

Ohio Auditor of State

Chart of Accounts for Townships

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Course Objectives

- Explain account codes and how they are created

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**Numeric Account Code –
Parts**

- 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 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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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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Revenue Examples

- Homestead & Rollback
 - 1000 535
 - 1000 - General Fund
 - 535 - Property Tax Allocation

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Revenue Examples

- Oil and Gas Leases
 - 1000 802
 - 1000 - General Fund
 - 802 - Rentals and Leases

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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.

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Programs

- Each program relates to a specific function of government. Examples of functions for Townships are General Government, Public Safety, Health, Human Services, and Conservation-Recreation.

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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

- Healthcare Reimbursement
 - XXXX XXX 228
 - XXXX - XXXX Fund
 - XXX - XXXXXX Program
 - 228 - Healthcare Reimbursement

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Expenditure Examples

- Fiscal Officer's Salary
 - 1000 110 121
 - 1000 - General Fund
 - 110 - General Government - Administrative
 - 121 - Salary-Fiscal Officer

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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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Further Reference

- Appendix IV of the Ohio Township Handbook contains the UAN Chart of Accounts as well as examples of Alphanumeric Account Codes

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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 \$10.
- You have the following funds with these balances:

General	\$500
Cemetery	100
Motor Vehicle License	200
Gasoline Tax	<u>200</u>
	\$1,000

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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

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Answer #2

- Principal
 - Fund number = 3101
 - Program code = 820
 - Object code = 820
- Interest
 - Fund number = 3101
 - Program code = 830
 - Object code = 830

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Answer #3

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

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Answer #4

- Motor Vehicle License and Gasoline Tax MUST receive their share of interest

General	\$500	50%
Cemetery	100	10%
Motor Vehicle License	200	20%
Gasoline Tax	<u>200</u>	20%
	\$1,000	

- General Fund \$6
 - Fund number = 1000
 - Receipt code = 701
- Gas Tax Fund \$2
 - Fund number = 2021
 - Receipt code = 701
- MVL \$2
 - Fund number = 2011
 - Receipt code = 701

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Local Government Services

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APPENDIX

CHART OF ACCOUNTS FOR TOWNSHIPS

SAMPLE NUMERIC AND ALPHANUMERIC FUND AND ACCOUNT CODES

TOWNSHIP CHART OF ACCOUNTS

TOWNSHIP FUND NUMBERS

Governmental Funds: General

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
1000	General	Defined By User	1000-701	-

Governmental Funds: Special Revenue

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2011	Motor Vehicle Licenses Tax	330	2011-701	-
2021	Gasoline Tax	330	2021-701	-
2031	Road and Bridge	330	1000-701	-
2041-2069	Cemetery	410	1000-701	-
2071-2079	Garbage Waste and Disposal District	320	1000-701	-
2081-2109	Police District	210	1000-701	-
2111-2139	Fire District	220	1000-701	-
2141-2169	Road District	330	1000-701	-
2171-2179	Park Levy	610	1000-701	-
2181-2189	Zoning	130	1000-701	-
2191-2219	Special Levy	Defined By User	1000-701	-
2221	Drug Law Enforcement	210	1000-701	-
2231	Permissive Motor Vehicle License Tax	330	2231-701	-
2241	Permissive Sales Tax (For hotel/motel excise tax for Convention and Visitors Bureau. Ohio Revised Code (ORC) Section 5739.09b.)	Defined By User	1000-701	-
2251	Federal Law Enforcement	210	1000-701	-
2261	Law Enforcement Trust	210	1000-701	-
2271	Enforcement and Education	210	1000-701	-
2281-2289	Fire and Rescue, Ambulance and Emergency Medical Services	230	1000-701	-
2291-2339	Underground Storage Tank	430	1000-701	-

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
2401-2599	Special Assessment	Defined By User	1000-701	-
2901-2999	Miscellaneous Special Revenue	Defined By User	1000-701	29xx-701

