

**Implementation Guide
for
Mapping
Utah Local Governments
Chart of Accounts
to the
Uniform Chart of Accounts**



**OFFICE OF THE
UTAH STATE AUDITOR**

Implementation Guide for Mapping to the Uniform Chart of Accounts

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Implementation Guide Instructions

Purpose:

This implementation guide has been developed to assist local governments in their effort to map their operational chart of accounts to the uniform chart of accounts developed by the Office of the Utah State Auditor.

Process:

Mapping a chart of accounts is a process of making and documenting many decisions. It requires a process of understanding the way financial transactions in a governmental entity are grouped together in their own chart of accounts and then applying that understanding to effectively match funds, functions, and accounts with the uniform chart of accounts.

To facilitate this process we have provided the following tools.

- **Implementation tips** – Key tips that should be considered when making decisions as to where accounts should be coded.
- **Example Mapping of ABC City’s Enterprise Funds** – This tutorial of mapping the chart of accounts of ABC City to the uniform chart of accounts will help you understand the step-by-step approach to the mapping process.
- **Standard Chart of Accounts Mapping Examples** – For local governments that use Caselle, Pelorus, or a chart of accounts patterned after the Office of the Utah State Auditor’s former chart of accounts, we have provided a template for how those chart of accounts map over to the new uniform chart of accounts. Not only does this provide a template to those that use these chart of accounts, but it also provides other local governments with an idea as to where their accounts may fit into the new uniform chart of accounts. These mapping examples can be found in Appendices A through C.
 - **Disclaimer** - Please note that these mappings have been developed with a general understanding of accounting. It is the responsibility of each local government to customize each of their mappings to reflect their individual financial operations.

For additional questions regarding the implementation process, please contact the Office of the Utah State Auditor.

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For questions regarding how to prepare your document containing your transactions containing the mapping to the Uniform Chart of Accounts for uploading to the Transparency website, contact the Utah State Division of Finance.

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Implementation Tips:

- General Government functions (100000) should only be used for the governmental funds of general purpose governments. Enterprise funds and specialized governments (i.e. local and special service districts, AOGs, etc.) should use the functions that pertain to their operations (i.e. UTA would use the Mass Transit function (300700), an enterprise fund for culinary water operations should use the Culinary Water System function (300900)).
- Whenever a specific account code cannot be found in the uniform chart of accounts for an account in your operational chart of accounts, use an account code that is more general. It will be further clarified through use of the function code. For example, to record ambulance fee revenue, use the fees account (30040200) and the ambulance function (201003).
- If you have a question as to where an account should be coded, read the account descriptions for further clarification.
- The function codes should not be used for balance sheet accounts (assets, liabilities, and net position). Rather the “not applicable” function (000000) should be used for these accounts.

Example Mapping of ABC City's Enterprise Fund Chart of Accounts to the Uniform Chart of Accounts

Introduction:

In addition to a general fund, ABC City operates two enterprise funds; a Water Fund which is used to track the costs and revenues of the City's culinary water system, and a cemetery fund used to track the operations of the City's cemetery. The City's current chart of accounts for its enterprise funds is shown below.

Assets

Cash
Accounts Receivable
Infrastructure
Accumulated Depreciation
Machinery & Equipment
Vehicles
Water Rights

Liabilities

Accounts Payable
Customer Deposits
Bonds Payable

Net Position

Invested in Capital Assets, net of related debt
Restricted
Unrestricted

Revenue

Water Sales
Customer Deposits
Water Impact Fees
Cemetery Lot Sales
Perpetual Care Fees
Grave Open/Close Fees
Interest Earnings
Miscellaneous Revenue
Transfers

Expenditure

ADMINISTRATION

Salaries & Wages
Employee Benefits
Travel & Training
Office Supplies & Expense

MAINTENANCE

Salaries & Wages
Employee Benefits
Equipment Maintenance
Fuel & Oil
Water System Repairs
Chemicals & Testing
Capital Outlay - Line Replace
Capital Outlay - Equipment
Depreciation

Step 1 – Map Funds

The first step is to assign a fund number to each of the City's funds. Using the Uniform Chart of Accounts, the city can assign any fund number between 501 and 599 to their enterprise funds.

Description	Number
Water Fund	501
Cemetery Fund	502

Step 2 – Map Functions

The next step is to assign a function number to the activities performed by each fund. After looking at the Uniform Chart of Accounts, the City has determined the following functions best represent the activities of its enterprise funds:

Function Number	Description
300900	Public Works - Water System
300901	Public Works - Water System - Administration
300902	Public Works - Water System - Operations
301800	Public Works - Cemetery
301801	Public Works - Cemetery - Administration
301802	Public Works - Cemetery - Operations

The main function codes (300900 and 301800) will be assigned to all revenue accounts. The Administration functions (300901 and 301801) will be assigned to those expenditure accounts related to the administration, such as salaries and wages of city officials, office supplies, etc. The Operation functions (300902 and 301802) will be assigned to those expenditure accounts related to the actual operations of the water supply and cemetery funds, such as infrastructure improvements, repairs and maintenance of the lines, cost of testing the water, etc. Functions are not assigned to balance sheet accounts.

Step 3 – Map Accounts

The last step is to map over each individual account over to its corresponding uniform chart of account number.

ABC City Accounts	Uniform Chart of Account	
	Account	Description
<u>Assets</u>		
Cash	10010100	Current Assets - Cash and Cash Equivalents
Accounts Receivable	10010401	Current Assets - Receivables - Accounts Receivable, Net
Infrastructure	10030300	Capital Assets - Infrastructure
Accumulated Depreciation	10030800	Capital Assets - Accumulated Depreciation
Machinery & Equipment	10030501	Capital Assets - Machinery and Equipment - Machinery
Vehicles	10030502	Capital Assets - Machinery and Equipment - Vehicles
Water Rights	10030602	Capital Assets - Intangible Assets - Water Rights
<u>Liabilities</u>		
Accounts Payable	20010100	Current Liabilities - Accounts Payable
Customer Deposits	20010300	Current Liabilities - Deposits Payable
Bonds Payable	20020400	Noncurrent Liabilities - Bonds Payable, net
<u>Net Position</u>		
Invested in Capital Assets, net of related debt	23010000	Net Position - Net Investment In Capital Assets
Restricted	23020000	Net Position - Restricted
Unrestricted	23030000	Net Position - Unrestricted
<u>Revenue</u>		
Water Sales	30040405	Charges For Service - Sales and Service - Metered Products
Customer Deposits	20010300	Current Liabilities - Deposits Payable
Water Impact Fees	30040201	Charges For Service - Fees - Impact
Cemetery Lot Sales	30040406	Charges For Service - Sales and Service - Cemetery Lots
Perpetual Care Fees	30040407	Charges For Service - Sales and Service - Perpetual Care
Grave Open/Close Fees	30040406	Charges For Service - Sales and Service - Cemetery Lots
Interest Earnings	30060100	Miscellaneous - Interest Earnings
Miscellaneous Revenue	30060000	Miscellaneous
Transfers	30070100	Other Sources of Funding - Interfund Transfers
<u>Expenditure</u>		
ADMINISTRATION		
Salaries & Wages	40010100	Personnel Services - Salaries and Wages
Employee Benefits	40010200	Personnel Services - Employee Benefits
Travel & Training	40020900	General and Contracted Services - Travel, Education and Training
Office Supplies & Expense	40050100	Supplies and Materials - Office Supplies
MAINTENANCE		
Salaries & Wages	40010100	Personnel Services - Salaries and Wages
Employee Benefits	40010200	Personnel Services - Employee Benefits

Uniform Chart of Account

ABC City Accounts	Account	Description
<u>Assets</u>		
Equipment Maintenance	40050603	Supplies and Materials - Repair and Maintenance - Machinery and Equipment
Fuel & Oil	40050201	Supplies and Materials - Operating Supplies - Motor Fuels
Water System Repairs	40050600	Supplies and Materials - Repair and Maintenance
Chemicals & Testing	40050203	Supplies and Materials - Operating Supplies - Chemicals and Testing
Capital Outlay - Line Replace	40080300	Capital Outlays - Infrastructure
Capital Outlay - Equipment	40080500	Capital Outlays - Machinery and Equipment
Depreciation	40120000	Depreciation

With each segment of the uniform chart of accounts mapped to ABC City's chart of accounts, the completed chart of account mapping can now be compiled.

Water Fund

<u>Assets</u>	<u>Coding Block</u> Fund-Function-Account	<u>UCOA Detail Description</u>
Cash	501-000000-10010100	Water Fund Not Applicable Current Assets - Cash and Cash Equivalents
Accounts Receivable	501-000000-10010401	Water Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
Infrastructure	501-000000-10030300	Water Fund Not Applicable Capital Assets - Infrastructure
Accumulated Depreciation	501-000000-10030800	Water Fund Not Applicable Capital Assets - Accumulated Depreciation
Machinery & Equipment	501-000000-10030501	Water Fund Not Applicable Capital Assets - Machinery and Equipment - Machinery
Vehicles	501-000000-10030502	Water Fund Not Applicable Capital Assets - Machinery and Equipment - Vehicles
Water Rights	501-000000-10030602	Water Fund Not Applicable Capital Assets - Intangible Assets - Water Rights
<u>Liabilities</u>		
Accounts Payable	501-000000-20010100	Water Fund Not Applicable Current Liabilities - Accounts Payable
Customer Deposits	501-000000-20010300	Water Fund Not Applicable Current Liabilities - Deposits Payable
Bonds Payable	501-000000-20020400	Water Fund Not Applicable Noncurrent Liabilities - Bonds Payable, net
<u>Net Position</u>		
Invested in Capital Assets, net of related debt	501-000000-23010000	Water Fund Not Applicable Net Position - Net Investment In Capital Assets
Restricted	501-000000-23020000	Water Fund Not Applicable Net Position - Restricted
Unrestricted	501-000000-23030000	Water Fund Not Applicable Net Position - Unrestricted
<u>Revenue</u>		
Water Sales	501-300900-30040405	Water Fund Public Works - Water System Charges For Service - Sales and Service - Metered Products
Customer Deposits	501-300900-30041000	Water Fund Public Works - Water System Charges For Service - Customer Deposits
Water Impact Fees	501-300900-30040201	Water Fund Public Works - Water System Charges For Service - Fees - Impact
Interest Earnings	501-300900-30060100	Water Fund Public Works - Water System Miscellaneous - Interest Earnings
Miscellaneous Revenue	501-300900-30060000	Water Fund Public Works - Water System Miscellaneous
Transfers	501-300900-30070100	Water Fund Public Works - Water System Other Sources of Funding - Interfund Transfers
<u>Expenditure</u>		
ADMINISTRATION		

Water Fund

<u>Assets</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail Description</u>
Salaries & Wages	501-300901-40010100	Water Fund Public Works - Water System - Administration Personnel Services - Salaries and Wages
Employee Benefits	501-300901-40010200	Water Fund Public Works - Water System - Administration Personnel Services - Employee Benefits
Travel & Training	501-300901-40020900	Water Fund Public Works - Water System - Administration General and Contracted Services - Travel, Education and Training
Office Supplies & Expense	501-300901-40050100	Water Fund Public Works - Water System - Administration Supplies and Materials - Office Supplies

MAINTENANCE

Salaries & Wages	501-300902-40010100	Water Fund Public Works - Water System - Operations Personnel Services - Salaries and Wages
Employee Benefits	501-300902-40010200	Water Fund Public Works - Water System - Operations Personnel Services - Employee Benefits
Equipment Maintenance	501-300902-40050603	Water Fund Public Works - Water System - Operations Supplies and Materials - Repair and Maintenance - Machinery and Equipment
Fuel & Oil	501-300902-40050201	Water Fund Public Works - Water System - Operations Supplies and Materials - Operating Supplies - Motor Fuels
Water System Repairs	501-300902-40050600	Water Fund Public Works - Water System - Operations Supplies and Materials - Repair and Maintenance
Chemicals & Testing	501-300902-40050203	Water Fund Public Works - Water System - Operations Supplies and Materials - Operating Supplies - Chemicals and Testing
Capital Outlay - Line Replace	501-300902-40080300	Water Fund Public Works - Water System - Operations Capital Outlays - Infrastructure
Capital Outlay - Equipment	501-300902-40080500	Water Fund Public Works - Water System - Operations Capital Outlays - Machinery and Equipment
Depreciation	501-300902-40120000	Water Fund Public Works - Water System - Operations Depreciation

Cemetery Fund

<u>Assets</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail Description</u>
Cash	502-000000-10010100	Cemetery Fund Not Applicable Current Assets - Cash and Cash Equivalents
Accounts Receivable	502-000000-10010401	Cemetery Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
Infrastructure	502-000000-10030300	Cemetery Fund Not Applicable Capital Assets - Infrastructure
Accumulated Depreciation	502-000000-10030800	Cemetery Fund Not Applicable Capital Assets - Accumulated Depreciation
Machinery & Equipment	502-000000-10030501	Cemetery Fund Not Applicable Capital Assets - Machinery and Equipment - Machinery
Vehicles	502-000000-10030502	Cemetery Fund Not Applicable Capital Assets - Machinery and Equipment - Vehicles

Liabilities

Accounts Payable	502-000000-20010100	Cemetery Fund Not Applicable Current Liabilities - Accounts Payable
Customer Deposits	502-000000-20010300	Cemetery Fund Not Applicable Current Liabilities - Deposits Payable
Bonds Payable	502-000000-20020400	Cemetery Fund Not Applicable Noncurrent Liabilities - Bonds Payable, net

Net Position

Invested in Capital Assets, net of related debt	502-000000-23010000	Cemetery Fund Not Applicable Net Position - Net Investment In Capital Assets
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Cemetery Fund

<u>Assets</u>	<u>Coding Block</u> Fund-Function-Account	<u>UCOA Detail Description</u>
Restricted	502-000000-23020000	Cemetery Fund Not Applicable Net Position - Restricted
Unrestricted	502-000000-23030000	Cemetery Fund Not Applicable Net Position - Unrestricted
<u>Revenue</u>		
Customer Deposits	502-301800-30041000	Cemetery Fund Public Works - Cemetery Charges For Service - Customer Deposits
Cemetery Lot Sales	502-301800-30040406	Cemetery Fund Public Works - Cemetery Charges For Service - Sales and Service - Cemetery Lots
Perpetual Care Fees	502-301800-30040407	Cemetery Fund Public Works - Cemetery Charges For Service - Sales and Service - Perpetual Care
Grave Open/Close Fees	502-301800-30040406	Cemetery Fund Public Works - Cemetery Charges For Service - Sales and Service - Cemetery Lots
Interest Earnings	502-301800-30060100	Cemetery Fund Public Works - Cemetery Miscellaneous - Interest Earnings
Miscellaneous Revenue	502-301800-30060000	Cemetery Fund Public Works - Cemetery Miscellaneous
Transfers	502-301800-30070100	Cemetery Fund Public Works - Cemetery Other Sources of Funding - Interfund Transfers
<u>Expenditure</u>		
ADMINISTRATION		
Salaries & Wages	502-301801-40010100	Cemetery Fund Public Works - Cemetery - Administration Personnel Services - Salaries and Wages
Employee Benefits	502-301801-40010200	Cemetery Fund Public Works - Cemetery - Administration Personnel Services - Employee Benefits
Travel & Training	502-301801-40020900	Cemetery Fund Public Works - Cemetery - Administration General and Contracted Services - Travel, Education and Training
Office Supplies & Expense	502-301801-40050100	Cemetery Fund Public Works - Cemetery - Administration Supplies and Materials - Office Supplies
MAINTENANCE		
Salaries & Wages	502-301802-40010100	Water Fund Public Works - Cemetery - Operations Personnel Services - Salaries and Wages
Employee Benefits	502-301802-40010200	Cemetery Fund Public Works - Cemetery - Operations Personnel Services - Employee Benefits
Equipment Maintenance	502-301802-40050603	Cemetery Fund Public Works - Cemetery - Operations Supplies and Materials - Repair and Maintenance - Machinery and Equipment
Fuel & Oil	502-301802-40050201	Cemetery Fund Public Works - Cemetery - Operations Supplies and Materials - Operating Supplies - Motor Fuels
Capital Outlay - Line Replace	502-301802-40080300	Cemetery Fund Public Works - Cemetery - Operations Capital Outlays - Infrastructure
Capital Outlay - Equipment	502-301802-40080500	Cemetery Fund Public Works - Cemetery - Operations Capital Outlays - Machinery and Equipment
Depreciation	502-301802-40120000	Cemetery Fund Public Works - Cemetery - Operations Depreciation

Appendix A

Mapping Standard Pelorus System of Accounts to Utah Uniform Chart of Accounts

Introduction:

In this appendix, we capture the mapping from *System of Accounts The Pelorus Method* © 2009 (Pelorus) to the Office of the Utah State Auditor Uniform Chart of Accounts (UCOA).

Mapping:

Pelorus contains two groups of numbering: a four digit number (0000) sometimes followed by a decimal and an additional digit (.0) to describe Accounts and Functions and a three digit number (000) to describe Character and Object.

This system of numbering will be mapped into three groups of numbering under the Uniform Chart of Account: Fund is a three digit number (000), Function is a six digit number (000000), and Account is an eight digit number (00000000).

PELORUS Accounts and Functions map to:

UCOA Funds – the standard Pelorus documentation assumes two funds for a government, a general fund and a proprietary fund. Within the Pelorus Accounts and Functions section of numbers are blocks of numbers that indicate whether a transaction would be within the general fund or the proprietary fund. Pelorus Accounts and Functions starting with a 3 or 4 would map to [100 – General Fund](#) in the UCOA. Pelorus Accounts and Functions starting with a 5 or a 6 would map to [500 – Enterprise Fund](#) in the UCOA.

UCOA Functions – the standard Pelorus documentation merges Accounts and Functions together, the UCOA has separate categories. Some blocks of numbers map to the function. The specific mapping follows in the detailed mapping tables.

UCOA Accounts – the standard Pelorus documentation merges Accounts and Functions together, the UCOA has separate categories. Some blocks of numbers map to the Account. The specific mapping follows in the detailed mapping tables.

PELORUS Characters and Objects map to:

UCOA Accounts – the standard Pelorus documentation Character and Object field maps to particular blocks within the Accounts numbering. The specific mapping follows in the detailed mapping tables.

The following mapping was prepared by the Office of the Utah State Auditor. The time estimate for completing a mapping of similar size and scope is approximately 3 – 6 hours.

This table is the detailed mapping of the **Pelorus Account and Function** to the **Uniform Chart of Account Fund, Function, and Account**. The Uniform Chart of Accounts for Local Governments of Utah can be found at <http://auditor.utah.gov>. When the Coding Block contains an asterisk (*) any valid segment number is possible in the mapping depending upon the nature of the transaction.

Pelorus System of Accounts		Utah Uniform Chart of Accounts	
<u>Account and Function</u>	<u>Pelorus Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
1111	Assets - Cash - Combined checking account	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1112	Assets - Cash - Other checking or demand deposit bank accounts	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1120	Assets - Cash - Other checking or demand deposit bank accounts	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1121	Assets - Cash - PTIF accounts	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1130	Assets - Cash - PTIF accounts	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1131	Assets - Cash - Cash with fiscal agents	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1140	Assets - Cash - Cash with fiscal agents	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1171	Assets - Cash - Cash on hand (change funds)	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1175	Assets - Cash - Undeposited receipts	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1191.1	Assets - Cash - Restricted cash	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1191.2	Assets - Cash - Restricted cash offset	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1192.1	Assets - Cash - Overdraft receivable	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1192.2	Assets - Cash - Overdraft payable	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1192.3	Assets - Cash - Overdraft offset	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1311	Assets - Receivables - Accounts receivable (customers for services or goods)	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1319	Assets - Receivables - Allowance for uncollectible accounts	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1325	Assets - Receivables - Installment accounts receivable	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1326.1	Assets - Receivables - Current installment receivables	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1326.2	Assets - Receivables - Current installment offset	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1341	Assets - Receivables - Special assessments receivable	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1342.1	Assets - Receivables - Current special assessments	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1342.2	Assets - Receivables - Current special assessments offset	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1351	Assets - Receivables - Property taxes receivable - current	***-000000-10010403	any Not Applicable Current Assets - Receivables - Accrued Taxes, Net
1352	Assets - Receivables - Property taxes - deferred	***-000000-10010403	any Not Applicable Current Assets - Receivables - Accrued Taxes, Net

Pelorus System of Accounts		Utah Uniform Chart of Accounts	
<u>Account and Function</u>	<u>Pelorus Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
1411	Assets - Receivables - Due from other governments	***-000000-10010600	any Not Applicable Current Assets - Due From Other Governments
1421	Assets - Receivables - Due from other funds	***-000000-10010800	any Not Applicable Current Assets - Due From Other Funds
1511	Assets - Inventory - Inventory	***-000000-10011000	any Not Applicable Current Assets - Inventory
1541	Assets - Prepaid, deferred, and clearing - Prepaid expense	***-000000-10010900	any Not Applicable Current Assets - Prepaid Expenses
1561	Assets - Prepaid, deferred, and clearing - Health insurance clearing	***-000000-10011100	any Not Applicable Current Assets - Suspense
1562	Assets - Prepaid, deferred, and clearing - Workman's compensation premiums clearing	***-000000-10011100	any Not Applicable Current Assets - Suspense
1580	Assets - Prepaid, deferred, and clearing - Suspense	***-000000-10011100	any Not Applicable Current Assets - Suspense
1601	Assets - Prepaid, deferred, and clearing - Construction in progress	***-000000-10030400	any Not Applicable Capital Assets - Construction in Progress
1611	Assets - Capital - Land	***-000000-10030100	any Not Applicable Capital Assets - Land
1621	Assets - Capital - Buildings	***-000000-10030200	any Not Applicable Capital Assets - Buildings
1631	Assets - Capital - Improvements other than buildings	***-000000-10030300	any Not Applicable Capital Assets - Infrastructure
1641-1660	Assets - Capital - Utility systems accounts	***-000000-10030700	any Not Applicable Capital Assets - Other Assets
1661	Assets - Capital - Equipment	***-000000-10030500	any Not Applicable Capital Assets - Machinery and Equipment
1671	Assets - Capital - Autos and trucks	***-000000-10030502	any Not Applicable Capital Assets - Machinery and Equipment - Vehicles
1721	Assets - Capital - Accumulated depreciation – buildings	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1731	Assets - Capital - Accumulated depreciation – improvements	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1741	Assets - Capital - Accumulated depreciation – utility systems accounts	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1760	Assets - Capital - Accumulated depreciation – utility systems accounts	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1761	Assets - Capital - Accumulated depreciation – equipment	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1771	Assets - Capital - Accumulated depreciation – autos and trucks	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1801	Assets - Other - Unamortized bond issue costs	***-000000-40170400	any Not Applicable Debt Service - Insurance
1802	Assets - Other - Accumulated amortization – bond issue costs	***-000000-40170400	any Not Applicable Debt Service - Insurance
2131	Liabilities - Current - Accounts payable	***-000000-20010100	any Not Applicable Current Liabilities - Accounts Payable
2135.1	Liabilities - Current - Construction payables	***-000000-20010200	any Not Applicable Current Liabilities - Accrued Liabilities
2135.2	Liabilities - Current - Construction payable offset	***-000000-20010200	any Not Applicable Current Liabilities - Accrued Liabilities

