Officer'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 posting to the receipts journal.
- Any source documents should be kept with the duplicate receipts.



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Receipts

- Depositing receipts
 - Receipts should be deposited daily.
 - Management may approve a policy to allow up to three days between receipt of money to deposit. (see ORC 9.38)
 - Deposit tickets should include the receipt numbers included in the deposit.



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Receipts

- Receipt Journal
 - A separate page for each receipt code used
 - Each page should have headings for fund, source, account, and account number.
 - Each page should include an estimate of the amount to be received during the year.
 - The total from all pages should agree with your amended certificate of estimated resources.



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Receipts

- Enter receipt information into the receipt journal.
 - Date of the pay-in
 - Source of funds
 - Purpose
 - Receipt number
 - Amount received for this specific code
- Update amount yet to be received for this code.



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Purchase Orders

- Certification of availability of funds prior to the obligation of funds.
 - Purchase orders
 - Exceptions
- Payment of invoices after receipt of goods or services
- Required by Administrative Rule 117



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Purchase Orders

- Purchase Orders
 - Regular
 - Blanket
 - Super Blanket
- Exceptions
 - Then and Now Certificate



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Purchase Orders

- Regular Purchase Order
 - Specific Item, specific price, specific vendor
 - Specific line item in the budget
 - No limit on amount
 - Signed by Fiscal Officer



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Purchase Orders

- Blanket Purchase Order
 - Use when the vendor, price or quantity is open ended or not known
 - An amount, not exceeding the amount voted on by the Trustees, must be included on the purchase order.
 - Only one blanket PO can be open against any appropriation account
 - Does not extend past the end of the year
 - Signed by the Fiscal Officer



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Purchase Orders

- Super Blanket Purchase Order
 - Limit set by Trustees
 - Can only be for the following specific uses
 - Professional Services
 - Goods
 - Utilities
 - Any purchases exempt from competitive bidding under Section 125.04 of the Revised Code
 - Any other specific expenditure that is a recurring and reasonably predictable operating expense.



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Purchase Orders

- Then and Now Certificate
 - If there were unencumbered appropriations at the time of purchase (then) and there are currently (now) unencumbered appropriations
 - If the amount is less than \$3,000, the fiscal officer may authorize the expenditure
 - If the amount is greater than \$3,000, the Trustees must pass a resolution authorizing the expenditure
 - Resolution must be passed within 30 days of receipt of the clerk's certification
 - Should be the exception, rather than the rule



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Purchase Orders

- If funds were not or are not available at the time of purchase, a then and now cannot be issued
- If funds were and are available, issuing a then and now purchase order is at the discretion of the fiscal officer
- Without a purchase order, the purchaser is responsible for the cost of the item



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Purchase Orders

- Other Exception
 - Management may pass a resolution authorizing officers and employees to incur obligations of no more than \$2,500, which subsequently has to be approved by a formal resolution of the Trustees.



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Purchase Orders

- Three copies of Purchase Orders
 - One copy to the individual initiating the purchase order
 - One copy kept in purchase number order
 - To be used to post to the appropriation ledger
 - 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 voucher is prepared.
 - A written order to draw a check in payment of a lawful obligation.
 - A check is drawn and sent to vendor.
 - Must be signed by two trustees and the fiscal officer
 - Attach copies of documentation to a copy of the voucher to keep on file
 - Requisition, Purchase Order, Invoice



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Expenditures

- Appropriations Ledger
 - There should be a separate appropriations ledger page for each appropriation code used
 - Each page should show fund, account, and account number.
 - Each page should include appropriation total for the account.
 - The total from all pages should agree with your appropriation resolution.
 - Each page should have headings for Date, Payee, Purpose, P.O. Number, Warrant Number, Amount of Warrant, Certification, Adjustments, and Unencumbered Balance.



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Expenditures

- Appropriations Ledger
 - Posting Appropriations
 - Posted as additions to Unencumbered Balance
 - Posting Purchase Orders
 - Reduces Unencumbered Balance
 - Posting Expenditures
 - Adjustments can be made to Unencumbered Balance if amount of expenditure exceeds certification amount
 - Closing Purchase Orders
 - Adjustment can be made to Unencumbered Balance if amount of expenditure is less than certification amount and the Township/Village no longer needs those funds certified.



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Cash Book

- Book of Original Entry
- Used to record every transaction of money of the Township.
- All receipts must reconcile to the receipts journal and all expenditures must reconcile to the appropriation ledger
- Each fund should have a “running total”, and the total of all fund totals should reconcile to all bank accounts



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Cash Book

- Posting Receipts – Should be done from the duplicate receipt book.
 - Date
 - Detail – A brief description of receipt source
 - Receipt number
 - Account Code
 - Amount of receipt is posted as a credit to the fund (right side of the cash book)
 - Amount of receipt is posted as a debit to the total balances (left side of the cash book)



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Cash Book

- Posting Expenditures – Should be done from the Voucher
 - Date
 - Payee
 - Purchase order number
 - Warrant Number
 - Account number
 - Amount of expenditure is posted as a debit to the fund (right side of cash book)
 - Amount of expenditure is posted as a credit to the total balance (left side of cash book)



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Corrections and Adjustments

- Voiding a check after posting
- Correcting an expenditure posting error
- Correcting a receipt posting error
- Correcting a prior year error
- Refund of Receipts
- Refund of Expenditures



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Transfers

- A transfer is a permanent reallocation of cash from one fund to another.
- Transfers must be included on your certificate of estimated resources.
- Ohio Revised Code Sections 5705.14 through 5705.16 describe allowable transfers.



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Transfers

- Other than certain exceptions, only the general fund may transfer monies to another fund
 - 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 ORC.
 - Proceeds of excise taxes levied for a specific purpose.
 - Proceeds of license fees levied for a particular purpose.



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Transfers

- Trustees must pass a resolution authorizing the transfer.
- Post to the receipt journal and cash book the amount of the transfer for the fund receiving the transfer.
- Post to the appropriation ledger and cash book the amount of the transfer for the fund making the transfer



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Advances

- Advances are temporary reallocations of cash from one fund to another.
- Statutory Authority.
- 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.
- Advances must be approved by a formal resolution passed by the Trustees.



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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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Advances

- Accounting Procedures
 - Post a cash increase in the fund receiving the advance in the receipt journal and the cash book.
 - Post a cash reduction in the fund making the advance in the appropriations ledger and the cash book.
 - If the repayment is made in the same year, reverse these entries when such repayment is made.



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Advances

- If the repayment does not occur within the same year:
 - Increase unencumbered cash in the fund making the advance
 - Decrease unencumbered cash in the fund receiving the advance
 - Year-end budgetary documents must be adjusted to reflect the cash in the advancing fund



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Advances

- Conversion to a transfer
 - If the fund initially receiving the advance will not be able to repay the advance
 - Perform the necessary procedures for approval of a transfer
 - Record the transfer in the cash journal, receipts journal and appropriations ledger
 - Reverse the advance
 - Update the Amended Certificate of Estimated Resources
 - Amend the Appropriations Resolution



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Debt Service Fund

- Used to record all debt payments
 - Includes any tax or other revenue anticipation notes issued under 133.10 ORC.
- Notify the County Auditor when debt is incurred
 - The County Auditor will designate on the tax settlement sheet, the portion of taxes collected that are to be used to pay the debt. These monies are to be receipted into the debt service fund.



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Bank Reconciliations

- It is essential that you reconcile your cash journal to the bank statements every month
- It is **ESSENTIAL** that you reconcile your cash journal to the bank statements every month
- It is essential that you **RECONCILE** your cash journal to the bank statements every month
- It is essential that your reconcile your cash journal to the bank statements **EVERY** month



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Bank Reconciliations

- Review your bank statement
 - If there is interest, post it
 - If there is a service charge, post it
- Compare deposits on the bank statements to your deposits
 - 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



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Bank Reconciliations

- Compare the checks that cleared the bank to those in your cash book.
 - Make a note of any checks in your cash book that have not cleared the bank



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Bank Reconciliations

- Balance per Bank (all accounts)
- Add Deposits in Transit
- Subtract Outstanding Checks
- Your total should agree with your cash book total



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Bank Reconciliations

- Balance per Books is the total of all fund balances (left side of cash book)
- Balance per Bank is the total of all bank accounts (including investments)



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Bank Reconciliations

- What if you don't reconcile?
 - Call a do-over
 - 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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Annual Financial Report

Filing Requirements:

- All Township and Village clerks must prepare the Annual Financial Report (AFR) at year end.
- The report must be filed within 60 days of year end.
- Send one copy of the report, certified mail, to:
Auditor of State
Attn: Local Government Services
88 East Broad Street
Columbus, OH 43215
- Keep one copy for your records



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Dave Yost
Auditor of State

88 East Broad Street
Columbus, Ohio 43215

Phone: (800) 282-0370 Fax: (614) 466-4490
E-mail: contactus@auditor.state.oh.us

www.auditor.state.oh.us

Appendix C

APPENDIX III

GUIDELINES FOR PREPARING BUDGETS

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GUIDELINES FOR PREPARING BUDGETS

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GUIDELINES FOR PREPARING BUDGETS

<u>WHEN</u>	<u>WHO</u>	<u>WHAT</u>
1. March or early April	Taxing Authority Or Chief Executive	Should instruct the head of each department, board or commission to prepare an estimate of contemplated revenue and expenditures for the ensuing fiscal year and file the same with him before June 1 st , pursuant to the provisions of O.R.C. 5705.28.
2. First Monday in May	The Fiscal Officer	Shall certify to the taxing authority the amount necessary to provide for the payment of final judgements. O.R.C. 5705.08.
3. June 1 st	Department Heads, Boards, Commissions	Shall file with the taxing authority or executive officer their respective estimates of contemplated revenue and expenditures for the ensuing fiscal year. O.R.C. 5705.28.
4. June 15 th	The Fiscal Officer Or Executive Officer	Should present a budget in its tentative form to the taxing authority for its consideration and study.
5. Ten days before its adoption	Board of Trustees	Shall file two copies of the budget in the office of the fiscal officer for public inspection and provide for at least one public hearing thereon. O.R.C. 5705.30.
6. Ten days prior to the date of the public hearing	Board of Trustees	Shall cause public notice to be given of such hearing by at least one publication in the official publication or in a newspaper of general circulation in the taxing district. O.R.C. 5705.30.

GUIDELINES FOR PREPARING BUDGETS

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| 7. | July 15 th | Board of Trustees | Shall adopt a tax budget for the next succeeding fiscal year. O.R.C. 5705.28. |
| 8. | July 20 th in each year, or at such later time as prescribed by the tax commissioner | Board of Trustees | After adopting the budget shall submit the same to the county auditor, who shall place in the filing date stamp thereon. The auditor shall thereafter permit no one to amend such budget by either adding to it or deleting. |

NOTE:

The following language has been added to O.R.C. 5705.30 to deny any share in the undivided local government fund to any subdivision if the budget has not been filed before July 20th, unless one of the exceptions provided in the statutes applies:

“Any subdivision that fails to submit its budget to the County Auditor on or before the twentieth day of July, unless the tax commissioner on or before the twentieth day of July prescribes a later date for submission of the budget by that subdivision, shall not receive an apportionment from the undivided local government fund distribution for the ensuing calendar year, unless upon review of the matter the commissioner determines that the budget was adopted by the subdivision on or before the fifteenth day of July, but was not submitted to the County Auditor by the twentieth day of July or the later time prescribed by the tax commissioner because of ministerial error by the subdivision or its officers, employees, or other representatives”.

- | | | | |
|----|------------------------|--------------------------|---|
| 9. | First Monday in August | County Budget Commission | Shall consist of three members, the County Auditor, the County Treasurer, and the County Prosecuting Attorney. The commission shall meet at the office of the County Auditor in each county on the first Monday in August, annually, and shall complete its work on or before the first day of September annually, unless for good cause the tax commissioner extends the time for completing its work. O.R.C. 5705.27. |
| | | County Auditor | Shall be secretary of the commission and shall keep full and accurate record of all proceedings. O.R.C. 5705.27. |

GUIDELINES FOR PREPARING BUDGETS

10. First Monday in August or time as extended by the Tax Commissioner
- County Auditor
- County Budget Commission
- At the meeting shall present to the budget commission the annual budget submitted to him, together with an estimate of the amount of any state levy, the rate of any school tax levy as previously determined and such other information as required by the commission or prescribed by the tax commissioner. O.R.C. 5705.31.
- At the August meeting shall perform the following duties:
- A) Examine all budgets. O.R.C. 5705.31.
 - B) Ascertain the total amount to be raised in the County for the purpose of each subdivision or other taxing unit therein. O.R.C. 5705.31.
 - C) Approve all levies in excess of the ten mill limitation, all levies for debt charges not provided for by levies in excess of the ten mill limitation, and if debt charges are omitted, the commission shall include them. O.R.C. 5705.31.
 - D) Ascertain and approve firemen's pension fund and police relief fund levies. (O.R.C. 741.09 - 741.40), minimum guaranteed levies, O.R.C. 5705.31, Par. D, and general health district levies. (O.R.C. 3709.28) O.R.C. 5705.31.
 - E) Shall revise and adjust the estimate of balances and receipts from all sources to each fund and shall determine the total appropriation that may be made there from. O.R.C. 5705.32.

GUIDELINES FOR PREPARING BUDGETS

F) May fix the amount of proceeds of classified property taxes, collected within the county, to be distributed to each board of public library trustees under O.R.C. 5705.28 board of township park commissioners, municipal corporation and county. O.R.C. 5705.32.

G) Before the final determination of the amount to be allotted to each subdivision from any source, the commission shall permit representatives of each subdivision and of each board of public library trustees to appear before it to explain its financial needs. O.R.C. 5705.32.

The pertinent part of O.R.C. 5747.51 (B) reads as follows:

“The commission after extending to the representative of each subdivision an opportunity to be heard, under oath administered by any member of the commission, and considering all the facts and information presented to it by the auditor, shall determine the amount of the undivided local government fund needed by and to be apportioned to each subdivision for current operation expenses, as shown in the tax budget of the subdivision”. O.R.C. 5747.51 (B).

11. When Revision of the budget is complete

County Budget Commission

On or before the first day of September shall certify its action to the taxing authority in the form of a summary known as the “official certificate of estimated resources” attached to the copy of the budget returned to the taxing authority. O.R.C. 5705.34 and 5705.35.

