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OHIO AUDITOR



**Numeric Chart of
Accounts for
Villages**

Presented by:
Local Government Services

Ohio Auditor of State
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Course Objectives

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



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Why a Chart of Accounts

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



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Numeric Account Code

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



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Fund

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Codes

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



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Revenue Examples

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



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Revenue Examples

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



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Program Codes

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



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Program Codes

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



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Program Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Object Codes

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



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Expenditure Examples

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



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Expenditure Examples

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



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Examples

- Please use your handouts
(see Appendix C)



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Question #1

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



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Question #2

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



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Question #3

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



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Question #4

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



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Question #5

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



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Question #6

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



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Question #7

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



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Question #8

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



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