Pelorus System of Accounts		Utah Uniform Chart of Accounts	
<u>Account and Function</u>	<u>Pelorus Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
2211	Liabilities - Current - Accrued payroll payable	***-000000-20010201	any Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
2221	Liabilities - Current - Accrued SS, MC & FIT payable	***-000000-20010201	any Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
2222	Liabilities - Current - Accrued state withholding payable	***-000000-20010201	any Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
2223	Liabilities - Current - Accrued state retirement payable	***-000000-20010201	any Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
2225	Liabilities - Current - Other payroll liabilities payable	***-000000-20010201	any Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
2330	Liabilities - Current - Customer security deposits	***-000000-20010300	any Not Applicable Current Liabilities - Deposits Payable
2331	Liabilities - Current - Developer/contractor deposits	***-000000-20010300	any Not Applicable Current Liabilities - Deposits Payable
2375	Liabilities - Current - Accrued interest payable	***-000000-20010200	any Not Applicable Current Liabilities - Accrued Liabilities
2380	Liabilities - Current - Deferred revenues	***-000000-20011400	any Not Applicable Current Liabilities - Unearned Revenue
2421	Liabilities - Current - Due to other funds	***-000000-20010800	any Not Applicable Current Liabilities - Due to Other Funds
2501.1	Liabilities - General Long-term - Interest payable	100-000000-20020400	GENERAL FUND Not Applicable Noncurrent Liabilities - Bonds Payable, Net
2501.2	Liabilities - General Long-term - Interest payable offset	100-000000-20020400	GENERAL FUND Not Applicable Noncurrent Liabilities - Bonds Payable, Net
2502.1	Liabilities - General Long-term - Compensated absence liability	100-000000-20020600	GENERAL FUND Not Applicable Noncurrent Liabilities - Compensated Absences
2502.2	Liabilities - General Long-term - Compensated absence offset	100-000000-20020600	GENERAL FUND Not Applicable Noncurrent Liabilities - Compensated Absences
25nn.1	Liabilities - General Long-term - Long-term debt issue issued	100-000000-20020400	GENERAL FUND Not Applicable Noncurrent Liabilities - Bonds Payable, Net
25nn.2	Liabilities - General Long-term - Long-term debt issue repaid	100-000000-20020400	GENERAL FUND Not Applicable Noncurrent Liabilities - Bonds Payable, Net
25nn.3	Liabilities - General Long-term - Long-term debt issue current	100-000000-20011100	GENERAL FUND Not Applicable Current Liabilities - Bonds Payable, Net
25nn.4	Liabilities - General Long-term - Long-term debt issue current offset	100-000000-20011100	GENERAL FUND Not Applicable Current Liabilities - Bonds Payable, Net
2599	Liabilities - General Long-term - Long term debt offset	100-000000-20020400	GENERAL FUND Not Applicable Noncurrent Liabilities - Bonds Payable, Net
2502	Liabilities - Proprietary Long-term - Compensated absence liability	500-000000-20020600	ENTERPRISE FUNDS Not Applicable Noncurrent Liabilities - Compensated Absences
25nn.1	Liabilities - Proprietary Long-term - Long-term debt issue issued	500-000000-20020400	ENTERPRISE FUNDS Not Applicable Noncurrent Liabilities - Bonds Payable, Net
25nn.2	Liabilities - Proprietary Long-term - Long-term debt issue repaid	500-000000-20020400	ENTERPRISE FUNDS Not Applicable Noncurrent Liabilities - Bonds Payable, Net
25nn.3	Liabilities - Proprietary Long-term - Long-term debt issue current	500-000000-20011100	ENTERPRISE FUNDS Not Applicable Current Liabilities - Bonds Payable, Net
25nn.4	Liabilities - Proprietary Long-term - Long-term debt issue current offset	500-000000-20011100	ENTERPRISE FUNDS Not Applicable Current Liabilities - Bonds Payable, Net
2901.1	Fund Balance - Government - Class C reserve	100-000000-22020000	GENERAL FUND Not Applicable Restricted

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2901.2	Fund Balance - Government - Class C reserve offset	100-000000-22020000	GENERAL FUND Not Applicable Restricted
2911.1	Fund Balance - Government - Construction reserve	100-000000-22040000	GENERAL FUND Not Applicable Assigned
2911.2	Fund Balance - Government - Construction reserve offset	100-000000-22040000	GENERAL FUND Not Applicable Assigned
2912.1	Fund Balance - Government - Unexpended bond proceeds reserve	100-000000-22020000	GENERAL FUND Not Applicable Restricted
2912.2	Fund Balance - Government - Unexpended bond proceeds offset	100-000000-22020000	GENERAL FUND Not Applicable Restricted
2921.1	Fund Balance - Government - Debt service reserve	100-000000-22030000	GENERAL FUND Not Applicable Committed
2921.2	Fund Balance - Government - Debt service reserve offset	100-000000-22030000	GENERAL FUND Not Applicable Committed
2931.1	Fund Balance - Government - Impact fee reserve	100-000000-22020000	GENERAL FUND Not Applicable Restricted
2931.2	Fund Balance - Government - Impact fee reserve offset	100-000000-22020000	GENERAL FUND Not Applicable Restricted
2980	Fund Balance - Government - Fund balance	100-000000-22050000	GENERAL FUND Not Applicable Unassigned
2911.1	Fund Balance - Proprietary - Construction reserve	500-000000-23020000	ENTERPRISE FUNDS Not Applicable Restricted
2911.2	Fund Balance - Proprietary - Construction reserve offset	500-000000-23020000	ENTERPRISE FUNDS Not Applicable Restricted
2912.1	Fund Balance - Proprietary - Unexpended bond proceeds reserve	500-000000-23020000	ENTERPRISE FUNDS Not Applicable Restricted
2912.2	Fund Balance - Proprietary - Unexpended bond proceeds offset	500-000000-23020000	ENTERPRISE FUNDS Not Applicable Restricted
2921.1	Fund Balance - Proprietary - Debt service reserve	500-000000-23020000	ENTERPRISE FUNDS Not Applicable Restricted
2921.2	Fund Balance - Proprietary - Debt service reserve offset	500-000000-23020000	ENTERPRISE FUNDS Not Applicable Restricted
2931.1	Fund Balance - Proprietary - Impact fee reserve	500-000000-23020000	ENTERPRISE FUNDS Not Applicable Restricted
2931.2	Fund Balance - Proprietary - Impact fee reserve offset	500-000000-23020000	ENTERPRISE FUNDS Not Applicable Restricted
2981	Fund Balance - Proprietary - Fund balance	500-000000-23030000	ENTERPRISE FUNDS Not Applicable Unrestricted
3110	Revenues - Taxes - General property taxes - current	100-100000-30010101	GENERAL FUND General Government Taxes - Property Tax - General
3120	Revenues - Taxes - General property taxes -prior years	100-100000-30010102	GENERAL FUND General Government Taxes - Property Tax - Prior Years Delinquent
3130	Revenues - Taxes - General sales taxes	100-100000-30010301	GENERAL FUND General Government Taxes - Sales and Use Tax - General Sales and Use Tax
3132	Revenues - Taxes - Highway use tax	100-100000-30010308	GENERAL FUND General Government Taxes - Sales and Use Tax - Transportation Tax
3135	Revenues - Taxes - Zoo, arts & parks tax	100-100000-30010309	GENERAL FUND General Government Taxes - Sales and Use Tax - Cultural and Recreation Tax
3137	Revenues - Taxes - Restaurant tax	100-100000-30010315	GENERAL FUND General Government Taxes - Sales and Use Tax - Restaurant Tax
3140	Revenues - Taxes - Franchise taxes	100-100000-30010400	GENERAL FUND General Government Taxes - Franchise Tax

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3150	Revenues - Taxes - Transient room taxes	100-100000-30010305	GENERAL FUND General Government Taxes - Sales and Use Tax - Transient Room and Short Term Lease Tax
3155	Revenues - Taxes - Resort tax	100-100000-30010306	GENERAL FUND General Government Taxes - Sales and Use Tax - Resort Community Tax
3160	Revenues - Taxes - Assessing and Collecting	100-100000-30010200	GENERAL FUND General Government Taxes - Assessing and Collecting
3170	Revenues - Taxes - Fee in lieu of personal property tax	100-100000-30010103	GENERAL FUND General Government Taxes - Property Tax - Fee in Lieu of Personal Property Taxes
3190	Revenues - Taxes - Penalties and interest on taxes	100-100000-30050600	GENERAL FUND General Government Fines and Forfeitures - Penalties and Interest
3210	Revenues - Licenses and permits - Business licenses	100-100000-30020100	GENERAL FUND General Government Licenses and Permits - Business Licenses and Permits
3221	Revenues - Licenses and permits - Building permits	100-100000-30020201	GENERAL FUND General Government Licenses and Permits - Non-Business Licenses and Permits - Buildings, Structures and Equipment
3225	Revenues - Licenses and permits - Animal licenses	100-100000-30020205	GENERAL FUND General Government Licenses and Permits - Non-Business Licenses and Permits - Animal Licenses
3229	Revenues - Licenses and permits - Other licenses and permits	100-100000-30020000	GENERAL FUND General Government Licenses and Permits
3311	Revenues - Federal grants operating - General government	100-100000-30030101	GENERAL FUND General Government Intergovernmental - Federal - Operating Grants
3312	Revenues - Federal grants operating - Public safety	100-200000-30030101	GENERAL FUND Public Safety Intergovernmental - Federal - Operating Grants
3313	Revenues - Federal grants operating - Highways and streets	100-300500-30030101	GENERAL FUND Public Works - Transportation Intergovernmental - Federal - Operating Grants
3314	Revenues - Federal grants operating - Sanitation	100-300800-30030101	GENERAL FUND Public Works - Sanitation and Wastewater Intergovernmental - Federal - Operating Grants
3315	Revenues - Federal grants operating - Health	100-400000-30030101	GENERAL FUND Health Intergovernmental - Federal - Operating Grants
3316	Revenues - Federal grants operating - Welfare	100-500200-30030101	GENERAL FUND Community - Human Services Intergovernmental - Federal - Operating Grants
3317	Revenues - Federal grants operating - Culture and recreation	100-500300-30030101	GENERAL FUND Community - Parks and Recreation Intergovernmental - Federal - Operating Grants
3319	Revenues - Federal grants operating - Other	100-100000-30030101	GENERAL FUND General Government Intergovernmental - Federal - Operating Grants
3321	Revenues - Federal grants capital - General government	100-100000-30030102	GENERAL FUND General Government Intergovernmental - Federal - Capital Grants
3322	Revenues - Federal grants capital - Public safety	100-200000-30030102	GENERAL FUND Public Safety Intergovernmental - Federal - Capital Grants
3323	Revenues - Federal grants capital - Highways and streets	100-300500-30030102	GENERAL FUND Public Works - Transportation Intergovernmental - Federal - Capital Grants
3324	Revenues - Federal grants capital - Sanitation	100-300800-30030102	GENERAL FUND Public Works - Sanitation and Wastewater Intergovernmental - Federal - Capital Grants
3325	Revenues - Federal grants capital - Health	100-400000-30030102	GENERAL FUND Health Intergovernmental - Federal - Capital Grants
3326	Revenues - Federal grants capital - Welfare	100-500200-30030102	GENERAL FUND Community - Human Services Intergovernmental - Federal - Capital Grants
3327	Revenues - Federal grants capital - Culture and recreation	100-500300-30030102	GENERAL FUND Community - Parks and Recreation Intergovernmental - Federal - Capital Grants
3329	Revenues - Federal grants capital - Other	100-100000-30030102	GENERAL FUND General Government Intergovernmental - Federal - Capital Grants
3331	Revenues - State grants operating - General government	100-100000-30030201	GENERAL FUND General Government Intergovernmental - State - Operating Grants

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3332	Revenues - State grants operating - Public safety	100-200000-30030201	GENERAL FUND Public Safety Intergovernmental - State - Operating Grants
3333	Revenues - State grants operating - Highways and streets	100-300500-30030201	GENERAL FUND Public Works - Transportation Intergovernmental - State - Operating Grants
3334	Revenues - State grants operating - Sanitation	100-300800-30030201	GENERAL FUND Public Works - Sanitation and Wastewater Intergovernmental - State - Operating Grants
3335	Revenues - State grants operating - Health	100-400000-30030201	GENERAL FUND Health Intergovernmental - State - Operating Grants
3336	Revenues - State grants operating - Welfare	100-500200-30030201	GENERAL FUND Community - Human Services Intergovernmental - State - Operating Grants
3337	Revenues - State grants operating - Culture and recreation	100-500300-30030201	GENERAL FUND Community - Parks and Recreation Intergovernmental - State - Operating Grants
3339	Revenues - State grants operating - Other	100-100000-30030201	GENERAL FUND General Government Intergovernmental - State - Operating Grants
3341	Revenues - State grants capital - General government	100-100000-30030202	GENERAL FUND General Government Intergovernmental - State - Capital Grants
3342	Revenues - State grants capital - Public safety	100-200000-30030202	GENERAL FUND Public Safety Intergovernmental - State - Capital Grants
3343	Revenues - State grants capital - Highways and streets	100-300500-30030202	GENERAL FUND Public Works - Transportation Intergovernmental - State - Capital Grants
3344	Revenues - State grants capital - Sanitation	100-300800-30030202	GENERAL FUND Public Works - Sanitation and Wastewater Intergovernmental - State - Capital Grants
3345	Revenues - State grants capital - Health	100-400000-30030202	GENERAL FUND Health Intergovernmental - State - Capital Grants
3346	Revenues - State grants capital - Welfare	100-500200-30030202	GENERAL FUND Community - Human Services Intergovernmental - State - Capital Grants
3347	Revenues - State grants capital - Culture and recreation	100-500300-30030202	GENERAL FUND Community - Parks and Recreation Intergovernmental - State - Capital Grants
3349	Revenues - State grants capital - Other	100-100000-30030202	GENERAL FUND General Government Intergovernmental - State - Capital Grants
3356	Revenues - Other intergovernmental - Class C road allotment	100-300502-30030205	GENERAL FUND Public Works - Transportation - Streets and Highways Intergovernmental - State - Class B and C Road Funds
3358	Revenues - Other intergovernmental - State liquor allotment	100-200000-30030207	GENERAL FUND Public Safety Intergovernmental - State - State Liquor Fund Allotment
3371	Revenues - Other intergovernmental - Local grants – operating	100-100000-30030301	GENERAL FUND General Government Intergovernmental - Local - Operating Grants
3372	Revenues - Other intergovernmental - Local grants – capital	100-100000-30030302	GENERAL FUND General Government Intergovernmental - Local - Capital Grants
3410	Revenues - Charges for Services - General government	100-100000-30040000	GENERAL FUND General Government Charges For Service
3419	Revenues - Charges for Services - Internal charges - administrative	100-100100-30040900	GENERAL FUND General Government - Administration Charges For Service - Interdepartmental Charges
3420	Revenues - Charges for Services - Public safety	100-200000-30040000	GENERAL FUND Public Safety Charges For Service
3430	Revenues - Charges for Services - Streets and public improvements	100-300000-30040000	GENERAL FUND Public Works Charges For Service
3435	Revenues - Charges for Services - Internal charges - shop	100-300400-30040900	GENERAL FUND Public Works - Shop and Garage Charges For Service - Interdepartmental Charges
3440	Revenues - Charges for Services - Sanitation	100-300800-30040403	GENERAL FUND Public Works - Sanitation and Wastewater Charges For Service - Sales and Service - Services
3450	Revenues - Charges for Services - Health	100-400000-30040000	GENERAL FUND Health Charges For Service

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3470	Revenues - Charges for Services - Parks and public property	100-500300-30040000	GENERAL FUND Community - Parks and Recreation Charges For Service
3481	Revenues - Charges for Services - Sale of cemetery lots	100-301700-30040406	GENERAL FUND Public Works - Cemetery Charges For Service - Sales and Service - Cemetery Lots
3483	Revenues - Charges for Services - Opening and closing - cemetery	100-301700-30040407	GENERAL FUND Public Works - Cemetery Charges For Service - Sales and Service - Perpetual Care
3510	Revenues - Fines and forfeitures - Fines	100-100000-30050000	GENERAL FUND General Government Fines and Forfeitures
3520	Revenues - Fines and forfeitures - Forfeitures	100-100000-30050000	GENERAL FUND General Government Fines and Forfeitures
3610	Revenues - Miscellaneous - Interest earnings	100-100000-30060100	GENERAL FUND General Government Miscellaneous - Interest Earnings
3620	Revenues - Miscellaneous - Rents and concessions	100-100000-30040600	GENERAL FUND General Government Charges For Service - Rents and Leases
3640	Revenues - Miscellaneous - Sales of capital assets	100-100000-30070300	GENERAL FUND General Government Other Sources of Funding - Gain on Disposal of Capital Asset
3650	Revenues - Miscellaneous - Sales of materials and supplies (not charges for services)	100-100000-30040401	GENERAL FUND General Government Charges For Service - Sales and Service - Materials
3670	Revenues - Miscellaneous - Proceeds of bond sales	100-100000-30070200	GENERAL FUND General Government Other Sources of Funding - Proceeds From Borrowing
3680	Revenues - Miscellaneous - Capital lease proceeds	100-100000-30061300	GENERAL FUND General Government Miscellaneous - Lease Proceeds
3685	Revenues - Miscellaneous - Special improvement assessments	100-100000-30040300	GENERAL FUND General Government Charges For Service - Special Assessments
3690	Revenues - Miscellaneous - Sundry Revenue	100-100000-30060000	GENERAL FUND General Government Miscellaneous
3801.1	Revenues - Contributions - Impact fees - general government	100-100000-30040201	GENERAL FUND General Government Charges For Service - Fees - Impact
3801.2	Revenues - Contributions - Impact fees - public safety	100-200000-30040201	GENERAL FUND Public Safety Charges For Service - Fees - Impact
3801.3	Revenues - Contributions - Impact fees - highways and streets	100-300500-30040201	GENERAL FUND Public Works - Transportation Charges For Service - Fees - Impact
3801.7	Revenues - Contributions - Impact fees - culture and recreation	100-500300-30040201	GENERAL FUND Community - Parks and Recreation Charges For Service - Fees - Impact
3802.1	Revenues - Contributions - Contributions, private - general government	100-100000-30061200	GENERAL FUND General Government Miscellaneous - Private Grants
3802.2	Revenues - Contributions - Contributions, private - public safety	100-200000-30061201	GENERAL FUND Public Safety Miscellaneous - Private Grants - Operating
3802.3	Revenues - Contributions - Contributions, private - highways and streets	100-300500-30061202	GENERAL FUND Public Works - Transportation Miscellaneous - Private Grants - Capital
3802.7	Revenues - Contributions - Contributions, private - culture and recreation	100-500300-30061201	GENERAL FUND Community - Parks and Recreation Miscellaneous - Private Grants - Operating
38nn	Revenues - Transfers - Transfer from (name of fund - nn is the number of fund.	100-000000-30070100	GENERAL FUND Not Applicable Other Sources of Funding - Interfund Transfers
4111	General Government - Council	100-100101-4*****	GENERAL FUND General Government - Administration - Governing Body and Officials any EXPENDITURES
4121	General Government - Court	100-200300-4*****	GENERAL FUND Public Safety - Judicial any EXPENDITURES

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4124	General Government - Law library	100-200300-4*****	GENERAL FUND Public Safety - Judicial any EXPENDITURES
4131	General Government - Executive	100-100102-4*****	GENERAL FUND General Government - Administration - Chief Administrative Officer any EXPENDITURES
4133	General Government - Central purchasing	100-101004-4*****	GENERAL FUND General Government - Financial - Purchasing any EXPENDITURES
4134	General Government - Personnel – human resources	100-101100-4*****	GENERAL FUND General Government - Human Resources any EXPENDITURES
4136	General Government - Information technology	100-101200-4*****	GENERAL FUND General Government - Information Technology any EXPENDITURES
4141	General Government - Finance	100-101000-4*****	GENERAL FUND General Government - Financial any EXPENDITURES
4142	General Government - Clerk	100-100500-4*****	GENERAL FUND General Government - Clerk any EXPENDITURES
4143	General Government - Treasurer	100-100800-4*****	GENERAL FUND General Government - Treasurer any EXPENDITURES
4144	General Government - Recorder	100-100600-4*****	GENERAL FUND General Government - Recorder any EXPENDITURES
4145	General Government - Attorney	100-100300-4*****	GENERAL FUND General Government - Attorney any EXPENDITURES
4150	General Government - Administrative services – non-departmental	100-100100-4*****	GENERAL FUND General Government - Administration any EXPENDITURES
4160	General Government - General government buildings and grounds	100-101400-4*****	GENERAL FUND General Government - Property Management any EXPENDITURES
4170	General Government - Elections	100-100900-4*****	GENERAL FUND General Government - Elections any EXPENDITURES
4180	General Government - Planning and zoning	100-101300-4*****	GENERAL FUND General Government - Planning and Zoning any EXPENDITURES
4190	General Government - Education and community promotion	100-101600-4*****	GENERAL FUND General Government - Public Relations and Information any EXPENDITURES
4210	Public Safety - Police	100-200400-4*****	GENERAL FUND Public Safety - Police and Sheriff any EXPENDITURES
4220	Public Safety - Fire	100-200900-4*****	GENERAL FUND Public Safety - Fire any EXPENDITURES
4230	Public Safety - Corrections	100-200500-4*****	GENERAL FUND Public Safety - Corrections any EXPENDITURES
4240	Public Safety - Protective inspection	100-101700-4*****	GENERAL FUND General Government - Regulations and Inspections any EXPENDITURES
4253	Public Safety - Animal control	100-201100-4*****	GENERAL FUND Public Safety - Animal Control and Regulation any EXPENDITURES
4310	Public Health - Health services	100-400200-4*****	GENERAL FUND Health - Adult and Child Health Services any EXPENDITURES
4410	Highways and public Improvements - Highways and streets	100-300502-4*****	GENERAL FUND Public Works - Transportation - Streets and Highways any EXPENDITURES
4415	Highways and public Improvements - Class C road program	100-300502-4*****	GENERAL FUND Public Works - Transportation - Streets and Highways any EXPENDITURES
4420	Highways and public Improvements - Sanitation	100-301000-4*****	GENERAL FUND Public Works - Solid Waste and Recycling any EXPENDITURES
4430	Highways and public Improvements - Sewage collection and disposal	100-300800-4*****	GENERAL FUND Public Works - Sanitation and Wastewater any EXPENDITURES
4440	Highways and public Improvements - Shop and garage	100-300400-4*****	GENERAL FUND Public Works - Shop and Garage any EXPENDITURES

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4450	Highways and public Improvements - Engineer	100-300300-4*****	GENERAL FUND Public Works - Engineering and Design any EXPENDITURES
4460	Highways and public Improvements - Airport	100-300600-4*****	GENERAL FUND Public Works - Airports and Aviation any EXPENDITURES
4510	Parks, recreation and public property - Parks and park areas	100-500315-4*****	GENERAL FUND Community - Parks and Recreation - Park Areas any EXPENDITURES
4540	Parks, recreation and public property - Recreation and culture	100-500300-4*****	GENERAL FUND Community - Parks and Recreation any EXPENDITURES
4550	Parks, recreation and public property - Participant recreation	100-500310-4*****	GENERAL FUND Community - Parks and Recreation - Programs any EXPENDITURES
4560	Parks, recreation and public property - Spectator recreation and culture	100-500305-4*****	GENERAL FUND Community - Parks and Recreation - Special Events any EXPENDITURES
4570	Parks, recreation and public property - Shop	100-500300-4*****	GENERAL FUND Community - Parks and Recreation any EXPENDITURES
4580	Parks, recreation and public property - Libraries	100-500400-4*****	GENERAL FUND Community - Libraries any EXPENDITURES
4590	Parks, recreation and public property - Cemeteries	100-301700-4*****	GENERAL FUND Public Works - Cemetery any EXPENDITURES
4610	Community and economic development - Community planning	100-500700-4*****	GENERAL FUND Community - Housing and Economic Development any EXPENDITURES
4620	Community and economic development - Community development	100-500704-4*****	GENERAL FUND Community - Housing and Economic Development - Redevelopment any EXPENDITURES
4633	Community and economic development - Public housing	100-500703-4*****	GENERAL FUND Community - Housing and Economic Development - Public Housing any EXPENDITURES
4660	Community and economic development - Economic opportunity	100-500700-4*****	GENERAL FUND Community - Housing and Economic Development any EXPENDITURES
4666	Community and economic development - Work experience programs	100-500502-4*****	GENERAL FUND Community - Education - Community Education and Job Training any EXPENDITURES
4711	Debt service - Payments on long-term debt	100-100000-40170000	GENERAL FUND General Government Debt Service
48nn	Transfers Out - Transfer to (name of fund; nn is number of fund)	100-100000-40110100	GENERAL FUND General Government Other Financing Uses - Interfund Transfers
5110	Proprietary - Operating Income - Sales or Service - Flat rate product sales	500-*****-30040402	ENTERPRISE FUNDS any Charges For Service - Sales and Service - Goods and Publications
5140	Proprietary - Operating Income - Sales or Service - Metered/measured product sales	500-*****-30040405	ENTERPRISE FUNDS any Charges For Service - Sales and Service - Metered Products
5190	Proprietary - Operating Income - Sales or Service - Sales for resale	500-*****-30040401	ENTERPRISE FUNDS any Charges For Service - Sales and Service - Materials
5210	Proprietary - Operating Income - Sales or Service - Rentals of property (significant activity)	500-*****-30040600	ENTERPRISE FUNDS any Charges For Service - Rents and Leases
5240	Proprietary - Operating Income - Sales or Service - Other service fees (significant activity)	500-*****-30040200	ENTERPRISE FUNDS any Charges For Service - Fees
5270	Proprietary - Operating Income - Sales or Service - Concessions	500-*****-30040404	ENTERPRISE FUNDS any Charges For Service - Sales and Service - Concessions
5310	Proprietary - Operating Income - Connection - Initial connection fees	500-*****-30040204	ENTERPRISE FUNDS any Charges For Service - Fees - Connection