Governmental Funds: Debt Service

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
3101-3199	General (Bond) (Note) Retirement	810, 820, 830	1000-701	31xx-701
3201-3299	Sinking	810, 830	1000-701	32xx-701
3301-3399	Special Assessment	810, 820, 830	1000-701	33xx-701
3901-3999	Miscellaneous Debt Service	810, 820, 830	1000-701	39xx-701

Governmental Funds: Capital Projects

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4101-4199	Bond	760	1000-701	41xx-701
4301-4399	Permanent Improvement	760	1000-701	43xx-701
4401-4499	Public Works Commission Project – Issue II	760	1000-701	-
4501-4599	Special Assessment	760	1000-701	45xx-701
4901-4949	Miscellaneous Capital Projects	760	1000-701	49xx-701

Governmental Funds: Permanent

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
4951-4999	Permanent	Defined By User	1000-701	49xx-701

Proprietary Funds

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
5001-5999	Enterprise	Defined By User	1000-701	5xxx-701
6001-6999	Internal Service	Defined By User	1000-701	6xxx-701

Fiduciary Funds: *(Only if they are being held for another government.)*

Fund Number	Fund Name	Program Default	System Posts Interest to This Interest Account	Conditional Interest Account
9001-9249	Agency	Defined By User	1000-701	9xxx-701
9501-9749	Investment Trust	Defined By User	1000-701	9xxx-701
9751-9999	Private – Purpose Trust	Defined By User	1000-701	9xxx-701

Conditional Interest Account

Some funds are required to receive all earned interest, and some funds are not allowed to receive any earned interest. Conditional interest funds can either receive their earned interest, or it can be allocated to the General fund. If a fund has a conditional interest account, then the fund may receive its own interest at the fund level. The fund's conditional interest account must be an active revenue account, and the conditional interest account must be designated to receive the fund's own interest under the Accounting/Maintenance/Funds area of the software. When posting interest receipts, the fund's conditional interest account can either receive the earned interest, or it can be allocated to the General fund's interest account.

TOWNSHIP REVENUE CODES

Property and Other Local Taxes

Financial Report Caption Title: Property and Other Local Taxes

Revenue Code	Revenue Name	Description
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	An excise tax on transactions in which lodging by a hotel is furnished to transient guests.
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

Financial Report Caption Title: Charges for Services

Revenue Code	Revenue Name	Description
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 protection 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

Financial Report Caption Title: Licenses, Permits and Fees

Revenue Code	Revenue Name	Description
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	Receipts of any other licenses, permits and fees not described in revenue codes 301-302.

Fines and Forfeitures

Financial Report Caption Title: Fines and Forfeitures

Revenue Code	Revenue Name	Description
401	Fines	Income from fines for parking, uniform traffic violations and zoning regulations. Ohio Revised Code (ORC) Sections 505.17, 519.99 and 4513.35; fines levied against trustees for failure to perform their duties as enumerated in ORC Sections 517.06 and 517.11; 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	Receipts of any other fines and forfeitures not described in revenue codes 401-403.

Intergovernmental

Financial Report Caption Title: Intergovernmental

Revenue Code	Revenue Name	Description
511	Federal Funds	Money received from the 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 the county auditor, including deductions.
532	Local Government Distribution	Monthly distribution of sales tax and financial institution tax from the county auditor.
533	Liquor Permit Fees	Distribution of liquor permit fees from the State.
534	Cigarette License Fees	Annual settlement from the 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% Rollbacks, Homestead Exemptions, \$10,000 Personal Property Tax Exemption, Utility Deregulation (electric and natural gas), Property Tax Replacement (kilowatt per hour received from state and natural gas consumption taxes), Excess Distribution of Utility Deregulation Taxes, Tangible Personal Property Tax Loss and Other Property Tax Allocations.

Revenue Code	Revenue Name	Description
536	Motor Vehicle License Tax – State Levied	Distribution of motor vehicle license tax from the 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).
539	Other – State Receipts	Receipts of any other State grants not described in revenue codes 531-538.
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 the county auditor.
599	Other – Other Intergovernmental	Receipts from any other governmental entities not described in revenue codes 591-592.

