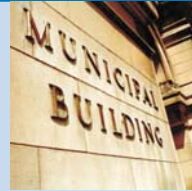




**pennsylvania**

GOVERNOR'S CENTER FOR  
LOCAL GOVERNMENT SERVICES



# Chart of Accounts



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[www.state.pa.us](http://www.state.pa.us)

Department of Community and Economic Development  
Dennis Yablonsky, Secretary  
[www.newPA.com](http://www.newPA.com)

# Chart of Accounts

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# Preface

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This publication contains the recommended Chart of Accounts to be used in the fiscal administration of Pennsylvania municipalities. For assistance in the implementation and operation of any system of accounting based on this Chart of Accounts, users should consult the Department of Community and Economic Development.

The account numbers and descriptions of accounts used in the Department of Community and Economic Development form DCED-CLGS-30, Annual Audit and Financial Report, are based on this Chart of Accounts. These account numbers and descriptions also are used in the Department of Transportation form MS-903, Treasurer Account Book, and form MS-965, Actual Use Report of State Funds. The Department of Community and Economic Development and the Department of Transportation encourage the use of accounting systems based on the Chart of Accounts presented in this publication.



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# I. Introduction

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The Department of Community and Economic Development Chart of Accounts is a numerical system for classifying financial transactions. It is the heart of the accounting system because it provides the means by which all transactions are recorded. For small municipalities, the structure can be quite simple; for larger municipalities, more complex. The Chart of Accounts meets the needs of manual, as well as computerized accounting systems.

It is necessary for the purpose of accountability and reporting requirements to group similar transactions by like accounts. The numbering system employed in this Chart of Accounts may require as many as seven or eight digits to correctly identify a given transaction. Each digit is an integral part of the total identification process. The following paragraphs explain the process for identifying funds, assets, liabilities, and expenditures or expenses.

## General Information

The basis for governmental accounting is determined by the timing of transactions as they relate to when revenues, expenditures, other financing sources/uses (and the related assets and liabilities) are recognized in the accounting system and reported in the financial statements.

The common basis of accounting include:

- Cash Basis
- Accrual Basis
- Modified Accrual Basis

### **Cash Basis Accounting:**

Cash basis accounting provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may fulfill legal requirements, it does not facilitate accurate reporting of financial position and is considered inappropriate for reporting the financial position of any fund.

### **Modified Accrual Basis:**

Modified Accrual Basis accounting recognizes an economic transaction or event as revenue in the operating period when the revenues are both measurable and available to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current available resources.

### **Accrual Basis Accounting:**

Accrual basis accounting records the financial effects of transactions and other events and circumstances that have cash consequences in the periods in which those transactions, events and circumstances occur, regardless of the timing of related cash flows.

Generally accepted accounting principles (GAAP) for governmental accounting and financial reporting established by the Governmental Accounting Standards Board (GASB) apply different basis for different types of funds as follows:

**Funds:**

A Fund is the vehicle by which revenues, expenditures, other financing sources/uses (and the related assets and liabilities) are captured to maintain in a segregated manner as prescribed by regulations, restrictions or other limitations.

**Governmental Funds:** Governmental funds typically use modified accrual accounting. The General Fund, Special Revenue Funds (including the Highway Fund), Debt Service and Capital Projects Funds are Governmental Funds.

**Proprietary Funds:** Proprietary funds typically use full accrual accounting. Enterprise Funds and Internal Service Funds are Proprietary Funds.

**Fiduciary Funds:** Fiduciary funds typically are reported based on the type of fund. Expendable trust funds and agency funds use modified accrual accounting. Non-expendable trust funds and pension funds typically use full accrual accounting.

## Funds

The first two digits in an account number identify the fund and are referred to as fund prefix numbers. An example, the account number 01.405.20, the 01. indicates a general fund transaction. Other examples of fund prefix numbers are as follows:

- 02. Street Lighting Fund
- 06. Water Fund
- 08. Sewer Fund
- 30. Capital Reserve Fund
- 35. Highway Aid Fund
- 60. Police Pension Fund

For a complete listing of all the fund prefix numbers, refer to page four of this publication.

## Assets and Other Debits

The third digit of an account number 01.100 identifies the type of account. The 100 series of account numbers are assigned to assets. The next two digits in the numbering system 01.100 further identify a particular asset. .100 identifies the regular checking account; .105 the payroll checking account; .109 certificates of deposit, etc. In some instances, it is necessary to provide a suffix of an additional two digits to further identify an asset. An example, 01.130.06, the sixth and seventh digits identify which fund owes the general fund. For a complete listing of the asset accounts refer to pages six through nine.

## Liabilities and Other Credits

The 200 series of numbers are assigned to liabilities and other credits. The next three digits in the numbering system further identify a particular liability. .210 identifies federal income tax withheld; .211 social security tax withheld; .217 state income tax withheld, etc. Some liabilities require further identification represented by a suffix of two additional digits. An example, 01.230.08, the sixth and seventh digits identify the fund which is owed by the general fund. For a complete listing of liabilities and other credits refer to pages ten through thirteen.

## Revenues and Other Financing Sources

The .300 series of numbers are assigned to revenue and other financing sources. The next two digits in the numbering system further identify a particular revenue. .301 identifies real estate taxes; .305 occupation taxes; .321 licenses and permits, etc. Since it is necessary to further identify revenues, a suffix of a sixth and seventh digit is added. An example, 01.301.10, general fund real estate taxes-current year; 01.310.20, general fund earned income taxes-prior years. For a complete listing of all revenues, refer to pages fourteen through twenty-three.

## Expenditures and Other Financing Uses

.400 series of account numbers are assigned to expenditures and other financing uses. The next three digits in the numbering system .400 identify a particular program or function. An example, .400 identifies the governing body; .403 tax collection; .405 secretary/clerk, etc. For a complete listing of program or function numbers, refer to pages twenty-four through twenty-seven.

An expenditure has to be further identified as to the activity within a program or function. This is accomplished by adding a suffix of two or three digits referred to as cost objects. Small municipalities may find the two digit cost objects adequate, 01.405.21, while larger ones may find it necessary to use the three digit cost objects, 01.405.211. The .21 cost object lumps all supplies for the secretary into one account, while .211 more specifically identifies the activity as paper products.

Smaller municipalities, while choosing to use two digit cost objects, may find it advantageous to use three digits for more detail in identifying their insurance and employee benefit activities. 01.485.00 lumps all insurance into one account. Three digit cost objects further identify insurance costs as follows:

01.485.10	Liability Insurance
01.485.20	Property Insurance
01.483.30	Automobile Insurance
01.485.XX	Etc.

For a complete listing of two digit cost objects, refer to pages twenty-eight and twenty-nine.