GUIDELINES FOR PREPARING BUDGETS

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| 12. | When Revision of the budget is complete | County Auditor | Furnishes each taxing authority with an estimate of the rate of each tax necessary to be levied. O.R.C. 5705.34. |
| 13. | Upon Receipt of the "Official Certificate of Estimated Resources" | Board of Trustees | <p>Has several alternatives at this point. They may:</p> <p>A) Accept the budget commission's decision and certify the levy to the county auditor by October 1st, unless extended by the tax commissioner. O.R.C. 5705.34.</p> <p>B) Appeal any action to the Board of Tax Appeals within 30 days after receipt of an official certificate or notice through the fiscal officer or the clerk in the case of a library board. The finding of the board shall be substituted for the findings of the budget commission O.R.C. 5705.37.</p> <p>C) If revenues available are insufficient, reduce their proposed expenditures in accordance with the anticipated revenues.</p> <p style="text-align: center;">Or</p> <p>Adopt a resolution to levy an additional tax to be certified to the board of elections, not less than 60 days before the election upon which it will be voted. O.R.C. 5705.19.</p> <p>If levy is approved and the resolution specified that such additional tax is to be placed upon the tax list of the current year, the taxing authority, after certification of the board of elections, shall make the levy and certify it to the County Auditor, who shall extend it on the tax list for collection. O.R.C. 5705.25.</p> |

GUIDELINES FOR PREPARING BUDGETS

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|-----|--|-------------------------------|--|
| 14. | After results of elections are fully canvassed | Budget Commission | Revised action on budget of subdivision on whose behalf the tax is levied. O.R.C. 5705.34. |
| 15. | On or about January 1 st | Fiscal Officer | <p>Certify to the County Auditor on or before January 1st the amount available for expenditures in each fund in the tax budget, with year-end balance. O.R.C. 5705.36.</p> <p>Unexpended balances at year-end for unliquidated obligations may not be included in amount available for expenditure in subsequent fiscal year. O.R.C. 5705.40.</p> |
| 16. | On or about January 1 st | Budget Commission | Revise estimate of resources and certify to taxing authority. O.R.C. 5705.36. |
| 17. | On or about January 1 st | Board of Trustees | Appropriation measure to be adopted. O.R.C. 5705.38. |
| 18. | Not later than April 1 st | Board of Trustees | Permanent appropriation to be adopted. In form prescribed by the bureau. O.R.C. 5705.38. |
| 19. | In adoption of appropriations | Auditor;
Board of Trustees | <p>A) Appropriations may not exceed certified estimated resources.</p> <p>B) Appropriations not effective until auditor files with appropriating authority certificate that total appropriations do not exceed amended official certificate.</p> <p>C) Appropriations from fund shall be made only for purpose for which fund was established. O.R.C. 5705.39.</p> |

GUIDELINES FOR PREPARING BUDGETS

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| 20. In amending appropriations | Board of Trustees;
Budget Commission | A) Amended appropriations may not be reduced below the amount to cover unliquidated and outstanding contracts or obligations certified against appropriation.

B) Intra-Fund transfers(amended appropriations) require taxing authority approval. O.R.C. 5705.40.

C) Supplemental appropriations due to new or unexpected revenues require amended official certificate of estimated resources from budget commission to reflect such revenue. O.R.C. 5705.36. |
|--------------------------------|---|---|

AUDITOR OF STATE BULLETIN 97-010

June 20, 1997

TO: ALL COUNTY AUDITORS
ALL COUNTY COMMISSIONERS
ALL CITY COUNCIL MEMBERS
ALL CITY AUDITORS, FINANCE DIRECTORS & TREASURERS
ALL VILLAGE COUNCIL MEMBERS
ALL VILLAGE FISCAL OFFICERS
ALL SCHOOL DISTRICT BOARD OF EDUCATION MEMBERS
ALL EDUCATIONAL SERVICE CENTER BOARD MEMBERS
ALL SCHOOL DISTRICT TREASURERS
ALL EDUCATIONAL SERVICE CENTER TREASURERS
ALL COMMUNITY COLLEGE BOARD MEMBERS
ALL COMMUNITY COLLEGE TREASURERS
ALL TECHNICAL COLLEGE DISTRICT BOARD MEMBERS
ALL TECHNICAL COLLEGE DISTRICT TREASURERS
ALL DETENTION HOME DISTRICT TREASURERS
ALL TOWNSHIP TRUSTEES
ALL TOWNSHIP CLERKS
ALL JOINT FIRE DISTRICT BOARDS OF TRUSTEES
ALL JOINT FIRE DISTRICT FISCAL OFFICERS
ALL JOINT RECREATION DISTRICT BOARDS OF TRUSTEES
ALL JOINT RECREATION DISTRICT FISCAL OFFICERS
ALL JOINT ADAMH BOARDS OF TRUSTEES
ALL JOINT ADAMH FISCAL OFFICERS
ALL JOINT AMBULANCE DISTRICT BOARDS OF TRUSTEES
ALL JOINT AMBULANCE DISTRICT FISCAL OFFICERS
ALL JOINT AMBULANCE AND FIRE DISTRICT BOARDS OF TRUSTEES
ALL JOINT AMBULANCE AND FIRE DISTRICT FISCAL OFFICERS
ALL UNION CEMETERY DISTRICT FISCAL OFFICERS
ALL DRAINAGE IMPROVEMENT DISTRICT FISCAL OFFICERS
ALL JOINT EMERGENCY MEDICAL DISTRICT FISCAL OFFICERS
ALL TOWNSHIP POLICE DISTRICT FISCAL OFFICERS
ALL TOWNSHIP FIRE DISTRICT FISCAL OFFICERS
ALL TOWNSHIP ROAD DISTRICT FISCAL OFFICERS
ALL TOWNSHIP WASTE DISPOSAL DISTRICT FISCAL OFFICERS
ALL INDEPENDENT PUBLIC ACCOUNTANTS

SUBJECT: MISCELLANEOUS BUDGETARY ISSUES

The budgetary presentation required for governmental financial statements reflects a combination of both accounting and legal guidelines. This bulletin will respond to some of the more frequently asked questions and address issues that have been treated inconsistently in Ohio regarding the application of these guidelines.

Legal Level of Control

Normally, there are a number of levels of detail in an appropriated budget. Consider, for example, the following possible levels of detail:

Fund	General fund
Function	Public safety
Department	Fire
Activity	Fire prevention
Object	Personal services--salaries and wages
Subject	Regular employees

Although budgets normally are prepared at all of these levels of detail, management frequently retains some latitude in the use of appropriated moneys. For example, management may not legally be able to move resources from one department to another, but may be able to reassign resources from one activity to another within a single department. The lowest level at which a government's management may *not* reassign resources without legislative approval is known as the "legal level of control."

The legal level of control can vary greatly from one government to the next. For some governments, the legal level of control is as high as the fund or function level. For others, the legal level of control may be as low as the object level, or even lower. The legal level of control is the level at which governments must present individual budgetary financial statements in a CAFR, and is also the level at which budgetary violations must be disclosed in the notes to the financial statements.

In Ohio, the legal level of control is the level at which the appropriation measure is passed by the legislative authority of a local government. The legislative authority of a municipality may establish the legal level of control pursuant to charter or ordinance, while other local governments should follow the level, if any, that is set forth in the Ohio Administrative Code. The Auditor of State's Office is currently in the process of amending the Ohio Administrative Code to reflect the practicalities of a local government's ability to set its own level of detail in an appropriation measure.

The local government's legislative authority has the ability to establish its legal level of control at the beginning of each fiscal year coinciding with the adoption of its annual budget. Once established, the legal level of control should be the same throughout the fiscal year. Auditors are

required to determine the legal level of control and assure that the entity's financial statements and schedules properly report budgetary accountability at that level. Auditors are required to test budgetary compliance throughout the year as well as at the end of the year. In determining the legal level of control, auditors shall use the level of detail set forth in the entity's appropriation measure beginning fiscal year 1999 for school districts and calendar year 1998 for all other local governments.

Delegation of Authority to Set Appropriations

The legislative body of a local government may *not* delegate its authority to establish appropriations. The appropriation process is a function of the legislative authority that must be performed by those specific individuals elected to fulfill that responsibility. However, other officials of the local government may be given the authority to allocate or re-allocate funds within a legally adopted appropriation.

Actual Revenues and Expenditures

It is common for revenues, expenditures and other financing sources and uses to be reclassified from one account on the budgetary statements to a different account on the GAAP operating statements to reflect differences in accounting treatment. For example, a transfer-in on the budgetary statement may become an addition to contributed capital on the GAAP statement. Reclassifications also occur when an error in classification is detected on the budgetary statements. For example, the government may have recorded the receipt of homestead and rollback reimbursements as property taxes rather than as intergovernmental revenue. Another example would be a common pleas court expenditure that should have been classified by the county as judicial, but instead was recorded as public works.

Reclassifications due to errors should not be made just to the GAAP statements but should also be applied to the budgetary statements. Significant misclassifications on the budgetary statements may be misleading and serve as the basis for a qualified opinion. Reclassifications to actual amounts may be accompanied by reclassifications to the budgeted amounts if the budgeted amount was also classified in error.

Note Rollovers

When short-term notes mature, many local governments issue new notes for the same or a slightly smaller amount than the old one. The local government is required to budget for the payment of the principal of the old note and should budget for the receipt of the proceeds of the new note.

Fiscal Officer's Certification of Available Funds

Ohio Rev. Code § 5705.41(D)(1) requires the fiscal officer of each subdivision or district authority to certify that adequate revenues are available to pay every contract or order involving the expenditure of money. It is important to remember that this certification must be received by the fiscal officer of the local government for *every* contract or order involving an expenditure of money. Most local governments include certification language as part of their purchase order.

Certification by the fiscal officer that funds are available can be accomplished in three manners: (1) prior certification; (2) then and now certifications; and (3) blanket certifications.

Prior Certification

Prior to the local government incurring an obligation or entering into a contract involving the expenditure of the entity's money, a certification should be obtained from the fiscal officer stating: "It is hereby certified that the amount of \$_____ required to pay this contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of the _____ Fund, free from any obligation or certification now outstanding." This language usually appears on purchase orders issued by the local government's fiscal officer upon a request by the official, department or employee for the expenditure of money. This certification is valid only for the specific expenditure supported by a purchase order showing the vendor, quantity, and price for the purchase being made.

Then and Now Certification

Ohio Rev. Code 5705.41(D)(1) provides that if prior certification of funds by the fiscal officer was not obtained before the contract or order involving the expenditure of money was made, as described above, then the fiscal officer may instead certify

[T]hat there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances.

Thus, the fiscal officer is certifying that there were appropriations available and funds in the treasury or in the process of collection at the time the contract or order was made (then), and there are still sufficient appropriations and funds in the treasury or in the process of collection at the time the certificate is being issued (now).

Because the timing of when the fiscal officer is certifying the availability of funds is different when using a then and now certificate, the certification language used by the fiscal officer should also reflect this difference in timing. Sample language for a then and now certificate would state:

It is hereby certified that both at the time of the making of this contract or order and at the date of the execution of this certificate, the amount of \$_____ required to pay this contract or order has been appropriated for the purpose of this contract or order and is in the treasury or in the process of collection to the credit of the _____ Fund free from any previous encumbrance.

When the fiscal officer is using a then and now certificate and the amount certified for counties exceeds \$100 and for all other entities exceeds \$1,000, the fiscal officer must obtain the legislative authority's approval by resolution or ordinance. This approval must be obtained within 30 days of the legislative authority's receipt of the certificate.

It is important to note that if legislative authority approval by resolution or ordinance is needed because the purchase exceeds the threshold dollar amount of \$100 for counties or \$1,000 for other subdivisions, the resolution or ordinance is in *addition to* any resolution by the legislative authority approving the expenditure of the funds to a particular creditor. However, if the dollar amount expended does not exceed the threshold amount, no legislative authority action approving the then and now certificate is necessary.

Blanket Certificates

A blanket certificate is best described as a certification for the expenditure of funds for which either the vendor, price or quantity is open-ended on the purchase order. Blanket certificates may be issued for all subdivisions if the dollar amount is not in excess of \$5,000, does not exceed three months in duration, and does not extend beyond the end of the fiscal year.

In addition, counties have the ability to issue blanket certificates for expenditures in excess of \$5,000 for the purposes set forth in Ohio Rev. Code § 5705.41(D)(3). While this certification may extend longer than three months in duration, it must not extend beyond either the end of the fiscal year or end of the quarter for which the county has adopted a quarterly spending plan.

If adequate unencumbered appropriations are not available, the legislative authority must amend or supplement the appropriation so that the certification can be made. State statute does not provide a method for the legislative body to amend the appropriations after the fact. In addition, purchase orders and contracts without certification are void and may not be paid. If the fiscal officer is unable to execute a certificate at the time the obligation was incurred or a then and now certificate, state courts have been willing to recognize an equitable solution by accepting the legislative authority's acknowledgment of a moral obligation to pay the vendor.

Budgeted Revenues and Expenditures

THE REMAINDER OF THIS BULLETIN, WHICH PERTAINS TO THE ISSUE OF BUDGETING REVENUES AND EXPENDITURES, IS APPLICABLE ONLY TO COUNTIES, MUNICIPALITIES AND SCHOOL DISTRICTS. ALL OTHER LOCAL GOVERNMENTS SHOULD DISREGARD THIS SECTION.

Three primary reasons exist under Ohio law for a local government to request of the county auditor issuance of a certificate of estimated resources. Ohio Rev. Code § 5705.36. First, a local government must obtain an official certificate of estimated resources on or about the first day of the fiscal year. This certificate must be obtained prior to the local government’s passage of its original appropriation measure. Secondly, an amended certificate of estimated resources should be obtained prior to passing additional appropriations when the local government experiences an increase in revenue. Also, if a local government experiences a shortfall in estimated resources, the fiscal officer should request from the county auditor a reduced amended certificate. In addition to these three reasons, many counties and school districts request a final amended certificate of estimated resources prior to the fiscal year-end.

Ohio Rev. Code § 5705.36 provides, in part, that upon the determination by a municipal fiscal officer, school district treasurer or by a county auditor that the revenue to be collected by the municipality, school district or county, respectively, will be greater or less than the amount included in the current official certificate, the fiscal officer shall

[In the case of a school district] certify the amount of the deficiency or excess to the commission, and the commission shall certify an amended official certificate reflecting the deficiency or excess.

....

[In the case of a county or municipal corporation] certify the amount of the deficiency or excess to the [budget] commission, and if the commission determines that the [fiscal officer’s] certification is reasonable, the commission shall certify an amended official certificate reflecting the deficiency or excess.

....

The total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, certified prior to the making of the appropriation or supplemental appropriation.

Prior to enactment of these provisions, municipal and school district treasurers had the authority to obtain certifications of increases in available resources when their estimate of revenue to be collected increased. County auditors were authorized to obtain such “increase” certificates whenever actual collections exceeded estimates or whenever revenue could be estimated for a previously unbudgeted source. However, these officers were not authorized to obtain certifications of reductions in available resources when they projected a reduction in estimated revenue. As a result, subdivisions frequently made appropriations and expenditures or incurred obligations on the basis of inaccurate estimates, in excess of actual resources.

The intent of this statutory requirement is to require the fiscal officer to obtain such a “reduction” certificate when it appears that budgetary resources will fall short of earlier estimates, reducing the possibility that deficit spending will occur.