Special Assessments

Financial Report Caption Title: Special Assessments

Revenue Code	Revenue Name	Description
601	Special Assessments	Semi-annual tax settlement from the county auditor.
699	Other – Special Assessments	Special assessment receipts not included in revenue code 601.

Earnings on Investments

Financial Report Caption Title: Earnings on Investments

Revenue Code	Revenue Name	Description
701	Interest	Interest income received from deposits and investments.
799	Other – Earnings on Investment	Other income received from deposits and investments not included in revenue code 701.

Miscellaneous

Financial Report Caption Title: Miscellaneous

Revenue Code	Revenue Name	Description
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

Revenue Code	Revenue Name	Description
		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. ORC Section 5535.08.
804	Sale of Cemetery Lots	Income derived from the sale of cemetery lots. ORC Section 517.07.
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.
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.
808	Royalties	Amounts received from royalties related to the use of the township's assets. Including oil and gas royalty payments.
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 (Only use with Permanent Funds.)	Contributions 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	Receipts of any other operating revenue not described in revenue codes 801-806.
892	Other – Miscellaneous Non-Operating	Receipts of any other non-operating revenue not described in revenue codes 801-806.

Other Financing Sources

Financial Report Caption Title: Other Financing Sources

Revenue Code	Revenue Name	Description
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.
915	Sale of Refunding Bonds	Proceeds from the sale of refunding 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 revenue codes 921-922.
931	Transfers – In	Revenue permanently transferred to a fund from another fund.
941	Advances – In	Revenue temporarily allocated to a fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
951	Sale of Fixed Assets	Income derived from the sale of township property, buildings, equipment, vehicles and/or other fixed assets.
961	Loans Issued	Proceeds from the issuance of loans
971	Other Debt Proceeds	Receipts from the proceeds of any other debt.
981	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
982	Extraordinary Items	Significant transactions or other events that are both unusual in nature and infrequent in occurrence.
999	Other – Other Financing Sources	Receipts not otherwise described in revenue codes 911-982.

TOWNSHIP APPROPRIATION PROGRAM CODES

General Government

Financial Report Caption Title: General Government

Program Code	Program Name
110	Administrative
120	Townhalls, Memorial Buildings and Grounds
130	Zoning
180	Self-Insurance
190	Other

Public Safety

Financial Report Caption Title: Public Safety

Program Code	Program Name
210	Police Protection
220	Fire Protection
230	Emergency Medical Services
240	Civil Defense
290	Other

Public Works

Financial Report Caption Title: Public Works

Program Code	Program Name
310	Lighting
320	Sanitary Dump
330	Highways
390	Other

Health

Financial Report Caption Title: Health

Program Code	Program Name
410	Cemeteries
420	Health Districts
430	Underground Storage Tanks
490	Other

Human Services

Financial Report Caption Title: Human Services

Program Code	Program Name
510	Human Services
590	Other

Conservation - Recreation

Financial Report Caption Title: Conservation - Recreation

Program Code	Program Name
610	Parks and Recreation
690	Other

Other

Financial Report Caption Title: Other

Program Code	Program Name
710	Other

Capital Outlay

Financial Report Caption Title: Capital Outlay

Program Code	Program Name
760	Capital Outlay

Debt Service

Financial Report Caption Title: Debt Service

Program Code	Program Name
810	Bond Principal Payment
820	Note Principal Payment
830	Interest
840	Fiscal Charges
850	Discount on Debt
890	Other – Debt Service

Other Financing Uses

Financial Report Caption Title: Other Financing Uses

Program Code	Program Name
910	Transfers
920	Advances
930	Contingencies
990	Other Financing Uses