Three digit cost objects are on pages thirty through thirty-four.

## II. Fund and Account Group Prefix Numbers

---

The prefix numbers used to identify the several funds and account groups are based upon the following:

01. General Fund
02. Street Lighting Tax Fund (a special revenue fund)
03. Fire Protection Tax Fund (a special revenue fund)
04. Special Revenue Fund – (as required)
05. Special Revenue Fund – (as required)
06. Water Fund (an enterprise fund)
07. Electric Fund (an enterprise fund)
08. Sewer Fund (an enterprise fund)
09. Enterprise Fund – (as required)
10. Special Assessment Bond Fund – Series of \_\_\_\_\_  
(a special assessment fund)
11. Special Assessment Bond Fund – Series of \_\_\_\_\_
12. Special Assessment Bond Fund – Series of \_\_\_\_\_
13. Special Assessment for Street Lighting Fund
14. Special Assessment for Fire Protection Fund
15. General Obligation Bond Fund – Series of \_\_\_\_\_  
(a capital projects fund)
16. General Obligation Bond Fund – Series of \_\_\_\_\_  
(a capital projects fund)
17. General Obligation Bond Fund – Series of \_\_\_\_\_  
(a capital project fund)
18. Capital Projects Fund – (as required)
19. Capital Projects Fund – (as required)
20. Sinking Fund – Series of \_\_\_\_\_ (a debt service fund)
21. Sinking Fund – Series of \_\_\_\_\_ (a debt service fund)
22. Sinking Fund – Series of \_\_\_\_\_ (a debt service fund)
- 23.-29. Debt Service Fund – (as required)
30. Capital Reserve Fund (a capital projects fund)

- 35. Highway Aid Fund (a special revenue fund)
- 40. Revolving Fund
- 50. Fireman's Relief Fund (an agency fund)—If you do not set up an agency fund to handle your Fire Relief/Foreign Fire monies, please show the revenue in 355.99 and the expenses in 411.00.
- 55. Fireman's Pension Fund (a pension trust fund)
- 60. Police Pension Fund (a pension trust fund)
- 65. Municipal (non-uniformed) Pension Fund (a pension trust fund)
- 70. General Fixed Assets Account Group
- 80. General Long-Term Debt Account Group
- 90. Payroll Fund (an agency fund)
- 95. Operating Reserve Fund

### III. Assets and Other Debts (Balance Sheet Accounts)

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

<b><u>100</u></b>	<b><u>Cash</u></b>
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
<b><u>120</u></b>	<b><u>Investments</u></b>
120.10	Investments
120.40	Unamortized Premiums on Investments
120.70	Unamortized Discounts on Investments (Credit)
121	Special Assessments Receivable--Current
122	Special Assessments Receivable--Delinquent
123	Special Assessments Receivable--Deferred
124	Special Assessment Liens Receivable
125	Interest Receivables—Special Assessments
126	Interest Receivable on Investments
127	Other Interest Receivable
128	Notes Receivable
129	Loans Receivable
<b><u>130</u></b>	<b><u>Due from other Funds (Reimbursements)</u></b>
	Used to identify funds that are due money from other funds
130.01	Due from General Fund
130.06	Due from Water Fund
130.08	Due from Sewer Fund
130.35	Due from Highway Aid Fund
130.XX	Etc.
<b><u>133</u></b>	<b><u>Advance to Other Funds</u></b>
133.01	Advance to General Fund
133.XX	Etc.

134 Taxes Levied for Other Governments

135 Due from Other Governments

138 Due from Developers

**140 Taxes Receivable – Current**

140.01 Real Estate Taxes Receivable

140.02 Occupation Taxes Receivable (Levied under the municipal code)

140.03 Residence Taxes Receivable (Levied by cities, of the third class)

140.04 Per Capita Taxes Receivable

140.05 Real Estate Transfer Taxes Receivable

140.06 Earned Income Taxes Receivable

140.08 Occupation Taxes Receivable (Levied under the local tax enabling act)

140.09 Emergency and Municipal Services Tax (Formerly Occupational Privilege Tax) Receivable

140.10 Admission Taxes Receivable

140.11 Mechanical Devices Taxes Receivable

140.30 Business Gross Receipts Taxes (Mercantile and Business Privilege)

140.31 Mercantile Taxes - Receivable

140.36 Business Privilege Taxes Receivable

140.XX Etc.

140.51 Allowance for Uncollectible Current Real Estate Taxes (Credit)

140.XX Etc.

**141 Taxes Receivable—Prior Years**

141.01 Real Estate Taxes Receivable

141.XX Etc. (see 140.00 series for numbering sequence)

141.51 Allowance for Uncollectible Prior Year's (Credit)

141.XX Etc.

**142 Taxes Receivable—Delinquent**

142.01 Real Estate Taxes Collectable

142.XX Etc. (see 140.00 series for numbering sequence)

142.51 Allowance for Uncollectible Delinquent Real Estate Taxes (Credit)

142.XX Etc.

**143 Interest and Penalties Receivable on Taxes**

143.01 Interest and Penalties Receivable on Real Estate Taxes

143.XX Etc. (see 140.00 series for numbering sequence)

143.51 Allowance for Uncollectible Interest and Penalties on Real Estate Taxes (Credit)

143.XX Etc.

**144 Tax Liens Receivable**

144.01 Real Estate Tax Liens Receivable

144.XX Etc. (see 140.00 series for numbering sequence)

144.51 Allowance for Uncollectible Tax Liens (Credit)

144.XX Etc.