Ohio Rev. Code § 5705.36 does not require that municipal fiscal officers, school district treasurers and county auditors certify changes to the budget commission so as to obtain an amended certificate of estimated resources which matches actual resources for the year to the penny (a “zero variance”). Citations for noncompliance with this provision will not be issued by the Auditor of State’s Office on the basis of a variance between amounts in the most recent amended certificate of estimated resources and the amount of actual resources, unless it appears that the fiscal officer knowingly disregarded a significant variance and that, had a “reduction” certificate been obtained, the effect would have been to prevent the making of expenditures or the incurrence of obligations in excess of actual resources.

The following examples illustrate circumstances under which a variance between the amended certificate of estimated resources and the actual resources is not indicative of a deleterious budgetary effect.

1. Additional revenue is estimated by the entity, but the entity does not obtain an amended official certificate of estimated resources as it does not anticipate appropriating the resources or incurring any obligations until the next fiscal year. For example, if an auditee determines six weeks before fiscal year end that it will receive an additional \$50,000 in a state grant fund, but it does not anticipate that this money will be appropriated, expended, or obligated until the next fiscal year and, therefore, does not obtain an amended official certificate of estimated resources, a variance between the amount of the most recent amended official certificate of estimated resources and a higher amount of actual resources attributable to this increase would not warrant a citation in the audit report.
2. Additional revenue is estimated by the entity, which obtains an amended official certificate of estimated resources, appropriates the additional revenue, and incurs obligations. The entity elects, however, to defer receipt of the additional revenue until the next fiscal year, when the related cash disbursements will be made. For example, a school district may obtain a new certificate due to an anticipated state loan and appropriate and obligate the resources in question. As payment will not, however, be due until the next fiscal year, it defers actual receipt of the loan proceeds. The result is a variance between the amount of the most recent amended official certificate of estimated resources and the lower amount of actual resources. A citation would not, however, be appropriate.
3. Actual revenue falls below the amount of the amended official certificate of estimated resources, but is sufficient to cover actual expenditures and encumbrances for the fiscal year. For example, an entity may have an

amended official certificate of estimated resources in the amount of \$100,000, actual revenues of \$90,000, and expenditures and encumbrances of \$85,000. Under such circumstances, the failure to obtain an amended certification reflecting the lowered revenue level would not be required.

4. Actual revenue falls below the amount of the amended official certificate of estimated resources, but appropriations and expenditures plus obligations incurred prior to the point at which a revised estimate could have been made exceed the amended estimate. For example, an entity may have an amended certificate of estimated resources in the amount of \$100,000, in reliance upon which it adopts appropriations of \$95,000 and incur obligations of \$95,000. When it thereafter estimates that actual resources will be \$90,000, should it obtain an amended official certificate of estimated resources? And, if so, in what amount? Where expenditures are made or obligations incurred within the limits of an existing certificate and an amended certificate is subsequently obtained pursuant to Ohio Rev. Code § 5705.36 in an amount below the amount of expenditures and outstanding obligations, Ohio Rev. Code § 5705.36 prohibits the reduction of appropriations below that amount necessary to cover "obligations certified from or against the obligation." Thus, appropriations and expenditures and obligations incurred may exceed the year-end amount of the amended official certificate of estimated resources although no statutory violation has occurred. Under the circumstances set forth above, a reduced certificate in the amount of \$95,000, the lowest lawful amount to which appropriations can be reduced, should be obtained. This satisfies the control objective of the statute by preventing unlawful expenditures and obligations in excess of the estimated amount, but recognizes the legal prohibition upon any further reduction in appropriations.
5. The determination of compliance should be made on the basis of the currently estimable legal resources. For example, a subdivision has estimated proceeds of \$100,000, appropriates and expends or obligates \$100,000, but determines that actual resources for the fiscal year will be only \$80,000. It may, however, by transfer or borrowing, obtain the extra \$20,000. In determining whether a "reduction" certificate should have been obtained, look to what actions have been formally taken by the taxing authority of the subdivision. If no action was taken to transfer or borrow the \$20,000, a citation may be appropriate. If the money was transferred or borrowed so as to increase total actual resources to \$100,000, no citation would be necessary.

If a municipal corporation, school district or county, however, desires the issuance of a final amended certificate of estimated resources by the budget commission, the amounts included in a budget should only be amended as of the date the municipal corporation, school district or county requests the issuance of an amended certificate. The date of the amended certificate request should be evidenced by a notation in the minutes of or a resolution by the legislative authority. The Auditor of State's Office will, therefore, use the amounts listed on the last amended certificate of estimated resources requested during the fiscal year as the basis for testing compliance, beginning with audits of fiscal year 1998.

Budgeted expenditures coincide with either the final appropriations passed by the legislative body prior to fiscal year-end or the sum of those final appropriations plus encumbrances carried forward from the prior year. The statutory budget process simply codifies what are or should be good management practices. These processes are intended to provide a framework that management and legislators can use to reasonably control spending activities

This bulletin summarizes some of the budgetary matters about which our Office receives numerous questions. Please be aware that the summary of statutory requirements regarding these budgetary matters is not intended to be used as a substitute for the actual Code provisions.

If you should have any questions, please contact the Senior Deputy Auditor for your Regional Auditor of State's Office.

TAX BUDGET

Township of _____,
 _____ County, Ohio,
 _____, _____
 (date)

This Budget must be adopted by the Board of Trustees 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 Board of Trustees of _____, and is herewith submitted for consideration of the County Budget Commission.
 Township Fiscal officer _____

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 TAX VALUATION \$ _____

FUND	FOR TOWNSHIP 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		Column IV	Column V		
General Fund								
Road and Bridge Fund								
Fire District Fund								
Sinking Fund								
Permanent Improvement Fund								
Trust Fund								
TOTAL								

SCHEDULE B

For County Budget Commission Only

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

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

EXHIBIT 1

Comparative and Estimated Receipts, Disbursements and Balances

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
GENERAL FUND c REVENUES								
BALANCE JANUARY 1ST								
TAXES REVENUES:								
Taxes - Real Estate								
Taxes - Personal Property								
Taxes - Other								
CHARGES FOR SERVICES								
LICENSES, PERMITS AND FEES								
FINES AND FORFEITURES								
INTERGOVERNMENTAL RECEIPTS:								
Local Government Distribution								
Estate Tax								
RHPE								
SPECIAL ASSESSMENTS								
INTEREST								
OTHER REVENUE								
TOTAL REVENUES								
TOTAL REVENUES AND BALANCE								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
GENERAL FUND - EXPENDITURES								
GENERAL GOVERNMENT:								
Personal Services								
Other								
PUBLIC SAFETY:								
Personal Services								
Other								
PUBLIC WORKS:								
Personal Services								
Other								
HEALTH:								
Personal Services								
Other								
HUMAN SERVICES:								
Personal Services								
Other								
CONSERVATION/ RECREATION:								
Personal Services								
Other								
MISCELLANEOUS:								
Personal Services								
Other								
CAPITAL OUTLAY:								
Personal Services								
Other								

GENERAL FUND	For _____ Actual		For _____ Actual		Current Year Estimated For _____		Budget Year Estimated For _____	
GENERAL FUND - OTHER FINANCING SOURCES & USES								
OTHER FINANCING SOURCES & USES:								
Proceeds of Bonds								
Proceeds of Notes								
Transfers In								
Advances In								
Other Financing Sources								
Transfers Out								
Advances Out								
Contingencies								
Other Financing Uses								
TOTAL OTHER FINANCING SOURCES & USES								
BALANCE DECEMBER 31,								
Less: Encumbrances								
UNENCUMBERED BALANCE DECEMBER 31,								

CERTIFICATE OF THE COUNTY BUDGET COMMISSION

The Budget Commission of _____ County, Ohio, hereby makes the following official certificate of estimated resources for the Township of _____, for the fiscal year beginning January 1, _____.

FUND	Unencumbered Balance January 1 st , _____	Property Tax	Other Sources	Total
General Fund				
Road and Bridge Fund				
Fire District Fund				
Sinking Fund				
Permanent Improvement Fund				
Trust 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 Commission

COUNTY AUDITOR'S ESTIMATE
TAX LEVIES AND RATES FOR _____, IN TOWNSHIP
TAX VALUATION \$

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									
Municipality									
Other									
Total									

**CERTIFICATE OF
YEAR END BALANCES**

**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/____	Reserve Balance Accounts	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 Type							
Private Purpose Trust							
Total All Funds (Excluding Agency)							

Fund Types	Cash Balance 12/31/	Encumbrances 12/31/	Reserve Balance Accounts	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							
1000 General Fund							
Special Revenue Fund							
2011 Motor Vehicle License Tax							
2021 Gasoline Tax							
2031 Road and Bridge							
2041-2069 Cemetery Funds							
2071-2079 Garbage and Waste Dist.							
2081-2109 Police District							
2111-2139 Fire District							
2141-2169 Road District							
2171-2180 Park Levy							
2181-2189 Zoning Funds							
2191-2219 Special Levy Funds							
2221 Drug Law Enforcement							
2231 Permissive Motor Veh. Lic. Tax							
2241 Permissive Sales Tax							
2901-2999 Misc. Special Revenue							
Total Special Revenue Funds							

Fund Types	Cash Balance 12/31/____	Encumbrances 12/31/____	Reserve Balance Accounts	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Debt Service Funds							
3101-3199 General (Bond/Note) Ret.							
3201-3299 Sinking Funds							
3301-3399 Special Assessment							
3901-3999 Miscellaneous Debt Serv.							
Total Debt. Service Funds							
Capital Service Funds							
4101-4199 Bond Funds							
4201-4299 Capital Equipment							
Note: Capital Equipment Funds Should not be in use after 1998							
4301-4399 Permanent Improvement							
4401-4499 Public Works Comm. Proj.							
4501-4599 Special Assess. Funds							
4901-4999 Misc. Capital Projects Funds							
Total Capital Projects Funds							

Fund Types	Cash Balance 12/31/_____	Encumbrances 12/31/_____	Reserve Balance Accounts	Advances Not Repaid	Carryover Balance Available For Appropriations	Total Estimated Revenue From All Sources	Total Carryover Balance Plus Estimated Resources
Permanent Fund Types							
4951-4999 Permanent Funds							
Total Permanent Funds							
Proprietary Fund Types							
Enterprise Funds							
5001-5999 Enterprise Funds							
Total Enterprise Funds							
Internal Service Funds							
6001-6999 Internal Service Funds							
Total Internal Service Funds							
Fiduciary Funds							
9751-9999 Private Purpose Trust Funds							
Total Fiduciary Funds							
Total All Funds (Excluding Agency)							

**AMENDED OFFICIAL
CERTIFICATE OF
ESTIMATED
RESOURCES**

**AMENDED OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES
(Rev. Code, Sec. 5705.36)**

To the Trustee of the Township 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	Taxes	Other Sources	Total
	1/1/_____			
Governmental Fund Types				
General				
Special Revenue				
Debt Service				
Capital Projects				
Permanent				
Proprietary Fund Types				
Enterprise				
Internal Service				
Fiduciary Fund Types				
Private Purpose Trust				
Total (Excluding Agency)				

Signed: _____

Budget Commission

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Governmental Fund Types				
General Fund				
1000-General				
Special Revenue Funds				
2011-Motor Vehicle License Tax Fund				
2021-Gasoline Tax Fund				
2031-Road and Bridge Fund				
2221-Drug Law Enforcement Fund				
Total Special Revenue Funds				
Debt Service Funds				
3101-General Obligation Bonds				
3301 Special Assess. Bond Retirement				
Total Debt Service Funds				
Capital Project Funds				
Total Capital Project Funds				
Permanent Funds				
Total Permanent Funds				
Proprietary Fund Types				
Enterprise Funds				
Total Enterprise Funds				
Internal Service Funds				

Fund Types	Unencumbered Balance 1/1/_____	Taxes	Other Sources	Total
Total Internal Service Funds				
Fiduciary Fund Types				
Private Purpose Trust Funds				
Total Private Purpose Trust Funds				
Total - All Funds (Excluding Agency)				

ANNUAL APPROPRIATIONS

TOWNSHIP ANNUAL APPROPRIATION RESOLUTION

The Board of Trustees of _____ Township, in _____ County, Ohio,
met in _____ session on the _____ day of _____, 20____, at the office of _____
with the following members present:

_____ moved the adoption of the following Resolution:

BE IT RESOLVED by the Board of Trustees of _____ Township, _____
County, Ohio, that to provide for the current expenses and other expenditures of said Board of Trustees,
during the fiscal year ending December 31, 20____, the following sums be and the same are hereby set
aside and appropriated for the several purposes for which expenditures are to be made for and during said
fiscal year, as follows, viz:

_____ seconded the Resolution and the
roll being called upon its adoption the vote resulted as follows:

Adopted _____, 20

Township Fiscal Officer

TOWNSHIP ANNUAL APPROPRIATIONS

GENERAL FUND

General Government

Administrative

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Townhalls, Memorial Buildings and Grounds

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Zoning

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL GENERAL GOVERNMENT

\$0.00

That there be appropriated for PUBLIC SAFETY:

Public Safety

Police Protection

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Fire Protection

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Emergency Medical Services

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Civil Defense

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL PUBLIC SAFETY

\$0.00

That there be appropriated for PUBLIC WORKS:

Public Works

Lighting

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Sanitary Dumps

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Highways

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL PUBLIC WORKS

\$0.00

That there be appropriated for HEALTH:

Health

Cemeteries

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Health Districts

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Underground Storage Tanks

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL HEALTH

\$0.00

That there be appropriated for HUMAN SERVICES:

Human Services

Human Services

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL HUMAN SERVICES

\$0.00

That there be appropriated for CONSERVATION-RECREATION:

Conservation - Recreation

Parks and Recreation

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL CONSERVATION - RECREATION

\$0.00

That there be appropriated for MISCELLANEOUS:

Miscellaneous

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL MISCELLANEOUS

\$0.00

That there be appropriated for CAPITAL OUTLAY:

Capital Outlay

Land	\$	_____
Buildings	\$	_____
Improvement of Sites	\$	_____
Machinery, Equipment and Furniture	\$	_____
Motor Vehicles	\$	_____
Other Capital Outlay	\$	_____

TOTAL CAPITAL OUTLAY

\$0.00

That there be appropriated for DEBT SERVICE:

Debt Service

Principal Payments - Bonds	\$	_____
Principal Payments - Notes	\$	_____
Interest Payments	\$	_____
Fiscal Changes	\$	_____

TOTAL DEBT SERVICE

\$0.00

That there be appropriated for OTHER FINANCING USES:

Other Financing Uses

Operating Transfers Out	\$	_____
Advances Out	\$	_____
Contingencies	\$	_____
Other Financing Uses	\$	_____

TOTAL OTHER FINANCING USES

\$0.00

TOTAL GENERAL FUND

\$0.00

_____ FUND

General Government

Administrative

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Townhalls, Memorial Buildings and Grounds

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Zoning

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL GENERAL GOVERNMENT

\$0.00

That there be appropriated for PUBLIC SAFETY:

Public Safety

Police Protection

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Fire Protection

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Emergency Medical Services

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Civil Defense

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL PUBLIC SAFETY

\$0.00

That there be appropriated for PUBLIC WORKS:

Public Works

Lighting

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Sanitary Dumps

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Highways

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL PUBLIC WORKS

\$0.00

That there be appropriated for HEALTH:

Health

Cemeteries

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Health Districts

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Underground Storage Tanks

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL HEALTH

\$0.00

That there be appropriated for HUMAN SERVICES:

Human Services

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL HUMAN SERVICES

\$0.00

That there be appropriated for CONSERVATION-RECREATION:

Conservation - Recreation

Parks and Recreation

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

Other

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL CONSERVATION - RECREATION

\$0.00

That there be appropriated for MISCELLANEOUS:

Miscellaneous

Personal Services	\$	_____
Employee Fringe Benefits	\$	_____
Purchased Services	\$	_____
Supplies and Materials	\$	_____
Other	\$	_____
Capital Outlay	\$	_____
Debt Service	\$	_____
Other Financing Uses	\$	_____

TOTAL MISCELLANEOUS

\$0.00

That there be appropriated for CAPITAL OUTLAY:

Capital Outlay

Land	\$	_____
Buildings	\$	_____
Improvement of Sites	\$	_____
Machinery, Equipment and Furniture	\$	_____
Motor Vehicles	\$	_____
Other Capital Outlay	\$	_____

TOTAL CAPITAL OUTLAY

\$0.00

That there be appropriated for DEBT SERVICE:

Debt Service

Principal Payments - Bonds	\$	_____
Principal Payments - Notes	\$	_____
Interest Payments	\$	_____
Fiscal Changes	\$	_____

TOTAL DEBT SERVICE

\$0.00

That there be appropriated for OTHER FINANCING USES:

Other Financing Uses

Operating Transfers Out	\$	_____
Advances Out	\$	_____
Contingencies	\$	_____
Other Financing Uses	\$	_____

TOTAL OTHER FINANCING USES

\$0.00

TOTAL _____ FUND

\$0.00

GRAND TOTAL OF ANNUAL APPROPRIATIONS FOR ALL FUNDS

\$0.00

THE STATE OF OHIO, _____ COUNTY,

I, _____ Township Fiscal Officer of

_____ Township, in

County, Ohio, and in whose custody the Files, Journal, and Records of said Board are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing **Annual Appropriation Resolution** is taken and copied from the original Resolution now on file with said Board, that the foregoing Resolution has been compared by me with the said original and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 20_____.

ANNUAL APPROPRIATION RESOLUTION
BOARD OF TOWNSHIP TRUSTEES

_____ Township,

_____ County, Ohio.

Passed _____, 20_____

For the Fiscal Year Ending
December 31, 20_____

Filed _____, 20_____

County Auditor

By _____
Deputy

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5705.27 County budget commission.

There is hereby created in each county a county budget commission consisting of the county auditor, the county treasurer, and the prosecuting attorney. Upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the total number of votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than seventy-five days after the filing of the petition, the question "Shall the county budget commission consist of two additional members to be elected from the county?" Provision shall be made on the ballot for the election from the county at large of two additional members of the county budget commission who shall be electors of the county if a majority of the electors voting on the question shall have voted in the affirmative. In such counties, where the electors have voted in the affirmative, the county budget commission shall consist of such two elected members in addition to the county auditor, the county treasurer and the prosecuting attorney. Such members, who shall not hold any other public office, shall serve for a term of four years. The commission shall meet at the office of the county auditor in each county on the first Monday in February and on the first Monday in August, annually, and shall complete its work on or before the first day of September, annually, unless for good cause the tax commissioner extends the time for completing the work. A majority of members shall constitute a quorum, provided that no action of the commission shall be valid unless agreed to by a majority of the members of the commission. The auditor shall be the secretary of the commission and shall keep a full and accurate record of all proceedings. The auditor shall appoint such messengers and clerks as the commission deems necessary, and the budget commissioners shall be allowed their actual and necessary expenses. The elected members of the commission shall also receive twenty dollars for each day in attendance at commission meetings and in discharge of official duties. Any vacancy among such elected members shall be filled by the presiding judge of the court of common pleas. In adjusting the rates of taxation and fixing the amount of taxes to be levied each year, the commissioners shall be governed by the amount of the taxable property shown on the auditor's tax list for the current year; provided that if the auditor's tax list has not been completed, the auditor shall estimate, as nearly as practicable, the amount of the taxable property for such year, and such officers shall be governed by such estimate.

In any county in which two members of the commission are elected, upon petition filed with the board of elections, signed by the number of electors of the county equal in amount to three per cent of the votes cast for governor at the most recent election therefor, there shall be submitted to the electors of the county at the next general election occurring not sooner than seventy-five days after the filing of the petition, the question "Shall the elected members be eliminated from the county budget commission?" If the majority of the electors voting thereon shall have voted in the affirmative, the county budget commission shall consist solely of the county auditor, the county treasurer, and the prosecuting attorney.

Effective Date: 08-22-1995

5705.28 Adoption of tax budget - procedure for participation by public library trustees.

(A) Except as provided in division (B)(1) or (2) of this section or in section 5705.281 of the Revised Code, the taxing authority of each subdivision or other taxing unit shall adopt a tax budget for the next succeeding fiscal year:

(1) On or before the fifteenth day of January in the case of a school district;

(2) On or before the fifteenth day of July in the case of all other subdivisions and taxing units.

(B)(1) Before the first day of June in each year, the board of trustees of a school library district entitled to participate in any appropriation or revenue of a school district or to have a tax proposed by the board of education of a school district shall file with the board of education of the school district a tax budget for the ensuing fiscal year. On or before the fifteenth day of July in each year, the board of education of a school district to which a school library district tax budget was submitted under this division shall adopt such tax budget on behalf of the library district, but such budget shall not be part of the school district's tax budget.

(2)(a) The taxing authority of a taxing unit that does not levy a tax is not required to adopt a tax budget pursuant to division (A) of this section. Instead, on or before the fifteenth day of July each year, such taxing authority shall adopt an operating budget for the taxing unit for the ensuing fiscal year. The operating budget shall include an estimate of receipts from all sources, a statement of all taxing unit expenses that are anticipated to occur, and the amount required for debt charges during the fiscal year. The operating budget is not required to be filed with the county auditor or the county budget commission.

(b) Except for this section and sections 5705.36, 5705.38, 5705.40, 5705.41, 5705.43, 5705.44, and 5705.45 of the Revised Code, a taxing unit that does not levy a tax is not a taxing unit for purposes of Chapter 5705. of the Revised Code. Documents prepared in accordance with such sections are not required to be filed with the county auditor or county budget commission.

(c) The total appropriations from each fund of a taxing unit that does not levy a tax shall not exceed the total estimated revenue available for expenditures from the fund, and appropriations shall be made from each fund only for the purposes for which the fund is established.

(C)(1) To assist in the preparation of the tax budget, the head of each department, board, commission, and district authority entitled to participate in any appropriation or revenue of a subdivision shall file with the taxing authority, or in the case of a municipal corporation, with its chief executive officer, before the forty-fifth day prior to the date on which the budget must be adopted, an estimate of contemplated revenue and expenditures for the ensuing fiscal year, in such form as is prescribed by the taxing authority of the subdivision or by the auditor of state. The taxing authority shall include in its budget of expenditures the full amounts requested by district authorities, not to exceed the amount authorized by law, if such authorities may fix the amount of revenue they are to receive from the subdivision. In a municipal corporation in which a special levy for a municipal university has been authorized to be levied in excess of the ten-mill limitation, or is required by the

charter of the municipal corporation, the taxing authority shall include an amount not less than the estimated yield of such levy, if such amount is requested by the board of directors of the municipal university.

(2) A county board of mental retardation and developmental disabilities may include within its estimate of contemplated revenue and expenditures a reserve balance account in the community mental retardation and developmental disabilities residential services fund. The account shall contain money that is not needed to pay for current expenses for residential services and supported living but will be needed to pay for expenses for such services in the future or may be needed for unanticipated emergency expenses. On the request of the county board of mental retardation and developmental disabilities, the board of county commissioners shall include such an account in its budget of expenditures and appropriate money to the account from residential service moneys for the county board.

(D) The board of trustees of any public library desiring to participate in the distribution of the county library and local government support fund shall adopt appropriate rules extending the benefits of the library service of such library to all the inhabitants of the county on equal terms, unless such library service is by law available to all such inhabitants, and shall certify a copy of such rules to the taxing authority with its estimate of contemplated revenue and expenditures. Where such rules have been so certified or where the adoption of such rules is not required, the taxing authority shall include in its budget of receipts such amounts as are specified by such board as contemplated revenue from the county library and local government support fund, and in its budget of expenditures the full amounts requested therefrom by such board. No library association, incorporated or unincorporated, is entitled to participate in the proceeds of the county library and local government support fund or other public funds unless such association was organized and operating prior to January 1, 1968.

Effective Date: 06-08-2000

5705.281 Waiving requirement of adoption of tax budget.

(A) Notwithstanding section 5705.28 of the Revised Code, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the requirement that the taxing authority of a subdivision or other taxing unit adopt a tax budget as provided under section 5705.28 of the Revised Code, but shall require such a taxing authority to provide such information to the commission as may be required by the commission to perform its duties under this chapter, including dividing the rates of each of the subdivision's or taxing unit's tax levies as provided under section 5705.04 of the Revised Code.

(B)(1) Notwithstanding divisions (B)(1) and (D) of section 5705.28 of the Revised Code, in any county in which a single library receives all of the county library and local government support fund or receives all of that portion of the fund that is distributed to libraries, the county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive any or all of the following requirements:

(a) The requirement that the board of trustees of a school library district entitled to participate in any appropriation or revenue of a school district or to have a tax proposed by the board of education of a school district file with the board of education of the school district a tax budget, and the requirement that the board of education adopt the tax budget on behalf of the library district, as provided in division (B)(1) of section 5705.28 of the Revised Code;

(b) The requirement that the board of trustees of a public library desiring to participate in the distribution of the county library and local government support fund certify to the taxing authority its estimate of contemplated revenue and expenditures, and the requirement that the taxing authority include in its budget of receipts and budget of expenditures the full amounts specified or requested by the board of trustees, as provided in division (D) of section 5705.28 of the Revised Code.

(2) If a county budget commission waives the requirements described in division (B)(1)(a) or (b) of this section, the commission shall require the board of trustees of the school library district or the board of trustees of the public library desiring to participate in the distribution of the county library and local government support fund to provide to the commission any information the commission may require from the board in order for the commission to perform its duties under this chapter.

Effective Date: 11-09-2003

705.17 Annual tax ordinance.

An annual tax ordinance to determine the amount of the tax levy shall be prepared by the mayor, the chairman of the commission, or the city manager, as the case may be, under the direction of the legislative authority. For the purpose of preparing such ordinances such officer shall require from the head of each office or department for which appropriations are made, a detailed statement, upon uniform blanks furnished by such officer, of the expenses of such office or department for the previous years and the estimated expense for the next year. The tax ordinance prepared by such officer shall set forth in detail the probable revenues of the municipal corporation from every source, in such form as to indicate the means by which it is proposed to provide for the estimated expenditures set forth in such ordinance, and shall also include detailed statements of the contemplated expenditures of the municipal corporation and of each office, department, and functional division thereof. After the tax ordinance is prepared by such officer, opportunity shall be given, after at least one week's notice, for public hearings thereon. The ordinance shall then be submitted to the legislative authority and by it to the county budget commission which shall fix the total maximum tax levy permitted to the municipal corporation for the ensuing year. The legislative authority shall then fix the actual tax levy for the ensuing year, but such levy shall not be higher than the estimate submitted by such officer or exceed the limit fixed by the county budget commission. Such levy shall not be higher than the maximum provided for by law.

Effective Date: 10-01-1953

5705.29 Contents of tax budget - contingency reserve balance - spending reserve.

This section does not apply to a subdivision or taxing unit for which the county budget commission has waived the requirement to adopt a tax budget pursuant to section 5705.281 of the Revised Code. The tax budget shall present the following information in such detail as is prescribed by the auditor of state:

(A)(1) A statement of the necessary current operating expenses for the ensuing fiscal year for each department and division of the subdivision, classified as to personal services and other expenses, and the fund from which such expenditures are to be made. Except in the case of a school district, this estimate may include a contingent expense not designated for any particular purpose, and not to exceed three per cent of the total amount of appropriations for current expenses. In the case of a school district, this estimate may include a contingent expense not designated for any particular purpose and not to exceed thirteen per cent of the total amount of appropriations for current expenses.

(2) A statement of the expenditures for the ensuing fiscal year necessary for permanent improvements, exclusive of any expense to be paid from bond issues, classified as to the improvements contemplated by the subdivision and the fund from which such expenditures are to be made;

(3) The amounts required for the payment of final judgments;

(4) A statement of expenditures for the ensuing fiscal year necessary for any purpose for which a special levy is authorized, and the fund from which such expenditures are to be made;

(5) Comparative statements, so far as possible, in parallel columns of corresponding items of expenditures for the current fiscal year and the two preceding fiscal years.

(B)(1) An estimate of receipts from other sources than the general property tax during the ensuing fiscal year, which shall include an estimate of unencumbered balances at the end of the current fiscal year, and the funds to which such estimated receipts are credited;

(2) The amount each fund requires from the general property tax, which shall be the difference between the contemplated expenditure from the fund and the estimated receipts, as provided in this section. The section of the Revised Code under which the tax is authorized shall be set forth.

(3) Comparative statements, so far as possible, in parallel columns of taxes and other revenues for the current fiscal year and the two preceding fiscal years.

(C)(1) The amount required for debt charges;

(2) The estimated receipts from sources other than the tax levy for payment of such debt charges, including the proceeds of refunding bonds to be issued to refund bonds maturing in the next succeeding fiscal year;

(3) The net amount for which a tax levy shall be made, classified as to bonds authorized and issued prior to January 1, 1922, and those authorized and issued subsequent to such date, and as to what portion of the levy will be within and what in excess of the ten-mill limitation.

(D) An estimate of amounts from taxes authorized to be levied in excess of the ten-mill limitation on the tax rate, and the fund to which such amounts will be credited, together with the sections of the Revised Code under which each such tax is exempted from all limitations on the tax rate.

(E)(1) A board of education may include in its budget for the fiscal year in which a levy proposed under section 5705.194, 5705.21, or 5705.213, or the original levy under section 5705.212 of the Revised Code is first extended on the tax list and duplicate an estimate of expenditures to be known as a voluntary contingency reserve balance, which shall not be greater than twenty-five per cent of the total amount of the levy estimated to be available for appropriation in such year.

(2) A board of education may include in its budget for the fiscal year following the year in which a levy proposed under section 5705.194, 5705.21, or 5705.213, or the original levy under section 5705.212 of the Revised Code is first extended on the tax list and duplicate an estimate of expenditures to be known as a voluntary contingency reserve balance, which shall not be greater than twenty per cent of the amount of the levy estimated to be available for appropriation in such year.

