



Uniform Chart of Accounts Project:
**OFFICE OF THE
UTAH STATE AUDITOR**



Office of the
Utah State Auditor

Uniform Chart of Accounts

- Applicability
 - Local governments who post to Transparency website (over \$1 million in revenues or exps)
 - Local governments with revenues and exps between \$500,000 an \$1 million
 - NOT applicable to school districts and charter schools



Uniform Chart of Accounts

- Purpose
 - Comparability
 - Benchmarking
 - Elimination of Duplication



Uniform Chart of Accounts

- Resources
 - Excel format to facilitate mapping
 - Frequently Asked Questions
 - Implementation Guide



Contacts

State Finance

- Questions with the upload template?
 - Contact Darrell Swenson, 801-538-3059

State Auditor's Office

- Questions with mapping?
 - Contact: Ryan Roberts, 801-538-1721



Time-saving Approach

- Start with chart of accounts from finance system
- Assign funds
- Assign functions
- Assign accounts
- Apply throughout the chart of accounts



Time-saving Approach

GENERAL FUND	100		
Account			
Number		nue	
Account			
Number			
Title			
10-64-74	CAPITAL OUTLAY-HAMBLIN (CITY)		
10-64-81	YOUTH RECREATION		
10-64-99	PARKS GENERAL		
			<u>COMMUNITY DEVELOPMENT</u>
			10-68-60 MISC-WELCOM SIGN &
			10-68-61 VARIETY ARTS COUNCIL
			10-68-62 JUNIPER ARTS
			10-68-64 SUNDRY (VARIETY ARTS)
			10-68-65 SUNDRY (TREE
			10-68-66 SUNDRY
			10-68-67 MESA HILLS CDBG
			10-68-68 SUNDRY (VOLUNTEER
			10-68-69 HOMLAND SECURITY
			10-68-70 STORY TELLING GUILD
			10-68-71 STORY TELLERS GUILD
<u>CEMETERY</u>			
10-65-11	SALARIES		
10-65-12	SALARIES (PART TIME)		
10-65-13	EMPLOYEE BENEFITS		
10-65-23	TRAVEL & TRAINING		
10-65-25	AUTO EXPENSE		
10-65-26	EQUIP. SUPPLIES & MAINTENANCE		
10-65-40	CHEMICALS (CEMETERY)		
10-65-65	Malnt Contract		
10-65-70	CAPITAL OUTLAY		
10-65-80	LOT BUY BACKS		
10-65-99	CEMETERY GENERAL		
			<u>ECONOMIC DEVELOPMENT</u>
			10-69-23 TRAVEL



Time-saving Approach

GENERAL FUND	-100		
Account			
Number	nue		
Account			
Number			
Title			
10-64-74	CAPITAL OUTLAY-HAMBLIN (CITY)		
10-64-81	YOUTH RECREATION		
10-64-99	PARKS GENERAL		
		<u>COMMUNITY DEVELOPMENT</u>	500000
<u>CEMETERY</u>	301700		
10-65-11	SALARIES	10-68-60	MISC-WELCOM SIGN &
10-65-12	SALARIES (PART TIME)	10-68-61	VARIETY ARTS COUNCIL
10-65-13	EMPLOYEE BENEFITS	10-68-62	JUNIPER ARTS
10-65-23	TRAVEL & TRAINING	10-68-64	SUNDRY (VARIETY ARTS)
10-65-25	AUTO EXPENSE	10-68-65	SUNDRY (TREE
10-65-26	EQUIP. SUPPLIES & MAINTENANCE	10-68-66	SUNDRY
10-65-40	CHEMICALS (CEMETERY)	10-68-67	MESA HILLS CDBG
10-65-65	Malnt Contract	10-68-68	SUNDRY (VOLUNTEER
10-65-70	CAPITAL OUTLAY	10-68-69	HOMLAND SECURITY
10-65-80	LOT BUY BACKS	10-68-70	STORY TELLING GUILD
10-65-99	CEMETERY GENERAL	10-68-71	STORY TELLERS GUILD
		<u>ECONOMIC DEVELOPMENT</u>	500700
		10-69-23	TRAVEL