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5340	Proprietary - Operating Income - Connection - Servicing customer installations	500-*****-30040204	ENTERPRISE FUNDS any Charges For Service - Fees - Connection
5410	Proprietary - Operating Income - Other - Late penalties and fees	500-*****-30050600	ENTERPRISE FUNDS any Fines and Forfeitures - Penalties and Interest
5440	Proprietary - Operating Income - Other - Rent of property (incidental to activity)	500-*****-30040600	ENTERPRISE FUNDS any Charges For Service - Rents and Leases
5470	Proprietary - Operating Income - Other - Sales of materials	500-*****-30040401	ENTERPRISE FUNDS any Charges For Service - Sales and Service - Materials
5490	Proprietary - Operating Income - Other - Other operating income	500-*****-30040000	ENTERPRISE FUNDS any Charges For Service
5510	Proprietary - Nonoperating Income - Operating grants and contributions - Grants	500-*****-30061200	ENTERPRISE FUNDS any Miscellaneous - Private Grants
5520	Proprietary - Nonoperating Income - Operating grants and contributions - Impact fees	500-*****-30040201	ENTERPRISE FUNDS any Charges For Service - Fees - Impact
5530	Proprietary - Nonoperating Income - Operating grants and contributions - Developer contributions	500-*****-30060700	ENTERPRISE FUNDS any Miscellaneous - Contributions
5610	Proprietary - Nonoperating Income - Other - Interest income	500-*****-30060100	ENTERPRISE FUNDS any Miscellaneous - Interest Earnings
5620	Proprietary - Nonoperating Income - Other - Rent from non-operating property	500-*****-30040600	ENTERPRISE FUNDS any Charges For Service - Rents and Leases
5630	Proprietary - Nonoperating Income - Other - Profit or (loss) on retirement of capital assets	500-*****-30070300	ENTERPRISE FUNDS any Other Sources of Funding - Gain on Disposal of Capital Asset
58nn	Proprietary - Nonoperating Income - Other - Transfers from other funds	500-*****-30070100	ENTERPRISE FUNDS any Other Sources of Funding - Interfund Transfers
6110-6140	Proprietary - Acquisition or production - Product or service purchases	500-*****-40020000	ENTERPRISE FUNDS any General and Contracted Services
6160	Proprietary - Acquisition or production - Collection	500-*****-40020700	ENTERPRISE FUNDS any General and Contracted Services - Collection Services
6210	Proprietary - Conditioning - - Treatment	500-*****-40050203	ENTERPRISE FUNDS any Supplies and Materials - Operating Supplies - Chemicals and Testing
6240	Proprietary - Conditioning - - Storage and processing	500-*****-40020000	ENTERPRISE FUNDS any General and Contracted Services
6260	Proprietary - Conditioning - - Disposal	500-*****-40020000	ENTERPRISE FUNDS any General and Contracted Services
6310	Proprietary - Delivery - Transmission	500-*****-40020000	ENTERPRISE FUNDS any General and Contracted Services
6340	Proprietary - Delivery - Distribution	500-*****-40020000	ENTERPRISE FUNDS any General and Contracted Services
6410	Proprietary - General Maintenance - Shop and maintenance	500-*****-40050600	ENTERPRISE FUNDS any Supplies and Materials - Repair and Maintenance
6610	Proprietary - Other operating expense - Customer accounting and collection	500-*****-40020700	ENTERPRISE FUNDS any General and Contracted Services - Collection Services
6640	Proprietary - Other operating expense - Customer service and information	500-*****-40020000	ENTERPRISE FUNDS any General and Contracted Services

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6660	Proprietary - Other operating expense - Administration and general	500-*****-4002000	ENTERPRISE FUNDS any General and Contracted Services
91nn	Proprietary - Transfers - Transfer to (name of fund nn is number of fund transferred to)	500-*****-40090000	ENTERPRISE FUNDS any Interdepartmental Charges

This table is the detailed mapping of the **Pelorus Character and Object** to the **Uniform Chart of Account Account**. The Uniform Chart of Accounts for Local Governments of Utah can be found at <http://auditor.utah.gov>. When the Coding Block contains an asterisk (*) any valid segment number is possible in the mapping depending upon the nature of the transaction.

Pelorus System of Accounts		Utah Uniform Chart of Accounts	
<u>Chart and Object</u>	<u>Pelorus Detail</u>	<u>Coding Block</u> Fund-Function-Account	<u>UCOA Detail</u>
110	Personal services - Salaries and wages	***-*****-40010100	any any Personnel Services - Salaries and Wages
130	Personal services - Employee benefits	***-*****-40010200	any any Personnel Services - Employee Benefits
140	Personal services - Other benefits	***-*****-40010200	any any Personnel Services - Employee Benefits
180	Personal services - Board member, trustee fee or stipend	***-*****-40010300	any any Personnel Services - Nonwage Compensation
210	Materials and supplies - Books, subscriptions, memberships	***-*****-40050400	any any Supplies and Materials - Books, Publications, and Subscriptions
220	Materials and supplies - Public notices	***-*****-40020400	any any General and Contracted Services - Advertising
230	Materials and supplies - Travel, conferences and training	***-*****-40020900	any any General and Contracted Services - Travel, Education and Training
240	Materials and supplies - Office expense, supplies and postage	***-*****-40050100	any any Supplies and Materials - Office Supplies
250	Materials and supplies - Equipment operating supplies and maintenance	***-*****-40050200	any any Supplies and Materials - Operating Supplies
260	Materials and supplies - Non-capitalized general equipment	***-*****-40050800	any any Supplies and Materials - Small Tools and Minor Equipment
269	Materials and supplies - Rental of general use equipment	***-*****-40021200	any any General and Contracted Services - Rental of Equipment and Vehicles
270	Materials and supplies - Buildings and grounds operation and maintenance	***-*****-40020200	any any General and Contracted Services - Property Services
280	Materials and supplies - Utilities	***-*****-40030000	any any Utilities and Utility Services
290	Materials and supplies - Telephone and communications	***-*****-40030400	any any Utilities and Utility Services - Telecommunication
310	Services - Professional and technical	***-*****-40020100	any any General and Contracted Services - Professional and Technical Services
410	Activity systems maintenance and materials - Activity product or service purchase	***-*****-40050000	any any Supplies and Materials
420	Activity systems maintenance and materials - Purification and treatment costs	***-*****-40050203	any any Supplies and Materials - Operating Supplies - Chemicals and Testing

Pelorus System of Accounts

Utah Uniform Chart of Accounts

<u>Chart and Object</u>	<u>Pelorus Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
430	Activity systems maintenance and materials - Activity related energy costs	***_*****-40030000	any any Utilities and Utility Services
440	Activity systems maintenance and materials - Connection costs	***_*****-40030000	any any Utilities and Utility Services
450	Activity systems maintenance and materials - Activity based systems maintenance	***_*****-40050600	any any Supplies and Materials - Repair and Maintenance
460	Activity systems maintenance and materials - Outside contracted labor	***_*****-40021300	any any General and Contracted Services - Nonprofessional Services
470	Activity systems maintenance and materials - Rental of activity related equipment	***_*****-40021200	any any General and Contracted Services - Rental of Equipment and Vehicles
480	Activity systems maintenance and materials - Permits and permissions costs	***_*****-40020000	any any General and Contracted Services
490	Activity systems maintenance and materials - Advertising and promotional charges	***_*****-40020400	any any General and Contracted Services - Advertising
510	Other charges - Insurance and surety bonds	***_*****-40020300	any any General and Contracted Services - Insurance
520	Other charges - Collection costs	***_*****-40020700	any any General and Contracted Services - Collection Services
530	Other charges - Interest on short-term debt	***_*****-40170200	any any Debt Service - Interest
540	Other charges - Contributions to other governments	***_*****-40060000	any any Grants and Contracts
550	Other charges - Internal administration charges	***_*****-40090000	any any Interdepartmental Charges
610	Other charges - Miscellaneous charges	***_*****-40020000	any any General and Contracted Services
690	Other charges - Depreciation expense	***_*****-40120000	any any Depreciation
710	Capital outlay - Land	***_*****-40080100	any any Capital Outlays - Land
720	Capital outlay - Buildings	***_*****-40080200	any any Capital Outlays - Buildings
730	Capital outlay - Improvements other than buildings	***_*****-40080300	any any Capital Outlays - Infrastructure
740	Capital outlay - Equipment purchases	***_*****-40080500	any any Capital Outlays - Machinery and Equipment
750	Capital outlay - Special projects	***_*****-40080000	any any Capital Outlays
810	Debt service - Principal payments on long-term debt	***_*****-40170100	any any Debt Service - Principal
820	Debt service - Interest on long-term debt	***_*****-40170200	any any Debt Service - Interest
830	Debt service - Paying agent and other debt administration fees	***_*****-40170300	any any Debt Service - Fees
850	Debt service - Bond issuance costs	***_*****-40170400	any any Debt Service - Insurance

Appendix B

Mapping Caselle Sample Chart of Accounts to Utah Uniform Chart of Accounts

Introduction:

In this appendix, we capture the mapping from *Caselle's AnyCity Corporation Chart of Accounts* (Caselle) to the Office of the Utah State Auditor Uniform Chart of Accounts (UCOA).

Mapping:

Caselle has a two segment account structure for balance sheet (BS) accounts containing: a two digit number (00) for Fund and a five digit number (00000) for a Detail Item. There is a three segment account structure for revenue and expenditure (P&L) accounts: a two digit number (00) for Fund, a two digit number (00) for a Category, and a three digit number (000) for a Detail Item.

This system of numbering will be mapped into three groups of numbering under the Uniform Chart of Account: Fund is a three digit number (000), Function is a six digit number (000000), and Account is an eight digit number (00000000).

Caselle Funds map to:

UCOA Funds – The first segment of both the BS and P&L accounts represents the fund. This segment can be mapped directly to a UCOA fund.

Caselle Categories and Detail Items map to:

The second segments for the BS account, as well as the second and third segments of the P&L accounts have different meanings depending on the fund and preceding segment. When faced with this situation, the best approach is to map each individual account, based on its description, to a corresponding UCOA Function and Account.

The following mapping was prepared by the Office of the Utah State Auditor. The time estimate for completing a mapping of similar size and scope is approximately 4 – 8 hours. The specific mapping follows in the detailed mapping table.

This table is the detailed mapping of the **Caselle Sample Chart of Accounts** to the **Uniform Chart of Account Fund, Function, and Account**. The Uniform Chart of Accounts for Local Governments of Utah can be found at <http://auditor.utah.gov>. When the Coding Block contains an asterisk (*) any valid segment number is possible in the mapping depending upon the nature of the transaction.

Caselle Chart of Accounts		Utah Uniform Chart of Accounts		
<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u>		
Cash Fund		<u>Fund-Function-Account</u>	<u>UCOA Detail</u>	
01-10100	Asset Cash Allocated To Other Funds	100-000000-10010100	General Fund Not Applicable	Current Assets - Cash And Cash Equivalents
01-10200	Asset Cash - Checking 1St State Bank	100-000000-10010100	General Fund Not Applicable	Current Assets - Cash And Cash Equivalents
01-10210	Asset Cash - Savings 1St State Bank	100-000000-10010100	General Fund Not Applicable	Current Assets - Cash And Cash Equivalents
01-10300	Asset Cash - St Treasurer Investment	100-000000-10010100	General Fund Not Applicable	Current Assets - Cash And Cash Equivalents
01-10400	Asset Petty Cash	100-000000-10010100	General Fund Not Applicable	Current Assets - Cash And Cash Equivalents
01-10700	Asset Returned Check Clearing	100-000000-10011100	General Fund Not Applicable	Current Assets - Suspense
01-10750	Asset Cash Clearing - Utilities	100-000000-10011100	General Fund Not Applicable	Current Assets - Suspense
01-10760	Asset Cash Clearing - Prop Improv	100-000000-10011100	General Fund Not Applicable	Current Assets - Suspense
01-10765	Asset Cash Clearing - Prop Tax	100-000000-10011100	General Fund Not Applicable	Current Assets - Suspense
01-10770	Asset Cash Clearing - Accounts Rec	100-000000-10011100	General Fund Not Applicable	Current Assets - Suspense
01-10799	Asset Cash Clearing - Sale Of Assets	100-000000-10011100	General Fund Not Applicable	Current Assets - Suspense
Payroll Fund				
02-10100	Asset Cash - Combined Fund	100-000000-10010100	General Fund Not Applicable	Current Assets - Cash And Cash Equivalents
02-21100	Liability Accounts Payable	100-000000-20010100	General Fund Not Applicable	Current Liabilities - Accounts Payable
02-22100	Liability Salaries & Wages Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22210	Liability Fica Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22220	Liability Federal W/H Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22230	Liability State W/H Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22300	Liability State Unemployment Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22400	Liability Workers Compensation Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22500	Liability Retirement Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22550	Liability Deferred Comp/401K Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22600	Liability Health Insurance Payable	100-000000-20010201	General Fund Not Applicable	Current Liabilities - Accrued Liabilities - Accrued Payroll

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
02-22700	Liability Life Insurance Payable	100-000000-20010201	General Fund Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
02-22800	Liability Misc Deductions Payable	100-000000-20010201	General Fund Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
General Fund			
10-10100	Asset Cash - Combined Fund	100-000000-10010100	General Fund Not Applicable Current Assets - Cash And Cash Equivalents
10-10300	Asset Cash - St Treasurer Investment	100-000000-10010100	General Fund Not Applicable Current Assets - Cash And Cash Equivalents
10-11500	Asset Accts Receivable - General	100-000000-10010401	General Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
10-11510	Asset Accts Receivable - Court Fines	100-000000-10010401	General Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
10-11520	Asset Accts Receivable - Garbage	100-000000-10010401	General Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
10-11530	Asset Accts Receivable - General	100-000000-10010401	General Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
10-11550	Asset Allowance For Doubtful Accts	100-000000-10010401	General Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
10-11600	Asset Notes Receivable	100-000000-10010404	General Fund Not Applicable Current Assets - Receivables - Notes
10-12100	Asset Special Assessments Receivable	100-000000-10010400	General Fund Not Applicable Current Assets - Receivables
10-12600	Asset Due From Other Governments	100-000000-10010600	General Fund Not Applicable Current Assets - Due From Other Governments
10-13000	Asset Due From Other Funds	100-000000-10010800	General Fund Not Applicable Current Assets - Due From Other Funds
10-13500	Asset Due From Other Funds - Oh	100-000000-10010800	General Fund Not Applicable Current Assets - Due From Other Funds
10-14300	Asset Prepaid Expenses	100-000000-10020800	General Fund Not Applicable Noncurrent Assets - Prepaid Expenses
10-14500	Asset Inventory	100-000000-10011000	General Fund Not Applicable Current Assets - Inventory
10-15800	Asset Suspense	100-000000-10011100	General Fund Not Applicable Current Assets - Suspense
10-16600	Asset Construction In Progress	100-000000-10030400	General Fund Not Applicable Capital Assets - Construction In Progress
10-16610	Asset Construction - Wip Clearing	100-000000-10030400	General Fund Not Applicable Capital Assets - Construction In Progress
10-16620	Asset Construction - Pysl Clearing	100-000000-10030400	General Fund Not Applicable Capital Assets - Construction In Progress
10-16630	Asset Construction - Equip Clearing	100-000000-10030400	General Fund Not Applicable Capital Assets - Construction In Progress
10-21100	Liability Accounts Payable	100-000000-20010100	General Fund Not Applicable Current Liabilities - Accounts Payable
10-23000	Liability Customer Deposits	100-000000-20010300	General Fund Not Applicable Current Liabilities - Deposits Payable
10-23100	Liability Bail Bonds Payable - Court	100-000000-20010300	General Fund Not Applicable Current Liabilities - Deposits Payable
10-23400	Liability Interest Payable	100-000000-20010200	General Fund Not Applicable Current Liabilities - Accrued Liabilities
10-23700	Liability Sales Tax Payable	100-000000-20010100	General Fund Not Applicable Current Liabilities - Accounts Payable

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
10-26000	Equity Deferred Revenue	100-000000-20011400	General Fund Not Applicable Current Liabilities - Unearned Revenue
10-29100	Equity Fund Bal-Nonspendable-Invent	100-000000-22010000	General Fund Not Applicable Nonspendable
10-29200	Equity Fund Bal-Nonspendable-Not Spen	100-000000-22010000	General Fund Not Applicable Nonspendable
10-29300	Equity Fund Bal-Nonspendable-Endowmnt	100-000000-22010000	General Fund Not Applicable Nonspendable
10-29400	Equity Fund Bal-Nonspendable-Required	100-000000-22010000	General Fund Not Applicable Nonspendable
10-29500	Equity Fund Bal-Restricted For Grant	100-000000-22020000	General Fund Not Applicable Restricted
10-29600	Equity Fund Bal-Committed For Bond	100-000000-22030000	General Fund Not Applicable Committed
10-29700	Equity Fund Bal-Assigned For Parks	100-000000-22040000	General Fund Not Applicable Assigned
10-29800	Equity Fund Balance - Unassigned	100-000000-22050000	General Fund Not Applicable Unassigned
10-31-100	Revenue Tax Revenue - Property Taxes	100-100000-30010100	General Fund General Government Taxes - Property Tax
10-31-200	Revenue Tax Revenue - Property Taxes Delinquent	100-100000-30010102	General Fund General Government Taxes - Property Tax - Prior Years Delinquent
10-31-250	Revenue Tax Revenue - Fee In Lieu Of Taxes	100-100000-30010103	General Fund General Government Taxes - Property Tax - Fee In Lieu Of Personal Property Taxes
10-31-300	Revenue Tax Revenue - Sales & Use Tax	100-100000-30010300	General Fund General Government Taxes - Sales And Use Tax
10-31-400	Revenue Tax Revenue - Franchise Tax	100-100000-30010400	General Fund General Government Taxes - Franchise Tax
10-32-100	Revenue Licenses And Permits - Business License	100-100000-30020100	General Fund General Government Licenses And Permits - Business Licenses And Permits
10-32-150	Revenue Licenses And Permits - Liquor License	100-100000-30020101	General Fund General Government Licenses And Permits - Business Licenses And Permits - Alcoholic Beverage Licenses
10-32-200	Revenue Licenses And Permits - Building Permits	100-100000-30020201	General Fund General Government Licenses And Permits - Non-Business Licenses And Permits - Buildings, Structures And Equipment
10-32-250	Revenue Licenses And Permits - Animal License	100-100000-30020205	General Fund General Government Licenses And Permits - Non-Business Licenses And Permits - Animal Licenses
10-33-100	Revenue Intergovernmental Revenue - Federal Grants	100-100000-30030100	General Fund General Government Intergovernmental - Federal
10-33-400	Revenue Intergovernmental Revenue - State Grant	100-100000-30030200	General Fund General Government Intergovernmental - State
10-33-500	Revenue Intergovernmental Revenue - State Road Fund Allotment	100-100000-30030205	General Fund General Government Intergovernmental - State - Class B And C Road Funds
10-33-550	Revenue Intergovernmental Revenue - State Liquor Fund Allotment	100-100000-30030207	General Fund General Government Intergovernmental - State - State Liquor Fund Allotment
10-34-100	Revenue Charges For Services - Zoning & Subdivision Fees	100-101600-30040206	General Fund General Government - Public Relations And Information Charges For Service - Fees - Zoning And Subdivision
10-34-200	Revenue Charges For Services - Inspection Fees	100-101600-30040202	General Fund General Government - Public Relations And Information Charges For Service - Fees - Inspection

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
10-34-400	Revenue Charges For Services - Ambulance Fee	100-201003-30040200	General Fund Public Safety - Emergency Medical Services - Ambulance Charges For Service - Fees
10-34-600	Revenue Charges For Services - Garbage Collection	100-301000-30040200	General Fund Public Works - Solid Waste And Recycling Charges For Service - Fees
10-34-700	Revenue Charges For Services - Park & Recreation Fees	100-500300-30040200	General Fund Community - Parks And Recreation Charges For Service - Fees
10-35-100	Revenue Fines & Penalties - Penalties/Fines - Court	100-200300-30050100	General Fund Public Safety - Judicial Fines And Forfeitures - Court Fines
10-35-200	Revenue Fines & Penalties - Penalties/Fines - Other	100-200300-30050000	General Fund Public Safety - Judicial Fines And Forfeitures
10-36-100	Revenue Other Revenue - Interest Earnings	100-100000-30060100	General Fund General Government Miscellaneous - Interest Earnings
10-36-200	Revenue Other Revenue - Rent & Concessions	100-100000-30040600	General Fund General Government Charges For Service - Rents And Leases
10-36-400	Revenue Other Revenue - Sale Of Assets	100-100000-30070300	General Fund General Government Other Sources Of Funding - Gain On Disposal Of Capital Asset
10-36-500	Revenue Other Revenue - Sale Of Materials	100-100000-30040401	General Fund General Government Charges For Service - Sales And Service - Materials
10-36-700	Revenue Other Revenue - Storm Drain Impact Fee	100-300800-30040201	General Fund Public Works - Sanitation And Wastewater Charges For Service - Fees - Impact
10-36-710	Revenue Other Revenue - Parks & Rec Impact Fee	100-500300-30040201	General Fund Community - Parks And Recreation Charges For Service - Fees - Impact
10-36-720	Revenue Other Revenue - Public Safety Impact Fee	100-200000-30040201	General Fund Public Safety Charges For Service - Fees - Impact
10-36-810	Revenue Other Revenue - Special Assessment Revenue	100-100000-30040300	General Fund General Government Charges For Service - Special Assessments
10-36-820	Revenue Other Revenue - Special Assessment - Interest	100-100000-30040300	General Fund General Government Charges For Service - Special Assessments
10-36-830	Revenue Other Revenue - Special Assessment - Late Fees	100-100000-30040300	General Fund General Government Charges For Service - Special Assessments
10-36-840	Revenue Other Revenue - Special Assessment - Other	100-100000-30040300	General Fund General Government Charges For Service - Special Assessments
10-36-900	Revenue Other Revenue - Miscellaneous Revenue	100-100000-30060000	General Fund General Government Miscellaneous
10-39-100	Revenue Contributions & Transfers - Contributions	100-100000-30060700	General Fund General Government Miscellaneous - Contributions
10-39-200	Revenue Contributions & Transfers - Capital Asset Dispositions	100-100000-30070300	General Fund General Government Other Sources Of Funding - Gain On Disposal Of Capital Asset
10-39-500	Revenue Contributions & Transfers - Transfer From Electric	100-100000-30070100	General Fund General Government Other Sources Of Funding - Interfund Transfers
10-39-510	Revenue Contributions & Transfers - Transfer From Water	100-100000-30070100	General Fund General Government Other Sources Of Funding - Interfund Transfers
10-39-520	Revenue Contributions & Transfers - Transfer From Sewer	100-100000-30070100	General Fund General Government Other Sources Of Funding - Interfund Transfers
10-39-540	Revenue Contributions & Transfers - Transfer From Cemetery	100-100000-30070100	General Fund General Government Other Sources Of Funding - Interfund Transfers
10-39-590	Revenue Contributions & Transfers - Discounts Taken	100-100000-30060400	General Fund General Government Miscellaneous - Discounts
10-39-700	Revenue Contributions & Transfers - Project Matching Funds	100-100000-30030000	General Fund General Government Intergovernmental
10-39-990	Revenue Contributions & Transfers - Beg Gen Fund Bal To Be Approp	100-100000-30070000	General Fund General Government Other Sources Of Funding