(3) Except as provided in division (E)(4) of this section, the full amount of any reserve balance the board includes in its budget shall be retained by the county auditor and county treasurer out of the first semiannual settlement of taxes until the beginning of the next succeeding fiscal year, and thereupon, with the depository interest apportioned thereto, it shall be turned over to the board of education, to be used for the purposes of such fiscal year.

(4) A board of education, by a two-thirds vote of all members of the board, may appropriate any amount withheld as a voluntary contingency reserve balance during the fiscal year for any lawful purpose, provided that prior to such appropriation the board of education has authorized the expenditure of all amounts appropriated for contingencies under section 5705.40 of the Revised Code. Upon request by the board of education, the county auditor shall draw a warrant on the district's account in the county treasury payable to the district in the amount requested.

(F)(1) A board of education may include a spending reserve in its budget for fiscal years ending on or before June 30, 2002. The spending reserve shall consist of an estimate of expenditures not to exceed the district's spending reserve balance. A district's spending reserve balance is the amount by which the designated percentage of the district's estimated personal property taxes to be settled during the calendar year in which the fiscal year ends exceeds the estimated amount of personal property taxes to be so settled and received by the district during that fiscal year. Moneys from a spending reserve shall be appropriated in accordance with section 133.301 of the Revised Code.

(2) For the purposes of computing a school district's spending reserve balance for a fiscal year, the designated percentage shall be as follows:

Fiscal year ending in: Designated percentage

1998 50%

1999 40%

2000 30%

2001 20%

2002 10%

(G) Except as otherwise provided in this division, the county budget commission shall not reduce the taxing authority of a subdivision as a result of the creation of a reserve balance account. Except as otherwise provided in this division, the county budget commission shall not consider the amount in a reserve balance account of a township, county, or municipal corporation as an unencumbered balance or as revenue for the purposes of division (E)(3) or (4) of section 5747.51 of the Revised Code. The county budget commission may require documentation of the reasonableness of the reserve balance held in any reserve balance account. The commission shall consider any amount in a reserve balance account that it determines to be unreasonable as unencumbered and as revenue for the purposes of sections 5747.51 of the Revised Code and may take such amounts into consideration when determining whether to reduce the taxing authority of a subdivision.

Effective Date: 06-03-2002; 2007 HB119 01-01-2008

5705.30 Public inspection of budget - hearing - notice - submission to county auditor.

This section does not apply to a subdivision for which the county budget commission has waived the requirement to adopt a tax budget under section 5705.281 of the Revised Code.

In addition to the information required by section 5705.29 of the Revised Code, the budget of each subdivision and school library district shall include such other information as is prescribed by the auditor of state. At least two copies of the budget shall be filed in the office of the fiscal officer of the subdivision for public inspection not less than ten days before its adoption by the taxing authority, and such taxing authority shall hold at least one public hearing thereon, of which public notice shall be given by at least one publication not less than ten days prior to the date of hearing in the official publication of such subdivision, or in a newspaper having general circulation in the subdivision. The budget, after adoption, shall be submitted to the county auditor on or before the twentieth day of July, or in the case of a school district, by the twentieth day of January. The tax commissioner may prescribe a later date for the submission of a subdivision's tax budget. Any subdivision that fails to submit its budget to the county auditor on or before the twentieth day of July, unless the commissioner on or before the twentieth day of July prescribes a later date for submission of the budget by that subdivision, shall not receive an apportionment from the undivided local government fund distribution for the ensuing calendar year, unless upon review of the matter the commissioner determines that the budget was adopted by the subdivision on or before the fifteenth day of July, but was not submitted to the county auditor by the twentieth day of July or the later time prescribed by the commissioner because of ministerial error by the subdivision or its officers, employees, or other representatives.

Effective Date: 06-03-2002

5705.31 Approval of levies by budget commission - minimum levy.

The county auditor shall present to the county budget commission the annual tax budgets submitted under sections 5705.01 to 5705.47 of the Revised Code, together with an estimate prepared by the auditor of the amount of any state levy, the rate of any school tax levy as previously determined, the tax commissioner's estimate of the amount to be received in the county library and local government support fund, the tax rates provided under section 5705.281 of the Revised Code if adoption of the tax budget was waived under that section, and such other information as the commission requests or the tax commissioner prescribes. The budget commission shall examine such budget and ascertain the total amount proposed to be raised in the county for the purposes of each subdivision and other taxing units in the county.

The commission shall ascertain that the following levies have been properly authorized and, if so authorized, shall approve them without modification:

(A) All levies in excess of the ten-mill limitation;

(B) All levies for debt charges not provided for by levies in excess of the ten-mill limitation, including levies necessary to pay notes issued for emergency purposes;

(C) The levies prescribed by division (B) of sections 742.33 and 742.34 of the Revised Code;

(D) Except as otherwise provided in this division, a minimum levy within the ten-mill limitation for the current expense and debt service of each subdivision or taxing unit, which shall equal two-thirds of the average levy for current expenses and debt service allotted within the fifteen-mill limitation to such subdivision or taxing unit during the last five years the fifteen-mill limitation was in effect unless such subdivision or taxing unit requests an amount requiring a lower rate. Except as provided in section 5705.312 of the Revised Code, if the levies required in divisions (B) and (C) of this section for the subdivision or taxing unit equal or exceed the entire minimum levy of the subdivision as fixed, the minimum levies of the other subdivisions or taxing units shall be reduced by the commission to provide for the levies and an operating levy for the subdivision. Such additional levy shall be deducted from the minimum levies of each of the other subdivisions or taxing units, but the operating levy for a school district shall not be reduced below a figure equivalent to forty-five per cent of the millage available within the ten-mill limitation after all the levies in divisions (B) and (C) of this section have been provided for.

If a municipal corporation and a township have entered into an annexation agreement under section 709.192 of the Revised Code in which they agree to reallocate their shares of the minimum levies established under this division and if that annexation agreement is submitted along with the annual tax budget of both the township and the municipal corporation, then, when determining the minimum levy under this division, the auditor shall allocate, to the extent possible, the minimum levy for that municipal corporation and township in accordance with their annexation agreement.

(E) The levies prescribed by section 3709.29 of the Revised Code.

Divisions (A) to (E) of this section are mandatory and commissions shall be without discretion to reduce such minimum levies except as provided in such divisions.

If any debt charge is omitted from the budget, the commission shall include it therein.

Effective Date: 06-03-2002

5705.32 Budget commission to adjust amounts required - revision of estimate - distribution - hearing.

(A) The county budget commission shall adjust the estimated amounts required from the general property tax for each fund, as shown by the tax budgets or other information required to be provided under section 5705.281 of the Revised Code, so as to bring the tax levies required therefor within the limitations specified in sections 5705.01 to 5705.47 of the Revised Code, for such levies, but no levy shall be reduced below a minimum fixed by law. The commission may revise and adjust the estimate of balances and receipts from all sources for each fund and shall determine the total appropriations that may be made therefrom.

(B) The commission shall fix the amount of the county library and local government support fund to be distributed to each board of public library trustees that has qualified under section 5705.28 of the Revised Code for participation in the proceeds of such fund. The amount paid to all libraries in the county from such fund shall never be a smaller per cent of the fund than the average of the percentages of the county's classified taxes that were distributed to libraries in 1982, 1983, and 1984, as determined by the county auditor. The commission shall base the amount for distribution on the needs of such library for the construction of new library buildings, parts of buildings, improvements, operation, maintenance, or other expenses. In determining the needs of each library board of trustees, and in calculating the amount to be distributed to any library board of trustees on the basis of its needs, the commission shall make no reduction in its allocation from the fund on account of additional revenues realized by a library from increased taxes or service charges voted by its electorate, from revenues received through federal or state grants, projects, or programs, or from grants from private sources.

(C) Notwithstanding the fact that alternative methods of financing such needs are available, after fixing the amount to be distributed to libraries, the commission shall fix the amount, if any, of the county library and local government support fund to be distributed to each board of township park commissioners, the county, and each municipal corporation in accordance with the following:

(1) Each municipal corporation in the county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating in such municipal corporation in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are coextensive with or contained within the boundaries of the municipal corporation.

(2) The county shall receive a per cent of the remainder that equals the per cent that the county auditor determines the classified property taxes originating outside of the boundaries of municipal corporations in the county in 1984 were of the total of all of the county's classified property taxes in 1984. The commission may deduct from this amount any amount that the budget commission allows to the board of township park commissioners of a township park district, the boundaries of which are not coextensive with or contained within those of any municipal corporation in the county.

(D) The commission shall separately set forth the amounts fixed and determined under divisions (B) and (C) of this section in the "official certificate of estimated resources," as provided in section

5705.35 of the Revised Code, and separately certify such amount to the county auditor who shall be guided thereby in the distribution of the county library and local government support fund for and during the fiscal year. In determining such amounts, the commission shall be guided by the estimate certified by the tax commissioner and presented by the auditor under section 5705.31 of the Revised Code, as to the total amount of revenue to be received in the county library and local government support fund during such fiscal year.

(E)(1) At least five days before the date of any meeting at which the budget commission plans to discuss the distribution of the county library and local government support fund, it shall notify each legislative authority and board of public library trustees, county commissioners, and township park commissioners eligible to participate in the distribution of the fund of the date, time, place, and agenda for the meeting. Any legislative authority or board entitled to notice under this division may designate an officer or employee of such legislative authority or board to whom the commission shall deliver the notice.

(2) Before the final determination of the amount to be allotted to each subdivision from any source, the commission shall permit representatives of each subdivision and of each board of public library trustees to appear before it to explain its financial needs.

(F) If any public library receives and expends any funds allocated to it under this section for the construction of new library buildings or parts of buildings, such library shall be free and open to the inhabitants of the county in which it is located. Any board of library trustees that receives funds under this section and section 5747.48 of the Revised Code shall have its financial records open for public inspection at all reasonable times.

Effective Date: 06-03-2002

5705.34 Certification of tax levy - revision of budget.

When the budget commission has completed its work with respect to a tax budget or other information required to be provided under section 5705.281 of the Revised Code, it shall certify its action to the taxing authority, together with an estimate by the county auditor of the rate of each tax necessary to be levied by the taxing authority within its subdivision or taxing unit, and what part thereof is in excess of, and what part within, the ten-mill tax limitation. The certification shall also indicate the date on which each tax levied by the taxing authority will expire.

If a taxing authority levies a tax for a fixed sum of money or to pay debt charges for the tax year for which the tax budget is prepared, and a payment on account of that tax is payable to the taxing authority for the tax year under section 5727.85, 5727.86, 5751.21, or 5751.22 of the Revised Code, the county auditor, when estimating the rate at which the tax shall be levied in the current year, shall estimate the rate necessary to raise the required sum less the estimated amount of any payments made for the tax year to a taxing unit for fixed-sum levies under those sections . The estimated rate shall be the rate of the levy that the budget commission certifies with its action under this section.

Each taxing authority, by ordinance or resolution, shall authorize the necessary tax levies and certify them to the county auditor before the first day of October in each year, or at such later date as is approved by the tax commissioner, except that the certification by a board of education shall be made by the first day of April or at such later date as is approved by the commissioner, and except that a township board of park commissioners that is appointed by the board of township trustees and oversees a township park district that contains only unincorporated territory shall authorize only those taxes approved by, and only at the rate approved by, the board of township trustees as required by division (C) of section 511.27 of the Revised Code. If the levying of a tax to be placed on the duplicate of the current year is approved by the electors of the subdivision under sections 5705.01 to 5705.47 of the Revised Code; if the rate of a school district tax is increased due to the repeal of a school district income tax and property tax rate reduction at an election held pursuant to section 5748.04 of the Revised Code; or if refunding bonds to refund all or a part of the principal of bonds payable from a tax levy for the ensuing fiscal year are issued or sold and in the process of delivery, the budget commission shall reconsider and revise its action on the budget of the subdivision or school library district for whose benefit the tax is to be levied after the returns of such election are fully canvassed, or after the issuance or sale of such refunding bonds is certified to it.

Effective Date: 06-03-2002; 03-30-2006

5705.35 Contents of certification.

(A) The certification of the budget commission to the taxing authority of each subdivision or taxing unit, as set forth in section 5705.34 of the Revised Code, shall show the various funds of such subdivisions other than funds to be created by transfer and shall be filed by the county budget commission with such taxing authority on or before the first day of March in the case of school districts and on or before the first day of September in each year in the case of all other taxing authorities. There shall be set forth on the credit side of each fund the estimated unencumbered balances and receipts, and if a tax is to be levied for such fund, the estimated revenue to be derived therefrom, the rate of the levy, and what portion thereof is within, and what in excess of, the ten-mill tax limitation, and on the debit side, the total appropriations that may be made therefrom. Subject to division (G) of section 5705.29 of the Revised Code, any reserve balance in an account established under section 5705.13 of the Revised Code for the purpose described in division (A)(1) of that section, and the principal of a nonexpendable trust fund established under section 5705.131 of the Revised Code and any additions to principal arising from sources other than the reinvestment of investment earnings arising from that fund, are not unencumbered balances for the purposes of this section. The balance in a reserve balance account established under section 5705.132 of the Revised Code is not an unencumbered balance for the purposes of this division.

There shall be attached to the certification a summary, which shall be known as the "official certificate of estimated resources," that shall state the total estimated resources of each fund of the subdivision that are available for appropriation in the fiscal year, other than funds to be created by transfer, and a statement of the amount of the total tax duplicate of the school district to be used in the collection of taxes for the following calendar year. Before the end of the fiscal year, the taxing authority of each subdivision and other taxing unit shall revise its tax budget, if one was adopted, so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the total appropriations that may be made from such fund, as determined by the budget commission in its certification; and such revised budget shall be the basis of the annual appropriation measure.

(B)(1) Except as otherwise provided in division (B)(2) of this section, revenues from real property taxes scheduled to be settled on or before the tenth day of August and the fifteenth day of February of a fiscal year under divisions (A) and (C) of section 321.24 of the Revised Code, and revenue from taxes levied on personal property used in business scheduled to be settled on or before the thirty-first day of October and the thirtieth day of June of a fiscal year under divisions (B) and (D) of section 321.24 of the Revised Code shall not be available for appropriation by a board of education prior to the fiscal year in which such latest scheduled settlement date occurs, except that moneys advanced to the treasurer of a board of education under division (A)(2)(b) of section 321.34 of the Revised Code shall be available for appropriation in the fiscal year in which they are paid to the treasurer under such section. If the date for any settlement of taxes is extended under division (E) of section 321.24 of the Revised Code, the latest date set forth in divisions (A) to (D) of that section shall be used to determine in which fiscal year the revenues are first available for appropriation.

(2) Revenues available for appropriation by a school district during a fiscal year may include amounts borrowed in that fiscal year under section 133.301 of the Revised Code in anticipation of the collection of taxes that are to be included in the settlements made under divisions (C) and (D) of section 321.24 of the Revised Code in the ensuing fiscal year.

