

DCED Chart of Accounts

What and why?

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The Department of Community and Economic Development (DCED) Chart of Accounts

<https://dced.pa.gov/download/dced-chart-of-accounts-for-municipalities/?wpdmdl=56380&refresh=60b7be01e7cfd1622654465>

WHAT?

- A universal numerical system for classifying municipal government financial transactions.
- The heart of the accounting system
- Simple for small municipalities yet complex for the needs of larger ones.

III. Assets and Other Debts (Balance Sheet Accounts)

Current Assets, Long-Term Receivables, Deferred Charges and Valuation Accounts

<u>100</u>	<u>Cash</u>
100	Cash—Regular Checking Account
103	Cash—with Fiscal Agent
105	Cash—Payroll Checking Account
106	Cash—Savings Account
107	Cash—Other Temporary Deposits and Investments
109	Cash—Certificates of Deposits
110	Cash—Petty Cash

IV. Liabilities and Other Credits (Balance Sheet Accounts)

Current Liabilities and Deferred Credits

<u>200</u>	<u>Other Current Payables</u>
200.10	Vouchers Payable
200.20	Accounts Payable
200.30	Judgments Payable
200.40	Annuities Payable
200.60	Contracts Payable
200.61	Contracts Payable—Retained Percentage
200.62	Construction Contracts Payable
201	Accrued Wages Payable
202	Tax Refunds Payable

V. Revenues and Other Financing Sources

300	<u>Taxes</u>
301	<u>Real Property Taxes</u>
301.10	Real Estate Taxes—Current Year's Levy
301.1X	Real Estate Taxes – Special Levy Current Year
301.20	Real Estate Taxes—Prior Year's Levy
301.2X	Real Estate Taxes – Special Levy Prior Year
301.30	Real Estate Taxes—Delinquent from Tax Collector
301.3X	Real Estate Taxes – Special Levy Delinquent from Tax Collector
301.40	Real Estate Taxes—Delinquent from Tax Claim Bureau
301.4X	Real Estate Taxes – Special Levy Delinquent from Tax Claim Bureau
301.50	Real Estate Taxes—Liened
301.5X	Real Estate Taxes – Special Levy Liened
301.60	Real Estate Taxes—Interim
301.6X	Real Estate Taxes – Special Levy Interim

VI. Expenditure or Expense Accounts

400-409	<u>General Government</u>
400	Legislative (Governing) Body
401	Executive (e.g. Mayor or Manager)
402	Auditing Services/ Financial Administration
403	Tax Collection
404	Solicitor/Legal Services
405	Secretary/Clerk/Treasurer
406	Other General Government Administration
407	IT- Networking Services-Data processing
408	Engineering Services (including engineer, architect, surveyor, etc.)
409	General Government Buildings and Plant

VII. Expenditure or Expense Cost Objects (2-Digit)

<u>.05-.19</u>	<u>Personal Services - Compensation</u>
.05	Salaries and Wages – Elected Officials
.10	Salaries and Wages – Appointed Officials (Manager, Secretary, Department Heads)
.12	Salaries and Wages – Full Time Staff
.14	Salaries and Wages – Professional Staff
.15	Salaries and Wages – Part Time Staff
.16	Commissions Paid as Compensation
.17	Salaries and Wages Paid for Leave
.18	Overtime and other Compensation
.19	Personal Services – Benefits and Other (Health, Employer Paid Withholding, Workers' Compensation)

VIII. Expenditure or Expense Cost Objects (3-Digit)

.100-119 Personal Services – Regular Compensation

- .105 Salaries & Wages - Elected Officials – Mayor, Council, Supervisors, Commissioners,
 Tax Collector, Controller
- .110 Salaries and Wages – Appointed Officials - Department Directors, Managers, Secretary,
 Department Heads
- .112 Salaries and Wages – Full-Time Staff
- .114 Salaries and Wages – Professional Staff
- .115 Salaries and Wages – Part-Time Staff
- .116 Commissions Paid as Compensation
- .11X Other Regular Salary & Wages
- .12X Other Regular Salary & Wages

WHY?

- Recommended to be used in the fiscal administration of Pennsylvania municipalities
 - Designed specifically for government operations
 - Account numbers are used in the DCED Annual Audit and Financial Report
 - Auditors and/or CPA's must utilize during audit
 - Budget ease
 - Accurate reports
 - Provides Clear, Accurate and Concise directives
 - Overall uniformity

Why cont.