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
10-41-110	Expenditure Mayor & Council - Salaries & Wages	100-100100-40010100	General Fund General Government - Administration Personnel Services - Salaries And Wages
10-41-130	Expenditure Mayor & Council - Employee Benefits	100-100100-40010200	General Fund General Government - Administration Personnel Services - Employee Benefits
10-41-230	Expenditure Mayor & Council - Travel & Training	100-100100-40020900	General Fund General Government - Administration General And Contracted Services - Travel, Education And Training
10-41-240	Expenditure Mayor & Council - Office Supplies & Expense	100-100100-40050100	General Fund General Government - Administration Supplies And Materials - Office Supplies
10-41-280	Expenditure Mayor & Council - Telephone	100-100100-40030400	General Fund General Government - Administration Utilities And Utility Services - Telecommunication
10-42-110	Expenditure Court - Salaries & Wages	100-200300-40010100	General Fund Public Safety - Judicial Personnel Services - Salaries And Wages
10-42-130	Expenditure Court - Employee Benefits	100-200300-40010200	General Fund Public Safety - Judicial Personnel Services - Employee Benefits
10-42-240	Expenditure Court - Office Supplies & Expense	100-200300-40050100	General Fund Public Safety - Judicial Supplies And Materials - Office Supplies
10-42-305	Expenditure Court - Attorney	100-200302-40020103	General Fund Public Safety - Judicial - Attorneys General And Contracted Services - Professional And Technical Services - Professional
10-42-350	Expenditure Court - Contract Services	100-200300-40020000	General Fund Public Safety - Judicial General And Contracted Services
10-42-610	Expenditure Court - Miscellaneous Supplies	100-200300-40050200	General Fund Public Safety - Judicial Supplies And Materials - Operating Supplies
10-42-620	Expenditure Court - Miscellaneous Services	100-200300-40020000	General Fund Public Safety - Judicial General And Contracted Services
10-42-640	Expenditure Court - Witness Fees	100-200300-40070100	General Fund Public Safety - Judicial Direct Payments - Jury And Witness Payments
10-44-110	Expenditure Administration - Salaries & Wages	100-100100-40010100	General Fund General Government - Administration Personnel Services - Salaries And Wages
10-44-130	Expenditure Administration - Employee Benefits	100-100100-40010200	General Fund General Government - Administration Personnel Services - Employee Benefits
10-44-210	Expenditure Administration - Books & Memberships	100-100100-40020800	General Fund General Government - Administration General And Contracted Services - Dues And Memberships
10-44-220	Expenditure Administration - Public Notices	100-100100-40020400	General Fund General Government - Administration General And Contracted Services - Advertising
10-44-230	Expenditure Administration - Travel & Training	100-100100-40020900	General Fund General Government - Administration General And Contracted Services - Travel, Education And Training
10-44-240	Expenditure Administration - Office Supplies & Expense	100-100100-40050100	General Fund General Government - Administration Supplies And Materials - Office Supplies
10-44-250	Expenditure Administration - Equipment - Supply/Maint	100-100100-40050603	General Fund General Government - Administration Supplies And Materials - Repair And Maintenance - Machinery And Equipment
10-44-255	Expenditure Administration - Fuel & Oil	100-100100-40050201	General Fund General Government - Administration Supplies And Materials - Operating Supplies - Motor Fuels
10-44-270	Expenditure Administration - Utilities	100-100100-40030000	General Fund General Government - Administration Utilities And Utility Services
10-44-280	Expenditure Administration - Telephone	100-100100-40030400	General Fund General Government - Administration Utilities And Utility Services - Telecommunication

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
10-44-305	Expenditure Administration - Attorney	100-100100-40020100	General Fund General Government - Administration General And Contracted Services - Professional And Technical Services
10-44-310	Expenditure Administration - Engineering	100-100100-40020100	General Fund General Government - Administration General And Contracted Services - Professional And Technical Services
10-44-315	Expenditure Administration - Auditor	100-100100-40020100	General Fund General Government - Administration General And Contracted Services - Professional And Technical Services
10-44-480	Expenditure Administration - General Repairs	100-100100-40050600	General Fund General Government - Administration Supplies And Materials - Repair And Maintenance
10-44-500	Expenditure Administration - Cost Of Sales - Materials	100-100100-40050700	General Fund General Government - Administration Supplies And Materials - Cost Of Sales
10-44-540	Expenditure Administration - Admin Bank Charges	100-100100-40021000	General Fund General Government - Administration General And Contracted Services - Bank Charges
10-44-610	Expenditure Administration - Miscellaneous Supplies	100-100100-40050200	General Fund General Government - Administration Supplies And Materials - Operating Supplies
10-44-615	Expenditure Administration - Freight Charges	100-100100-40020600	General Fund General Government - Administration General And Contracted Services - Postage And Shipping
10-44-620	Expenditure Administration - Miscellaneous Services	100-100100-40020000	General Fund General Government - Administration General And Contracted Services
10-44-741	Expenditure Administration - Capital Outlay - Equipment	100-100100-40080500	General Fund General Government - Administration Capital Outlays - Machinery And Equipment
10-44-815	Expenditure Administration - Interest	100-100100-40170200	General Fund General Government - Administration Debt Service - Interest
10-49-240	Expenditure Non-Departmental - Office Supplies & Expense	100-100000-40050100	General Fund General Government Supplies And Materials - Office Supplies
10-49-250	Expenditure Non-Departmental - Equipment - Supply/Maint	100-100000-40050603	General Fund General Government Supplies And Materials - Repair And Maintenance - Machinery And Equipment
10-49-260	Expenditure Non-Departmental - Bldgs & Grounds - Supply/Maint	100-100000-40050601	General Fund General Government Supplies And Materials - Repair And Maintenance - Property
10-49-340	Expenditure Non-Departmental - Elections	100-100900-40020000	General Fund General Government - Elections General And Contracted Services
10-49-510	Expenditure Non-Departmental - Insurance	100-100000-40020300	General Fund General Government General And Contracted Services - Insurance
10-49-620	Expenditure Non-Departmental - Miscellaneous Services	100-100000-40020000	General Fund General Government General And Contracted Services
10-49-630	Expenditure Non-Departmental - Contributions/Sponsorship	100-100000-40060000	General Fund General Government Grants And Contracts
10-49-710	Expenditure Non-Departmental - Capital Outlay - Land	100-100000-40080100	General Fund General Government Capital Outlays - Land
10-49-720	Expenditure Non-Departmental - Capital Outlay - Buildings	100-100000-40080200	General Fund General Government Capital Outlays - Buildings
10-49-741	Expenditure Non-Departmental - Capital Outlay - Mach/Equip	100-100000-40080500	General Fund General Government Capital Outlays - Machinery And Equipment
10-49-742	Expenditure Non-Departmental - Capital Outlay - Vehicles	100-100000-40080502	General Fund General Government Capital Outlays - Machinery And Equipment - Vehicles
10-49-743	Expenditure Non-Departmental - Capital Outlay - Furniture	100-100000-40080503	General Fund General Government Capital Outlays - Machinery And Equipment - Furniture And Fixtures

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10-49-780	Expenditure Non-Departmental - Capital Outlay - Software	100-100000-40080603	General Fund General Government Capital Outlays - Intangible Assets - Software
10-49-790	Expenditure Non-Departmental - Depreciation	100-100000-40120000	General Fund General Government Depreciation
10-49-810	Expenditure Non-Departmental - Debt Service - Principal	100-100000-40170100	General Fund General Government Debt Service - Principal
10-49-815	Expenditure Non-Departmental - Debt Service - Interest	100-100000-40170200	General Fund General Government Debt Service - Interest
10-50-110	Expenditure Building Inspection - Salaries & Wages	100-101701-40010100	General Fund General Government - Regulations And Inspections - Building Inspection Personnel Services - Salaries And Wages
10-50-130	Expenditure Building Inspection - Employee Benefits	100-101701-40010200	General Fund General Government - Regulations And Inspections - Building Inspection Personnel Services - Employee Benefits
10-50-210	Expenditure Building Inspection - Books & Memberships	100-101701-40020800	General Fund General Government - Regulations And Inspections - Building Inspection General And Contracted Services - Dues And Memberships
10-50-230	Expenditure Building Inspection - Travel & Training	100-101701-40020900	General Fund General Government - Regulations And Inspections - Building Inspection General And Contracted Services - Travel, Education And Training
10-50-250	Expenditure Building Inspection - Equipment - Supply/Maint	100-101701-40050603	General Fund General Government - Regulations And Inspections - Building Inspection Supplies And Materials - Repair And Maintenance - Machinery And Equipment
10-50-255	Expenditure Building Inspection - Fuel & Oil	100-101701-40050201	General Fund General Government - Regulations And Inspections - Building Inspection Supplies And Materials - Operating Supplies - Motor Fuels
10-50-305	Expenditure Building Inspection - Attorney	100-101701-40020100	General Fund General Government - Regulations And Inspections - Building Inspection General And Contracted Services - Professional And Technical Services
10-50-310	Expenditure Building Inspection - Engineer	100-101701-40020100	General Fund General Government - Regulations And Inspections - Building Inspection General And Contracted Services - Professional And Technical Services
10-50-610	Expenditure Building Inspection - Miscellaneous Supplies	100-101701-40050200	General Fund General Government - Regulations And Inspections - Building Inspection Supplies And Materials - Operating Supplies
10-54-110	Expenditure Police Department - Salaries & Wages	100-200400-40010100	General Fund Public Safety - Police And Sheriff Personnel Services - Salaries And Wages
10-54-130	Expenditure Police Department - Employee Benefits	100-200400-40010200	General Fund Public Safety - Police And Sheriff Personnel Services - Employee Benefits
10-54-210	Expenditure Police Department - Books & Memberships	100-200400-40020800	General Fund Public Safety - Police And Sheriff General And Contracted Services - Dues And Memberships
10-54-230	Expenditure Police Department - Travel & Training	100-200400-40020900	General Fund Public Safety - Police And Sheriff General And Contracted Services - Travel, Education And Training
10-54-240	Expenditure Police Department - Office Supplies & Expense	100-200400-40050100	General Fund Public Safety - Police And Sheriff Supplies And Materials - Office Supplies
10-54-250	Expenditure Police Department - Equipment - Supply/Maint	100-200400-40050603	General Fund Public Safety - Police And Sheriff Supplies And Materials - Repair And Maintenance - Machinery And Equipment
10-54-255	Expenditure Police Department - Fuel & Oil	100-200400-40050201	General Fund Public Safety - Police And Sheriff Supplies And Materials - Operating Supplies - Motor Fuels
10-54-270	Expenditure Police Department - Utilities	100-200400-40030000	General Fund Public Safety - Police And Sheriff Utilities And Utility Services
10-54-280	Expenditure Police Department - Telephone	100-200400-40030400	General Fund Public Safety - Police And Sheriff Utilities And Utility Services - Telecommunication

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10-54-350	Expenditure Police Department - Contract Services	100-200400-40020000	General Fund Public Safety - Police And Sheriff General And Contracted Services
10-54-450	Expenditure Police Department - Animal Control Expenses	100-201200-40020000	General Fund Public Safety - Emergency Management General And Contracted Services
10-54-610	Expenditure Police Department - Miscellaneous Supplies	100-200400-40050200	General Fund Public Safety - Police And Sheriff Supplies And Materials - Operating Supplies
10-54-620	Expenditure Police Department - Miscellaneous Services	100-200400-40020000	General Fund Public Safety - Police And Sheriff General And Contracted Services
10-54-720	Expenditure Police Department - Capital Outlay - Buildings	100-200400-40080200	General Fund Public Safety - Police And Sheriff Capital Outlays - Buildings
10-54-741	Expenditure Police Department - Capital Outlay - Equipment	100-200400-40080500	General Fund Public Safety - Police And Sheriff Capital Outlays - Machinery And Equipment
10-54-742	Expenditure Police Department - Capital Outlay - Vehicles	100-200400-40080502	General Fund Public Safety - Police And Sheriff Capital Outlays - Machinery And Equipment - Vehicles
10-54-743	Expenditure Police Department - Capital Outlay - Furniture	100-200400-40080503	General Fund Public Safety - Police And Sheriff Capital Outlays - Machinery And Equipment - Furniture And Fixtures
10-54-790	Expenditure Police Department - Depreciation	100-200400-40120000	General Fund Public Safety - Police And Sheriff Depreciation
10-57-110	Expenditure Fire Department - Salaries & Wages	100-200900-40010100	General Fund Public Safety - Fire Personnel Services - Salaries And Wages
10-57-130	Expenditure Fire Department - Employee Benefits	100-200900-40010200	General Fund Public Safety - Fire Personnel Services - Employee Benefits
10-57-230	Expenditure Fire Department - Travel & Training	100-200900-40020900	General Fund Public Safety - Fire General And Contracted Services - Travel, Education And Training
10-57-240	Expenditure Fire Department - Office Supplies & Expense	100-200900-40050100	General Fund Public Safety - Fire Supplies And Materials - Office Supplies
10-57-250	Expenditure Fire Department - Equipment - Supply/Maint	100-200900-40050603	General Fund Public Safety - Fire Supplies And Materials - Repair And Maintenance - Machinery And Equipment
10-57-255	Expenditure Fire Department - Fuel & Oil	100-200900-40050201	General Fund Public Safety - Fire Supplies And Materials - Operating Supplies - Motor Fuels
10-57-270	Expenditure Fire Department - Utilities	100-200900-40030000	General Fund Public Safety - Fire Utilities And Utility Services
10-57-280	Expenditure Fire Department - Telephone	100-200900-40030400	General Fund Public Safety - Fire Utilities And Utility Services - Telecommunication
10-57-350	Expenditure Fire Department - Contract Services	100-200900-40020000	General Fund Public Safety - Fire General And Contracted Services
10-57-610	Expenditure Fire Department - Miscellaneous Supplies	100-200900-40050200	General Fund Public Safety - Fire Supplies And Materials - Operating Supplies
10-57-741	Expenditure Fire Department - Capital Outlay - Equipment	100-200900-40080500	General Fund Public Safety - Fire Capital Outlays - Machinery And Equipment
10-57-742	Expenditure Fire Department - Capital Outlay - Vehicles	100-200900-40080502	General Fund Public Safety - Fire Capital Outlays - Machinery And Equipment - Vehicles
10-57-743	Expenditure Fire Department - Capital Outlay - Furniture	100-200900-40080503	General Fund Public Safety - Fire Capital Outlays - Machinery And Equipment - Furniture And Fixtures
10-57-790	Expenditure Fire Department - Depreciation	100-200900-40120000	General Fund Public Safety - Fire Depreciation
10-60-110	Expenditure Streets Department - Salaries & Wages	100-300502-40010100	General Fund Public Works - Transportation - Streets And Highways Personnel Services - Salaries And Wages

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10-60-130	Expenditure Streets Department - Employee Benefits	100-300502-40010200	General Fund Public Works - Transportation - Streets And Highways Personnel Services - Employee Benefits
10-60-230	Expenditure Streets Department - Travel & Training	100-300502-40020900	General Fund Public Works - Transportation - Streets And Highways General And Contracted Services - Travel, Education And Training
10-60-250	Expenditure Streets Department - Equipment - Supply/Maint	100-300502-40050603	General Fund Public Works - Transportation - Streets And Highways Supplies And Materials - Repair And Maintenance - Machinery And Equipment
10-60-255	Expenditure Streets Department - Fuel & Oil	100-300502-40050201	General Fund Public Works - Transportation - Streets And Highways Supplies And Materials - Operating Supplies - Motor Fuels
10-60-260	Expenditure Streets Department - Street Improvements	100-300502-40050600	General Fund Public Works - Transportation - Streets And Highways Supplies And Materials - Repair And Maintenance
10-60-270	Expenditure Streets Department - Utilities	100-300502-40030000	General Fund Public Works - Transportation - Streets And Highways Utilities And Utility Services
10-60-280	Expenditure Streets Department - Telephone	100-300502-40030400	General Fund Public Works - Transportation - Streets And Highways Utilities And Utility Services - Telecommunication
10-60-310	Expenditure Streets Department - Engineering	100-300502-40020100	General Fund Public Works - Transportation - Streets And Highways General And Contracted Services - Professional And Technical Services
10-60-420	Expenditure Streets Department - Street Lights	100-300502-40050000	General Fund Public Works - Transportation - Streets And Highways Supplies And Materials
10-60-430	Expenditure Streets Department - Utility Repairs	100-300502-40050600	General Fund Public Works - Transportation - Streets And Highways Supplies And Materials - Repair And Maintenance
10-60-460	Expenditure Streets Department - Weed Control	100-300502-40020000	General Fund Public Works - Transportation - Streets And Highways General And Contracted Services
10-60-470	Expenditure Streets Department - Road Materials	100-300502-40050000	General Fund Public Works - Transportation - Streets And Highways Supplies And Materials
10-60-480	Expenditure Streets Department - Street Repairs	100-300502-40050600	General Fund Public Works - Transportation - Streets And Highways Supplies And Materials - Repair And Maintenance
10-60-500	Expenditure Streets Department - Cost Of Sales - Materials	100-300502-40050700	General Fund Public Works - Transportation - Streets And Highways Supplies And Materials - Cost Of Sales
10-60-715	Expenditure Streets Department - Capital Outlay-Infrastructure	100-300502-40080300	General Fund Public Works - Transportation - Streets And Highways Capital Outlays - Infrastructure
10-60-730	Expenditure Streets Department - Capital Outlay - Improvements	100-300502-40080300	General Fund Public Works - Transportation - Streets And Highways Capital Outlays - Infrastructure
10-60-741	Expenditure Streets Department - Capital Outlay - Equipment	100-300502-40080500	General Fund Public Works - Transportation - Streets And Highways Capital Outlays - Machinery And Equipment
10-60-742	Expenditure Streets Department - Capital Outlay - Vehicles	100-300502-40080502	General Fund Public Works - Transportation - Streets And Highways Capital Outlays - Machinery And Equipment - Vehicles
10-60-785	Expenditure Streets Department - Capital Outlay - Easements	100-300502-40080601	General Fund Public Works - Transportation - Streets And Highways Capital Outlays - Intangible Assets - Easements
10-60-790	Expenditure Streets Department - Depreciation	100-300502-40120000	General Fund Public Works - Transportation - Streets And Highways Depreciation
10-62-350	Expenditure Sanitation - Contract Services-Sanitation	100-301000-40020000	General Fund Public Works - Solid Waste And Recycling General And Contracted Services

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10-62-550	Expenditure Sanitation - Bad Debt Expense	100-301000-40140000	General Fund Public Works - Solid Waste And Recycling Bad Debt Expense
10-70-110	Expenditure Parks & Recreation - Salaries & Wages	100-500300-40010100	General Fund Community - Parks And Recreation Personnel Services - Salaries And Wages
10-70-130	Expenditure Parks & Recreation - Employee Benefits	100-500300-40010200	General Fund Community - Parks And Recreation Personnel Services - Employee Benefits
10-70-250	Expenditure Parks & Recreation - Equipment - Supply/Maint	100-500300-40050603	General Fund Community - Parks And Recreation Supplies And Materials - Repair And Maintenance - Machinery And Equipment
10-70-255	Expenditure Parks & Recreation - Fuel & Oil	100-500300-40050201	General Fund Community - Parks And Recreation Supplies And Materials - Operating Supplies - Motor Fuels
10-70-260	Expenditure Parks & Recreation - Bldgs & Grounds - Supply/Maint	100-500300-40050601	General Fund Community - Parks And Recreation Supplies And Materials - Repair And Maintenance - Property
10-70-440	Expenditure Parks & Recreation - Recreation Programs	100-500300-40020000	General Fund Community - Parks And Recreation General And Contracted Services
10-70-450	Expenditure Parks & Recreation - Pesticides/Herb./Fertilizer	100-500300-40050203	General Fund Community - Parks And Recreation Supplies And Materials - Operating Supplies - Chemicals And Testing
10-70-470	Expenditure Parks & Recreation - July 4Th - Christmas	100-500305-40020000	General Fund Community - Parks And Recreation - Special Events General And Contracted Services
10-70-480	Expenditure Parks & Recreation - County Fair	100-500305-40020000	General Fund Community - Parks And Recreation - Special Events General And Contracted Services
10-70-710	Expenditure Parks & Recreation - Capital Outlay - Land	100-500300-40080100	General Fund Community - Parks And Recreation Capital Outlays - Land
10-70-730	Expenditure Parks & Recreation - Capital Outlay - Improvements	100-500300-40080300	General Fund Community - Parks And Recreation Capital Outlays - Infrastructure
10-70-741	Expenditure Parks & Recreation - Capital Outlay - Equipment	100-500300-40080500	General Fund Community - Parks And Recreation Capital Outlays - Machinery And Equipment
10-70-742	Expenditure Parks & Recreation - Capital Outlay - Vehicles	100-500300-40080502	General Fund Community - Parks And Recreation Capital Outlays - Machinery And Equipment - Vehicles
10-70-790	Expenditure Parks & Recreation - Depreciation	100-500300-40120000	General Fund Community - Parks And Recreation Depreciation
10-90-910	Expenditure Transfers - Transfers	100-100000-40110100	General Fund General Government Other Financing Uses - Interfund Transfers
10-90-990	Expenditure Transfers - Approp Increase In Fund Bal	100-100000-40110000	General Fund General Government Other Financing Uses
Water Fund			
51-10100	Asset Cash - Combined Fund	501-000000-10010100	Enterprise Funds - Water Fund Not Applicable Current Assets - Cash And Cash Equivalents
51-10300	Asset Cash - St Treasurer Investment	501-000000-10010100	Enterprise Funds - Water Fund Not Applicable Current Assets - Cash And Cash Equivalents
51-11520	Asset Accts Receivable - Water	501-000000-10010401	Enterprise Funds - Water Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
51-11530	Asset Accts Receivable - Other	501-000000-10010401	Enterprise Funds - Water Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
51-11550	Asset Allowance For Doubtful Accts	501-000000-10010401	Enterprise Funds - Water Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net