- 145**      **Accounts Receivable (Other)**
- 145.30      Ordinances-Receiveable
- 145.40      Rent Receivable
- 145.51      Allowance for Uncollectible Accounts Receivable (Other)

- 147**      **Unbilled Accounts Receivable**
- 147.51      Allowance for Uncollectible Unbilled Accounts Receivable

**Other Current Assets**

- 150      Inventory of Materials and Supplies
- 151      Inventory of Stores for Resale
- 155      Prepaid Items
- 156      Engineering Development Expense
- 157      Unamortized Discounts on Bonds sold

**Fixed Assets**

- 161      Land

- 162**      **Buildings**
- 162.00      Buildings
- 162.50      Accumulated Depreciation (Credit)

- 163**      **Improvements Other Than Buildings**
- 163.00      Improvements other than buildings (including fences, landscaping, parking lots, retaining walls, etc.)
- 163.50      Accumulated Depreciation (Credit)

- 164**      **Machinery and Equipment**
- 164.00      Machinery and Equipment
- 164.50      Accumulated Depreciation—Machinery and Equipment (Credit)

- 165      Construction in Progress

- 166**      **Infrastructure**
- 166.00      Infrastructure
- 166.50      Accumulated Depreciation—Infrastructure (Credit)

## Other Debits

<b><u>181</u></b>	<b><u>Amount Available in Debt Service Funds for Payment of Long Term Debt</u></b>
181.10	General Obligation Bonds and Notes--Electoral
181.20	General Obligation Bonds and Notes—Non-Electoral
181.30	General Obligation Notes—Small Borrowing for Capital Purposes (Section 408)
181.40	General Obligation Bonds and Notes—Unfunded Debt (Section 509)
181.50	Revenue Bonds and Notes--Electoral
181.60	Revenue Bonds and Notes—Non-Electoral
<b><u>182</u></b>	<b><u>Amount to be Provided for Payment of Long-Term Debt</u></b>
182.10	General Obligation Bonds and Notes—Electoral
182.20	General Obligation Bonds and Notes—Non-Electoral
182.30	General Obligation Notes—Small Borrowing for Capital Purposes (Section 409)
182.40	General Obligation Bonds and Notes—Unfunded Debt (Section 509)
182.50	Revenue Bonds and Notes—Electoral
182.60	Revenue Bonds and Notes—Non-Electoral
182.70	Lease-Purchase Agreements
182.80	Installment Purchase Contracts
182.90	Other Long-Term Liabilities
183	Estimated Revenue Control
184	Estimated Other Financing Sources Control
185	Revenue Control (Credit)
186	Other Financing Sources Control (Credit)
187	Bonds Authorized—Unissued Control
188	Improvements Authorized Control

## IV. Liabilities and Other Credits (Balance Sheet Accounts)

---

### Current Liabilities and Deferred Credits

<b>200</b>	<b><u>Other Current Payables</u></b>
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
<b>210-220</b>	<b><u>Payroll Taxes and Other Payroll Withholdings Payable</u></b>
210	Federal Income Tax Withheld
211	Social Security (FICA) Contributions Withheld
212	Earned Income Taxes Withheld
213	Medicare Tax Withheld
214	Municipal (Non-Uniformed) Retirement Pay/Pension Fund Contributions Withheld
215	Police Retirement Pay/Pension Fund Contributions Withheld
216	Firefighter's Retirement Pay/Pension Fund Contributions Withheld
217	State Income Tax Withheld
218	Union Dues Withheld
219	EMS Tax Withheld
221	PA UC Tax Withheld
222	Health Insurance Premiums Withheld
22X	Etc.

**230**      **Due to Other Funds-Used to identify funds that owe money to other funds**

- 230.01      Due to General Fund
- 230.06      Due to Water Fund
- 230.08      Due to Sewer Fund
- 230.35      Due to Highway Aid Fund
- 230.XX      Etc.

- 235      Due to Other Governments
- 236      Due to Terminated Employees
- 238      Due to Deceased Employees' Estates
- 239      Due to Volunteer Fireman's Relief Associations
- 241      Matured Bonds and Notes Payable
- 242      Matured Interest Payable
- 245      Accrued Interest Payable
- 246      Compensated Balances-Current Period (earned but not used leave)
- 248      Developer Escrow Account

**250**      **Deposits**

- 250.10      Customer
- 250.20      Security
- 250.XX      Etc.
- 251      Due to Fiscal Agent

**252**      **Deferred Revenues**

- 252.10      Taxes Collected in Advance
- 252.20      Revenues Collected in Advance
- 252.XX      Etc.
- 253      Taxes Held in Escrow
- 254      Unauthorized Premiums on Bonds Sold

**255**      **Bonds and Notes Payable**

- 255.10      General Obligation Bonds and Notes—Electoral
- 255.20      General Obligation Bonds and Notes—Non-Electoral
- 255.30      General Obligation Notes—Small Borrowing for Capital Purposes (Section 409)
- 255.40      General Obligation Bonds and Notes—Unfunded Debt (Section 509)
- 255.50      Revenue Bonds and Notes—Electoral
- 255.60      Revenue Bonds and Notes—Non-Electoral

256	Lease Purchase Agreements
257	Installment Purchase Contracts
258	Other Short-Term Liabilities
259	Tax and Revenue Anticipation Notes Payable

## **Long-Term Liabilities**

<b><u>261</u></b>	<b><u>Bonds and Notes Payable</u></b>
261.10	General Obligation Bonds and Notes—Electoral
261.20	General Obligation Bonds and Notes—Non-Electoral
261.30	General Obligation Notes—Small Borrowing for Capital Purposes (Section 409)
261.40	General Obligation Bonds and Notes—Unfunded Debt (Section 509)
261.50	Revenue Bonds and Notes—Electoral
261.60	Revenue Bonds and Notes—Non-Electoral
261.XX	Etc.
<b><u>266</u></b>	<b><u>Advance From Other Funds</u></b>
266.01	Advance From General Fund
266.XX	Etc.
<b><u>269</u></b>	<b><u>Other Long-Term Liabilities</u></b>
269.10	Compensated Balances-Long Term (earned but not used leave)

## **Fund Equity**

271	Fund Balance Reserved For Debt Service
272	Fund Balance Reserved For Endowments
273	Fund Balance Reserved For Encumbrances
274	Fund Balance Reserved For Inventory of Supplies
275	Fund Balance Reserved For Prepaid Items
<b><u>276</u></b>	<b><u>Fund Balance Reserved For Noncurrent Loans Receivable</u></b>
276.10	Fund Balance Reserved For Advances to Other Funds
277	Fund Balance Reserved for Fixed Assets Held for Resale
<b><u>278</u></b>	<b><u>Retirement Pay/Pension Fund Matters</u></b>
278.10	Fund Balance Reserved for Employee Contributions
278.20	Fund Balance Reserved for Employer Contributions
278.30	Fund Balance Reserved for Unfunded Accrued Liability
278.40	Fund Balance Reserved for Membership Annuities