Effective Date: 06-03-2002; 09-21-2006

5705.36 Certification of available revenue - additional revenue - amended official certificate.

(A)(1) On or about the first day of each fiscal year, the fiscal officer of each subdivision and other taxing unit shall certify to the county auditor the total amount from all sources available for expenditures from each fund set up in the tax budget or, if adoption of a tax budget was waived under section 5705.281 of the Revised Code, from each fund created by or on behalf of the taxing authority. The amount certified shall include any unencumbered balances that existed at the end of the preceding year, excluding any of the following:

(a) Subject to division (G) of section 5705.29 of the Revised Code, any reserve balance in an account established under section 5705.13 of the Revised Code for the purpose described in division (A)(1) of that section;

(b) The principal of a nonexpendable trust fund established under section 5705.131 of the Revised Code and any additions to principal arising from sources other than the reinvestment of investment earnings arising from that fund;

(c) The balance in a reserve balance account established under section 5705.132 of the Revised Code.

A school district's certification shall separately show the amount of any notes and unpaid and outstanding expenses on the preceding thirtieth day of June that are to be paid from property taxes that are to be settled during the current fiscal year under divisions (C) and (D) of section 321.24 of the Revised Code, and the amount of any spending reserve available for appropriation during the current fiscal year under section 133.301 of the Revised Code. The budget commission, taking into consideration the balances and revenues to be derived from taxation and other sources, shall revise its estimate of the amounts that will be credited to each fund from such sources, and shall certify to the taxing authority of each subdivision an amended official certificate of estimated resources.

(2) Subject to divisions (A)(3) and (4) of this section, upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater or less than the amount included in an official certificate, the fiscal officer may certify the amount of the deficiency or excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the deficiency or excess.

(3) Upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be greater than the amount included in an official certificate and the legislative authority intends to appropriate and expend the excess revenue, the fiscal officer shall certify the amount of the excess to the commission, and if the commission determines that the fiscal officer's certification is reasonable, the commission shall certify an amended official certificate reflecting the excess.

(4) Upon a determination by the fiscal officer of a subdivision that the revenue to be collected by the subdivision will be less than the amount included in an official certificate and that the amount of the deficiency will reduce available resources below the level of current appropriations, the fiscal officer shall certify the amount of the deficiency to the commission, and the commission shall certify an

amended certificate reflecting the deficiency.

(5) The total appropriations made during the fiscal year from any fund shall not exceed the amount set forth as available for expenditure from such fund in the official certificate of estimated resources, or any amendment thereof, certified prior to the making of the appropriation or supplemental appropriation.

(B) At the time of settlement of taxes against which notes have been issued under section 133.301 or division (D) of section 133.10 of the Revised Code and at the time a tax duplicate is delivered pursuant to section 319.28 or 319.29 of the Revised Code, the county auditor shall determine whether the total amount to be distributed to each school district from such settlement or duplicate, when combined with the amounts to be distributed from any subsequent settlement, will increase or decrease the amount available for appropriation during the current fiscal year from any fund. The county auditor shall certify this finding to the budget commission, which shall certify an amended official certificate reflecting the finding or certify to the school district that no amended certificate needs to be issued.

Effective Date: 07-22-1998; 09-21-2006

5705.37 Appeal to board of tax appeals.

The taxing authority of any subdivision that is dissatisfied with any action of the county budget commission may, through its fiscal officer, appeal to the board of tax appeals within thirty days after the receipt by the subdivision of the official certificate or notice of the commission's action. In like manner, but through its clerk, the board of trustees of any public library, nonprofit corporation, or library association maintaining a free public library that has adopted and certified rules under section 5705.28 of the Revised Code, or any park district may appeal to the board of tax appeals. An appeal under this section shall be taken by the filing of a notice of appeal, either in person or by certified mail, express mail, or authorized delivery service as provided in section 5703.056 of the Revised Code, with the board and with the commission. If notice of appeal is filed by certified mail, express mail, or authorized delivery service, date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service shall be treated as the date of filing. Upon receipt of the notice of appeal, the commission, by certified mail, shall notify all persons who were parties to the proceeding before the commission of the filing of the notice of appeal and shall file proof of notice with the board of tax appeals. The secretary of the commission shall forthwith certify to the board a transcript of the full and accurate record of all proceedings before the commission, together with all evidence presented in the proceedings or considered by the commission, pertaining to the action from which the appeal is taken. The secretary of the commission also shall certify to the board any additional information that the board may request.

The board of tax appeals, in a de novo proceeding, shall forthwith consider the matter presented to the commission, and may modify any action of the commission with reference to the budget, the estimate of revenues and balances, the allocation of the library and local government support fund, or the fixing of tax rates. The finding of the board of tax appeals shall be substituted for the findings of the commission, and shall be certified to the tax commissioner, the county auditor, and the taxing authority of the subdivision affected, or to the board of public library trustees affected, as the action of the commission under sections 5705.01 to 5705.47 of the Revised Code.

This section does not give the board of tax appeals any authority to place any tax levy authorized by law within the ten-mill limitation outside of that limitation, or to reduce any levy below any minimum fixed by law.

Effective Date: 09-29-2000

5705.38 Annual appropriation measures - classification.

(A) This division does not apply to school district appropriation measures. On or about the first day of each year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure, and thereafter during the year it may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate. If it desires to postpone the passage of the annual appropriation measure until an amended certificate is received based on the actual balances, it may pass a temporary appropriation measure for meeting the ordinary expenses of the taxing unit until no later than the first day of April of the current year, and the appropriations made in the temporary measure shall be chargeable to the appropriations in the annual appropriation measure for that fiscal year when passed.

(B) A board of education shall pass its annual appropriation measure by the first day of October. If, by the first day of October, a board has not received either the amended certificates of estimated resources required by division (B) of section 5705.36 of the Revised Code or certifications that no amended certificates need be issued, the adoption of the annual appropriation measure shall be delayed until the amended certificates or certifications are received. Prior to the passage of the annual appropriation measure, the board may pass a temporary appropriation measure for meeting the ordinary expenses of the district until it passes an annual appropriation measure, and appropriations made in the temporary measure shall be chargeable to the appropriations in the annual appropriation measure for that fiscal year when passed. During the fiscal year and after the passage of the annual appropriation measure, a district may pass any supplemental appropriation measures as it finds necessary, based on the revised tax budget or the official certificate of estimated resources or amendments of the certificate. School district appropriation measures shall be in the form as the auditor of state, after consultation with the tax commissioner, prescribes.

(C) Appropriation measures shall be classified so as to set forth separately the amounts appropriated for each office, department, and division, and, within each, the amount appropriated for personal services. In the case of a municipal university, the board of directors of which have assumed, in the manner provided by law, custody and control of the funds of the university, funds shall be appropriated as a lump sum for the use of the university.

Effective Date: 06-03-2002

705.18 Annual appropriation ordinance - supplemental appropriation.

An annual appropriation ordinance shall be prepared by the legislative authority of a municipal corporation from estimates submitted by the mayor, the chairman of the commission, or the city manager, as the case may be, in the manner provided in section 705.17 of the Revised Code for the annual tax ordinance. The annual appropriation ordinance shall be submitted to the legislative authority at its first meeting in January, and the total of any appropriation ordinance passed by such legislative authority shall not exceed the total balances carried over from the previous year plus the estimated revenue of the current year. Supplemental appropriations shall not be made during the current year except from a contingent fund regularly set aside by the legislative authority in the annual appropriation ordinance or unless by an ordinance passed as an emergency measure.

Effective Date: 10-01-1953

5705.39 Appropriations limited by estimated revenue.

The total appropriations from each fund shall not exceed the total of the estimated revenue available for expenditure therefrom, as certified by the budget commission, or in case of appeal, by the board of tax appeals. No appropriation measure shall become effective until the county auditor files with the appropriating authority a certificate that the total appropriations from each fund, taken together with all other outstanding appropriations, do not exceed such official estimate or amended official estimate. When the appropriation does not exceed such official estimate, the county auditor shall give such certificate forthwith upon receiving from the appropriating authority a certified copy of the appropriation measure. Appropriations shall be made from each fund only for the purposes for which such fund is established.

Effective Date: 09-26-2003

5705.40 Amending or supplementing appropriation ordinance - transfer - unencumbered balance - appropriation for contingencies.

Any appropriation ordinance or measure may be amended or supplemented, provided that such amendment or supplement shall comply with all provisions of law governing the taxing authority in making an original appropriation and that no appropriation for any purpose shall be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations certified from or against the appropriation. Transfers may be made by resolution or ordinance from one appropriation item to another, except that a board of county commissioners shall, at the request of the county board of elections, adopt a resolution to transfer funds from one appropriation item of the board of elections to another appropriation item of the board of elections unless the board of county commissioners determines that the transfer is sought for the purpose of providing employee bonuses or salary increases other than increases necessary to reimburse employees for overtime worked. At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the respective fund from which it was appropriated and shall be subject to future appropriations, provided that funds unexpended at the end of such fiscal year previously appropriated for the payment of obligations unliquidated and outstanding, or previously appropriated pursuant to section 321.261 of the Revised Code for the collection of delinquent taxes, need not be reappropriated, but such unexpended funds shall not be included by any budget-making body or board or any county budget commission in estimating the balance available for the purposes of the next or any succeeding fiscal year.

The annual appropriation measure, or an amendment or supplement thereto, may contain an appropriation for contingencies not to exceed the amount authorized by section 5705.29 of the Revised Code and in the case of a school district may also include a voluntary contingency reserve balance in the amount authorized by such section. By a two-thirds vote of all members of the taxing authority of a subdivision or taxing unit, expenditures may be authorized in pursuance of such contingency appropriation or voluntary contingency reserve balance for any lawful purpose for which public funds may be expended, if such purpose could not have reasonably been foreseen at the time of the adoption of the appropriation measure or, in the case of a voluntary contingency reserve balance, if the board of education requests payment of any portion of such balance.

Effective Date: 03-27-1991; 09-29-2005

5705.41 Restriction upon appropriation and expenditure of money - certificate of fiscal officer.

No subdivision or taxing unit shall:

(A) Make any appropriation of money except as provided in Chapter 5705. of the Revised Code; provided, that the authorization of a bond issue shall be deemed to be an appropriation of the proceeds of the bond issue for the purpose for which such bonds were issued, but no expenditure shall be made from any bond fund until first authorized by the taxing authority;

(B) Make any expenditure of money unless it has been appropriated as provided in such chapter;

(C) Make any expenditure of money except by a proper warrant drawn against an appropriate fund;

(D)(1) Except as otherwise provided in division (D)(2) of this section and section 5705.44 of the Revised Code, make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer of the subdivision that the amount required to meet the obligation or, in the case of a continuing contract to be performed in whole or in part in an ensuing fiscal year, the amount required to meet the obligation in the fiscal year in which the contract is made, has been lawfully appropriated for such purpose and is in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances. This certificate need be signed only by the subdivision's fiscal officer. Every such contract made without such a certificate shall be void, and no warrant shall be issued in payment of any amount due thereon. If no certificate is furnished as required, upon receipt by the taxing authority of the subdivision or taxing unit of a certificate of the fiscal officer stating that there was at the time of the making of such contract or order and at the time of the execution of such certificate a sufficient sum appropriated for the purpose of such contract and in the treasury or in process of collection to the credit of an appropriate fund free from any previous encumbrances, such taxing authority may authorize the drawing of a warrant in payment of amounts due upon such contract, but such resolution or ordinance shall be passed within thirty days after the taxing authority receives such certificate; provided that, if the amount involved is less than one hundred dollars in the case of counties or three thousand dollars in the case of all other subdivisions or taxing units, the fiscal officer may authorize it to be paid without such affirmation of the taxing authority of the subdivision or taxing unit, if such expenditure is otherwise valid.

(2) Annually, the board of county commissioners may adopt a resolution exempting county purchases of one thousand dollars or less from the requirement of division (D)(1) of this section that a certificate be attached to any contract or order involving the expenditure of money. The resolution shall state the dollar amount that is exempted from the certificate requirement and whether the exemption applies to all purchases, to one or more specific classes of purchases, or to the purchase of one or more specific items. Prior to the adoption of the resolution, the board shall give written notice to the county auditor that it intends to adopt the resolution. The notice shall state the dollar amount that is proposed to be exempted and whether the exemption would apply to all purchases, to one or more specific classes of purchases, or to the purchase of one or more specific items. The county auditor may review and comment on the proposal, and shall send any comments to the board within fifteen days after receiving the notice. The board shall wait at least fifteen days after giving the notice to the auditor before adopting the resolution. A person authorized to make a county purchase in a county that has

adopted such a resolution shall prepare and file with the county auditor, within three business days after incurring an obligation not requiring a certificate, or within any other period of time the board of county commissioners specifies in the resolution, a written or electronically transferred document specifying the purpose and amount of the expenditure, the date of the purchase, the name of the vendor, the specific appropriation items from which the expenditures are to be made, and any additional information as the auditor of state may prescribe.

(3) Upon certification by the auditor or other chief fiscal officer that a certain sum of money, not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority of the subdivision or taxing unit, has been lawfully appropriated, authorized, or directed for a certain purpose and is in the treasury or in the process of collection to the credit of a specific line-item appropriation account in a certain fund free from previous and then outstanding obligations or certifications, then for such purpose and from such line-item appropriation account in such fund, over a period not extending beyond the end of the fiscal year, expenditures may be made, orders for payment issued, and contracts or obligations calling for or requiring the payment of money made and assumed; provided, that the aggregate sum of money included in and called for by such expenditures, orders, contracts, and obligations shall not exceed the sum so certified. Such a certification need be signed only by the fiscal officer of the subdivision or the taxing district and may, but need not, be limited to a specific vendor. An itemized statement of obligations incurred and expenditures made under such certificate shall be rendered to the auditor or other chief fiscal officer before another such certificate may be issued, and not more than one such certificate shall be outstanding at a time.

In addition to providing the certification for expenditures as specified in this division, a subdivision also may make expenditures, issue orders for payment, and make contracts or obligations calling for or requiring the payment of money made and assumed for specified permitted purposes from a specific line-item appropriation account in a specified fund for a sum of money upon the certification by the fiscal officer of the subdivision that this sum of money has been lawfully appropriated, authorized, or directed for a permitted purpose and is in the treasury or in the process of collection to the credit of the specific line-item appropriation account in the specified fund free from previous and then-outstanding obligations or certifications; provided that the aggregate sum of money included in and called for by the expenditures, orders, and obligations shall not exceed the certified sum. The purposes for which a subdivision may lawfully appropriate, authorize, or issue such a certificate are 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 or contracting authority; fuel oil, gasoline, food items, roadway materials, and utilities; and any purchases exempt from competitive bidding under section 125.04 of the Revised Code and any other specific expenditure that is a recurring and reasonably predictable operating expense. Such a certification shall not extend beyond the end of the fiscal year or, in the case of a board of county commissioners that has established a quarterly spending plan under section 5705.392 of the Revised Code, beyond the quarter to which the plan applies. Such a certificate shall be signed by the fiscal officer and may, but need not, be limited to a specific vendor. An itemized statement of obligations incurred and expenditures made under such a certificate shall be rendered to the fiscal officer for each certificate issued. More than one such certificate may be outstanding at any time.