- Also used in the Department of Transportation
 - Form (DOT) MS-903,
 - Treasurer Account Book
 - Form MS-965, Actual Use Report of State Funds
 - Form MS-991, County Liquid Fuels Tax Fund Report

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DCED-CLGS-30: Annual Audit and Financial Report

BALANCE SHEET

December 31, 2019

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Assets and Other Debits											
100-120	Cash and Investments	2,414,818	231,492	110,184				3,564,001			6,320,495
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		2,414,818	231,492	110,184				3,564,001			6,320,495

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STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue(Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

REVENUES

Taxes								
301.00	Real Estate Taxes	1,017,125	113,106					1,130,231
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	81,721						81,721
310.20	Earned Income Taxes / Wage Taxes	729,630						729,630

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Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							165,351	165,351
489.00	All Other Unclassified Expenditures	1,250						19,533	20,783
Total Unclassified Operating Expenditures		1,250						184,884	186,134
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TOTAL EXPENDITURES		2,928,445	569,426	679,360				184,884	4,362,115
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		216,305	12,531	76,948				572,206	877,990

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Municipal Budget Worksheet

		2003	2004	2005	2006	2007	2007	2008
	REVENUE CATEGORY	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	Year to Date	BUDGET
						FINAL	10/31/2006	FINAL
301.100	Real Estate -- Current GL	\$ 106,608	\$ 179,061	\$ 180,561	\$ 183,531	\$ 187,023	\$ 184,514	\$ 188,733
301.200	Real Estate -- Prior YR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
301.400	Real Estate -- Delinquent (Tax Claim)	\$ 5,342	\$ 6,541	\$ 7,518	\$ 8,082	\$ 7,000	\$ 6,047	\$ 7,000
	SUBTOTAL -- RE TAXES	\$ 111,950	\$ 185,602	\$ 188,079	\$ 191,613	\$ 194,023	\$ 190,561	\$ 195,733
	ACT 511 ENABLING TAXES - 310							
310.010	Per Capita Tax - Current	\$ 15,869	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310.020	Per Capita Tax - Delinquent	\$ 1,007	\$ 374	\$ 220	\$ 220	\$ 300	\$ -	\$ -
310.100	Real Estate Transfer Tax	\$ 79,330	\$ 69,721	\$ 89,906	\$ 69,229	\$ 75,000	\$ 72,849	\$ 75,000
310.210	Earned Income Tax -- Current	\$ 488,345	\$ 504,312	\$ 537,227	\$ 591,302	\$ 575,000	\$ 482,279	\$ 600,000
310.220	Earned Income Tax -- Delinquent	\$ 96,547	\$ 112,839	\$ 103,408	\$ 112,233	\$ 112,000	\$ 74,412	\$ 100,000
310.510	Occupation Tax/LST	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 37,125	\$ 40,000
310.610	Amusement Tax-Current Year	\$ 18,350	\$ 15,997	\$ 10,554	\$ 8,156	\$ 8,200	\$ 139	\$ 8,200
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL -- ACT 511 TAXES	\$ 699,448	\$ 703,243	\$ 741,315	\$ 781,140	\$ 820,500	\$ 666,804	\$ 823,200

Reports

		Jan - Dec 19
Income		
301 · Real Estate Property Taxes		
301.10 · Real Estate Tax-Current Year		13,577.10
301.20 · Real Estate Tax-Prior Year		291.48
301.40 · Real Estate-Delinquent Bureau		983.89
Total 301 · Real Estate Property Taxes		14,852.47
310 · Local Enabling Taxes		
310.10 · Real Estate Transfer		2,291.84
310.21 · EIT-Current Year		28,399.45
310.22 · EIT-Prior Year		10,260.43
310.51 · LST-Current		404.27
310.52 · LST-Prior Year		5.20
Total 310 · Local Enabling Taxes		41,361.19

- Concise
- Clear
- Accurate

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MS-965

(Rev 9/13)

ACTUAL USE REPORT OF STATE FUNDS

MS-965

2020

YEAR

EXPENDITURE SUMMARY

DOT USE ONLY

TYPE OF WORK	BUDGET ITEM #	AMOUNT
Minor Equipment Purchases	430.26	
Computer / Computer Related Training	430.27	
Major Equipment Purchases	430.74	
Agility Projects	430.99	
Street Cleaning and Gutters	431	
Winter Maintenance Services	432	\$(13,277.52)
Traffic Control Devices	433	\$(3,374.10)
Street Lighting	434	
Storm Sewers and Drains	436	\$(1,626.37)
Repairs of Tools and Machinery	437	\$(16,026.03)
Maintenance and Repairs - Roads and Bridges	438	\$(31,661.75)
Highway Construction and Rebuilding Projects	439	\$(286,786.34)
Miscellaneous	MISC	
TOTAL EXPENDITURES:		\$(352,752.11)

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MS-965

(Rev 9/13)

Sample Municipality (00000)

ACCOUNT EXPENDITURES

MS-965

2020
YEAR

CHECK / VOUCHER#	DATE	PAYEE	B.I. # PROJECT #	SPLIT CHECK AMOUNT	DISTRIBUTED AMOUNT
3155	01/02/2020	Visa	MISC	\$0.00	\$0.00
3156	01/02/2020	Visa	437	(\$72.97)	(\$72.97)
3157	01/20/2020	Penelec	433	(\$64.86)	(\$64.86)

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Governor's Center for Local Government Services
Department of Community and Economic Development
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, Pennsylvania 17120-0225
(717) 787-8158 1-888-223-6837
E-mail: ra-dcedclgs@pa.gov dced.pa.gov

 **Terri Cunkle** | Local Government Policy Specialist
 PA Department of Community & Economic Development
 Governor's Center for Local Government Services
 Commonwealth Keystone Building
400 North Street, 4th Floor | Harrisburg, PA 17120-0225
Phone: 412-584-6416 | tcunkle@pa.gov
dced.pa.gov | www.visitPA.com

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