278.50	Fund Balance Reserved for Variations in Actuarial Assumptions
278.60	Fund Balance Reserved for Undistributed Interest Earnings
<b>279</b>	<b><u>Unreserved Fund Balance</u></b>
279.10	Unreserved Fund Balance Designated for _____ Purposes
279.XX	Etc.
279.99	Unreserved Fund Balance
281	Contribution from Government
282	Contribution from Customers
283	Contribution from Developers
284	Contribution from Other Governments
<b>287</b>	<b><u>Net Assets/Retained Earnings Reserved for Revenue Debt Related Matters</u></b>
287.10	Net Assets/Retained Earnings Reserved for Revenue Bond and Note Current Debt Service Account
287.20	Net Assets/Retained Earnings Reserved for Revenue Bond and Note Future Debt Service Reserve Account
287.30	Net Assets/Retained Earnings Reserved for Revenue Bond and Note Contingency (Renewal and Replacement) Account
<b>289</b>	<b><u>Unreserved Net Assets/Retained Earnings</u></b>
289.10	Unreserved Net Assets/Retained Earnings Designated for _____ Purpose
289.XX	Etc.
289.99	Unreserved Net Assets/Retained Earnings
290	Investment in General Fixed Assets
291	Encumbrances Control
292	Appropriation Control
293	Estimated Other Financing Uses Control
294	Expenditures Control (Debit)
295	Other Financing Uses Control (Debit)
296	Budgetary Fund Balance Control

## V. Revenues and Other Financing Sources

---

### Revenues

**300**      **Taxes**

**301**      **Real Property Taxes**

- 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

**305**      **Occupation Taxes (Levied Under Municipal Code)**

- 305.10      Occupation Taxes—Current Year’s Levy
- 305.20      Occupation Taxes—Prior Year’s Levy
- 305.30      Occupation Taxes—Delinquent

**308**      **Residence Taxes (Levied Under Third Class City Code) - 308.00 is reserved for use by 3<sup>rd</sup> class cities only**

- 308.10      Residence Taxes—Current Year Levy
- 308.20      Residence Taxes—Prior Year’s Levy
- 308.30      Residence Taxes—Delinquent
  
- 309.10      Regional Asset District – Sales Tax

**Local Tax Enabling Act (Act 511) Taxes**

- 310.00      Per Capita Taxes
- 310.01      Per Capita Taxes—Current Year’s Levy
- 310.02      Per Capita Taxes—Prior Year’s Levy
- 310.03      Per Capita Taxes—Delinquent
- 310.10      Real Estate Transfer Tax
- 310.20      Earned Income Tax
- 310.21      Earned Income Tax—Current Year’s Levy
- 310.22      Earned Income Tax—Prior Year’s Levy
- 310.23      Earned Income Tax—Delinquent
- 310.30      Business Gross Receipts Taxes (Mercantile and Business Privilege)
- 310.31      Mercantile Taxes—Current Year’s Levy

- 310.32 Mercantile Taxes—Prior Year’s Levy
- 310.33 Mercantile Taxes—Delinquent
- 310.36 Business Privilege Taxes – Current Year’s Levy
- 310.37 Business Privilege Taxes – Prior Year’s Levy
- 310.38 Business Privilege Taxes – Delinquent
- 310.40 Occupation Tax ((Flat Tax Levied Under Act 511)
- 310.41 Occupation Tax—Current Year’s Levy
- 310.42 Occupation Tax—Prior Year’s Levy
- 310.43 Occupation Tax—Delinquent
- 310.45 Occupational Tax (Millage Rate Levied Under Act 511)
- 310.46 Occupational Tax – Current Year’s Levy
- 310.47 Occupational Tax – Prior Year’s Levy
- 310.48 Occupational Tax – Delinquent
- 310.50 Emergency and Municipal Services Tax (formerly Occupational Privilege Tax)
- 310.51 Emergency and Municipal Services Tax—Current Year’s Levy
- 310.52 Emergency and Municipal Services Tax—Prior Year’s Levy
- 310.53 Emergency and Municipal Services Tax—Delinquent
- 310.60 Amusement/Admissions Taxes
- 310.61 Amusement/Admissions Taxes—Current Year’s Levy
- 310.62 Amusement/Admissions Taxes—Prior Year’s Levy
- 310.63 Amusement/Admissions Taxes—Delinquent
- 310.70 Mechanical Device
- 310.71 Mechanical Device Tax—Current Year’s Levy
- 310.72 Mechanical Device Tax—Prior Year’s Levy
- 310.73 Mechanical Device Tax—Delinquent
- 310.8X Etc.

**319 Penalties and Interest on Delinquent Taxes**

- 319.01 Real Property Taxes
- 319.05 Occupation Tax (Levied Under Municipal Code)
- 319.08 Residence Tax (Levied by cities of the third class)
- 319.10 Per Capita Tax
- 319.12 Earned Income Tax
- 319.13 Business Gross Receipts Taxes (Mercantile and Business Privilege)
- 319.14 Occupation Tax (Flat of Millage levied under Act 511)
- 319.15 Emergency and Municipal Services Tax (formerly Occupational Privilege Tax)
- 319.16 Amusement/Admissions Taxes
- 319.17 Mechanical Devices Taxes
- 319.XX Etc.

**320 Licenses and Permits**

**321 Business Licenses and Permits**

- 321.20 Health
- 321.30 Police and Protective

- 321.31 Bicycle
- 321.32 Junkyard
- 321.33 Parking Lots
- 321.34 Hauler's Licenses
- 321.3X Etc.
- 321.40 Mercantile Licenses
- 321.45 Business Privilege Licenses
- 321.60 Professional and Occupational
- 321.61 Transient Retailers
- 321.6X Etc.
- 321.70 Amusements-(Revenues generated from licenses and permits and NOT under the authority of Act 511)
- 321.71 Places of Amusement
- 321.72 Juke Boxes
- 321.73 Pinball Machines
- 321.7X Etc.
- 321.80 Cable Television Franchise
- 321.90 Etc.

**322 Non-Business Licenses and Permits**

- 322.10 Moving Permit
- 322.20 Demolition Permit
- 322.30 Driveway Permit
- 322.40 Etc.
- 322.50 Street Opening Permit
- 322.60 Curb Cut Permit
- 322.80 Street and Curb Permits
- 322.81 Pole Permits
- 322.82 Street Encroachment
- 322.8X Etc.
- 322.90 Etc.

**330 Fines and Forfeits**

**331 Fines**

- 331.10 Court-District Magistrate
- 331.11 Vehicle Code Violations
- 331.12 Violations of Ordinances, Statues, Etc.
- 331.13 State Police Fines
- 331.14 Parking Violation Fines
- 331.20 Library
- 331.XX Etc.

**332 Forfeits** - (including restitution, settlements, municipal portion of proceeds from Sheriff's sale)

**340**      **Interest, Rents, and Royalties**

**341**      **Interest Earnings**

- 341.01      Interest on Checking
- 341.02      Interest on Savings
- 341.03      Interest on Certificate of Deposits
- 341.xx      Etc.