In any case in which a contract is entered into upon a per unit basis, the head of the department, board, or commission for the benefit of which the contract is made shall make an estimate of the total

amount to become due upon such contract, which estimate shall be certified in writing to the fiscal officer of the subdivision. Such a contract may be entered into if the appropriation covers such estimate, or so much thereof as may be due during the current year. In such a case the certificate of the fiscal officer based upon the estimate shall be a sufficient compliance with the law requiring a certificate.

Any certificate of the fiscal officer attached to a contract shall be binding upon the political subdivision as to the facts set forth therein. Upon request of any person receiving an order or entering into a contract with any political subdivision, the certificate of the fiscal officer shall be attached to such order or contract. "Contract" as used in this section excludes current payrolls of regular employees and officers.

(E) Taxes and other revenue in process of collection, or the proceeds to be derived from authorized bonds, notes, or certificates of indebtedness sold and in process of delivery, shall for the purpose of this section be deemed in the treasury or in process of collection and in the appropriate fund. This section applies neither to the investment of sinking funds by the trustees of such funds, nor to investments made under sections 731.56 to 731.59 of the Revised Code.

No district authority shall, in transacting its own affairs, do any of the things prohibited to a subdivision by this section, but the appropriation referred to shall become the appropriation by the district authority, and the fiscal officer referred to shall mean the fiscal officer of the district authority.

Effective Date: 02-12-2004

5705.42 Grants by United States government.

When the United States government or the state or any department, division, agency, authority, or unit thereof makes a grant or loan of money to any political subdivision of this state to aid in paying the cost of any program, activity, or function of such subdivision, or enters into an agreement with the subdivision for the making of any such grant or loan of money, the amount thereof is deemed appropriated for such purpose by the taxing authority of the subdivision as provided by law and shall be recorded as such by the fiscal officer of the subdivision, and is deemed in process of collection within the meaning of section 5705.41 of the Revised Code.

Effective Date: 03-17-1989

5705.44 Contracts running beyond fiscal year - certificate not required on contracts payable from utility earnings.

When contracts or leases run beyond the termination of the fiscal year in which they are made, the fiscal officer of the taxing authority shall make a certification for the amount required to meet the obligation of such contract or lease maturing in such fiscal year. The amount of the obligation under such contract or lease remaining unfulfilled at the end of a fiscal year, and which will become payable during the next fiscal year, shall be included in the annual appropriation measure for the next year as a fixed charge.

The certificate required by section 5705.41 of the Revised Code as to money in the treasury shall not be required for contracts on which payments are to be made from the earnings of a publicly operated water works or public utility, but in the case of any such contract made without such certification, no payment shall be made on account thereof, and no claim or demand thereon shall be recoverable, except out of such earnings. That certificate also shall not be required if requiring the certificate makes it impossible for a county board of mental retardation and developmental disabilities to pay the nonfederal share of medicaid expenditures that the county board is required by sections 5126.059 and 5126.0510 of the Revised Code to pay.

Effective Date: 12-13-2001; 2007 HB119 07-01-2007

5705.45 Liability for wrongful payments from public funds - enforcement.

Any officer, employee, or other person who issues any order contrary to section 5705.41 of the Revised Code, or who expends or authorizes the expenditure of any public funds, or who authorizes or executes any contract contrary to sections 5705.01 to 5705.47 of the Revised Code, unless payments thereon are subsequently ordered as provided in section 5705.41 of the Revised Code, or expends or authorizes the expenditure of any public funds on any such void contract, obligation, or order, unless subsequently approved as provided in that section, or issues a certificate under the provisions thereof which contains any false statements, shall be liable to the political subdivision for the full amount paid from the funds of the subdivision on any such order, contract, or obligation. Such officer, employee, or other person shall be jointly and severally liable in person and upon any official bond that he has given to such subdivision, to the extent of any payments of such void claim. The prosecuting attorney of the county, the city director of law, or other chief law officer of the subdivision shall enforce this liability by civil action brought in any court of appropriate jurisdiction in the name of and on behalf of the municipal corporation, county, or subdivision. If the prosecuting attorney, city director of law, or other chief law officer of the subdivision fails upon the written request of any taxpayer, to institute action for the enforcement of the liability, the taxpayer may institute suit in his own name in behalf of the subdivision.

Effective Date: 11-01-1977

5705.46 Payment of current payrolls.

Each political subdivision may make expenditures for the payment of current payrolls upon the authority of a proper appropriation for such purpose, provided that the positions of such employees and their compensation have been determined prior thereto by resolution, ordinance, or in the manner provided by law. The total expenditures for such purpose during the first half of any fiscal year shall not exceed six tenths of the appropriation therefor, unless the taxing authority of such subdivision, by a three-fourths vote of all the members, waives such limitation. In the resolution waiving such limitation there shall be set forth the reason therefor.

Effective Date: 10-01-1953

5705.51 Indirect debt limitation.

(A) As used in this section:

(1) "Indirect debt limit" means such limitation, in effect at the time of issuance, upon the issuance of unvoted general obligation bonds, notes, or certificates of indebtedness by a subdivision as results from a restriction on the amount of unvoted taxes which may be levied annually upon the general tax lists and duplicates.

(2) "Direct debt limit" means those respective limitations on the principal amount of net indebtedness which may be created or incurred by a municipal corporation, school district, county, or township, imposed by sections 133.05, 133.06, 133.07, and 133.09 of the Revised Code.

(3) "Ten-mill limit" means unvoted taxes of ten mills annually on each dollar of tax valuation of property on the general tax lists and duplicates.

(4) "One per cent limit" means unvoted taxes at such rates upon the tax value as amounts to one per cent annually of the true value in money of property that is listed on the general tax lists and duplicates.

(5) "Exempt obligations" means unvoted general obligation bonds, notes, and certificates of indebtedness of a municipal corporation, school district, county, or township that are excluded, exempted, or not considered in calculating or ascertaining the direct debt limit of such a subdivision; and also includes unvoted general obligation bonds, notes, and certificates of indebtedness of a municipal corporation if the ordinance authorizing their issuance provides that the debt charges thereon, or, in the case of bond anticipation notes, the debt charges on the bonds in anticipation of which they are issued, shall be paid from lawfully available municipal income taxes to the extent needed to meet such debt charges, and contains a covenant, hereby authorized, to appropriate annually from such municipal income taxes such amount as is necessary to meet such annual debt charges, and further makes provision that any ad valorem property taxes which are provided for pursuant to section 133.22 or 133.23 of the Revised Code shall, in addition to any other reduction permitted by those sections, be reduced by the amount of such municipal income taxes to be applied to such debt charges in compliance with such covenant.

(B) For the purposes of calculating the indirect debt limit, the debt charges on outstanding or proposed exempt obligations required to be taken into consideration in determining the indirect debt limit shall first be allocated to the computed amount of taxes in excess of the ten-mill limit that would result if ad valorem property taxes were levied to the full extent of the one per cent limit, and any balance of such debt charges shall be allocated to the ten-mill limit. This section does not enlarge the direct debt limits.

(C) Upon request of the bond issuing authority or the fiscal officer of a subdivision, the appropriate county auditor or county auditors shall promptly certify all data necessary to make the determinations under division (B) of this section and to ascertain the indirect debt limits, including, for each overlapping subdivision, the tax value and the true value in money of property on the general tax lists and duplicates of the subdivision, stated separately for each classification of property the tax value of which is determined by applying a different percentage to true value, the applicable debt charges, and

such other data as is necessary for the purpose. For such purpose, the aggregate true value in money of each such classification of property may be determined by application of the appropriate mathematical factor to the aggregate tax value of such classification of property on the general tax lists and duplicates. The fiscal officer of each overlapping subdivision and the tax commissioner shall promptly provide to the county auditor such additional information as is needed by the county auditor to make the certification required by this division, including certification to the county auditor by each such fiscal officer as to the then exempt obligations of the subdivision. The certificate of the county auditor shall be conclusive as to the data therein set forth for the purposes of determining the indirect debt limit. The calculations and certifications provided for in this section relating to the one per cent limit need not be made or provided where the annual debt charges required to be taken into consideration in ascertaining the indirect debt limit will not exceed the ten-mill limit.

(D) A municipal corporation which has outstanding exempt obligations supported by municipal income taxes as provided in division (A)(5) of this section shall, to the extent necessary therefor, levy and continue to levy such income tax and apply the proceeds thereof in accordance with its covenants made in the issuance of such obligations, and to such extent such tax shall not be subject to diminution by initiative or referendum, or diminution by statute unless provision is made therein for an adequate substitute therefor, other than unvoted taxes on the general tax lists and duplicates, assigned by law to such purpose.

(E) If the tax budget or the official certificate of estimated resources of a subdivision shows that funds available for the purpose, including municipal income taxes under division (D) of this section, but excluding unvoted taxes within the ten-mill limit, will be insufficient to pay the debt charges on all outstanding obligations of the subdivision that have been shown as exempt obligations on any certificate by the fiscal officer delivered to the county auditor pursuant to division (C) of this section, whether or not qualifying as such in any subsequent certificate, sections 5705.31 and 5705.32 of the Revised Code shall be specially applied as follows with respect to the debt charges on such obligations:

(1) The amount of such debt charges and the debt charges on other unvoted general obligations of the subdivision, not otherwise provided for, shall be charged against the minimum levy of such subdivision provided pursuant to division (D) of section 5705.31 of the Revised Code to the full amount of such minimum levy, if necessary, without preserving to such subdivision any operating levy within the ten-mill limit;

(2) If the debt charges on such obligations, and on any other outstanding unvoted general obligations of the subdivision not otherwise provided for, exceed the minimum levy of such subdivision, there shall be levied millage upon the tax value of property on the general tax lists and duplicates of the subdivision in excess of the ten-mill limit, but within the one per cent limit as to any property, in such amounts as are necessary to make up such deficiency to the extent that such deficiency does not exceed the debt charges, not otherwise provided for, on the exempt obligations referred to in this division;

(3) Only if the debt charges on such exempt obligations of the subdivision are not fully provided for after application of divisions (E)(1) and (2) of this section, the balance of such debt charges shall be provided by adjustment of other minimum levies pursuant to division (D) of section 5705.31 of the Revised Code.

If the subdivision is a municipal corporation that by charter provides a tax-rate limitation pursuant to section 5705.18 of the Revised Code, divisions (E)(1), (2), and (3) of this section shall be applied only in a manner consistent with the applicable charter provisions. If a levy for current operating expenses, whether or not part of a levy for other purposes, is to be provided under such charter in lieu of a minimum levy provided by division (D) of section 5705.31 of the Revised Code, as a first step, such charter levy shall be reduced by the amount of the levy for debt charges on such exempt obligations only if and to the extent provided by such charter, and if no part of such debt charges is to be paid from a levy within the limitations imposed by the charter, the full amount of such debt charges shall be considered the deficiency under division (E)(2) of this section. The levy for such debt charges under such subdivision shall not exceed any applicable charter limitation. Any references in applicable charter provisions to the limitations provided by the constitution or laws or to a ten-mill limitation of Section 2, Article XII, Ohio Constitution, shall be viewed by the county budget commission as meaning the one per cent limit applicable under this section. Division (E)(3) of this section shall not be applied to reduce any levy within a charter tax-rate limitation.

This section does not alter the right of holders of exempt obligations to share equally in taxes levied within the ten-mill limit nor the general obligation character of such exempt obligations, and the full faith and credit of the subdivision is pledged thereto.

(F) If any levy is made under division (E)(2) of this section, the amount of millage to be applied to tax values on the general tax lists and duplicates shall be determined for each classification of property the tax value of which is computed by applying a different percentage to true value. The millage rates applied to such classifications of property shall be calculated to produce revenues in the aggregate amount to be provided under division (E)(2) of this section, provided that no such millage shall be added to the taxes on property that is already taxed to the full extent of the one per cent limit, and the millage on each other classification of property shall not result in a tax thereon in excess of the one per cent limit, but the millage amount levied under division (E)(2) of this section shall be the same as to all classifications of property which may be taxed at the same millage without exceeding the one per cent limit. In any event, the millage amount levied under division (E)(2) of this section on all land and improvements thereon in the subdivision shall be the same.

(G) Nothing in this section shall be applied to impair the authority of a municipal corporation under section 5705.18 of the Revised Code. Levies which are authorized by the charter of a municipal corporation without necessity for further vote and which are available for debt charges shall continue to be treated as levies outside the ten-mill limit and outside the one per cent limit in determining the indirect debt limit.

Effective Date: 06-03-2002

ORIGINAL

Receipt No. 1

\$5,850.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of Auditor of State

Five thousand-eight hundred and fifty and 00/100 Dollars

For Cigarette Tax-General Fund

1000-534

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 2

\$500.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of Auditor of State

Five hundred and 00/100 Dollars

For Local Government Distribution - General Fund

1000-532

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 3

\$4,000.00

Date 01-15-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of County Auditor

Four thousand and 00/100 Dollars

For General Property Tax Advance - General Fund

1000-101

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 4

\$4,000.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of Auditor of State

Four thousand and 00/100 Dollars

For Gasoline Tax - Gasoline Tax Fund

1000-537

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 5

\$250.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of XYZ Group

Two hundred and Fifty and 00/100 Dollars

For Rent - General Fund

1000-802

I.M. Good Fiscal officer

ORIGINAL

Receipt No. 6

\$1,000.00

Date 01-30-XX

OFFICE OF THE TOWNSHIP FISCAL OFFICER

Any Township My Town, Any County, Ohio

Received of Last National Bank - CD #1234 interest

One thousand and 00/100 Dollars

For Interest - General Fund

1000-701

I.M. Good Fiscal officer

PURCHASE ORDER

OFFICE OF THE Township Fiscal officer		Requisition No.		
		Purchase Order and Certificate No. _____ 4		
Any County, Ohio		APPROPRIATION		
My Town, Ohio	Jan. 5, 20XX	Code	Amount	
To: Blank Forms, Inc.		1000-110-410	\$500 00	
My Town, Ohio 12345				
Deliver to: Any Township				
At: Any County, My Town, Ohio 12345				
Terms: Payable quarterly @ \$500.00 upon billing - check				
Quantity	Unit	Description	Price/Unit	Amount
1 Box		Pre-numbered Purchase Orders.		\$500 00
		Beginning 1-10-XX		

FISCAL OFFICER'S CERTIFICATE

APPROVED BY:

It is hereby certified that the amount of (\$500.00) 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 _____
General Fund
Fund free from any obligation or certification now outstanding.

Dated 1-5-XX I.M. Good _____
Fiscal officer _____ Any Township

This order is not valid unless Fiscal officer's Certificate is signed.