TOWNSHIP APPROPRIATION OBJECT CODES

Object Code	Object Name	Program Default	Direct Charges	Description
100	Salaries	Defined By User	Yes	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	Defined By User	Yes	Sub-summary object code for Salaries – Trustees’ Office. Comprises detail object codes 111-119.
111	Salaries – Trustees	Defined By User	Yes	Salaries or wages paid to trustees. Ohio Revised Code (ORC) Section 505.24.
112	Salaries – Trustees’ Staff	Defined By User	Yes	Salaries or wages paid to trustees’ staff.
119	Other – Salaries - Trustees’ Office	Defined By User	Yes	All other salaries or wages paid to the trustees’ office not included in codes 111-112.
120	Salaries – Township Fiscal Officer’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Township Fiscal Officer’s Office. Comprises detail object codes 121-129.
121	Salary – Township Fiscal Officer	Defined By User	Yes	Salaries or wages paid to the township fiscal officer. ORC Section 507.09.
122	Salaries – Township Fiscal Officer’s Staff	Defined By User	Yes	Salaries or wages paid to township fiscal officer’s staff.
129	Other – Salaries – Township Fiscal Officer’s Office	Defined By User	Yes	All other salaries or wages paid to the township fiscal officer’s office not included in object codes 121-122.
130	Salaries – Administrator’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Administrator’s Office. Comprises detail object codes 131-139.
131	Salary – Administrator	Defined By User	Yes	Salaries or wages paid to the township administrator.
132	Salaries – Administrator’s Staff	Defined By User	Yes	Salaries or wages paid to administrator’s staff.
139	Other – Salaries – Administrator’s Office	Defined By User	Yes	All other salaries or wages paid to the administrator’s office not included in object codes 131-132.
140	Salaries – Legal Counsel’s Office	Defined By User	Yes	Sub-summary object code for Salaries – Legal Counsel’s Office. Comprises object codes 141-149.
141	Salary – Legal Counsel	Defined By User	Yes	Salary or wages paid to the township legal counsel. ORC Section 309.09.
142	Salaries – Legal Counsel’s Staff	Defined By User	Yes	Salaries or wages paid to legal counsel’s staff.

149	Other – Salaries – Legal Counsel’s Office	Defined By User	Yes	All other salaries or wages paid to the legal counsel not included in object codes 141-142.
150	Compensation of Board and Commission Members	Defined By User	Yes	Compensation paid to members of township boards and commissions.
190	Other – Salaries	Defined By User	Yes	Salaries or wages paid to all township employees not included in object codes 110-150.
	Employee Fringe Benefits			
	<i>Employer’s Retirement Contributions</i>			
211	Ohio Public Employees Retirement System	Defined By User	Yes	Township’s share of retirement contributions, payable to the Ohio Public Employees Retirement System.
212	Social Security	Defined By User	Yes	Township’s share of retirement contributions, payable to the Social Security Administration for Social Security.
213	Medicare	Defined By User	Yes	Township’s share of retirement contributions, payable to the Social Security Administration for Medicare.
214	Volunteer Firemen’s Dependents Fund	Defined By User	Yes	Township’s share of retirement contributions, payable to the Volunteer Firemen’s Dependents Fund.
215	Ohio Police and Fire Pension Fund	Defined By User	Yes	Township’s share of retirement contributions, payable to the Ohio Police and Fire Pension Fund.
219	Other – Employer’s Retirement Contributions	Defined By User	Yes	Township’s share of other retirement contributions not included in object codes 211-215.
220	<i>Insurance Benefits</i>	Defined By User	No	Township’s payments for employee insurance benefits. Sub-summary object code for Insurance Benefits. Comprises detail object codes 221-240.
221	Medical / Hospitalization	Defined By User	No	Township’s payment for the employer’s share of employee hospitalization premiums.
222	Life Insurance	Defined By User	No	Township’s payment for the employer’s share of employee life insurance premiums.
223	Dental Insurance	Defined By User	No	Township’s payment for the employer’s share of employee dental insurance premiums.
224	Vision Insurance	Defined By User	No	Township’s payment for the employer’s share of employee vision insurance premiums.