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51-11600	Asset Notes Receivable	501-000000-10010404	Enterprise Funds - Water Fund Not Applicable Current Assets - Receivables - Notes
51-12600	Asset Due From Other Governments	501-000000-10010600	Enterprise Funds - Water Fund Not Applicable Current Assets - Due From Other Governments
51-13500	Asset Due From Other Funds - Oh	501-000000-10010800	Enterprise Funds - Water Fund Not Applicable Current Assets - Due From Other Funds
51-14500	Asset Inventory	501-000000-10011000	Enterprise Funds - Water Fund Not Applicable Current Assets - Inventory
51-15800	Asset Suspense	501-000000-10011100	Enterprise Funds - Water Fund Not Applicable Current Assets - Suspense
51-16100	Asset Land	501-000000-10030100	Enterprise Funds - Water Fund Not Applicable Capital Assets - Land
51-16200	Asset Infrastructure	501-000000-10030300	Enterprise Funds - Water Fund Not Applicable Capital Assets - Infrastructure
51-16210	Asset Infrastructure - Accum Depr	501-000000-10030800	Enterprise Funds - Water Fund Not Applicable Capital Assets - Accumulated Depreciation
51-16300	Asset Buildings	501-000000-10030200	Enterprise Funds - Water Fund Not Applicable Capital Assets - Buildings
51-16310	Asset Accum Depr - Buildings	501-000000-10030800	Enterprise Funds - Water Fund Not Applicable Capital Assets - Accumulated Depreciation
51-16400	Asset Improvements Other Than Bldgs	501-000000-10030300	Enterprise Funds - Water Fund Not Applicable Capital Assets - Infrastructure
51-16410	Asset Accum Depr - Imp Other Than Bl	501-000000-10030800	Enterprise Funds - Water Fund Not Applicable Capital Assets - Accumulated Depreciation
51-16501	Asset Machinery & Equipment	501-000000-10030501	Enterprise Funds - Water Fund Not Applicable Capital Assets - Machinery And Equipment - Machinery
51-16502	Asset Vehicles & Equipment	501-000000-10030502	Enterprise Funds - Water Fund Not Applicable Capital Assets - Machinery And Equipment - Vehicles
51-16503	Asset Office Furniture & Equipment	501-000000-10030503	Enterprise Funds - Water Fund Not Applicable Capital Assets - Machinery And Equipment - Furniture And Fixtures
51-16510	Asset Accum Depr - Mach, Veh, Furn	501-000000-10030800	Enterprise Funds - Water Fund Not Applicable Capital Assets - Accumulated Depreciation
51-16600	Asset Construction In Progress	501-000000-10030400	Enterprise Funds - Water Fund Not Applicable Capital Assets - Construction In Progress
51-16610	Asset Construction - Wip Clearing	501-000000-10030400	Enterprise Funds - Water Fund Not Applicable Capital Assets - Construction In Progress
51-16620	Asset Construction - Pysl Clearing	501-000000-10030400	Enterprise Funds - Water Fund Not Applicable Capital Assets - Construction In Progress
51-16630	Asset Construction - Equip Clearing	501-000000-10030400	Enterprise Funds - Water Fund Not Applicable Capital Assets - Construction In Progress
51-17000	Asset Easements, Water Rights, Etc.	501-000000-10030601	Enterprise Funds - Water Fund Not Applicable Capital Assets - Intangible Assets - Easements
51-21100	Liability Accounts Payable	501-000000-20010100	Enterprise Funds - Water Fund Not Applicable Current Liabilities - Accounts Payable
51-23000	Liability Customer Deposits	501-000000-20010300	Enterprise Funds - Water Fund Not Applicable Current Liabilities - Deposits Payable
51-23400	Liability Interest Payable	501-000000-20010200	Enterprise Funds - Water Fund Not Applicable Current Liabilities - Accrued Liabilities
51-23700	Liability Sales Tax Payable	501-000000-20010100	Enterprise Funds - Water Fund Not Applicable Current Liabilities - Accounts Payable
51-24100	Liability Due To Other Funds	501-000000-20010800	Enterprise Funds - Water Fund Not Applicable Current Liabilities - Due To Other Funds

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51-25200	Liability Bonds Payable - Water	501-000000-20020400	Enterprise Funds - Water Fund Not Applicable Noncurrent Liabilities - Bonds Payable, Net
51-29100	Equity Retained Earnings - Restricted	501-000000-23020000	Enterprise Funds - Water Fund Not Applicable Restricted
51-29800	Equity Retained Earnings	501-000000-23030000	Enterprise Funds - Water Fund Not Applicable Unrestricted
51-37-100	Revenue Operating Revenue - Water Sales	501-300900-30040405	Enterprise Funds - Water Fund Public Works - Culinary Water System Charges For Service - Sales And Service - Metered Products
51-37-200	Revenue Operating Revenue - Customer Deposits	501-300900-30041000	Enterprise Funds - Water Fund Public Works - Culinary Water System Charges For Service - Customer Deposits
51-37-500	Revenue Operating Revenue - Water Impact Fees	501-300900-30040201	Enterprise Funds - Water Fund Public Works - Culinary Water System Charges For Service - Fees - Impact
51-37-600	Revenue Operating Revenue - Grant	501-300900-30030000	Enterprise Funds - Water Fund Public Works - Culinary Water System Intergovernmental
51-38-100	Revenue Non-Operating Revenue - Interest Earnings	501-300900-30060100	Enterprise Funds - Water Fund Public Works - Culinary Water System Miscellaneous - Interest Earnings
51-38-400	Revenue Non-Operating Revenue - Sale Of Fixed Assets	501-300900-30070300	Enterprise Funds - Water Fund Public Works - Culinary Water System Other Sources Of Funding - Gain On Disposal Of Capital Asset
51-38-500	Revenue Non-Operating Revenue - Sale Of Materials	501-300900-30040401	Enterprise Funds - Water Fund Public Works - Culinary Water System Charges For Service - Sales And Service - Materials
51-38-900	Revenue Non-Operating Revenue - Miscellaneous Revenue	501-300900-30060000	Enterprise Funds - Water Fund Public Works - Culinary Water System Miscellaneous
51-39-100	Revenue Contributions & Transfers - Contributions	501-300900-30060700	Enterprise Funds - Water Fund Public Works - Culinary Water System Miscellaneous - Contributions
51-39-200	Revenue Contributions & Transfers - Capital Asset Dispositions	501-300900-30070300	Enterprise Funds - Water Fund Public Works - Culinary Water System Other Sources Of Funding - Gain On Disposal Of Capital Asset
51-39-500	Revenue Contributions & Transfers - Transfers	501-300900-30070100	Enterprise Funds - Water Fund Public Works - Culinary Water System Other Sources Of Funding - Interfund Transfers
51-39-990	Revenue Contributions & Transfers - Appropriated Retained Earnings	501-300900-30070000	Enterprise Funds - Water Fund Public Works - Culinary Water System Other Sources Of Funding
51-80-110	Expenditure Administration - Salaries & Wages	501-300901-40010100	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Personnel Services - Salaries And Wages
51-80-130	Expenditure Administration - Employee Benefits	501-300901-40010200	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Personnel Services - Employee Benefits
51-80-210	Expenditure Administration - Books & Memberships	501-300901-40020800	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services - Dues And Memberships
51-80-220	Expenditure Administration - Public Notices	501-300901-40020400	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services - Advertising
51-80-230	Expenditure Administration - Travel & Training	501-300901-40020900	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services - Travel, Education And Training
51-80-240	Expenditure Administration - Office Supplies & Expense	501-300901-40050100	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Supplies And Materials - Office Supplies

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51-80-250	Expenditure Administration - Equipment - Supply/Maint	501-300901-40050603	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Supplies And Materials - Repair And Maintenance - Machinery And Equipment
51-80-255	Expenditure Administration - Fuel & Oil	501-300901-40050201	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Supplies And Materials - Operating Supplies - Motor Fuels
51-80-260	Expenditure Administration - Bldgs & Grounds - Supply/Maint	501-300901-40050601	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Supplies And Materials - Repair And Maintenance - Property
51-80-305	Expenditure Administration - Attorney	501-300901-40020100	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services - Professional And Technical Services
51-80-310	Expenditure Administration - Engineering	501-300901-40020100	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services - Professional And Technical Services
51-80-315	Expenditure Administration - Auditor	501-300901-40020100	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services - Professional And Technical Services
51-80-350	Expenditure Administration - Contracted Services	501-300901-40020000	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services
51-80-510	Expenditure Administration - Insurance	501-300901-40020300	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services - Insurance
51-80-550	Expenditure Administration - Bad Debt Expense	501-300901-40140000	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Bad Debt Expense
51-80-610	Expenditure Administration - Miscellaneous Supplies	501-300901-40050200	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Supplies And Materials - Operating Supplies
51-80-620	Expenditure Administration - Miscellaneous Services	501-300901-40020000	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration General And Contracted Services
51-80-710	Expenditure Administration - Capital Outlay - Land	501-300901-40080100	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Capital Outlays - Land
51-80-715	Expenditure Administration - Capital Outlay - Water System	501-300901-40080300	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Capital Outlays - Infrastructure
51-80-720	Expenditure Administration - Capital Outlay - Buildings	501-300901-40080200	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Capital Outlays - Buildings
51-80-741	Expenditure Administration - Capital Outlay - Equipment	501-300901-40080501	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Capital Outlays - Machinery And Equipment - Machinery
51-80-742	Expenditure Administration - Capital Outlay - Vehicles	501-300901-40080502	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Capital Outlays - Machinery And Equipment - Vehicles
51-80-743	Expenditure Administration - Capital Outlay - Furniture	501-300901-40080503	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Capital Outlays - Machinery And Equipment - Furniture And Fixtures
51-80-785	Expenditure Administration - Capital Outlay - Easements	501-300901-40080601	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Capital Outlays - Intangible Assets - Easements
51-80-790	Expenditure Administration - Depreciation	501-300901-40120000	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Depreciation
51-80-910	Expenditure Administration - Transfer To General Fund	501-300901-40110100	Enterprise Funds - Water Fund Public Works - Culinary Water System - Administration Other Financing Uses - Interfund Transfers

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51-81-110	Expenditure Maintenance - Salaries & Wages	501-300902-40010100	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Personnel Services - Salaries And Wages
51-81-130	Expenditure Maintenance - Employee Benefits	501-300902-40010200	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Personnel Services - Employee Benefits
51-81-250	Expenditure Maintenance - Equipment - Supply/Maint	501-300902-40050603	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Supplies And Materials - Repair And Maintenance - Machinery And Equipment
51-81-255	Expenditure Maintenance - Fuel & Oil	501-300902-40050201	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Supplies And Materials - Operating Supplies - Motor Fuels
51-81-450	Expenditure Maintenance - Utility Purchases	501-300902-40050700	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Supplies And Materials - Cost Of Sales
51-81-460	Expenditure Maintenance - Flood Control	501-300902-40020000	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations General And Contracted Services
51-81-470	Expenditure Maintenance - New Services/Connections	501-300902-40020000	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations General And Contracted Services
51-81-480	Expenditure Maintenance - Water System Repairs	501-300902-40050600	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Supplies And Materials - Repair And Maintenance
51-81-490	Expenditure Maintenance - Chemicals & Testing	501-300902-40050203	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Supplies And Materials - Operating Supplies - Chemicals And Testing
51-81-500	Expenditure Maintenance - Cost Of Sales - Materials	501-300902-40050700	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Supplies And Materials - Cost Of Sales
51-81-610	Expenditure Maintenance - Miscellaneous Supplies	501-300902-40050200	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Supplies And Materials - Operating Supplies
51-81-620	Expenditure Maintenance - Miscellaneous Services	501-300902-40020000	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations General And Contracted Services
51-81-715	Expenditure Maintenance - Capital Outlay - Line Replace	501-300902-40080300	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Capital Outlays - Infrastructure
51-81-730	Expenditure Maintenance - Capital Outlay - Improvements	501-300902-40080300	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Capital Outlays - Infrastructure
51-81-741	Expenditure Maintenance - Capital Outlay - Equipment	501-300902-40080500	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Capital Outlays - Machinery And Equipment
51-81-790	Expenditure Maintenance - Depreciation	501-300902-40120000	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations Depreciation
51-81-800	Expenditure Maintenance - Equipment Usage Costs	501-300902-40021200	Enterprise Funds - Water Fund Public Works - Culinary Water System - Operations General And Contracted Services - Rental Of Equipment And Vehicles
Sewer Fund			
52-10100	Asset Cash - Combined Fund	502-000000-10010100	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Cash And Cash Equivalents
52-10300	Asset Cash - St Treasurer Investment	502-000000-10010100	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Cash And Cash Equivalents

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52-11520	Asset Accts Receivable - Sewer	502-000000-10010401	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
52-11530	Asset Accts Receivable - Other	502-000000-10010401	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
52-11550	Asset Allowance For Bad Debts	502-000000-10010401	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
52-11600	Asset Notes Receivable	502-000000-10010404	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Receivables - Notes
52-12600	Asset Due From Other Governments	502-000000-10010600	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Due From Other Governments
52-13500	Asset Due From Other Funds - Oh	502-000000-10010800	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Due From Other Funds
52-14500	Asset Inventory	502-000000-10011000	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Inventory
52-15800	Asset Suspense	502-000000-10011100	Enterprise Funds - Sewer Fund Not Applicable Current Assets - Suspense
52-16100	Asset Land	502-000000-10030100	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Land
52-16200	Asset Infrastructure	502-000000-10030300	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Infrastructure
52-16210	Asset Accumulated Depreciation	502-000000-10030800	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Accumulated Depreciation
52-16300	Asset Buildings	502-000000-10030200	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Buildings
52-16310	Asset Accum Depr - Buildings	502-000000-10030800	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Accumulated Depreciation
52-16400	Asset Improvements Other Than Bldgs	502-000000-10030300	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Infrastructure
52-16410	Asset Accum Depr - Imp Other Than Bl	502-000000-10030800	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Accumulated Depreciation
52-16501	Asset Machinery & Equipment	502-000000-10030501	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Machinery And Equipment - Machinery
52-16502	Asset Vehicles & Equipment	502-000000-10030502	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Machinery And Equipment - Vehicles
52-16503	Asset Office Furniture & Equipment	502-000000-10030503	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Machinery And Equipment - Furniture And Fixtures
52-16510	Asset Accum Depr - Mach, Veh, Furn	502-000000-10030800	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Accumulated Depreciation
52-16600	Asset Construction In Progress	502-000000-10030400	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Construction In Progress
52-16610	Asset Construction - Wip Clearing	502-000000-10030400	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Construction In Progress
52-16620	Asset Construction - Pysl Clearing	502-000000-10030400	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Construction In Progress
52-16630	Asset Construction - Equip Clearing	502-000000-10030400	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Construction In Progress
52-17000	Asset Easements, Water Rights, Etc.	502-000000-10030601	Enterprise Funds - Sewer Fund Not Applicable Capital Assets - Intangible Assets - Easements
52-21100	Liability Accounts Payable	502-000000-20010100	Enterprise Funds - Sewer Fund Not Applicable Current Liabilities - Accounts Payable

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52-23000	Liability Customer Deposits	502-000000-20010300	Enterprise Funds - Sewer Fund Not Applicable Current Liabilities - Deposits Payable
52-23400	Liability Interest Payable	502-000000-20010200	Enterprise Funds - Sewer Fund Not Applicable Current Liabilities - Accrued Liabilities
52-23700	Liability Sales Tax Payable	502-000000-20010100	Enterprise Funds - Sewer Fund Not Applicable Current Liabilities - Accounts Payable
52-24100	Liability Due To Other Funds	502-000000-20010800	Enterprise Funds - Sewer Fund Not Applicable Current Liabilities - Due To Other Funds
52-25200	Liability Bonds Payable - Sewer	502-000000-20020400	Enterprise Funds - Sewer Fund Not Applicable Noncurrent Liabilities - Bonds Payable, Net
52-29100	Equity Retained Earnings - Restricted	502-000000-23020000	Enterprise Funds - Sewer Fund Not Applicable Restricted
52-29800	Equity Retained Earnings	502-000000-23030000	Enterprise Funds - Sewer Fund Not Applicable Unrestricted
52-37-100	Revenue Operating Revenue - Sewer Services	502-300800-30040400	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Charges For Service - Sales And Service
52-37-200	Revenue Operating Revenue - Connection Fees	502-300800-30040200	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Charges For Service - Fees
52-37-500	Revenue Operating Revenue - Sewer Impact Fees	502-300800-30040201	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Charges For Service - Fees - Impact
52-37-600	Revenue Operating Revenue - Grant	502-300800-30030000	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Intergovernmental
52-38-100	Revenue Non-Operating Revenue - Interest Earnings	502-300800-30060100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Miscellaneous - Interest Earnings
52-38-400	Revenue Non-Operating Revenue - Sale Of Fixed Assets	502-300800-30070300	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Other Sources Of Funding - Gain On Disposal Of Capital Asset
52-38-500	Revenue Non-Operating Revenue - Sale Of Materials	502-300800-30040401	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Charges For Service - Sales And Service - Materials
52-38-900	Revenue Non-Operating Revenue - Miscellaneous Revenue	502-300800-30060000	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Miscellaneous
52-39-100	Revenue Contributions & Transfers - Contributions	502-300800-30060700	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Miscellaneous - Contributions
52-39-200	Revenue Contributions & Transfers - Capital Asset Dispositions	502-300800-30070300	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Other Sources Of Funding - Gain On Disposal Of Capital Asset
52-39-500	Revenue Contributions & Transfers - Transfers	502-300800-30070100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Other Sources Of Funding - Interfund Transfers
52-80-110	Expenditure Administration - Salaries & Wages	502-300801-40010100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Personnel Services - Salaries And Wages
52-80-130	Expenditure Administration - Employee Benefits	502-300801-40010200	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Personnel Services - Employee Benefits
52-80-210	Expenditure Administration - Books & Memberships	502-300801-40020800	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services - Dues And Memberships
52-80-220	Expenditure Administration - Public Notices	502-300801-40020400	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services - Advertising

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52-80-230	Expenditure Administration - Travel & Training	502-300801-40020900	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services - Travel, Education And Training
52-80-240	Expenditure Administration - Office Supplies & Expense	502-300801-40050100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Supplies And Materials - Office Supplies
52-80-250	Expenditure Administration - Equipment - Supply/Maint	502-300801-40050603	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Supplies And Materials - Repair And Maintenance - Machinery And Equipment
52-80-255	Expenditure Administration - Fuel & Oil	502-300801-40050201	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Supplies And Materials - Operating Supplies - Motor Fuels
52-80-260	Expenditure Administration - Bldgs & Grounds - Supply/Maint	502-300801-40050601	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Supplies And Materials - Repair And Maintenance - Property
52-80-305	Expenditure Administration - Attorney	502-300801-40020100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services - Professional And Technical Services
52-80-310	Expenditure Administration - Engineering	502-300801-40020100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services - Professional And Technical Services
52-80-315	Expenditure Administration - Auditor	502-300801-40020100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services - Professional And Technical Services
52-80-350	Expenditure Administration - Contracted Services	502-300801-40020000	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services
52-80-510	Expenditure Administration - Insurance	502-300801-40020300	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services - Insurance
52-80-550	Expenditure Administration - Bad Debt Expense	502-300801-40140000	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Bad Debt Expense
52-80-610	Expenditure Administration - Miscellaneous Supplies	502-300801-40050200	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Supplies And Materials - Operating Supplies
52-80-620	Expenditure Administration - Miscellaneous Services	502-300801-40020000	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration General And Contracted Services
52-80-710	Expenditure Administration - Capital Outlay - Land	502-300801-40080100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Capital Outlays - Land
52-80-715	Expenditure Administration - Capital Outlay-Infrastructure	502-300801-40080300	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Capital Outlays - Infrastructure
52-80-720	Expenditure Administration - Capital Outlay - Buildings	502-300801-40080200	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Capital Outlays - Buildings
52-80-741	Expenditure Administration - Capital Outlay - Equipment	502-300801-40080501	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Capital Outlays - Machinery And Equipment - Machinery
52-80-742	Expenditure Administration - Capital Outlay - Vehicles	502-300801-40080502	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Capital Outlays - Machinery And Equipment - Vehicles
52-80-785	Expenditure Administration - Capital Outlay - Easements	502-300801-40080601	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Capital Outlays - Intangible Assets - Easements
52-80-790	Expenditure Administration - Depreciation	502-300801-40120000	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Depreciation

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52-80-910	Expenditure Administration - Transfer To General Fund	502-300801-40110100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater - Administration Other Financing Uses - Interfund Transfers
52-81-110	Expenditure Maintenance - Salaries & Wages	502-300800-40010100	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Personnel Services - Salaries And Wages
52-81-130	Expenditure Maintenance - Employee Benefits	502-300800-40010200	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Personnel Services - Employee Benefits
52-81-250	Expenditure Maintenance - Equipment - Supply/Maint	502-300800-40050603	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Supplies And Materials - Repair And Maintenance - Machinery And Equipment
52-81-255	Expenditure Maintenance - Fuel & Oil	502-300800-40050201	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Supplies And Materials - Operating Supplies - Motor Fuels
52-81-470	Expenditure Maintenance - New Services/Connections	502-300800-40020000	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater General And Contracted Services
52-81-480	Expenditure Maintenance - Sewer System Repairs	502-300800-40050600	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Supplies And Materials - Repair And Maintenance
52-81-490	Expenditure Maintenance - Chemicals & Testing	502-300800-40050203	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Supplies And Materials - Operating Supplies - Chemicals And Testing
52-81-500	Expenditure Maintenance - Cost Of Sales - Materials	502-300800-40050700	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Supplies And Materials - Cost Of Sales
52-81-610	Expenditure Maintenance - Miscellaneous Supplies	502-300800-40050200	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Supplies And Materials - Operating Supplies
52-81-620	Expenditure Maintenance - Miscellaneous Services	502-300800-40020000	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater General And Contracted Services
52-81-715	Expenditure Maintenance - Capital Outlay - Line Replace	502-300800-40080300	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Capital Outlays - Infrastructure
52-81-730	Expenditure Maintenance - Capital Outlay - Improvements	502-300800-40080300	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Capital Outlays - Infrastructure
52-81-741	Expenditure Maintenance - Capital Outlay - Equipment	502-300800-40080501	Enterprise Funds - Sewer Fund Public Works - Sanitation And Wastewater Capital Outlays - Machinery And Equipment - Machinery
Electric Fund			
53-10100	Asset Cash - Combined Fund	503-000000-10010100	Enterprise Funds - Electric Fund Not Applicable Current Assets - Cash And Cash Equivalents
53-10300	Asset Cash - St Treasurer Investment	503-000000-10010100	Enterprise Funds - Electric Fund Not Applicable Current Assets - Cash And Cash Equivalents
53-11520	Asset Accts Receivable - Electric	503-000000-10010401	Enterprise Funds - Electric Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
53-11530	Asset Accts Receivable - Other	503-000000-10010401	Enterprise Funds - Electric Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
53-11550	Asset Allowance For Doubtful Accts	503-000000-10010401	Enterprise Funds - Electric Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net

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53-11600	Asset Notes Receivable	503-000000-10010404	Enterprise Funds - Electric Fund Not Applicable Current Assets - Receivables - Notes
53-12600	Asset Due From Other Governments	503-000000-10010600	Enterprise Funds - Electric Fund Not Applicable Current Assets - Due From Other Governments
53-13500	Asset Due From Other Funds - Oh	503-000000-10010800	Enterprise Funds - Electric Fund Not Applicable Current Assets - Due From Other Funds
53-14500	Asset Inventory	503-000000-10011000	Enterprise Funds - Electric Fund Not Applicable Current Assets - Inventory
53-15800	Asset Suspense	503-000000-10011100	Enterprise Funds - Electric Fund Not Applicable Current Assets - Suspense
53-16100	Asset Land	503-000000-10030100	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Land
53-16200	Asset Infrastructure	503-000000-10030300	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Infrastructure
53-16210	Asset Accum Depr - Infrastructure	503-000000-10030800	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Accumulated Depreciation
53-16300	Asset Buildings	503-000000-10030200	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Buildings
53-16310	Asset Accumulated Depreciation	503-000000-10030800	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Accumulated Depreciation
53-16400	Asset Improvements Other Than Bldgs	503-000000-10030300	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Infrastructure
53-16410	Asset Accum Depr - Imp Other Than Bl	503-000000-10030800	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Accumulated Depreciation
53-16501	Asset Machinery & Equipment	503-000000-10030501	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Machinery And Equipment - Machinery
53-16502	Asset Vehicles & Equipment	503-000000-10030502	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Machinery And Equipment - Vehicles
53-16503	Asset Office Furniture & Equipment	503-000000-10030503	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Machinery And Equipment - Furniture And Fixtures
53-16510	Asset Accum Depr - Mach, Veh, Furn	503-000000-10030800	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Accumulated Depreciation
53-16600	Asset Construction In Progress	503-000000-10030400	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Construction In Progress
53-16610	Asset Construction - Wip Clearing	503-000000-10030400	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Construction In Progress
53-16620	Asset Construction - Pysl Clearing	503-000000-10030400	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Construction In Progress
53-16630	Asset Construction - Equip Clearing	503-000000-10030400	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Construction In Progress
53-17000	Asset Easements, Water Rights, Etc.	503-000000-10030601	Enterprise Funds - Electric Fund Not Applicable Capital Assets - Intangible Assets - Easements
53-21100	Liability Accounts Payable	503-000000-20010100	Enterprise Funds - Electric Fund Not Applicable Current Liabilities - Accounts Payable
53-23000	Liability Customer Deposits	503-000000-20010300	Enterprise Funds - Electric Fund Not Applicable Current Liabilities - Deposits Payable
53-23400	Liability Interest Payable	503-000000-20010200	Enterprise Funds - Electric Fund Not Applicable Current Liabilities - Accrued Liabilities
53-23700	Liability Sales Tax Payable	503-000000-20010100	Enterprise Funds - Electric Fund Not Applicable Current Liabilities - Accounts Payable