**342**      **Rents and Royalties**

- 342.10      Rent of Land (including camper storage, garage space, etc.)
- 342.20      Rent of Buildings
- 342.30      Rent of Improvements Other Than Buildings
- 342.40      Rent of Machinery and Equipment
  - 342.41          Rent of General Government Machinery and Equipment
  - 342.42          Rent of Public Safety Machinery and Equipment
  - 342.43          Rent of Public Works Machinery and Equipment
  - 342.44          Rent of Health and Welfare Machinery and Equipment
  - 342.45          Rent of Culture-Recreation Machinery and Equipment
  - 342.4X          Etc.
- 342.50      Royalties from Natural Resources
  - 342.51          Royalties from Natural Gas
  - 342.52          Royalties from Sale of Timber
  - 342.53          Royalties from Cell Tower Rental
- 342.55      Rent from Advertising on Public Property
- 342.5x      Etc.

**350**      **Intergovernmental Revenues**

**351**      **Federal Capital and Operating Grants**

- 351.01      General Government
- 351.02      Public Safety
- 351.03      Highways and Streets
- 351.04      Sanitation
- 351.05      Health
- 351.06      Human Services
- 351.07      Culture-Recreation
- 351.08      Conservation of Natural Resources
- 351.09      Community Development
- 351.10      Economic Development
- 351.11      Education
- 351.12      Emergency Disaster Relief – FEMA
- 351.13      Homeland Security
- 351.XX      Etc.

**352**      **Federal Shared Revenues and Entitlements**

- 352.01      National Forest
- 352.XX      Etc.

**353**      **Federal Payments in Lieu of Taxes**

- 353.01      National Forest
- 353.02      National Parks
- 353.XX      Etc.

**354**      **State Capital and Operating Grants**

- 354.01      General Government
- 354.02      Public Safety (e.g. Juvenile, Justice Commission, Etc., DARE)
- 354.03      Highways and Streets (including highway traffic safety, winter maintenance emergency, etc.)
- 354.04      Sanitation (e.g. Wastewater Treatment System, Operation and Maintenance, Sewage Facilities Act Enforcement, Etc.)
- 354.05      Health
- 354.06      Human Services
- 354.07      Culture-Recreation
- 354.08      Public Water Systems
- 354.09      Community Development
- 354.10      Economic Development
- 354.11      Education
- 354.12      Emergency Disaster Relief – PEMA
- 354.13      Land Use Planning
- 354.14      Transportation Revitalization Planning
- 354.15      Recycling/Act 101
- 354.XX      Etc.

**355**      **State Shared Revenue and Entitlements**

- 355.01      Public Utility Realty Tax (PURTA)
- 355.02      Motor Vehicle Fuel Taxes (Liquid Fuels Tax)
- 355.03      State Road Turnback Payments
- 355.04      Alcoholic Beverages Licenses
- 355.05      General Municipal Pension System State Aid
- 355.06      Supplemental State Pension System Assistance
- 355.07      Foreign Fire Insurance Premium Tax
- 355.XX      Etc.

**356**      **State Payments in Lieu of Taxes**

- 356.01      Forest Reserves
- 356.02      Game Commission Lands (State Gamelands)
- 356.03      Project 70 Lands
- 356.04      Water Conservation and Flood Control Lands
- 356.XX      Etc.

**357**      **Local Government Units Capital and Operating Grants**

- 357.01      General Government
- 357.02      Public Safety
- 357.03      Highways and Streets (including County Liquid Fuels Tax Grants, County aid for road repair)
- 357.XX      Etc. by individual function as in 351 and 354

**358**      **Local Government Units Shared Payments for Contracted Intergovernmental Services**

- 358.10      Contract for Police Services
- 358.11      Contract for Fire Services
- 358.13      Contract for UCC and Code Enforcement Services
- 358.30      Contract for Public Works Services
- 358.XX      Etc.

**359**      **Local Government Units and Authorities Payments in Lieu of Taxes**

**360 & 370**   **Charges for Services (Departmental Earnings)**

- 361      General Government
- 361.30      Zoning and Subdivision and Land Development Fees
- 361.31      Preliminary and Final Subdivision and Land Development Plan Fees
- 361.32      Fees for Engineering Review and Site Inspection of Subdivision and Land
- 361.33      Zoning and Subdivision and Land Development Permits (including zoning, conditional use, special exception, and variance)
- 361.34      Hearing Fees (including Conditional Use, Curative Amendment, Planned Residential Development, Zoning Amendment, Zoning Hearing Board)
- 361.3X      Other Zoning and Subdivision and Land Development Fees
- 361.40      Plan Review Fees
- 361.50      Sale of Maps and Publications
- 361.51      Sale of maps of local government
- 361.52      Sale of code of ordinances
- 361.53      Sale of subdivision and land development ordinance
- 361.54      Sale of zoning ordinance
- 361.55      Sale of building code
- 361.5X      Etc.
- 361.60      Tax Collection Fees
- 361.61      Fees from Collecting Taxes for Government
- 361.62      Fees from Collecting Taxes for Counties
- 361.63      Fees from Collecting Taxes for School Districts
- 361.64      Fees from Collecting Taxes for Other Local Governments
- 361.65      Tax Certification Revenues
- 361.70      Reproduction of Records
- 361.71      Photocopies – Hard Copies of Documents
- 361.72      Electronic Version of Record
- 361.73      Conversion of Electronic Version
- 361.74      Postage
- 361.XX      Etc.

**362**      **Public Safety**

- 362.10      Special Police Services (Contracted Police protection)
- 362.11      Police Reports - Copies
- 362.12      Security Alarm Installation Fee
- 362.13      Security Alarm Monitoring Fee
- 362.14      School Crossing Guards
- 362.1X      Etc.
- 362.20      Special Fire Protection Fees
- 362.21      Fire Reports – Copies
- 362.40      Protective Inspections & UCC Fees
- 362.41           Building Permits
- 362.42           Electrical Permits
- 362.43           Plumbing Permits
- 362.44           Sewage Permits (SEO fees)
- 362.45           Use and Occupancy Permits
- 362.46           Act 13 of 2004
- 362.4X           Etc.
- 362.XX      Etc.

**363**      **Highways and Streets**

- 363.10      Street, Sidewalk, and Curb Repairs
- 363.20      Parking
- 363.21           Parking Meters Use
- 363.22           Parking Permits
- 363.23           Parking Lots
- 363.24           Parking Facilities
- 363.25           Etc.
- 363.40      Bridge and Tunnel Tolls
- 363.50      Contracted Highway and Street Work
- 363.51           Contracted Snow Removal for Pennsylvania Department of Transportaci3n
- 363.5X           Etc.
- 363.xx      Etc.