228	Health Care Reimbursement	Defined By User	Yes	Payment for reimbursement of health insurance premiums
229	Other – Insurance Benefits	Defined By User	No	Township’s payment for the employer’s share of other employee insurance benefits not included in object codes 221-224.
230	Workers’ Compensation	Defined By User	Yes	Payments to the Ohio Bureau of Workers’ Compensation.
240	Unemployment Compensation	Defined By User	Yes	Payments to the State for unemployment compensation.
250	<i>Employee Reimbursements</i>	Defined By User	No	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	Defined By User	No	Payments to township employees for uniform, tool and equipment reimbursements.
259	Other – Employee Reimbursements	Defined By User	No	Payments to township employees for other reimbursements.
290	Other – Employee Fringe Benefits	Defined By User	No	Payment of other employee fringe benefits not included in objects 211-259.
300	Purchased Services	Defined By User	No	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>	Defined By User	No	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	Defined By User	No	Accounting services provided by either the Auditor of State’s Local Government Services Division or by an independent professional accounting firm. Legal services provided by an external law firm.
312	Auditing Services	Defined By User	No	Auditing services provided by either the Auditor of State Audit Division or by an independent professional accounting firm.
313	Uniform Accounting Network Fees	Defined By User	No	Participation fees paid to the Auditor of State for participation in the Uniform Accounting Network.
314	Tax Collection Fees	Defined By User	Yes	Expenses and fees as deducted by the county auditor, county treasurer and the State department of taxation for the collection and

				administration of taxes. Also the cost of publication of delinquent tax lists as deducted by county auditor.
315	Election Fees	Defined By User	Yes	Election expenses deducted by the county auditor.
316	Engineering Services	Defined By User	No	Architectural and engineering services.
317	Planning Consultants	Defined By User	No	Expenses and fees paid for planning services.
318	Training Services	Defined By User	No	Expenses and fees paid for training township officials and staff.
319	Other – Professional and Technical Services	Defined By User	No	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>	Defined By User	No	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	Defined By User	No	Cost of rents and leases of land, buildings, equipment and machinery.
322	Garbage and Trash Removal	Defined By User	No	Cost of garbage and trash pickup.
323	Repairs and Maintenance	Defined By User	No	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	Defined By User	No	Payment for other property services not included in objects 321-323.
330	Travel and Meeting Expense	Defined By User	No	Includes the cost of travel and transportation, and incidental expenses, incurred for travel on official business; common carrier fares; rental of passenger-carrying vehicles; motorpool 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>	Defined By User	No	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	Defined By User	No	Telephone and fax expense.
342	Postage	Defined By User	No	Postage and shipping expense.
343	Postage Machine Rental	Defined By User	No	Postage machine rental expense.
344	Printing	Defined By User	No	Cost of contractual printing and reproduction such as work done on printing presses, lithographing, and other duplication, photo stating, blueprinting, photographing and microfilming.
345	Advertising	Defined By User	No	Expenses for publication of official notes, ads, legal advertising in newspapers and periodicals.
349	Other – Communications, Printing and Advertising	Defined By User	No	Other communications, printing and advertising expenses not included in objects 341-345.
350	<i>Utilities</i>	Defined By User	No	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	Defined By User	No	Costs for electricity.
352	Water and Sewage	Defined By User	No	Costs for water and sewage.
353	Natural Gas	Defined By User	No	Costs for natural gas.
354	Heating Oil	Defined By User	No	Costs for heating oil.
355	Coal	Defined By User	No	Costs for coal.
359	Other – Utilities	Defined By User	No	Costs for utilities not included in object codes 351-355.
360	Contracted Services	Defined By User	No	Payments made for contracted trade services.

370	Payment to Another Political Subdivision	Defined By User	No	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>	Defined By User	No	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	Defined By User	No	Cost of property insurance.
382	Liability Insurance Premiums	Defined By User	No	Cost of liability insurance.
383	Fidelity Bond Premiums	Defined By User	No	Cost of fidelity and security bonds on officials and employees.
389	Other – Insurance and Bonding	Defined By User	No	Other insurance costs not included in objects 381-383.
390	Other – Purchased Services	Defined By User	No	Other purchased services not included in objects 310-389.
400	Supplies and Materials	Defined By User	No	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.
410	Office Supplies	Defined By User	No	Cost of office supplies such as office stationary, forms, reproduction supplies, small items of equipment, maps and other supplies consumed in the office environment.
420	Operating Supplies	Defined By User	No	Cost of operating supplies such as 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	Defined By User	No	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	Defined By User	No	Other supplies not included in objects 410-430.