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53-24100	Liability Due To Other Funds	503-000000-20010800	Enterprise Funds - Electric Fund Not Applicable Current Liabilities - Due To Other Funds
53-25200	Liability Bonds Payable - Electric	503-000000-20020400	Enterprise Funds - Electric Fund Not Applicable Noncurrent Liabilities - Bonds Payable, Net
53-29100	Equity Retained Earnings - Restricted	503-000000-23020000	Enterprise Funds - Electric Fund Not Applicable Restricted
53-29800	Equity Retained Earnings	503-000000-23030000	Enterprise Funds - Electric Fund Not Applicable Unrestricted
53-37-100	Revenue Operating Revenue - Electric Sales	503-301400-30040405	Enterprise Funds - Electric Fund Public Works - Electric Power System Charges For Service - Sales And Service - Metered Products
53-37-200	Revenue Operating Revenue - Connection Fees	503-301400-30040200	Enterprise Funds - Electric Fund Public Works - Electric Power System Charges For Service - Fees
53-37-300	Revenue Operating Revenue - Penalties & Forfeitures	503-301400-30050600	Enterprise Funds - Electric Fund Public Works - Electric Power System Fines And Forfeitures - Penalties And Interest
53-37-500	Revenue Operating Revenue - Electric Impact Fees	503-301400-30040201	Enterprise Funds - Electric Fund Public Works - Electric Power System Charges For Service - Fees - Impact
53-37-600	Revenue Operating Revenue - Grant	503-301400-30030000	Enterprise Funds - Electric Fund Public Works - Electric Power System Intergovernmental
53-38-100	Revenue Non-Operating Revenue - Interest Earnings	503-301400-30060100	Enterprise Funds - Electric Fund Public Works - Electric Power System Miscellaneous - Interest Earnings
53-38-400	Revenue Non-Operating Revenue - Sale Of Fixed Assets	503-301400-30070300	Enterprise Funds - Electric Fund Public Works - Electric Power System Other Sources Of Funding - Gain On Disposal Of Capital Asset
53-38-500	Revenue Non-Operating Revenue - Sale Of Materials	503-301400-30040401	Enterprise Funds - Electric Fund Public Works - Electric Power System Charges For Service - Sales And Service - Materials
53-38-900	Revenue Non-Operating Revenue - Miscellaneous Revenue	503-301400-30060000	Enterprise Funds - Electric Fund Public Works - Electric Power System Miscellaneous
53-39-100	Revenue Contributions & Transfers - Contributions	503-301400-30060700	Enterprise Funds - Electric Fund Public Works - Electric Power System Miscellaneous - Contributions
53-39-200	Revenue Contributions & Transfers - Capital Asset Dispositions	503-301400-30070300	Enterprise Funds - Electric Fund Public Works - Electric Power System Other Sources Of Funding - Gain On Disposal Of Capital Asset
53-39-500	Revenue Contributions & Transfers - Transfers	503-301400-30070100	Enterprise Funds - Electric Fund Public Works - Electric Power System Other Sources Of Funding - Interfund Transfers
53-39-990	Revenue Contributions & Transfers - Appropriated Retained Earnings	503-301400-30070000	Enterprise Funds - Electric Fund Public Works - Electric Power System Other Sources Of Funding
53-80-110	Expenditure Administration - Salaries & Wages	503-301401-40010100	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Personnel Services - Salaries And Wages
53-80-130	Expenditure Administration - Employee Benefits	503-301401-40010200	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Personnel Services - Employee Benefits
53-80-210	Expenditure Administration - Books & Memberships	503-301401-40020800	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services - Dues And Memberships
53-80-220	Expenditure Administration - Public Notices	503-301401-40020400	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services - Advertising

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53-80-230	Expenditure Administration - Travel & Training	503-301401-40020900	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services - Travel, Education And Training
53-80-240	Expenditure Administration - Office Supplies & Expense	503-301401-40050100	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Supplies And Materials - Office Supplies
53-80-250	Expenditure Administration - Equipment - Supply/Maint	503-301401-40050603	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Supplies And Materials - Repair And Maintenance - Machinery And Equipment
53-80-255	Expenditure Administration - Fuel & Oil	503-301401-40050201	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Supplies And Materials - Operating Supplies - Motor Fuels
53-80-260	Expenditure Administration - Bldgs & Grounds - Supply/Maint	503-301401-40050601	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Supplies And Materials - Repair And Maintenance - Property
53-80-305	Expenditure Administration - Attorney	503-301401-40020100	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services - Professional And Technical Services
53-80-310	Expenditure Administration - Engineering	503-301401-40020100	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services - Professional And Technical Services
53-80-315	Expenditure Administration - Auditor	503-301401-40020100	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services - Professional And Technical Services
53-80-350	Expenditure Administration - Contracted Services	503-301401-40020000	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services
53-80-510	Expenditure Administration - Insurance	503-301401-40020300	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services - Insurance
53-80-550	Expenditure Administration - Bad Debt Expense	503-301401-40140000	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Bad Debt Expense
53-80-610	Expenditure Administration - Miscellaneous Supplies	503-301401-40050200	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Supplies And Materials - Operating Supplies
53-80-620	Expenditure Administration - Miscellaneous Services	503-301401-40020000	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration General And Contracted Services
53-80-710	Expenditure Administration - Capital Outlay - Land	503-301401-40080100	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Capital Outlays - Land
53-80-715	Expenditure Administration - Capital Outlay-Infrastructure	503-301401-40080300	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Capital Outlays - Infrastructure
53-80-720	Expenditure Administration - Capital Outlay - Buildings	503-301401-40080200	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Capital Outlays - Buildings
53-80-741	Expenditure Administration - Capital Outlay - Equipment	503-301401-40080501	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Capital Outlays - Machinery And Equipment - Machinery
53-80-742	Expenditure Administration - Capital Outlay - Vehicles	503-301401-40080502	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Capital Outlays - Machinery And Equipment - Vehicles
53-80-785	Expenditure Administration - Capital Outlay - Easements	503-301401-40080601	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Capital Outlays - Intangible Assets - Easements
53-80-790	Expenditure Administration - Depreciation	503-301401-40120000	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Depreciation

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
53-80-815	Expenditure Administration - Interest - Customer Deposits	503-301401-40170200	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Debt Service - Interest
53-80-910	Expenditure Administration - Transfer To General Fund	503-301401-40110100	Enterprise Funds - Electric Fund Public Works - Electric Power System - Administration Other Financing Uses - Interfund Transfers
53-81-110	Expenditure Maintenance - Salaries & Wages	503-301402-40010100	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Personnel Services - Salaries And Wages
53-81-130	Expenditure Maintenance - Employee Benefits	503-301402-40010200	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Personnel Services - Employee Benefits
53-81-250	Expenditure Maintenance - Equipment - Supply/Maint	503-301402-40050603	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Supplies And Materials - Repair And Maintenance - Machinery And Equipment
53-81-255	Expenditure Maintenance - Fuel & Oil	503-301402-40050201	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Supplies And Materials - Operating Supplies - Motor Fuels
53-81-450	Expenditure Maintenance - Utility Purchases	503-301402-40050700	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Supplies And Materials - Cost Of Sales
53-81-470	Expenditure Maintenance - New Services/Connections	503-301402-40020000	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations General And Contracted Services
53-81-480	Expenditure Maintenance - Power Line Repairs	503-301402-40050600	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Supplies And Materials - Repair And Maintenance
53-81-500	Expenditure Maintenance - Cost Of Sales - Materials	503-301402-40050700	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Supplies And Materials - Cost Of Sales
53-81-610	Expenditure Maintenance - Miscellaneous Supplies	503-301402-40050200	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Supplies And Materials - Operating Supplies
53-81-620	Expenditure Maintenance - Miscellaneous Services	503-301402-40020000	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations General And Contracted Services
53-81-715	Expenditure Maintenance - Capital Outlay - Line Replace	503-301402-40080300	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Capital Outlays - Infrastructure
53-81-730	Expenditure Maintenance - Capital Outlay - Improvements	503-301402-40080300	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Capital Outlays - Infrastructure
53-81-741	Expenditure Maintenance - Capital Outlay - Equipment	503-301402-40080501	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Capital Outlays - Machinery And Equipment - Machinery
53-81-742	Expenditure Maintenance - Capital Outlay - Vehicles	503-301402-40080502	Enterprise Funds - Electric Fund Public Works - Electric Power System - Operations Capital Outlays - Machinery And Equipment - Vehicles
Cemetery Fund			
79-10100	Asset Cash - Combined Fund	504-000000-10010100	Enterprise Funds - Cemetery Fund Not Applicable Current Assets - Cash And Cash Equivalents
79-10300	Asset Cash - St Treasurer Investment	504-000000-10010100	Enterprise Funds - Cemetery Fund Not Applicable Current Assets - Cash And Cash Equivalents

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
79-11510	Asset Accounts Receivable	504-000000-10010401	Enterprise Funds - Cemetery Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
79-11550	Asset Allowance For Doubtful Accts	504-000000-10010401	Enterprise Funds - Cemetery Fund Not Applicable Current Assets - Receivables - Accounts Receivable, Net
79-13500	Asset Due From Other Funds - Oh	504-000000-10010800	Enterprise Funds - Cemetery Fund Not Applicable Current Assets - Due From Other Funds
79-16600	Asset Construction In Progress	504-000000-10030400	Enterprise Funds - Cemetery Fund Not Applicable Capital Assets - Construction In Progress
79-16610	Asset Construction - Wip Clearing	504-000000-10030400	Enterprise Funds - Cemetery Fund Not Applicable Capital Assets - Construction In Progress
79-16620	Asset Construction - Pysl Clearing	504-000000-10030400	Enterprise Funds - Cemetery Fund Not Applicable Capital Assets - Construction In Progress
79-16630	Asset Construction - Equip Clearing	504-000000-10030400	Enterprise Funds - Cemetery Fund Not Applicable Capital Assets - Construction In Progress
79-21100	Liability Accounts Payable	504-000000-20010100	Enterprise Funds - Cemetery Fund Not Applicable Current Liabilities - Accounts Payable
79-23700	Liability Sales Tax Payable	504-000000-20010100	Enterprise Funds - Cemetery Fund Not Applicable Current Liabilities - Accounts Payable
79-29300	Equity Fund Bal-Nonspendable-Endowmnt	504-000000-22010000	Enterprise Funds - Cemetery Fund Not Applicable Nonspendable
79-29800	Equity Fund Balance - Unassigned	504-000000-23030000	Enterprise Funds - Cemetery Fund Not Applicable Unrestricted
79-34-800	Revenue Charges For Services - Cemetery Lot Sales	504-301700-30040406	Enterprise Funds - Cemetery Fund Public Works - Cemetery Charges For Service - Sales And Service - Cemetery Lots
79-34-850	Revenue Charges For Services - Perpetual Care Fees	504-301700-30040407	Enterprise Funds - Cemetery Fund Public Works - Cemetery Charges For Service - Sales And Service - Perpetual Care
79-34-900	Revenue Charges For Services - Grave Open/Close Fees	504-301700-30040406	Enterprise Funds - Cemetery Fund Public Works - Cemetery Charges For Service - Sales And Service - Cemetery Lots
79-36-100	Revenue Other Revenue - Interest Earnings	504-301700-30060100	Enterprise Funds - Cemetery Fund Public Works - Cemetery Miscellaneous - Interest Earnings
79-39-100	Revenue Contributions & Transfers - Contributions	504-301700-30060700	Enterprise Funds - Cemetery Fund Public Works - Cemetery Miscellaneous - Contributions
79-39-200	Revenue Contributions & Transfers - Capital Asset Dispositions	504-301700-30070300	Enterprise Funds - Cemetery Fund Public Works - Cemetery Other Sources Of Funding - Gain On Disposal Of Capital Asset
79-39-500	Revenue Contributions & Transfers - Transfer From General Fund	504-301700-30070100	Enterprise Funds - Cemetery Fund Public Works - Cemetery Other Sources Of Funding - Interfund Transfers
79-40-110	Expenditure Expenditures - Salaries & Wages	504-301701-40010100	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Administration Personnel Services - Salaries And Wages
79-40-130	Expenditure Expenditures - Employee Benefits	504-301701-40010200	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Administration Personnel Services - Employee Benefits
79-40-250	Expenditure Expenditures - Equipment - Supply/Maint	504-301702-40050603	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Operations Supplies And Materials - Repair And Maintenance - Machinery And Equipment
79-40-255	Expenditure Expenditures - Fuel & Oil	504-301702-40050201	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Operations Supplies And Materials - Operating Supplies - Motor Fuels

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Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
79-40-260	Expenditure Expenditures - Bldgs & Grounds - Supply/Maint	504-301702-40050601	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Operations Supplies And Materials - Repair And Maintenance - Property
79-40-450	Expenditure Expenditures - Pesticides/Herb/Fertilizer	504-301702-40050203	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Operations Supplies And Materials - Operating Supplies - Chemicals And Testing
79-40-610	Expenditure Expenditures - Miscellaneous	504-301702-40050000	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Operations Supplies And Materials
79-40-741	Expenditure Expenditures - Capital Outlay - Equipment	504-301702-40080500	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Operations Capital Outlays - Machinery And Equipment
79-40-910	Expenditure Expenditures - Transfers	504-301701-40110100	Enterprise Funds - Cemetery Fund Public Works - Cemetery - Administration Other Financing Uses - Interfund Transfers
Improvement District Fund			
81-10100	Asset Cash - Combined Fund	505-500700-10010100	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Current Assets - Cash And Cash Equivalents
81-10300	Asset Cash - St Treasurer Investment	505-500700-10010100	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Current Assets - Cash And Cash Equivalents
81-11500	Asset Accts Receivable - Imp Dist	505-500700-10010401	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Current Assets - Receivables - Accounts Receivable, Net
81-21100	Liability Accounts Payable	505-500700-20010100	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Current Liabilities - Accounts Payable
81-22200	Liability Deferred Revenue	505-500700-20011400	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Current Liabilities - Unearned Revenue
81-29810	Equity Fund Balance - Non-Spendable	505-500700-22010000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Nonspendable
81-29820	Equity Fund Balance - Restricted	505-500700-22020000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Restricted
81-29830	Equity Fund Balance - Committed	505-500700-22030000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Committed
81-29840	Equity Fund Balance - Assigned	505-500700-22040000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Assigned
81-29850	Equity Fund Balance - Unassigned	505-500700-23030000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Unrestricted
81-36-810	Revenue Other Revenue - Special Assessment Revenue	505-500700-30040300	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Charges For Service - Special Assessments
81-36-820	Revenue Other Revenue - Special Assessment - Interest	505-500700-30040300	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Charges For Service - Special Assessments
81-36-830	Revenue Other Revenue - Special Assessment - Late Fees	505-500700-30040300	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Charges For Service - Special Assessments
81-36-840	Revenue Other Revenue - Special Assessment - Other	505-500700-30040300	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Charges For Service - Special Assessments

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
81-36-900	Revenue Other Revenue - Miscellaneous Revenue	505-500700-30060000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Miscellaneous
81-39-100	Revenue Contributions & Transfers - Contributions	505-500700-30060700	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Miscellaneous - Contributions
81-40-305	Expenditure Expenditures - Attorney	505-500700-40020100	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development General And Contracted Services - Professional And Technical Services
81-40-310	Expenditure Expenditures - Engineering	505-500700-40020100	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development General And Contracted Services - Professional And Technical Services
81-40-350	Expenditure Expenditures - Contract Services	505-500700-40020000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development General And Contracted Services
81-40-540	Expenditure Expenditures - Admin Bank Charges	505-500700-40021000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development General And Contracted Services - Bank Charges
81-40-610	Expenditure Expenditures - Miscellaneous Supplies	505-500700-40050200	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Supplies And Materials - Operating Supplies
81-40-620	Expenditure Expenditures - Miscellaneous Services	505-500700-40020000	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development General And Contracted Services
81-40-810	Expenditure Expenditures - Debt Service - Principal	505-500700-40170100	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Debt Service - Principal
81-40-815	Expenditure Expenditures - Debt Service - Interest	505-500700-40170200	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Debt Service - Interest
81-40-910	Expenditure Expenditures - Transfers	505-500700-40110100	Enterprise Funds - Improvement District Fund Community - Housing And Economic Development Other Financing Uses - Interfund Transfers
Fixed Assets			
Fund			
91-16100	Asset Land	10-000000-10030100	Governmental Activities Not Applicable Capital Assets - Land
91-16200	Asset Infrastructure	10-000000-10030300	Governmental Activities Not Applicable Capital Assets - Infrastructure
91-16210	Asset Accum Depr - Infrastructure	10-000000-10030800	Governmental Activities Not Applicable Capital Assets - Accumulated Depreciation
91-16300	Asset Buildings	10-000000-10030200	Governmental Activities Not Applicable Capital Assets - Buildings
91-16310	Asset Accum Depr - Buildings	10-000000-10030800	Governmental Activities Not Applicable Capital Assets - Accumulated Depreciation
91-16400	Asset Improvements Other Than Bldgs	10-000000-10030300	Governmental Activities Not Applicable Capital Assets - Infrastructure
91-16410	Asset Accum Depr - Imp Other Than Bl	10-000000-10030800	Governmental Activities Not Applicable Capital Assets - Accumulated Depreciation
91-16501	Asset Machinery & Equipment	10-000000-10030501	Governmental Activities Not Applicable Capital Assets - Machinery And Equipment - Machinery
91-16502	Asset Vehicles	10-000000-10030502	Governmental Activities Not Applicable Capital Assets - Machinery And Equipment - Vehicles
91-16503	Asset Office Furniture & Equipment	10-000000-10030503	Governmental Activities Not Applicable Capital Assets - Machinery And Equipment - Furniture And Fixtures

Caselle Chart of Accounts

Utah Uniform Chart of Accounts

<u>Account</u>	<u>Caselle Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
91-16510	Asset Accum Depr - Mach, Veh, Furn	10-000000-10030800	Governmental Activities Not Applicable Capital Assets - Accumulated Depreciation
91-16600	Asset Construction In Progress	10-000000-10030400	Governmental Activities Not Applicable Capital Assets - Construction In Progress
91-16800	Asset Other Assets - Wks Of Art, Etc	10-000000-10030701	Governmental Activities Not Applicable Capital Assets - Other Assets - Works Of Art
91-16900	Asset Software	10-000000-10030603	Governmental Activities Not Applicable Capital Assets - Intangible Assets - Software
91-16910	Asset Accum Depr - Software	10-000000-10030800	Governmental Activities Not Applicable Capital Assets - Accumulated Depreciation
91-17000	Asset Easements, Water Rights, Etc.	10-000000-10030601	Governmental Activities Not Applicable Capital Assets - Intangible Assets - Easements
91-29800	Equity Investment In Gen Fixed Assets	10-000000-23010000	Governmental Activities Not Applicable Net Investment In Capital Assets
Long Term Debt Fund			
95-10100	Asset Cash - Combined Fund	10-000000-10010100	Governmental Activities Not Applicable Current Assets - Cash And Cash Equivalents
95-25100	Liability Accrued Vacation	10-000000-20010200	Governmental Activities Not Applicable Current Liabilities - Accrued Liabilities
95-25200	Liability Bonds Payable	10-000000-20020400	Governmental Activities Not Applicable Noncurrent Liabilities - Bonds Payable, Net
95-25400	Liability Notes Payable	10-000000-20020200	Governmental Activities Not Applicable Noncurrent Liabilities - Notes And Loans Payable
95-25700	Liability Leases Payable	10-000000-20020500	Governmental Activities Not Applicable Noncurrent Liabilities - Capital Leases Payable
95-29800	Equity Beginning Fund Balance	10-000000-22050000	Governmental Activities Not Applicable Unassigned

Appendix C

Mapping prior Uniform Accounting Manual Master Chart of Accounts to Uniform Chart of Accounts for Local Governments of Utah

Introduction:

In this appendix, we capture the mapping from the prior *State of Utah Uniform Accounting Manual Master Chart of Accounts* (PCOA) to the Office of the Utah State Auditor Uniform Chart of Accounts (UCOA).

Mapping:

The prior Master Chart of Accounts contained two groups of required numbering: a two digit number (00) to describe the Fund, a four digit number (0000) to describe the Type & Source. Two optional groups of numbers provided additional detail: a three digit number (000) or Sub Detail Source Code with extra account, revenue source, or expense object information; another optional three digit number (000) contained program, performance, and cost codes.

This system of numbering will be mapped into three groups of numbering under the Uniform Chart of Account: Fund is a three digit number (000), Function is a six digit number (000000), and Account is an eight digit number (00000000).

PCOA Funds map to:

UCOA Funds – the fund mapping nearly matches the new structure. The new structure is more flexible by providing entities with the ability to increment their different types of funds without reference to particular types of accounts. If multiple funds exist of a particular type, each fund needs a different number. These do not need to be coordinated with the nature of the account as occurred in the prior system. For example, in the prior system, Swimming Pool Fund was 56, in the new system if it was the fourth enterprise fund of the governmental entity, it could be numbered 504 but could be any unique number in (5**). This is presented in the detailed tables.

PCOA Type & Source Accounts map to:

The PCOA merged information on accounts and functions, the UCOA has separate categories for these concepts. Some blocks of numbers map to a function and account. Others map only to a function or an account. The specific mapping follows in the detailed mapping tables.

PCOA Sub Detail Source Codes map to:

UCOA Accounts – the PCOA optional sub detail source codes normally map to the expense section of the Account. The specific mapping follows in the detailed mapping tables.

UCOA Functions – the PCOA contained a few instances in which a combination of function and account is the proper mapping to the UCOA. The specific mapping follows in the detailed mapping tables.

The following mapping was prepared by the Office of the Utah State Auditor. The time estimate for completing a mapping of similar size and scope is approximately 4 – 8 hours. The specific mapping follows in the detailed mapping table.

This table is the detailed mapping of the **prior State of Utah Uniform Accounting Manual Master Chart of Account Fund** to the **Uniform Chart of Account Fund**. The Uniform Chart of Accounts for Local Governments of Utah can be found at <http://auditor.utah.gov>. When the Coding Block contains an asterisk (*) any valid segment number is possible in the mapping depending upon the nature of the transaction.