ORIGINAL
(To be sent to vendor)

BLANKET PURCHASE ORDER				
OFFICE OF THE Township Fiscal officer			Requisition No.	
			Purchase Order and Certificate No. <u> 2 </u>	
Any County, Ohio			APPROPRIATION	
My Town, Ohio		January 2, 20XX	Code	Amount
To: Cheap Power Company			1000-120-351	\$350 00
My Town, Ohio 12345				
Deliver to: Any Township				
At: same, My Town, Ohio 12345				
Terms: Check - 10 days after receipt of bill				
Quantity	Unit	Description	Price/Unit	Amount
		Electric bill for town hall for January-March		\$350 00
		#124-January Electric - \$120.00		230 00

FISCAL OFFICER'S CERTIFICATE

APPROVED BY:

It is hereby certified that the amount of (\$350.00) _____ 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 _____
General
Fund free from any obligation or certification now outstanding.

Dated 1-2-XX I.M. Good
Fiscal officer _____ Any Township

This order is not valid unless Fiscal officer's Certificate is signed.

ORIGINAL
(To be sent to vendor)

THEN & NOW PURCHASE ORDER				
OFFICE OF THE Township Fiscal officer			Requisition No.	
			Purchase Order and Certificate No. <u>10</u>	
Any County, Ohio			APPROPRIATION	
My Town, Ohio		January 30, 20XX	Code	Amount
To: XYZ Furnace Company			1000-120-360	\$300 00
My Town, Ohio 12345				
Deliver to: Township Hall				
At:				
Terms: Check - 10 days after billing				
Quantity	Unit	Description	Price/Unit	Amount
		Emergency repair of furnace		\$300 00
		on Saturday, 1-23-XX. Date of bill will also		
		be 1-23-XX.		

FISCAL OFFICER'S CERTIFICATE

APPROVED BY:

It is hereby certified that both at the time of the making of this _____ contract or order and at the date of the execution of this certificate, the amount of (\$300.00) required to pay this contract or order has been appropriated for the purpose of this contract or order and is in the treasury or in the process of collection to the credit of the _____ General Fund free from any previous encumbrance.

Dated 1-30-XX I.M. Good
 Fiscal officer _____ Any Township

This order is not valid unless
 Fiscal officer's Certificate is
 signed.

ORIGINAL
 (To be sent to vendor)

PURCHASE ORDER				
OFFICE OF THE Township Fiscal officer			Requisition No.	
			Purchase Order and Certificate No. <u> 3 </u>	
Any County, Ohio			APPROPRIATION	
My Town, Ohio		Jan. 8, 20XX	Code	Amount
To: Big Rocks, Inc.			2031-330-420	\$800 00
My Town, Ohio 12345				
Deliver to: Any Township				
At: Any County, My Town, Ohio 12345				
Terms: Payable quarterly @ \$800.00 upon billing - check				
Quantity	Unit	Description	Price/Unit	Amount
100	Tons	100 Tons #57 Gravel	\$8.00	\$800 00
		Beginning 1-08-XX		

FISCAL OFFICER'S CERTIFICATE

APPROVED BY:

It is hereby certified that the amount of (\$800) _____ 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 _____
 Road & Bridge Fund
Fund free from any obligation or certification now outstanding.

Dated 1-8-XX I.M. Good
Fiscal officer _____ Any Township

This order is not valid unless Fiscal officer's Certificate is signed.

ORIGINAL
(To be sent to vendor)

Warrant No. <u> 123 </u>							
Township <u> Any Township </u>							
Amount of Warrant \$ <u> 500.00 </u>							
Payable to							
<u> Blank Forms, Inc. </u>							
Address: <u> 5545 A Road, Box 999, My Town, Ohio 12345 </u>							
Date: <u> 1/15/20xx </u>							
<i>EXAMINED AND FOUND CORRECT</i>							
Trustee # 1							
Trustee # 2							
Trustee # 3							
DISTRIBUTION							
Fund	Appr'n	Amt. Certified		Amt. Of Warrant		Credit Appr'n	
General	1000-110-410	500	00	500	00		

TOWNSHIP ACCOUNTING MANUAL

Check No. <u>123</u> Date <u>1/15/XX</u> To: <u>Blank Forms, Inc.</u> Fund: <u>1000-110-120</u> For: <u>Pre-Numbered P.O.'s</u>	Any Township My Town, Ohio Pay to the order of: <u>Blank Forms, Inc.</u> Five Hundred and 00/100-----Dollars Last National Bank Any Town, Ohio	Check No. <u>123</u> Date <u>1/15/XX</u> \$500.00
Total 18,000 00 Amount This Check 500 00 Balance 17,500 00	Deposit	
Check No. <u>124</u> Date <u>1/30/XX</u> To: <u>Cheap Power Co.</u> Fund: <u>1000-120-351</u> For: <u>Jan. Electric</u>	Any Township My Town, Ohio Pay to the order of: <u>Cheap Power Co.</u> One hundred-twenty and 00/100-----Dollars Last National Bank Any Town, Ohio	Check No. <u>124</u> Date <u>1/30/XX</u> \$120.00
Total 17,500 00 Amount This Check 120 00 Balance 17,380 00	Deposit	

TOWNSHIP ACCOUNTING MANUAL

Check No. <u>125</u> Date <u>1/30/XX</u> To: <u>XYZ Furnace Company</u> Fund: <u>1000-110-360</u> For: <u>Emergency Furnace Repair</u>	Deposit 5,850 500 4,000	00 00 00	Any Township My Town, Ohio Pay to the order of: <u>XYZ Furnace Company</u> Three Hundred and 00/100-----Dollars Last National Bank Any Town, Ohio	Check No. <u>125</u> Date <u>1/30/XX</u>
Total	27,830	00		
Amount This Check	300	00		
Balance	27,530	00		

980 Check No. <u>126</u> Date <u>1/30/XX</u> To: <u>Big Rocks, Inc.</u> Fund: <u>2031-330-420</u> For: <u>100 tons gravel</u>	Deposit 4,000 250 1,000	00 00 00	Any Township My Town, Ohio Pay to the order of: <u>Big Rocks, Inc.</u> Eight hundred and 00/100-----Dollars Last National Bank Any Town, Ohio	Check No. <u>126</u> Date <u>1/30/XX</u> \$800.00
Total	32,780	00		
Amount This Check	800	00		
Balance	31,980	00		

TOWNSHIP ACCOUNTING MANUAL

BANK RECONCILIATION

1. Sort all checks returned in your statement into numerical order by check number.
2. Compare all of these checks to your check register to determine the ones that are missing.
3. Write down amounts of all missing checks in the "Checks Outstanding" column below.
4. Now fill in the appropriate blanks below. When you finish, your "Adjusted Check Book Balance" should equal your "Adjusted Statement Balance."

CHECKS OUTSTANDING

NO.	AMOUNT	The balance in checkbook	\$54,109.24
		Less monthly service charge	- 0 -
122	325.00	Less other charges not entered in checkbook	- 0 -
130	200.00		- 0 -
131	62.00		- 0 -
132	22.50	Total charges to subtract	- 0 -
		Adjusted Checkbook Balance	\$54,109.24
		Bank Balance (as of the date of this statement)	\$ 4,638.38
		Plus any deposits you have made that do not appear on this statement	\$ 156.86
		Add Investments	50,000.00
TOTAL	686.00 ≡	Less checks outstanding	686.00
		ADJUSTED STATEMENT BALANCE	\$ 54,109.24

RV - Reversed Item
 SC - Service Charge
 OC - Overdraft Charge
 RT - Return Check Charge
 CC - Certified Check Debit
 DM - Debit Memo
 LS - List Posting

DR - Deposited Item Returned
 CM - Credit Memo
 MC - Miscellaneous Charge
 OD - Overdrawn (Balance)
 LC - Line of Credit
 WT - Wire Transfer

TOWNSHIP ACCOUNTING MANUAL

INVESTMENT LEDGER

Date 20XX	Description	Number	Receipt Number	Check No.			
					Purchased	Redeemed	Balance
1/1	Last Nat'l CD 6%-Mat. 5/15/00	General 100% #1234		Memo	X		\$100,000
1/30	Last Nat'l Interest Pmt.	CD 1234	6	9999	X		\$100,000

9.38 Deposit of public moneys.

As used in this section and section 9.39 of the Revised Code:

(1) "Color of office," "public office," and "public official" have the same meanings as in section 117.01 of the Revised Code.

(2) "Legislative authority" means a board of county commissioners, a board of township trustees, the legislative authority of a municipal corporation, or the board of education of a school district.

A person who is a state officer, employee, or agent shall pay to the treasurer of state all public moneys received by that person as required by rule of the treasurer of state adopted pursuant to section 113.09 of the Revised Code. A person who is a public official other than a state officer, employee, or agent shall deposit all public moneys received by that person with the treasurer of the public office or properly designated depository on the business day next following the day of receipt, if the total amount of such moneys received exceeds one thousand dollars. If the total amount of the public moneys so received does not exceed one thousand dollars, the person shall deposit the moneys on the business day next following the day of receipt, unless the public office of which that person is a public official adopts a policy permitting a different time period, not to exceed three business days next following the day of receipt, for making such deposits, and the person is able to safeguard the moneys until such time as the moneys are deposited. The policy shall include provisions and procedures to safeguard the public moneys until they are deposited. If the public office of which the person is a public official is governed by a legislative authority, only the legislative authority may adopt such a policy; in the case of a board of county commissioners, the board may adopt such a policy with respect to public offices under the board's direct supervision and the offices of the prosecuting attorney, sheriff, coroner, county engineer, county recorder, county auditor, county treasurer, or clerk of the court of common pleas. If a person who is a public official receives public moneys for a public office of which that person is not a public official, that person shall, during the first business day of the next week, pay to the proper public official of the proper public office the moneys so received during the current week.

Effective Date: 11-02-1999

5705.14 Transfer of funds.

No transfer shall be made from one fund of a subdivision to any other fund, by order of the court or otherwise, except as follows:

(A) The unexpended balance in a bond fund that is no longer needed for the purpose for which such fund was created shall be transferred to the sinking fund or bond retirement fund from which such bonds are payable.

(B) The unexpended balance in any specific permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of such improvement, shall be transferred to the sinking fund or bond retirement fund of the subdivision; provided that if such money is not required to meet the obligations payable from such funds, it may be transferred to a special fund for the acquisition of permanent improvements, or, with the approval of the court of common pleas of the county in which such subdivision is located, to the general fund of the subdivision.

(C) The unexpended balance in the sinking fund or bond retirement fund of a subdivision, after all indebtedness, interest, and other obligations for the payment of which such fund exists have been paid and retired, shall be transferred, in the case of the sinking fund, to the bond retirement fund, and in the case of the bond retirement fund, to the sinking fund; provided that if such transfer is impossible by reason of the nonexistence of the fund to receive the transfer, such unexpended balance, with the approval of the court of common pleas of the county in which such division is located, may be transferred to any other fund of the subdivision.

(D) The unexpended balance in any special fund, other than an improvement fund, existing in accordance with division (D), (F), or (G) of section 5705.09 or section 5705.12 of the Revised Code, may be transferred to the general fund or to the sinking fund or bond retirement fund after the termination of the activity, service, or other undertaking for which such special fund existed, but only after the payment of all obligations incurred and payable from such special fund.

(E) Money may be transferred from the general fund to any other fund of the subdivision.

(F) Moneys retained or received by a county under section 4501.04 or division (A)(3) of section 5735.27 of the Revised Code may be transferred from the fund into which they were deposited to the sinking fund or bond retirement fund from which any principal, interest, or charges for which such moneys may be used is payable.

(G) Moneys retained or received by a municipal corporation under section 4501.04 or division (A)(1) or (2) of section 5735.27 of the Revised Code may be transferred from the fund into which they were deposited to the sinking fund or bond retirement fund from which any principal, interest, or charges for which such moneys may be used is payable.

(H)(1) Money may be transferred from the county mental retardation and developmental disabilities general fund to the county mental retardation and developmental disabilities capital fund established under section 5705.091 of the Revised Code or to any other fund created for the purposes of the county board of mental retardation and developmental disabilities, so long as money in the fund to which the money is transferred can be spent for the particular purpose of the transferred money. The county board of mental retardation and developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of mental retardation and developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer. Money transferred to a fund shall be credited to an account appropriate to its particular purpose.

(2) An unexpended balance in an account in the county mental retardation and developmental disabilities capital fund or any other fund created for the purposes of the county board of mental retardation and developmental disabilities may be transferred back to the county mental retardation and developmental disabilities general fund. The transfer may be made if the unexpended balance is no longer needed for its particular purpose and all outstanding obligations

have been paid. Money transferred back to the county mental retardation and developmental disabilities general fund shall be credited to an account for current expenses within that fund. The county board of mental retardation and developmental disabilities may request, by resolution, that the board of county commissioners make the transfer. The county board of mental retardation and developmental disabilities shall transmit a certified copy of the resolution to the board of county commissioners. Upon receiving the resolution, the board of county commissioners may make the transfer.

Except in the case of transfer pursuant to division (E) of this section, transfers authorized by this section shall only be made by resolution of the taxing authority passed with the affirmative vote of two-thirds of the members.

Effective Date: 01-10-1992

5705.16 Resolution for transfer of funds - petition - approval by tax commissioner - hearing - certification.

A resolution of the taxing authority of any political subdivision shall be passed by a majority of all the members thereof, declaring the necessity for the transfer of funds authorized by section 5705.15 of the Revised Code, and such taxing authority shall prepare a petition addressed to the court of common pleas of the county in which the funds are held. The petition shall set forth the name and amount of the fund, the fund to which it is desired to be transferred, a copy of such resolution with a full statement of the proceedings pertaining to its passage, and the reason or necessity for the transfer. A duplicate copy of said petition shall be forwarded to the tax commissioner for his examination and approval.

If the petition is disapproved by the commissioner, it shall be returned within ten days of its receipt to the officers who submitted it, with a memorandum of the commissioner's objections. This disapproval shall not prejudice a later application for approval. If the petition is approved by the commissioner, it shall be forwarded within ten days of its receipt to the clerk of the court of common pleas of the county to whose court of common pleas the petition is addressed, marked with the approval of the commissioner. If the commissioner approves the petition, he shall notify immediately the officers who submitted the petition, who then may file the petition in the court to which it is addressed.

The petitioner shall give notice of the filing, object and prayer of the petition, and of the time when it will be heard. The notice shall be given by one publication in two newspapers having a general circulation in the territory to be affected by such transfer of funds, preference being given to newspapers published within the territory. If there are no such newspapers, the notice shall be posted in ten conspicuous places within the territory for the period of four weeks.

The petition may be heard at the time stated in the notice, or as soon thereafter as convenient for the court. Any person who objects to the prayer of such petition shall file his objections in such cause on or before the time fixed in the notice for hearing, and he shall be entitled to be heard.

If, upon hearing, the court finds that the notice has been given as required by this section, that the petition states sufficient facts, that there are good reasons, or that a necessity exists, for the transfer, and that no injury will result therefrom, it shall grant the prayer of the petition and order the petitioners to make such transfer.

A copy of the findings, orders, and judgments of the court shall be certified by the clerk and entered on the records of the petitioning officers or board, and thereupon the petitioners may make the transfer of funds as directed by the court. All costs of such proceedings shall be paid by the petitioners, except that if objections are filed the court may order such objectors to pay all or a portion of the costs.

Effective Date: 09-27-1983