**364**      **Sanitation**

- 364.10      Sewage Charges
- 364.11           Sewage Connection/ Tap In Fee
- 364.12           Sewer Use Charge
- 364.13           Reserve Capacity Fee (where this is a revenue and not a capital contribution or capital advance)
- 364.20      Street Sanitation Charges
- 364.30      Solid Waste Collection and Disposal Charges
- 364.40      Landfill Tipping Fees
- 364.50      Sale of Recyclable Material

364.51 Sale of Recycling Bins  
364.60 Host Municipality Benefit Fee for Solid Waste Facility  
364.70 Sale of Sewage Sludge  
364.80 Weed Cleaning and Removal Charges  
364.XX Etc.

**365 Health**

365.20 Health Inspection Fees  
365.30 Hospital Fees  
365.50 Animal Control and Shelter Fees (SPCA)  
365.XX Etc.

366 Human Services

**367 Culture—Recreation**

367.10 Golf Fees  
367.11 Swimming Pool Fees  
367.12 Playground Fees  
367.13 Park and Recreation Concessions  
367.14 Pavilion Rental Fees  
367.15 Auditorium Use Fees  
367.16 Library Use Fees (not fines)  
367.17 Zoo Charges  
367.18 History/Museum Fees  
367.20 Recreation Program Fees  
367.XX Etc.

368 Airports

369 Bars

370 Cemeteries

**372 Electric System**

372.40 Sales of Electricity  
372.41 Residential Sales  
372.42 Commercial and Industry Sales  
372.44 Public Street and Highway Lighting  
372.45 Other Sales to Public Authorities  
372.46 Sales to Railroads and Railways  
372.47 Sales for Resale  
372.48 Interdepartmental Sales  
372.50 Other Operating Revenues  
372.51 Forfeited Discounts  
372.52 Miscellaneous Service Revenues  
372.53 Sales of Water and Water power  
372.55 Interdepartmental Rents  
372.xx Other Electric Revenues

**373****Gas System**

- 373.80 Sales of Gas
- 373.81 Residential Sales
- 373.82 Commercial and Industrial Sales
- 373.83 Other Sales to Public Authorities
- 373.84 Sales for Resale
- 373.85 Interdepartmental Sales
- 373.90 Other Operating Revenues
- 373.91 Forfeited Discounts
- 373.92 Miscellaneous Service Revenues
- 373.93 Revenues From Transportation of Gas of Others
- 373.94 Sales of Products Extracted From Natural Gas
- 373.95 Revenues From Natural Gas Processed by Others
- 373.96 Incidental Gasoline and Oil Sales
- 373.97 Interdepartmental Rents
- 373.98 Other Gas Revenues

374 Housing Projects

375 Markets

377 Transit System

**378****Water System**

- 378.10 Metered Sales to General Customers
  - 378.11 Metered Sales to Residential Customers
  - 378.12 Metered Sales to Commercial Customers
  - 378.13 Metered Sales to Industrial Customers
  - 378.20 Flat Rate Sales to General Customers
  - 378.21 Flat Rate Sales to Residential Customers
  - 378.22 Flat Rate Sales to Commercial Customers
  - 378.23 Flat Rate Sales to Industrial Customers
  - 378.40 Private Fire Protection
  - 378.50 Public Fire Protection
  - 378.60 Other Sales to Public Authorities
  - 378.70 Sales to Other Water Utilities
  - 378.80 Interdepartmental Sales
  - 378.90 Other Water Revenues
- 379 Other Charges for Services (e.g. Water Transportation and Terminals)

**383      Special Assessments(Not from Real Estate Tax)**

- 383.10      Construction
- 383.11      Street Lighting
- 383.12      Fire Hydrants
- 383.13      Water Lines
- 383.14      Streets
- 383.15      Sidewalks
- 383.XX      Etc.
  
- 386          Escheats (Sale of Personal Property)
  
- 387          Contributions and Donations from Private Sources
  
- 388          Fiduciary Fund Pension Contributions
  
- 389          All other Unclassified Operating Revenue

**Other Financing Sources**

**391      Proceeds of General Fixed Asset Disposition**

- 391.10      Sales of General Fixed Assets (including vehicles, equipment, land, etc.)
- 391.20      Compensation for Loss of General Fixed Assets

**392      Interfund Operating Transfers - (When a budgeted allocation and not a loan. Loans should be “due to” or “due from”)**

- 392.01      Transfer from General Fund
- 392.06      Transfer from Water Fund
- 392.08      Transfer from Sewer Fund
- 392.35      Transfer from Highway Aid Fund
- 392.XX      Etc.

**393      Proceeds of General Long-Term Debt - (when not set up as a liability)**

- 393.10      General Obligation Bond and Note Proceeds
- 393.11          General Obligation Bonds and Notes—Electoral
- 393.12          General Obligation Bonds and Notes—Non-Electoral
- 393.13          General Obligation Notes—Small Borrowing for Capital Purposes (Section 409)
- 393.14      General Obligations Bonds and Notes –Unfunded Debt (Section 509)
- 393.20      Premiums on Bonds Sold (where treated as a Revenue rather than as a Deferred Credit)
- 393.30      Inception of Lease-Purchase Agreement
- 393.40      Inception of Installment Purchase Contract

**394      Proceeds of Short-Term Debt - ( when not set up as a liability)**

- 394.10      Tax Anticipation Notes

**395      Refunds of Prior Year Expenditures - (when not accounted for as a credit to an Expenditure or Expense Account or as a Prior Period Adjustment by a Credit to a Fund Equity Account. Use for Workers’ Comp payments to facilitate ease of W-2 and Salary account reconciliation.)**

## VI. Expenditure or Expense Accounts

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### **400-409    General Government**

- 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
- 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

### **410-419    Public Safety (Protection to Persons and Property)**

- 410        Police
- 411        Fire-(If there is no 50 fund, place outgoing Foreign Fire/Fire Relief in 411).
- 412        Ambulance/Rescue (If separate from Police or Fire)
- 413        UCC and Code Enforcement (including protective inspections enforcement officer, etc.)
- 414        Planning and Zoning
- 415        Emergency Management and Communications
- 416        Militia and Armories
- 417        Examination of Licensed Occupations
- 418        Public Scales (weights & measures)
- 419        Other Public Safety (including crossing guards, etc.)

