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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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Program

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



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Programs

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



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Programs

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



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Objects

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



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Expenditure Examples

- 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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QUESTIONS?



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Example #1

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



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Example #2

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



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Example #3

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



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Example #4

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



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Answer #1

- General Fund
 - Fund number = 1000
 - Program code = 910
 - Object code = 910
- Cemetery Fund
 - Fund number = 2041
 - Receipt code = 931



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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

- Village - General Fund
 - Fund number = 1000
 - Program code = 800
 - Object code = 392



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Answer #4

- General Fund
 - Fund number = 1000
 - Receipt code = 701



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