Time-saving Approach

GENERAL FUND	-100			
Account				
Number	nue			
Account				
Number				
Title				
10-64-74	CAPITAL OUTLAY-HAMBLIN (CITY)			
10-64-81	YOUTH RECREATION			
10-64-99	PARKS GENERAL			
			<u>COMMUNITY DEVELOPMENT</u>	500000
<u>CEMETERY</u>	301700			
10-65-11	SALARIES	40010100	10-68-60	MISC-WELCOM SIGN & 40080300
10-65-12	SALARIES (PART TIME)	40010100	10-68-61	VARIETY ARTS COUNCIL 40050000
10-65-13	EMPLOYEE BENEFITS	40010200	10-68-62	JUNIPER ARTS 40050000
10-65-23	TRAVEL & TRAINING	40020900	10-68-64	SUNDRY (VARIETY ARTS) 40050000
10-65-25	AUTO EXPENSE	40050603	10-68-65	SUNDRY (TREE 40050000
10-65-26	EQUIP. SUPPLIES & MAINTENANCE	40050603	10-68-66	SUNDRY 40050000
10-65-40	CHEMICALS (CEMETERY)	40050203	10-68-67	MESA HILLS CDBG 40050000
10-65-65	Maint Contract	40020100	10-68-68	SUNDRY (VOLUNTEER 40050000
10-65-70	CAPITAL OUTLAY	40080000	10-68-69	HOMLAND SECURITY 40050000
10-65-80	LOT BUY BACKS	40080100	10-68-70	STORY TELLING GUILD 40050000
10-65-99	CEMETERY GENERAL	40000000	10-68-71	STORY TELLERS GUILD 40050000
			<u>ECONOMIC DEVELOPMENT</u>	500700
			10-69-23	TRAVEL 40020900



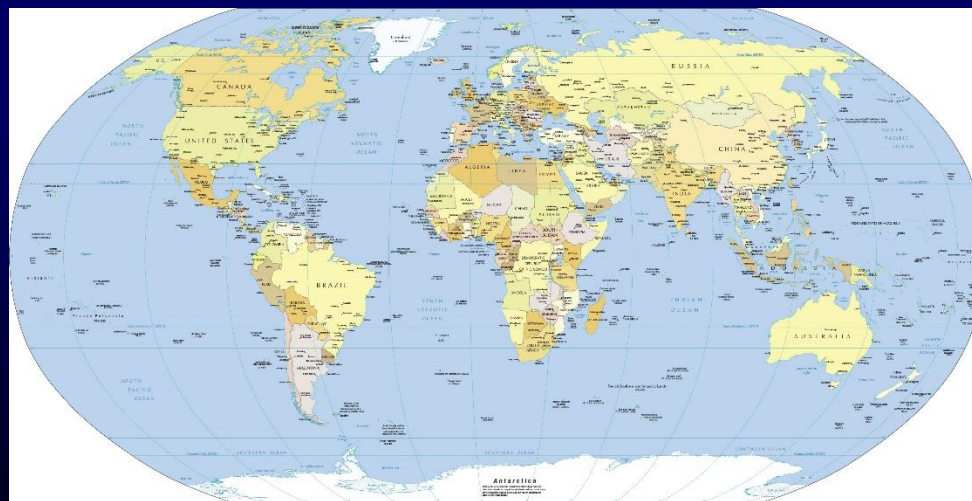
Notable Tips

- There is only one general fund – 100
- If only one of any type of fund – use main fund number (ie. Water fund – 500; or Water fund 505, Sewer Fund 510, Electric Fund 515)



Notable Tips

- Only general-purpose governments use general government functions (100000)
- Map to the same level of accounting as your operational chart of accounts



Notable Tips

- All revenue and expenditure accounts should be assigned a function, function is generally n/a for balance sheet accounts.
- 010, 020, and 030 funds are only used to report entity-wide assets and liabilities.



Uniform Chart of Accounts

- Time frame
 - 6/30 – must be implemented by 6/30/2014
 - 12/31 – must be implemented by 12/31/2014
 - 2014 uploads - must include uniform chart of accounts

2014						
June						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					



Uniform Chart of Accounts

- How are we doing?
 - Cities and Towns – 50%
 - Special Service Districts – 20%
 - Counties – 10%
 - Overall – 39%



Uniform Chart of Accounts

- Next Step:
 - \$500,000 to \$1 million – submit balance sheet and income statement information mapped to UCOA to State Auditor website within 6 months of fiscal year-end
 - Over \$1 million – submit balance sheet information mapped to UCOA to Transparency Website within 6 months of fiscal year-end



Questions?

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