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Fund</u>	<u>PCOA Detail</u>	<u>Coding Block</u>	<u>UCOA Detail</u>
		<u>Fund-Function-Account</u>	
01	Governmental Activities	010-*****-*****	GOVERNMENTAL ACTIVITIES any any
02	Business-Type Activities	020-*****-*****	BUSINESS-TYPE ACTIVITIES any any
03	Discrete Component Units	030-*****-*****	DISCRETE COMPONENT UNITS any any
10	General Fund	100-*****-*****	GENERAL FUND any any
20	Special Revenue Funds	200-*****-*****	SPECIAL REVENUE FUNDS any any
23	(Use as needed)	2**-*****-*****	SPECIAL REVENUE FUND # any any
24	(Use as needed)	2**-*****-*****	SPECIAL REVENUE FUND # any any
30	Debt Service Funds	300-*****-*****	DEBT SERVICE FUNDS any any
31	Bond Issue	3**-*****-*****	DEBT SERVICE FUND # any any
32	Bond Issue	3**-*****-*****	DEBT SERVICE FUND # any any
33	Bond Issue	3*-*****-*****	DEBT SERVICE FUND # any any
40	Capital Projects Funds	400-*****-*****	CAPITAL PROJECTS FUNDS any any
41	Bond Fund	4**-*****-*****	CAPITAL PROJECTS FUND # any any
42	Bond Fund	4**-*****-*****	CAPITAL PROJECTS FUND # any any
43	(Use as needed)	4*-*****-*****	CAPITAL PROJECTS FUND # any any
44	Construction Fund	4**-*****-*****	CAPITAL PROJECTS FUND # any any
45	Capital Projects Fund	4**-*****-*****	CAPITAL PROJECTS FUND # any any
50	Enterprise Funds	500-*****-*****	ENTERPRISE FUNDS any any
51	Water Utility Fund	5**-*****-*****	ENTERPRISE FUND # any any
52	Sewer Fund	5*-*****-*****	ENTERPRISE FUND # any any
53	Electric Utilitiy Fund	5**-*****-*****	ENTERPRISE FUND # any any
54	Municipal Airport Fund	5*-*****-*****	ENTERPRISE FUND # any any
55	Golf Course Fund	5*-*****-*****	ENTERPRISE FUND # any any
56	Swimming Pool Fund	5**-*****-*****	ENTERPRISE FUND # any any
60	Internal Service Funds	600-*****-*****	INTERNAL SERVICE FUNDS any any

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
Fund	PCOA Detail	Coding Block Fund-Function-Account	UCOA Detail
61	Equipment Maintenance Fund	6**-*****-*****	INTERNAL SERVICE FUND # any any
62	Stores Revolving Fund	6**-*****-*****	INTERNAL SERVICE FUND # any any
63	Insurance Revolving Fund	6**-*****-*****	INTERNAL SERVICE FUND # any any
70	Trust And Agency Funds	700-*****-*****	TRUST AND AGENCY FUNDS any any
71	Cash Deposits Fund	7**-*****-*****	TRUST AND AGENCY FUND # any any
72	Library Board Fund	7**-*****-*****	TRUST AND AGENCY FUND # any any
73	Federal Revenue Sharing	7**-*****-*****	TRUST AND AGENCY FUNDS any any
90	Special Groups of Accounts	010-*****-*****	GOVERNMENTAL ACTIVITIES any any
91	General Fixed Assets	010-*****-*****	GOVERNMENTAL ACTIVITIES any any
95	General Long-Term Debt	010-*****-*****	GOVERNMENTAL ACTIVITIES any any

This table is the detailed mapping of the **prior State of Utah Uniform Accounting Manual Master Chart of Account Type & Source Accounts** to the **Uniform Chart of Account Function and Account**. The Uniform Chart of Accounts for Local Governments of Utah can be found at <http://auditor.utah.gov>. When the Coding Block contains an asterisk (*) any valid segment number is possible in the mapping depending upon the nature of the transaction.

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
Type & Source	PCOA Detail	Coding Block Fund-Function-Account	UCOA Detail
1100	Assets - Cash	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1111	Assets - Cash - Cash in Bank	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1121	Assets - Cash - Cash in Custody of Treasurer	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1131	Assets - Cash - Petty Cash	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1141	Assets - Cash - Cash with Fiscal Agent	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1150	Assets - Investments	***-000000-10010200	any Not Applicable Current Assets - Investments
1151	Assets - Investments - Interest Bearing Cash Deposits	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1161	Assets - Investments - Treasury Time Deposits	***-000000-10010200	any Not Applicable Current Assets - Investments
1181	Assets - Investments - Other Investments	***-000000-10010200	any Not Applicable Current Assets - Investments
1185	Assets - Investments - Unamortized Premiums on Investments	***-000000-10010200	any Not Applicable Current Assets - Investments
1186	Assets - Investments - Unamortized Discounts on Investments (credit)	***-000000-10010200	any Not Applicable Current Assets - Investments

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Type & Source</u>	<u>PCOA Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
1200	Assets - Special Deposits	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1211	Assets - Special Deposits - Special Deposits	***-000000-10010100	any Not Applicable Current Assets - Cash and Cash Equivalents
1300	Assets - Receivables	***-000000-10010400	any Not Applicable Current Assets - Receivables
1311	Assets - Receivables - Accounts Receivable	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1312	Assets - Receivables - Allowance for Uncollectable Accounts (credit)	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1321	Assets - Receivables - Notes Receivable	***-000000-10010404	any Not Applicable Current Assets - Receivables - Notes
1331	Assets - Receivables - Accrued Interest Receivable	***-000000-10010402	any Not Applicable Current Assets - Receivables - Accrued Interest
1351	Assets - Receivables - Tax Receivable - Current	***-000000-10010403	any Not Applicable Current Assets - Receivables - Accrued Taxes, Net
1352	Assets - Receivables - Estimated Uncollectable Taxes - Current (credit)	***-000000-10010403	any Not Applicable Current Assets - Receivables - Accrued Taxes, Net
1361	Assets - Receivables - Taxes Receivable - Delinquent	***-000000-10010400	any Not Applicable Current Assets - Receivables
1362	Assets - Receivables - Estimated Uncollectable Taxes - Delinquent (credit)	***-000000-10010400	any Not Applicable Current Assets - Receivables
1371	Assets - Receivables - Deposits Receivable	***-000000-10010401	any Not Applicable Current Assets - Receivables - Accounts Receivable, Net
1400	Assets - Due From Others	***-000000-10010600	any Not Applicable Current Assets - Due From Other Governments
1411	Assets - Due From Others - Due from Other Governmental Units	***-000000-10010600	any Not Applicable Current Assets - Due From Other Governments
1421	Assets - Due From Others - Due from Other Funds	***-000000-10010800	any Not Applicable Current Assets - Due From Other Funds
1431	Assets - Due From Others - Advances to Other Funds	***-000000-10010406	any Not Applicable Current Assets - Receivables - Interfund Loans
1500	Assets - Inventories & Prepaid Expenses	***-000000-10011000	any Not Applicable Current Assets - Inventory
1511	Assets - Inventories & Prepaid Expenses - Inventories	***-000000-10011000	any Not Applicable Current Assets - Inventory
1521	Assets - Inventories & Prepaid Expenses - Special Inventories	***-000000-10011000	any Not Applicable Current Assets - Inventory
1531	Assets - Inventories & Prepaid Expenses - Inventory for Resale	***-000000-10011000	any Not Applicable Current Assets - Inventory
1561	Assets - Inventories & Prepaid Expenses - Prepaid Expense	***-000000-10010900	any Not Applicable Current Assets - Prepaid Expenses
1571	Assets - Inventories & Prepaid Expenses - Engineering and Development Expense	***-000000-10030400	any Not Applicable Capital Assets - Construction in Progress
1600	Assets - Fixed Assets	***-000000-10030000	any Not Applicable Capital Assets
1611	Assets - Fixed Assets - Land	***-000000-10030100	any Not Applicable Capital Assets - Land
1621	Assets - Fixed Assets - Buildings	***-000000-10030200	any Not Applicable Capital Assets - Buildings
1622	Assets - Fixed Assets - Allowance for Depreciation - Buildings (credit)	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation

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1631	Assets - Fixed Assets - Improvements Other than Buildings	***-000000-10030300	any Not Applicable Capital Assets - Infrastructure
1632	Assets - Fixed Assets - Allowance for Depreciation - Improvements other than Buildings (credit)	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1641	Assets - Fixed Assets - Office Furniture and Equipment	***-000000-10030503	any Not Applicable Capital Assets - Machinery and Equipment - Furniture and Fixtures
1642	Assets - Fixed Assets - Allowance for Depreciation - Office Furniture and Equipment (credit)	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1651	Assets - Fixed Assets - Machinery and Equipment	***-000000-10030501	any Not Applicable Capital Assets - Machinery and Equipment - Machinery
1652	Assets - Fixed Assets - Allowance for Depreciation - Machinery and Equipment (credit)	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1661	Assets - Fixed Assets - Automobiles and Trucks	***-000000-10030502	any Not Applicable Capital Assets - Machinery and Equipment - Vehicles
1662	Assets - Fixed Assets - Allowance for Depreciation - Autos and Trucks (credit)	***-000000-10030800	any Not Applicable Capital Assets - Accumulated Depreciation
1700	Assets - Work in Progress	***-000000-10030400	any Not Applicable Capital Assets - Construction in Progress
1711	Assets - Work in Progress - Construction Work in Progress	***-000000-10030400	any Not Applicable Capital Assets - Construction in Progress
2100	Liabilities - Warrants Outstanding & General Payables	***-000000-20010100	any Not Applicable Current Liabilities - Accounts Payable
2111	Liabilities - Warrants Outstanding & General Payables - Warrants Outstanding	***-000000-20010100	any Not Applicable Current Liabilities - Accounts Payable
2121	Liabilities - Warrants Outstanding & General Payables - Vouchers Payable	***-000000-20010100	any Not Applicable Current Liabilities - Accounts Payable
2131	Liabilities - Warrants Outstanding & General Payables - Accounts Payable	***-000000-20010100	any Not Applicable Current Liabilities - Accounts Payable
2141	Liabilities - Warrants Outstanding & General Payables - Accrued Expenses Payable	***-000000-20010200	any Not Applicable Current Liabilities - Accrued Liabilities
2151	Liabilities - Warrants Outstanding & General Payables - Due to Fiscal Agent	***-000000-20010300	any Not Applicable Current Liabilities - Deposits Payable
2200	Liabilities - Payroll Accrual & Payables	***-000000-20010201	any Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
2211	Liabilities - Payroll Accrual & Payables - Accrued Payroll	***-000000-20010201	any Not Applicable Current Liabilities - Accrued Liabilities - Accrued Payroll
2221	Liabilities - Payroll Accrual & Payables - Withholding Taxes Payable	***-000000-20010101	any Not Applicable Current Liabilities - Accounts Payable - Accrued Payroll
2231	Liabilities - Payroll Accrual & Payables - Other Deductions Payable	***-000000-20010101	any Not Applicable Current Liabilities - Accounts Payable - Accrued Payroll
2300	Liabilities - Contracts & Notes Payable	***-000000-20010000	any Not Applicable Current Liabilities
2311	Liabilities - Contracts & Notes Payable - Contracts Payable	***-000000-20011000	any Not Applicable Current Liabilities - Contracts Payable
2321	Liabilities - Contracts & Notes Payable - Notes Payable	***-000000-20010900	any Not Applicable Current Liabilities - Notes and Loans Payable
2331	Liabilities - Contracts & Notes Payable - Revenue Collected in Advance	***-000000-20011400	any Not Applicable Current Liabilities - Unearned Revenue
2341	Liabilities - Contracts & Notes Payable - Completed Construction Contracts Payable	***-000000-20011000	any Not Applicable Current Liabilities - Contracts Payable
2400	Liabilities - Due to Others	***-000000-20010600	any Not Applicable Current Liabilities - Due to Other Governments

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2411	Liabilities - Due to Others - Due to Other Governmental Units	***-000000-20010600	any Not Applicable Current Liabilities - Due to Other Governments
2421	Liabilities - Due to Others - Due to Other Funds	***-000000-20010800	any Not Applicable Current Liabilities - Due to Other Funds
2500	Liabilities - Payables	***-000000-20010100	any Not Applicable Current Liabilities - Accounts Payable
2511	Liabilities - Payables - Matured Bonds Payable	***-000000-20011100	any Not Applicable Current Liabilities - Bonds Payable, Net
2521	Liabilities - Payables - Matured Interest Payable	***-000000-20011100	any Not Applicable Current Liabilities - Bonds Payable, Net
2531	Liabilities - Payables - Bonds Payable	***-000000-20011100	any Not Applicable Current Liabilities - Bonds Payable, Net
2541	Liabilities - Payables - Unamortized Premiums on Bonds Sold	***-000000-20011100	any Not Applicable Current Liabilities - Bonds Payable, Net
2542	Liabilities - Payables - Unamortized Discounts on Bonds Sold	***-000000-20011100	any Not Applicable Current Liabilities - Bonds Payable, Net
2551	Liabilities - Payables - Interest Payable - Accrued	***-000000-20010200	any Not Applicable Current Liabilities - Accrued Liabilities
2600	Liabilities - Reserve for Encumbrances	***-000000-22040000	any Not Applicable Assigned
2611	Liabilities - Reserve for Encumbrances - Reserve - Current year encumbrances	***-000000-22040000	any Not Applicable Assigned
2621	Liabilities - Reserve for Encumbrances - Reserve - Prior Year encumbrances	***-000000-22040000	any Not Applicable Assigned
2811	Liabilities - Contributions - Contributions from Governmental Units	***-000000-22020000	any Not Applicable Restricted
2821	Liabilities - Contributions - Contributions from Other Funds	***-000000-22030000	any Not Applicable Committed
2831	Liabilities - Contributions - Contributions from Customers	***-000000-22020000	any Not Applicable Restricted
2841	Liabilities - Contributions - Contributions from Subdividers	***-000000-22020000	any Not Applicable Restricted
2911	Fund Balance - Reserve for Bond Retirement	***-000000-22020000	any Not Applicable Restricted
2921	Fund Balance - Reserve for special improvements guaranteed	***-000000-22020000	any Not Applicable Restricted
2922	Fund Balance - Reserve for Authorized Expenditures	***-000000-22030000	any Not Applicable Committed
2931	Fund Balance - Reserve (Other)	***-000000-22040000	any Not Applicable Assigned
2932	Fund Balance - Reserve for Uncollected Taxes	***-000000-22040000	any Not Applicable Assigned
2933	Fund Balance - Reserve for Revenue Bond Debt Service	***-000000-22020000	any Not Applicable Restricted
2935	Fund Balance - Reserve for Revenue Bond Contingency	***-000000-22020000	any Not Applicable Restricted
2936	Fund Balance - Reserve for Employee's Contributions	***-000000-22030000	any Not Applicable Committed
2937	Fund Balance - Reserve for Employer Contributions	***-000000-22020000	any Not Applicable Restricted
2939	Fund Balance - Reserve for Membership Annuities	***-000000-22030000	any Not Applicable Committed
2942	Fund Balance - Reserve for Undistributed Interest Earnings	***-000000-22030000	any Not Applicable Committed

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2951	Fund Balance - Fund Balance - Unappropriated	***-000000-22050000	any Not Applicable Unassigned
2961	Fund Balance - Fund Balance - Appropriated	***-000000-22040000	any Not Applicable Assigned
2971	Fund Balance - Investment in General Fixed Assets	***-000000-22010000	any Not Applicable Nonspendable
2981	Fund Balance - Retained Earnings	***-000000-23030000	any Not Applicable Unrestricted
3100	Taxes	***-100000-30010000	any General Government Taxes
3110	Taxes - General Property Taxes - Current	***-100000-30010101	any General Government Taxes - Property Tax - General
3120	Taxes - Prior Year's Taxes - Delinquent	***-100000-30010102	any General Government Taxes - Property Tax - Prior Years Delinquent
3130	Taxes - General Sales and Use Taxes	***-100000-30010301	any General Government Taxes - Sales and Use Tax - General Sales and Use Tax
3140	Taxes - Franchise Taxes	***-100000-30010400	any General Government Taxes - Franchise Tax
3150	Taxes - Transient Room Tax	***-100000-30010305	any General Government Taxes - Sales and Use Tax - Transient Room and Short Term Lease Tax
3160	Taxes - Assessing & Collecting	***-100000-30010200	any General Government Taxes - Assessing and Collecting
3161	Taxes - Assessing & Collecting - Re-appraisals	***-100000-30010201	any General Government Taxes - Assessing and Collecting - Reappraisals
3162	Taxes - Assessing & Collecting - Assessing & Collecting - State-wide Levy	***-100000-30010202	any General Government Taxes - Assessing and Collecting - Statewide Levy
3163	Taxes - Assessing & Collecting - Assessing & Collecting - County Levy	***-100000-30010203	any General Government Taxes - Assessing and Collecting - County Levy
3170	Taxes - Fee-in-Lieu of Personal Property taxes	***-100000-30010103	any General Government Taxes - Property Tax - Fee in Lieu of Personal Property Taxes
3190	Taxes - Penalties and Interest on Delinquent Taxes	***-100000-30050600	any General Government Fines and Forfeitures - Penalties and Interest
3200	Licenses and Permits	***-100000-30020000	any General Government Licenses and Permits
3210	Licenses and Permits - Business Licenses and Permits	***-100000-30020100	any General Government Licenses and Permits - Business Licenses and Permits
3211	Licenses and Permits - Business Licenses and Permits - Alcohol and Beverage Licenses	***-100000-30020101	any General Government Licenses and Permits - Business Licenses and Permits - Alcoholic Beverage Licenses
3212	Licenses and Permits - Business Licenses and Permits - Health	***-100000-30020102	any General Government Licenses and Permits - Business Licenses and Permits - Health
3213	Licenses and Permits - Business Licenses and Permits - Police and Protective	***-100000-30020103	any General Government Licenses and Permits - Business Licenses and Permits - Police and Protective
3214	Licenses and Permits - Business Licenses and Permits - Corporations or Business	***-100000-30020104	any General Government Licenses and Permits - Business Licenses and Permits - Corporation and Business
3215	Licenses and Permits - Business Licenses and Permits - Public Utilities	***-100000-30020105	any General Government Licenses and Permits - Business Licenses and Permits - Public Utilities
3216	Licenses and Permits - Business Licenses and Permits - Professional and Occupational	***-100000-30020106	any General Government Licenses and Permits - Business Licenses and Permits - Professional and Occupational
3217	Licenses and Permits - Business Licenses and Permits - Amusements	***-100000-30020107	any General Government Licenses and Permits - Business Licenses and Permits - Amusements

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3218	Licenses and Permits - Business Licenses and Permits - Other	***-100000-30020100	any General Government Licenses and Permits - Business Licenses and Permits
3220	Licenses and Permits - Non-Business Licenses and Permits	***-100000-30020200	any General Government Licenses and Permits - Non-Business Licenses and Permits
3221	Licenses and Permits - Non-Business Licenses and Permits - Building, Structures and Equipment	***-100000-30020201	any General Government Licenses and Permits - Non-Business Licenses and Permits - Buildings, Structures and Equipment
3222	Licenses and Permits - Non-Business Licenses and Permits - Marriage Licenses	***-100000-30020202	any General Government Licenses and Permits - Non-Business Licenses and Permits - Marriage Licenses
3223	Licenses and Permits - Non-Business Licenses and Permits - Motor Vehicle Operation	***-100000-30020300	any General Government Licenses and Permits - Motor Vehicle Registrations
3224	Licenses and Permits - Non-Business Licenses and Permits - Cemetery - Burial Permits	***-100000-30020204	any General Government Licenses and Permits - Non-Business Licenses and Permits - Cemetery Burial Permits
3225	Licenses and Permits - Non-Business Licenses and Permits - Animal	***-100000-30020205	any General Government Licenses and Permits - Non-Business Licenses and Permits - Animal Licenses
3226	Licenses and Permits - Non-Business Licenses and Permits - Street and Curb Permits	***-100000-30020206	any General Government Licenses and Permits - Non-Business Licenses and Permits - Street and Curb Permits
3229	Licenses and Permits - Non-Business Licenses and Permits - Other	***-100000-30020200	any General Government Licenses and Permits - Non-Business Licenses and Permits
3300	Intergovernmental Revenue	***-100000-30030000	any General Government Intergovernmental
3310	Intergovernmental Revenue - Federal Grants	***-100000-30030100	any General Government Intergovernmental - Federal
3311	Intergovernmental Revenue - Federal Grants - General Government	***-100000-30030101	any General Government Intergovernmental - Federal - Operating Grants
3312	Intergovernmental Revenue - Federal Grants - Public Safety	***-200000-30030101	any Public Safety Intergovernmental - Federal - Operating Grants
3313	Intergovernmental Revenue - Federal Grants - Highways and Streets	***-300502-30030102	any Public Works - Transportation - Streets and Highways Intergovernmental - Federal - Capital Grants
3314	Intergovernmental Revenue - Federal Grants - Sanitation	***-301000-30030101	any Public Works - Solid Waste and Recycling Intergovernmental - Federal - Operating Grants
3315	Intergovernmental Revenue - Federal Grants - Health	***-400000-30030101	any Health Intergovernmental - Federal - Operating Grants
3316	Intergovernmental Revenue - Federal Grants - Welfare	***-500200-30030101	any Community - Human Services Intergovernmental - Federal - Operating Grants
3317	Intergovernmental Revenue - Federal Grants - Cultural - Recreation	***-500300-30030101	any Community - Parks and Recreation Intergovernmental - Federal - Operating Grants
3318	Intergovernmental Revenue - Federal Grants - Conservation of Natural Resources	***-500600-30030102	any Community - Natural Resources Intergovernmental - Federal - Capital Grants
3319	Intergovernmental Revenue - Federal Grants - Other	***-100000-30030101	any General Government Intergovernmental - Federal - Operating Grants
3320	Intergovernmental Revenue - Federal Shared Revenue	***-100000-30030100	any General Government Intergovernmental - Federal
3330	Intergovernmental Revenue - Federal Payments In Lieu of Taxes	***-100000-30030103	any General Government Intergovernmental - Federal - Payment in Lieu of Taxes
3340	Intergovernmental Revenue - State Grants	***-100000-30030200	any General Government Intergovernmental - State
3350	Intergovernmental Revenue - State Shared Revenue	***-100000-30030200	any General Government Intergovernmental - State
3351	Intergovernmental Revenue - State Shared Revenue - Property Taxes	***-100000-30030200	any General Government Intergovernmental - State

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3352	Intergovernmental Revenue - State Shared Revenue - Individual Income Taxes	***-100000-30030200	any General Government Intergovernmental - State
3353	Intergovernmental Revenue - State Shared Revenue - Corporation Income Taxes	***-100000-30030200	any General Government Intergovernmental - State
3354	Intergovernmental Revenue - State Shared Revenue - General Sales and Use Taxes	***-100000-30030204	any General Government Intergovernmental - State - General Sales and Use Taxes
3356	Intergovernmental Revenue - State Shared Revenue - Class "C" Road Fund Allotment	***-300502-30030205	any Public Works - Transportation - Streets and Highways Intergovernmental - State - Class B and C Road Funds
3358	Intergovernmental Revenue - State Shared Revenue - State Liquor Fund Allotment	***-200000-30030207	any Public Safety Intergovernmental - State - State Liquor Fund Allotment
3359	Intergovernmental Revenue - State Shared Revenue - Other	***-100000-30030200	any General Government Intergovernmental - State
3360	Intergovernmental Revenue - State Payments in Lieu of Taxes	***-100000-30030203	any General Government Intergovernmental - State - Payment in Lieu of Taxes
3370	Intergovernmental Revenue - Grants From Local Units	***-100000-30030300	any General Government Intergovernmental - Local
3380	Intergovernmental Revenue - Shared Revenue From Local Units	***-100000-30030304	any General Government Intergovernmental - Local - Property Taxes
3390	Intergovernmental Revenue - Payments From Local Units in Lieu of Taxes	***-100000-30030300	any General Government Intergovernmental - Local
3400	Charges for Services	***-100000-30040000	any General Government Charges For Service
3410	Charges for Services - General Government	***-100000-30040000	any General Government Charges For Service
3411	Charges for Services - General Government - Court Costs, Fees, and Charges	***-200300-30040000	any Public Safety - Judicial Charges For Service
3412	Charges for Services - General Government - Recording of Legal Documents	***-100600-30040000	any General Government - Recorder Charges For Service
3413	Charges for Services - General Government - Zoning and Subdivision Fees	***-101300-30040206	any General Government - Planning and Zoning Charges For Service - Fees - Zoning and Subdivision
3414	Charges for Services - General Government - Plan Checking Fees	***-101300-30040205	any General Government - Planning and Zoning Charges For Service - Fees - Plan Check
3415	Charges for Services - General Government - Sale of Maps and Publications	***-100000-30040402	any General Government Charges For Service - Sales and Service - Goods and Publications
3416	Charges for Services - General Government - Auditor's Fees	***-100400-30040200	any General Government - Auditor Charges For Service - Fees
3417	Charges for Services - General Government - Surveyor's Fees	***-100700-30040200	any General Government - Surveyor Charges For Service - Fees
3418	Charges for Services - General Government - Treasurer's Fees	***-100800-30040200	any General Government - Treasurer Charges For Service - Fees
3419	Charges for Services - General Government - Other	***-100000-30040000	any General Government Charges For Service
3420	Charges for Services - Public Safety	***-200000-30040000	any Public Safety Charges For Service
3421	Charges for Services - Public Safety - Special Police Services	***-200400-30040403	any Public Safety - Police and Sheriff Charges For Service - Sales and Service - Services
3422	Charges for Services - Public Safety - Special Protective Services	***-200400-30040403	any Public Safety - Police and Sheriff Charges For Service - Sales and Service - Services
3423	Charges for Services - Public Safety - Corrective Fees (Jail)	***-200500-30040200	any Public Safety - Corrections Charges For Service - Fees