### **420-425    Health and Human Services**

- 421        Health Centers & General Clinics
- 422        Vector (Animal) Control
- 423        Human Services
- 424        Public Comfort Station
- 425        Welfare

### **426-429    Public Works—Sanitation**

- 426        Recycling Collection and Disposal
- 427        Solid Waste Collection and Disposal
- 428        Weed Control
- 429        Wastewater Collection and Treatment (includes sewage inspections)

**430-439**     **Public Works—Highways, Roads and Streets**

- 430     General Services-Administration
- 431     Cleaning of Streets and Gutters
- 432     Winter Maintenance-Snow removal
- 433     Traffic Control Devices
- 434     Street Lighting
- 435     Sidewalks and Crosswalks (not an allowable State Fund expenditure)
- 436     Storm Sewers and Drains
- 437     Repairs of Tools and Machinery
- 438     Maintenance and Repairs of Roads and Bridges
- 439     Highway Construction and Rebuilding Projects

**440-449**     **Public Works—Other Services**

- 440     Airports
- 441     Cemeteries
- 442     Electric System
- 443     Gas System
- 444     Markets
- 445     Parking Facilities
- 446     Storm Water Management and Flood Control
- 447     Transit System
- 448     Water System
- 449     Water Transport and Terminal Facilities

**450-459**     **Culture—Recreation**

- 451     Culture—Recreation Administration
- 452     Participant Recreation (e.g. Recreation Centers, Playgrounds, Swimming Pools, Golf Courses, etc.)
- 453     Spectator Recreation (e.g. Botanical Gardens, Museums, Art Galleries, Zoos, etc.)
- 454     Parks
- 455     Shade Trees
- 456     Libraries
- 457     Civil and Military Celebrations (including holiday decorations, community specific celebrations, parades, etc.)
- 458     Senior Citizens' Centers
- 459     Etc.

**460-469**     **Community Development**

- 461     Conservation of Natural Resources (including open space preservation, etc.)
- 462     Community Development and Housing
- 463     Economic Development
- 464     Economic Opportunity
- 465     Etc.

**470-474**     **Debt Service**

**471.00**     **Debt Principal (When not posted to a liability account)**

- 471.10     General Obligation Serial Bond and Note Principal
- 471.20     General Obligation Term Bond and Note Principal
- 471.30     Revenue Bond and Note Principal
- 471.35     Lease Rental Payment - Principal
- 471.40     Small Borrowing (Section 409) Principal
- 471.50     Unfunded (Section 509) Principal
- 471.60     Tax and Revenue Anticipation Note Principal (where not charged to a liability account)

**472.00**     **Debt Interest**

- 472.10     General Obligation Serial Bond and Note Interest
- 472.20     General Obligation Term Bond and Note Interest
- 472.30     Revenue Bond and Note Interest
- 472.35     Lease Rental Payment - Interest
- 472.40     Small Borrowing (Section 409) Interest
- 472.50     Unfunded (Section 509) Interest
- 472.60     Tax and Revenue Anticipation Note Interest
- 472.70     Discount/Premium on a Bond Issue
  
- 475.00     Fiscal Agent Fees (including loans, bonds, etc.)

**481-484**     **Employer Paid Benefits and Withholding Items** (When Not Distributed by Department)

- 481.10     Social Security (FICA) – Employer Paid
- 481.20     Medicare – Employer Paid
- 481.30     Unemployment Compensation (U/C) – Employer Paid
- 482.00     Judgments and Losses
- 483.10     Police Pension Contribution
- 483.20     Fire Pension Contribution
- 483.30     Non-Uniform Pension Contribution
- 484.00     Workers Compensation Insurance

**486-488**     **Insurance, Casualty , and Surety** (When Not Distributed by Department)

- 486.00     Insurance
- 486.10     Insurance – Liability
- 486.20     Insurance – Property/Casualty
- 486.30     Insurance – Automobile
- 486.40     Insurance – Public Officials
- 486.50     Insurance – Police Professional
- 486.60     Fidelity and Surety Bonds
- 486.XX     Other Insurance Expense

**487.00**     **Health Insurance Benefit**

- 487.XX     Other Group Insurance Benefits

488.00 Fiduciary Fund Benefits and Refunds Paid

489.XX All Other Unclassified Expenditures

**491-492 Other Financing Uses**

491 Refunds of Prior Year Revenues (Tax Refunds, Etc.)

**492 Interfund Operating Transfers**-(When a budgeted allocation and not a loan. Loans should be “due to” or “due from”)

492.01 Transfer to General Fund

492.06 Transfer to Water Fund

492.08 Transfer to Sewer Fund

492.20 Transfer to Sinking Fund

492.30 Transfer to Capital Reserve Fund

492.35 Transfer to Highway Aid Fund

492.95 Transfer to Operating Reserve Fund

492.XX Etc.

**493 Etc.**

## VII. Expenditure or Expense Cost Objects (2-digit)

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### **10      Personal Services - Compensation**

- .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)

### **.20      Supplies**

- .21      Office Supplies
- .22      Computer Supplies
- .23      Postage
- .24      General Operating Supplies
- .25      Repairs and Maintenance Supplies
- .26      Small Tools and Minor Equipment
- .27      Computer Hardware, Software, and/or Training Purchases with Liquid Fuels Funds (\$1,000 or less)
- XX      Etc.

### **.30 & .40      Other Services and Charges**

- .31      Professional Services
- .32      Communication- Telephone and wireless
- .33      Transportation-Fuel, Mileage reimbursements
- .34      Advertising, Printing and Binding
- .35      Insurance and Bonding
- .36      Public Utility Services-Sewer, Electric, Water
- .37      Repairs and Maintenance Services
- .38      Rentals
- .39      Bank Services Charges/Fees
- .40      Court Costs and Investigations
- .41      Judgments and Damages
- .42      Dues, Subscriptions and Memberships
- .43      Taxes
- .44      Laundry and Other Sanitation Services
- .45      Contracted Services (not otherwise classified)
- .46      Meetings, Conferences, Continuing Education

- .47 Drug & Alcohol Testing
- .48 Internet Fees/Web Design
- .49 Etc.

**.50 Contributions, Grants and Subsidies**

- .51 To Individuals
- .52 To Institutions
- .53 To Governmental Units
- .54 To Non-Governmental Organizations

**.60 Capital Construction**

- .61 General Construction Contracts
- .62 Heating Construction Contracts
- .63 Plumbing Construction Contracts
- .64 Electrical Construction Contracts
- .65 Elevator Construction Contracts
- .66 Professional Fees
- .67 Etc.