500	Other	Defined By User	No	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>	Defined By User	No	Sub-summary object code for Dues and Fees. Comprises detail object codes 519-520.
519	Other – Dues and Fees	Defined By User	No	Payment for dues and fees.
520	Compensation and Damages	Defined By User	No	Payments for legal judgments against the township.
530	Claims	180	No	Summary object code for Claims. Comprises detail object codes 531-539.
531	Liability Insurance	180	No	Self-Insurance claims for Liability Insurance
532	Health Insurance	180	No	Self-Insurance claims for Health Insurance
533	Dental Insurance	180	No	Self-Insurance claims for Dental Insurance
534	Vision Insurance	180	No	Self-Insurance claims for Vision Insurance
535	Prescription Insurance	180	No	Self-Insurance claims for Prescription Insurance
536	Worker’s Compensation	180	No	Self-Insurance claims for Worker’s Compensation
539	Other Claims	180	No	All other expenditures for other Self-Insurance claims not included in object codes 531-536.
590	<i>Other Expenses</i>	Defined By User	No	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	Defined By User	No	Contributions made to other non-profit organizations for patriotic, educational and similar purposes.
599	Other – Other Expenses	Defined By User	No	Other township expenses not included in any other object codes.
700	Capital Outlay	760	No	Summary object code for Capital Outlay costs. Comprises detail object codes 710-790.
710	Land	760	No	Land and interest in land, when acquired by purchase.
720	Buildings	760	No	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	Improvements of Sites	760	No	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).
740	Machinery, Equipment and Furniture	760	No	Cost of acquisition of tangible property of a more or less durable nature, other than land, buildings, or improvements other than buildings, which are useful in carrying on operations and which may be expected to have a period of service of a year or more without material impairment of its physical condition. Includes furniture, furnishings and fixtures, books for permanent collections, power tools and instruments. Excludes commodities which are converted in the process of construction or manufacture, or which are used to form a minor part of equipment or fixed property.
750	Motor Vehicles	760	No	Cost of acquisition of automobiles, trucks and other motorized vehicles.
790	Other – Capital Outlay	760	No	Other expenses not included in object codes 710-750.
	Debt Service			
810	Principal Payments – Bonds	810	No	Payments for the retirement of outstanding bond principal balances.
820	Principal Payments – Notes	820	No	Payments for the retirement of outstanding note principal balances.
830	Interest Payments	830	No	Interest payments on outstanding note/bond indebtedness.
840	Fiscal Charges	840	No	Payments to lenders for debt service expenses not included in objects 810-830.
850	Discount on Debt	850	No	The discount on debt is the difference between the principal 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% and the market rate is 6%).
890	Other – Debt Service	890	No	Other payments not included in object codes 810-850.

940	Payment to Refunded Bond Escrow Agent	890	No	Payments made <i>from resources other than bond proceeds</i> to escrow agent for bond refunding.
	Other Financing Uses			
910	Transfers – Out	910	Yes	Transfers to other funds from a fund.
920	Advances – Out	920	Yes	Disbursements temporarily allocated to another fund for cash flow purposes with the intent that the money will be repaid to the originating fund.
930	Contingencies	930	No	Expenses of an unusual, unexpected nature. Appropriation account only; no actual expenditures are charged to this account.
940	Payment to Refunded Bond Escrow Agent	990	No	Payments made <i>from bond proceeds</i> to escrow agent for bond refunding.
990	Other – Other Financing Uses	990	No	Other expenses not included in objects 910-940.

Summary and Detail Account Codes

Within each financial reporting group, there are both summary and detail account codes available. Summary account codes are shown on the chart in **bold**. Some report groups may not have a summary account code available. Please refer to the Maintenance Introduction section of the manual for a complete explanation of summary and detail account codes.

Direct Charges

If the Direct Charges column contains a ‘Yes’, expenditures may be charged directly to the account code. A purchase order or blanket certificate is not required before charging expenditures to the object account code.