**.70 Capital Purchases**

- .71 Land
- .72 Improvements other than Land
- .73 Building
- .74 Machinery and Equipment
- .75 Minor Machinery and Equipment (where minor machinery and equipment must be treated as capital purchase not as supplies expense and where it must be accounted for separately from major machinery and equipment. Generally \$4000 -\$10000 )

**.80 Depreciation Expense**

- .82 Improvements other than Buildings
- .83 Buildings
- .84 Machinery and Equipment

## VIII. Expenditure or Expense Cost Objects (3-digit)

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### **.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

### **.170 - .189 Personal Services – Other Compensation**

- .171 Leave -Administrative
- .172 Leave - Holiday
- .173 Leave - Civil
- .174 Leave -Training /Educational
- .175 Leave - Military
- .176 Leave - Personal
- .177 Leave - Sick
- .178 Leave - Other
- .179 Longevity Pay
- .180 Overtime Pay
- .181 Court Overtime Pay
- .182 Special Details
- .183 Special Details – Reimbursed
- .184 Sick Pay Buy-Back
- .185 Vacation Pay Buy-Back
- .186 Uniform Allowance (If Paid as Compensation)
- .18X Other Compensation

### **.190 Other Personal Services – Employer Paid Benefits**

- .191 Uniform Maintenance Allowance (If Cash Payment Separate from Compensation)
- .192 FICA – Employer Paid
- .193 Medicare – Employer Paid
- .194 Unemployment Compensation - Employer Paid
- .195 Workers Compensation Insurance
- .196 Health Insurance
- .197 Pension
- .19X Other Group Benefits (including Vision, Dental, Life, AD&D, Long-term Disability, Short-term Disability, etc.)

**.200      Supplies**

- .210      Office Supplies
- .211      Paper Products
- .212      Forms
- .213      Computer/Copier Supplies
- .214      Maps
- .215      Postage
- .21X      Etc.

**.220 & .230      Operating Supplies**

- .221      Agricultural Supplies
- .222      Chemicals
- .223      Drugs
- .224      Medicines
- .225      Laboratory/Testing Supplies
- .226      Cleaning Supplies
- .227      Sanitation Supplies
- .228      Food For Animals
- .229      Food For Human Consumption
- .230      Heating Fuel
- .231      Vehicle Fuel—Gasoline
- .232      Vehicle Fuel—Diesel
- .233      Vehicle Fuel—Other
- .234      Oil
- .235      Lubricants
- .236      Building Supplies(light bulbs, etc.)
- .237      Institutional Supplies
- .238      Clothing and Uniforms
- .239      Etc.

**.240      Other Operating Supplies**

- .241      General Government Supplies
- .242      Protection to Persons and Property Supplies
- .243      Health and Welfare Supplies
- .244      Public works-Sanitation Supplies
- .245      Public Works--Highway Supplies
- .246      Public Works—Other Services Supplies
- .247      Culture—Recreation Supplies
- .248      Conservation and Development Supplies
- .249      Etc.

**.250      Repair and Maintenance Supplies**

- .251      Vehicle Parts
- .252      Computer /copier Parts

**.260 Small Tools and Minor Equipment**

**.270 Computer Hardware, Software, and/or Training Purchases with Liquid Fuels Funds (\$1,000 or less)**

**.300 & .400 Other Services and Charges**

- .310 Professional Services
- .311 Accounting and Auditing Services
- .312 Management Consulting Services
- .313 Engineering and Architectural Services
- .314 Special Legal Services
- .315 Medical, Dental, and Hospital Services
- .316 Lab Fees
- .31x Etc.

**.320 Communication**

- .321 Telephone Monthly Charges
- .322 Telephone Long Distance Toll Charges
- .323 Telephone Equipment Installation
- .324 Wireless Telephone
- .325 Internet Fees
- .326 Radio Equipment Lease
- .327 Radio Equipment Maintenance
- .328 Radio Equipment Installation
- .329 Etc.

**.330 Transportation**

- .331 Travel Expense(mileage Reimbursement)
- .332 Motor Pool Charges
- .333 Drayage
- .334 Freight and Express Charges
- .335 Messenger Service
- .336 Automobile Rental
- .337 Automobile Allowance
- .33X Etc.

**.340 Advertising, Printing, and Binding**

- .341 Advertising
- .342 Printing
- .343 Binding

<b><u>.350</u></b>	<b><u>Insurance and Bonding</u></b>
.351	Property
.352	Liability (Casualty)
.353	Surety and Fidelity
.354	Workers Compensation
<b><u>.360</u></b>	<b><u>Public Utility Services</u></b>
.361	Electricity
.362	Gas
.363	Hydrant Service
.364	Sewer
.365	Solid Waste-Disposal of Sludge
.366	Water
.367	Garbage-refuse Removal
.36x	Etc.
<b><u>.370</u></b>	<b><u>Repairs and Maintenance Services</u></b>
.371	Land
.372	Improvements other than Buildings
.373	Buildings
.374	Machinery and Equipment
<b><u>.380</u></b>	<b><u>Rentals</u></b>
.381	Rent of Land
.382	Rent of Improvements other than building
.383	Rent of Buildings
.384	Rent of Machinery and Equipment
.385	Authority Rentals
.390	Bank Services Charges/Fees
<b><u>.400</u></b>	<b><u>Court Cost and Investigations</u></b>
.410	Judgments and Damages
.420	Dues, Subscriptions, and Memberships
.430	Taxes
.440	Laundry and Other Sanitation Services
.450	Contracted Services (not otherwise classified)
.451	Contracted Maintenance and Repair of Vehicles
.452	Contracted IT/Networking Services
.453	Web Design/Maintenance
.45x	Etc.
.460	Continuing Education
.470	CDL, Drug & Alcohol Testing
.4XX	Etc.

**.500**      **Contributions, Grants, and Subsidies**

- .510      To Individuals
- .520      To Institutions
- .530      To Governmental Units
- .540      To Non-Governmental Organizations

**.600**      **Capital Construction**

- .610      General Construction Contracts
- .620      Heating Construction Contracts
- .630      Plumbing Construction Contracts
- .640      Electrical Construction Contracts
- .650      Elevator Construction Contracts
- .660      Professional Fees
- .6XX      Etc.

**.700**      **Capital Purchases**

- .710      Land
- .720      Improvements other than Buildings
- .730      Buildings
- .740      Machinery
- .750      Minor Machinery and equipment (where minor machinery and equipment must be treated as capital purchases not as supplies expense and where it must be accounted for separately from major machinery and equipment).

**.800**      **Depreciation Expense**

- .820      Improvements other than Buildings
- .830      Buildings
- .840      Machinery and Equipment

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