If the Direct Charges column contains a ‘No’, expenditures may not be charged directly to the account code. A purchase order or blanket certificate must be established before charging expenditures to the object account code.

TOWNSHIP TREATMENT OF INTEREST REVENUE ACCOUNTS

Interest Earned By This Fund Number	System Posts Income to This Interest Account	Conditional Interest Account
1000	1000-701	
2011	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. Please refer to the Interest Posting section under Chapter 3 - Receipts for additional information.

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.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

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.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

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.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

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.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Receipt Accounts

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.

SAMPLE ALPHANUMERIC CODES
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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.

SAMPLE ALPHANUMERIC CODES
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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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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.

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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.

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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 VEHCLE 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.

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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.

SAMPLE ALPHANUMERIC CODES
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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
Alphanumeric Appropriation Accounts

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.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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
Alphanumeric Appropriation Accounts

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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
Alphanumeric Appropriation Accounts

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.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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
Alphanumeric Appropriation Accounts

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
Alphanumeric Appropriation Accounts

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.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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.

SAMPLE ALPHANUMERIC CODES
Alphanumeric Appropriation Accounts

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
Alphanumeric Appropriation Accounts

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
Alphanumeric Appropriation Accounts

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
Alphanumeric Appropriation Accounts

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
Alphanumeric Appropriation Accounts

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.

SAMPLE ALPHANUMERIC CODES
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
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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
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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.

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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.

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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.

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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.

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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.

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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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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.

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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.

I. TOWNSHIP OFFICERS GENERALLY (CONTINUED)

Insurance as Compensation (Continued)

4. Q. Can a board of township trustees reimburse a township officer, who was denied coverage by the township's regular health insurance carrier, for the cost of the officer's independently obtaining health insurance coverage for the officer and the officer's immediate dependents through the officer's outside employment.
- A. O.R.C. 505.60 (D) authorizes such reimbursement payments. In 2015, however, the United States Internal Revenue Service, and the United States Department of Labor issued guidance indicating that, under the Federal Affordable Care Act, such reimbursements would be subject to Federal penalty unless they were integrated into a group health plan. SEE Department of Labor Technical Release No. 2013.03; IRS Bulletin 2015-17, and 2015 OAG 21. The Federal 21st Century Cures Act which became effective on January 1, 2017, however, now permits such reimbursements which are not integrated to a health plan as to employers which employ fewer than fifty full-time or full-time equivalent employees as described in the law, but only when the qualifying employer does not offer any group health plan to its employees and officers, and reimbursements are available to all employees and officers on the same terms. It is recommended that, before undertaking any such reimbursement program, township officials consult with legal counsel and/or a qualified insurance consultant. O.R.C. 505.60 and 505.602.
5. Q. Can a board of township trustees reimburse a township officer, who elects not to participate in the coverage by the township's regular health insurance carrier, for the cost of the out-of-pocket premium attributable to that officer for health care coverage provided through the employer of the spouse of the officer?
- A. Section 505.60 authorizes such reimbursement payments, but only for those insurance policies described in O.R.C. 505.60(A), and only if the township adopts a resolution in accordance with O.R.C. 505.601(A) and (C) that authorizes such reimbursement. SEE, however, answer to question I.4. above. OAG 2005-038.
6. Q. Can a board of township trustees pay directly to the employer of the spouse of a township officer that portion of the cost of health insurance premium the employer attributes to the coverage provided the township's officer?
- A. No. OAG 2005-038.
7. Q. When may insurance coverage be authorized for an officer?
- A. It must be authorized before the commencement of the term for which the officer has been elected or appointed. Ohio Const., Art II, Section 20, provides: "The General Assembly, in cases not provided for in this Constitution, shall fix the term of office and the compensation of all offices but no change therein shall affect the salary of any officer during his existing term, unless the office be abolished." The terms "salary" and "compensation," as used in this section, are synonymous. Thus any insurance plan authorized after commencement of office would be a "change in salary," and therefore unconstitutional. OAG 81-099; AOS Bulletin 96-002.