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3424	Charges for Services - Public Safety - Protective Inspection Fees	***-200000-30040202	any Public Safety Charges For Service - Fees - Inspection
3425	Charges for Services - Public Safety - Other	***-200000-30040000	any Public Safety Charges For Service
3430	Charges for Services - Streets and Public Improvements	***-300000-30040000	any Public Works Charges For Service
3431	Charges for Services - Streets and Public Improvements - Street, Sidewalk and curb Repairs	***-300500-30040000	any Public Works - Transportation Charges For Service
3432	Charges for Services - Streets and Public Improvements - Parking Meter Revenue	***-300200-30040203	any Public Works - Parking Charges For Service - Fees - Parking
3433	Charges for Services - Streets and Public Improvements - Street Lighting Charges	***-300500-30040000	any Public Works - Transportation Charges For Service
3434	Charges for Services - Streets and Public Improvements - Bridge and Tunnel Fees	***-300500-30040207	any Public Works - Transportation Charges For Service - Fees - Tolls
3435	Charges for Services - Streets and Public Improvements - Other	***-300000-30040000	any Public Works Charges For Service
3440	Charges for Services - Sanitation	***-300800-30040000	any Public Works - Sanitation and Wastewater Charges For Service
3441	Charges for Services - Sanitation - Sewer Charges	***-300800-30040000	any Public Works - Sanitation and Wastewater Charges For Service
3442	Charges for Services - Sanitation - Street Sanitation Charges	***-300800-30040000	any Public Works - Sanitation and Wastewater Charges For Service
3443	Charges for Services - Sanitation - Refuse Collection Charges	***-301000-30040000	any Public Works - Solid Waste and Recycling Charges For Service
3444	Charges for Services - Sanitation - Sale of Waste and Sludge	***-300800-30040400	any Public Works - Sanitation and Wastewater Charges For Service - Sales and Service
3445	Charges for Services - Sanitation - Weed Removal and Cleaning Charges	***-301000-30040000	any Public Works - Solid Waste and Recycling Charges For Service
3446	Charges for Services - Sanitation - Other	***-300000-30040000	any Public Works Charges For Service
3450	Charges for Services - Health	***-400000-30040000	any Health Charges For Service
3451	Charges for Services - Health - Vital Statistics	***-401000-30040200	any Health - Vital Statistics Charges For Service - Fees
3452	Charges for Services - Health - Health Inspection Fees	***-400900-30040202	any Health - Regulation and Inspection Charges For Service - Fees - Inspection
3453	Charges for Services - Health - Hospital Fees	***-400500-30040200	any Health - Hospitals Charges For Service - Fees
3454	Charges for Services - Health - Clinic Fees	***-400400-30040200	any Health - Health Centers and General Clinics Charges For Service - Fees
3455	Charges for Services - Health - Animal Control and Shelter Fees	***-201100-30040200	any Public Safety - Animal Control and Regulation Charges For Service - Fees
3456	Charges for Services - Health - Other	***-400000-30040000	any Health Charges For Service
3470	Charges for Services - Parks and Public Property	***-500300-30040000	any Community - Parks and Recreation Charges For Service
3471	Charges for Services - Parks and Public Property - Golf Fees	***-500306-30040200	any Community - Parks and Recreation - Golf Courses Charges For Service - Fees
3472	Charges for Services - Parks and Public Property - Swimming Pool Fees	***-500311-30040200	any Community - Parks and Recreation - Swimming Pools Charges For Service - Fees
3473	Charges for Services - Parks and Public Property - Playground Fees	***-500308-30040200	any Community - Parks and Recreation - Playgrounds and Skate Parks Charges For Service - Fees

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3474	Charges for Services - Parks and Public Property - Park and Recreation Concessions	***-500300-30040404	any Community - Parks and Recreation Charges For Service - Sales and Service - Concessions
3475	Charges for Services - Parks and Public Property - Auditorium Use Fees	***-500304-30040200	any Community - Parks and Recreation - Facilities Charges For Service - Fees
3477	Charges for Services - Parks and Public Property - Zoo Charges	***-500312-30040000	any Community - Parks and Recreation - Zoos and Aviaries Charges For Service
3478	Charges for Services - Parks and Public Property - Other	***-500300-30040000	any Community - Parks and Recreation Charges For Service
3480	Charges for Services - Cemeteries	***-301700-30040000	any Public Works - Cemetery Charges For Service
3481	Charges for Services - Cemeteries - Sale of Cemetery Lots	***-301700-30040406	any Public Works - Cemetery Charges For Service - Sales and Service - Cemetery Lots and Perpetual Care
3482	Charges for Services - Cemeteries - Perpetual Care	***-301700-30040406	any Public Works - Cemetery Charges For Service - Sales and Service - Cemetery Lots and Perpetual Care
3483	Charges for Services - Cemeteries - Grave Digging Charges	***-301700-30040406	any Public Works - Cemetery Charges For Service - Sales and Service - Cemetery Lots and Perpetual Care
3484	Charges for Services - Cemeteries - Use of Devices	***-301700-30040600	any Public Works - Cemetery Charges For Service - Rents and Leases
3485	Charges for Services - Cemeteries - Charges for Removal of Bodies	***-301700-30040406	any Public Works - Cemetery Charges For Service - Sales and Service - Cemetery Lots and Perpetual Care
3486	Charges for Services - Cemeteries - Other	***-301700-30040000	any Public Works - Cemetery Charges For Service
3490	Charges for Services - Miscellaneous Services	***-100000-30040000	any General Government Charges For Service
3491	Charges for Services - Miscellaneous Services - (As defined)	***-100000-30040000	any General Government Charges For Service
3492	Charges for Services - Miscellaneous Services - (As defined)	***-100000-30040000	any General Government Charges For Service
3493	Charges for Services - Miscellaneous Services - (As defined)	***-100000-30040000	any General Government Charges For Service
3494	Charges for Services - Miscellaneous Services - Other	***-100000-30040000	any General Government Charges For Service
3500	Fines and Forfeitures	***-100000-30050000	any General Government Fines and Forfeitures
3510	Fines and Forfeitures - Fines	***-100000-30050000	any General Government Fines and Forfeitures
3511	Fines and Forfeitures - Fines - Court	***-200300-30050100	any Public Safety - Judicial Fines and Forfeitures - Court Fines
3512	Fines and Forfeitures - Fines - Library	***-500400-30050500	any Community - Libraries Fines and Forfeitures - Library Fines
3513	Fines and Forfeitures - Fines - Other	***-100000-30050000	any General Government Fines and Forfeitures
3520	Fines and Forfeitures - Forfeitures	***-100000-30050000	any General Government Fines and Forfeitures
3521	Fines and Forfeitures - Forfeitures - Bail and Bond Forfeitures	***-200300-30050200	any Public Safety - Judicial Fines and Forfeitures - Bond Forfeitures
3522	Fines and Forfeitures - Forfeitures - Confiscations	***-200000-30050300	any Public Safety Fines and Forfeitures - Confiscations
3600	Miscellaneous Revenue	***-100000-30060000	any General Government Miscellaneous
3610	Miscellaneous Revenue - Interest	***-100000-30060100	any General Government Miscellaneous - Interest Earnings

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3620	Miscellaneous Revenue - Rents and Concessions	***-100000-30040600	any General Government Charges For Service - Rents and Leases
3640	Miscellaneous Revenue - Sale of Fixed Assets Including Compensation for Loss	***-100000-30070300	any General Government Other Sources of Funding – Gain on Disposal of Capital Asset
3650	Miscellaneous Revenue - Sale of Materials and Supplies	***-100000-30040401	any General Government Charges For Service - Sales and Service – Materials and Supplies
3660	Miscellaneous Revenue - Premium of Bonds Sold	***-100000-30070200	any General Government Charges For Service - Proceeds From Borrowing
3670	Miscellaneous Revenue - Sale of Bonds	***-100000-30070200	any General Government Other Sources of Funding – Proceeds From Borrowing
3680	Miscellaneous Revenue - Other Financing Sources - Capital Lease Obligations	***-100000-30070000	any General Government Other Sources of Funding
3690	Miscellaneous Revenue - Sundry Revenue	***-100000-30060000	any General Government Miscellaneous
3700	Other Enterprise and Utility Revenue	***-300000-30060000	any Public Works Miscellaneous
3710	Other Enterprise and Utility Revenue - Water Fund (operating)	***-300900-30040000	any Public Works - Culinary Water System Charges For Service
3720	Other Enterprise and Utility Revenue - Water Fund (nonoperating)	***-300900-30060000	any Public Works - Culinary Water System Miscellaneous
3725	Other Enterprise and Utility Revenue - Water Fund Impact Fees	***-300900-30040201	any Public Works - Culinary Water System Charges For Service - Fees - Impact
3730	Other Enterprise and Utility Revenue - Sewer Fund (Operating)	***-300800-30040000	any Public Works - Sanitation and Wastewater Charges For Service
3740	Other Enterprise and Utility Revenue - Sewer Fund (Nonoperating)	***-300800-30060000	any Public Works - Sanitation and Wastewater Miscellaneous
3745	Other Enterprise and Utility Revenue - Sewer Fund Impact Fees	***-300800-30040201	any Public Works - Sanitation and Wastewater Charges For Service - Fees - Impact
3750	Other Enterprise and Utility Revenue - Electric Fund (Operating)	***-301400-30040000	any Public Works - Electric Power System Charges For Service
3760	Other Enterprise and Utility Revenue - Electric Fund (Nonoperating)	***-301400-30060000	any Public Works - Electric Power System Miscellaneous
3770	Other Enterprise and Utility Revenue - Waste Collection and Disposal Fund (Operating & Non-operating)	***-301000-30040000	any Public Works - Solid Waste and Recycling Charges For Service
3780	Other Enterprise and Utility Revenue - Airport Fund - Aviation	***-300600-30040000	any Public Works - Airports and Aviation Charges For Service
3790	Other Enterprise and Utility Revenue - Airport Fund - Terminal Building	***-300600-30040000	any Public Works - Airports and Aviation Charges For Service
3800	Contributions and Transfers	***-100000-30070100	any General Government Other Sources of Funding – Interfund Transfers
3810	Contributions and Transfers - Transfers from Other Funds	***-000000-30070100	any Not Applicable Other Sources of Funding – Interfund Transfers
3820	Contributions and Transfers - Transfers from Other Governmental Units	***-100000-30030000	any General Government Intergovernmental
3820	Contributions and Transfers - Transfers from Other Governmental Units	***-100000-30030000	any General Government Intergovernmental
3830	Contributions and Transfers - Contributions from Other Funds	***-000000-30070100	any Not Applicable Other Sources of Funding – Interfund Transfers
3840	Contributions and Transfers - Contributions from Other Governmental Units	***-100000-30030000	any General Government Intergovernmental
3850	Contributions and Transfers - Loans from Other Funds	***-000000-20010400	any Not Applicable Current Liabilities – Interfund Loans Payable

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Type & Source</u>	<u>PCOA Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
3860	Contributions and Transfers - Loans from Other Governmental Units	***-000000-20010500	any Not Applicable Current Liabilities – Due to Other Governments
3870	Contributions and Transfers - Contributions from Private Sources	***-100000-30060700	any General Government Miscellaneous - Contributions
3880	Contributions and Transfers - Beginning Class "C" Road Fund Balance to be Appropriated	***-000000-22020000	any Not Applicable Restricted
3890	Contributions and Transfers - Beginning General Fund Balance to be Appropriated	***-000000-22050000	any Not Applicable Unassigned
3900	Special Fund Revenue	***-000000-30000000	any Not Applicable REVENUES
4100	General Government	***-100000-4*****	any General Government any EXPENDITURES
4110	General Government - Legislative	***-100101-4*****	any General Government - Administration - Governing Body and Officials any EXPENDITURES
4111	General Government - Legislative - Commission or Council	***-100101-4*****	any General Government - Administration - Governing Body and Officials any EXPENDITURES
4112	General Government - Legislative - Legislative Committees and Special Bodies	***-100103-4*****	any General Government - Administration - Committees and Special Bodies any EXPENDITURES
4113	General Government - Legislative - Ordinances and Proceedings	***-100101-4*****	any General Government - Administration - Governing Body and Officials any EXPENDITURES
4120	General Government - Judicial	***-200300-4*****	any Public Safety - Judicial any EXPENDITURES
4121	General Government - Judicial - City and Precinct Courts	***-200305-4*****	any Public Safety - Judicial - Justice Court any EXPENDITURES
4122	General Government - Judicial - Juvenile Court	***-200303-4*****	any Public Safety - Judicial - Juvenile Court any EXPENDITURES
4123	General Government - Judicial - District and Circuit Courts	***-200304-4*****	any Public Safety - Judicial - District Court any EXPENDITURES
4124	General Government - Judicial - Law Library	***-200300-4*****	any Public Safety - Judicial any EXPENDITURES
4130	General Government - Executive and Central Staff Agencies	***-100100-4*****	any General Government - Administration any EXPENDITURES
4131	General Government - Executive and Central Staff Agencies - Executive	***-100102-4*****	any General Government - Administration - Chief Administrative Officer any EXPENDITURES
4132	General Government - Executive and Central Staff Agencies - Boards and Commissions	***-100101-4*****	any General Government - Administration - Governing Body and Officials any EXPENDITURES
4133	General Government - Executive and Central Staff Agencies - Central Purchasing	***-101004-4*****	any General Government - Financial - Purchasing any EXPENDITURES
4134	General Government - Executive and Central Staff Agencies - Personnel	***-101100-4*****	any General Government - Human Resources any EXPENDITURES
4135	General Government - Executive and Central Staff Agencies - Budgeting	***-101003-4*****	any General Government - Financial - Budgeting any EXPENDITURES
4136	General Government - Executive and Central Staff Agencies - Data Processing	***-101200-4*****	any General Government - Information Technology any EXPENDITURES
4137	General Government - Executive and Central Staff Agencies - Microfilming	***-101200-4*****	any General Government - Information Technology any EXPENDITURES
4140	General Government - Administrative Agencies	***-100100-4*****	any General Government - Administration any EXPENDITURES

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Type & Source</u>	<u>PCOA Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
4141	General Government - Administrative Agencies - Finance	***-101000-4*****	any General Government - Financial any EXPENDITURES
4142	General Government - Administrative Agencies - Clerk	***-100500-4*****	any General Government - Clerk any EXPENDITURES
4143	General Government - Administrative Agencies - Treasurer	***-100800-4*****	any General Government - Treasurer any EXPENDITURES
4144	General Government - Administrative Agencies - Recorder	***-100600-4*****	any General Government - Recorder any EXPENDITURES
4145	General Government - Administrative Agencies - Attorney	***-100300-4*****	any General Government - Attorney any EXPENDITURES
4146	General Government - Administrative Agencies - Surveyor	***-100700-4*****	any General Government - Surveyor any EXPENDITURES
4150	General Government - Non-Departmental	***-100100-4*****	any General Government - Administration any EXPENDITURES
4160	General Government - General Governmental Buildings	***-101400-4*****	any General Government - Property Management any EXPENDITURES
4161	General Government - General Governmental Buildings - Buildings	***-101400-4*****	any General Government - Property Management any EXPENDITURES
4162	General Government - General Governmental Buildings - Grounds	***-101400-4*****	any General Government - Property Management any EXPENDITURES
4163	General Government - General Governmental Buildings - Engineering	***-101400-4*****	any General Government - Property Management any EXPENDITURES
4170	General Government - Elections	***-100900-4*****	any General Government - Elections any EXPENDITURES
4171	General Government - Elections - Registrations	***-100900-4*****	any General Government - Elections any EXPENDITURES
4172	General Government - Elections - Elections	***-100900-4*****	any General Government - Elections any EXPENDITURES
4180	General Government - Planning and Zoning Commission	***-101300-4*****	any General Government - Planning and Zoning any EXPENDITURES
4190	General Government - Education and Community Promotion	***-500708-4*****	any Community - Housing and Economic Development - Tourism any EXPENDITURES
4191	General Government - Education and Community Promotion - Advertising and Promotion	***-500708-4*****	any Community - Housing and Economic Development - Tourism any EXPENDITURES
4200	Public Safety	***-200000-4*****	any Public Safety any EXPENDITURES
4210	Public Safety - Police Department	***-200400-4*****	any Public Safety - Police and Sheriff any EXPENDITURES
4211	Public Safety - Police Department - Police Administration	***-200401-4*****	any Public Safety - Police and Sheriff - Administration any EXPENDITURES
4212	Public Safety - Police Department - Crime Control and Investigations	***-200402-4*****	any Public Safety - Police and Sheriff - Criminal Investigation any EXPENDITURES
4213	Public Safety - Police Department - Traffic Control	***-200406-4*****	any Public Safety - Police and Sheriff - Traffic Control any EXPENDITURES
4214	Public Safety - Police Department - Training	***-200407-4*****	any Public Safety - Police and Sheriff - Training any EXPENDITURES
4215	Public Safety - Police Department - Support Services	***-200400-4*****	any Public Safety - Police and Sheriff any EXPENDITURES
4216	Public Safety - Police Department - Special Detail Services	***-200405-4*****	any Public Safety - Police and Sheriff - Special Detail Services any EXPENDITURES
4217	Public Safety - Police Department - Police Stations	***-200400-4*****	any Public Safety - Police and Sheriff any EXPENDITURES
4218	Public Safety - Police Department - Liquor Law Enforcement	***-200409-4*****	any Public Safety - Police and Sheriff - Liquor Law Enforcement any EXPENDITURES

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Type & Source</u>	<u>PCOA Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
4220	Public Safety - Fire Department	***-200900-4*****	any Public Safety - Fire any EXPENDITURES
4221	Public Safety - Fire Department - Fire Administration	***-200901-4*****	any Public Safety - Fire - Administration any EXPENDITURES
4222	Public Safety - Fire Department - Fire Suppression	***-200903-4*****	any Public Safety - Fire - Fire Suppression any EXPENDITURES
4223	Public Safety - Fire Department - Fire Prevention	***-200904-4*****	any Public Safety - Fire - Fire Prevention any EXPENDITURES
4224	Public Safety - Fire Department - Fire Training - Personnel	***-200905-4*****	any Public Safety - Fire - Training any EXPENDITURES
4225	Public Safety - Fire Department - Fire Communications	***-200902-4*****	any Public Safety - Fire - Communications any EXPENDITURES
4226	Public Safety - Fire Department - Fire Repair Services	***-200900-4*****	any Public Safety - Fire any EXPENDITURES
4227	Public Safety - Fire Department - Medical Services	***-201000-4*****	any Public Safety - Emergency Medical Services any EXPENDITURES
4228	Public Safety - Fire Department - Fire Stations and Buildings	***-200900-4*****	any Public Safety - Fire any EXPENDITURES
4230	Public Safety - Corrections (Jail)	***-200500-4*****	any Public Safety - Corrections any EXPENDITURES
4231	Public Safety - Corrections (Jail) - Administration	***-200501-4*****	any Public Safety - Corrections - Administration any EXPENDITURES
4232	Public Safety - Corrections (Jail) - Institutions	***-200502-4*****	any Public Safety - Corrections - Adult Correctional Institutions any EXPENDITURES
4240	Public Safety - Protective Inspections	***-101700-4*****	any General Government - Regulations and Inspections any EXPENDITURES
4241	Public Safety - Protective Inspections - Administration	***-101700-4*****	any General Government - Regulations and Inspections any EXPENDITURES
4242	Public Safety - Protective Inspections - Building Inspections	***-101701-4*****	any General Government - Regulations and Inspections - Building Inspection any EXPENDITURES
4243	Public Safety - Protective Inspections - Plumbing Inspection	***-101703-4*****	any General Government - Regulations and Inspections - Utility Inspection any EXPENDITURES
4244	Public Safety - Protective Inspections - Electrical Inspection	***-101703-4*****	any General Government - Regulations and Inspections - Utility Inspection any EXPENDITURES
4245	Public Safety - Protective Inspections - Gas Inspection	***-101703-4*****	any General Government - Regulations and Inspections - Utility Inspection any EXPENDITURES
4246	Public Safety - Protective Inspections - Air Conditioning inspection	***-101703-4*****	any General Government - Regulations and Inspections - Utility Inspection any EXPENDITURES
4247	Public Safety - Protective Inspections - Boiler Inspection	***-101703-4*****	any General Government - Regulations and Inspections - Utility Inspection any EXPENDITURES
4248	Public Safety - Protective Inspections - Elevator Inspection	***-101702-4*****	any General Government - Regulations and Inspections - Elevator Inspection any EXPENDITURES
4249	Public Safety - Protective Inspections - Weights and Measures	***-101704-4*****	any General Government - Regulations and Inspections - Weights and Measures any EXPENDITURES
4250	Public Safety - Other Protective	***-101700-4*****	any General Government - Regulations and Inspections any EXPENDITURES
4251	Public Safety - Other Protective - Public Safety Commission	***-200200-4*****	any Public Safety - Commission any EXPENDITURES
4252	Public Safety - Other Protective - Agricultural Inspection	***-101705-4*****	any General Government - Regulations and Inspections - Agricultural Inspection any

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<u>Type & Source</u>	<u>PCOA Detail</u>	<u>Coding Block</u> Fund-Function-Account	<u>UCOA Detail</u> EXPENDITURES
4253	Public Safety - Other Protective - Animal Control and Regulation	***-201100-4*****	any Public Safety - Animal Control and Regulation any EXPENDITURES
4254	Public Safety - Other Protective - Flood Control	***-301100-4*****	any Public Works - Flood Control any EXPENDITURES
4255	Public Safety - Other Protective - Emergency Services (Civil Defense)	***-201200-4*****	any Public Safety - Emergency Management any EXPENDITURES
4260	Public Safety - Other	***-200000-4*****	any Public Safety any EXPENDITURES
4300	Public Health	***-400000-4*****	any Health any EXPENDITURES
4310	Public Health - Health Services	***-400200-4*****	any Health - Health Services any EXPENDITURES
4311	Public Health - Health Services - Public Health Administration	***-400100-4*****	any Health - Administration any EXPENDITURES
4312	Public Health - Health Services - Vital Statistics	***-401000-4*****	any Health - Vital Statistics any EXPENDITURES
4313	Public Health - Health Services - Regulation and Inspection	***-400900-4*****	any Health - Regulation and Inspection any EXPENDITURES
4314	Public Health - Health Services - Communicable Disease Control	***-400300-4*****	any Health - Communicable Disease Control any EXPENDITURES
4315	Public Health - Health Services - Health Services	***-400200-4*****	any Health - Health Services any EXPENDITURES
4316	Public Health - Health Services - Health Centers and General Clinics	***-400400-4*****	any Health - Health Centers and General Clinics any EXPENDITURES
4317	Public Health - Health Services - Laboratory	***-400800-4*****	any Health - Laboratory any EXPENDITURES
4360	Public Health - Infirmaries	***-400500-4*****	any Health - Hospitals any EXPENDITURES
4400	Highways and Public Improvements	***-300000-4*****	any Public Works any EXPENDITURES
4410	Highways and Public Improvements - Highways	***-300502-4*****	any Public Works - Transportation - Streets and Highways any EXPENDITURES
4411	Highways and Public Improvements - Highways - Administration	***-300501-4*****	any Public Works - Transportation - Administration any EXPENDITURES
4412	Highways and Public Improvements - Highways - Traffic Engineering	***-300508-4*****	any Public Works - Transportation - Bridges, Viaducts, and Grade Separations any EXPENDITURES
4413	Highways and Public Improvements - Highways - Roadways	***-300502-4*****	any Public Works - Transportation - Streets and Highways any EXPENDITURES
4415	Highways and Public Improvements - Highways - Class "C" Road Program	***-300502-4*****	any Public Works - Transportation - Streets and Highways any EXPENDITURES
4420	Highways and Public Improvements - Sanitation	***-300800-4*****	any Public Works - Sanitation and Wastewater any EXPENDITURES
4421	Highways and Public Improvements - Sanitation - Administration	***-300801-4*****	any Public Works - Sanitation and Wastewater - Administration any EXPENDITURES
4422	Highways and Public Improvements - Sanitation - Street Cleaning	***-300505-4*****	any Public Works - Transportation - Street Cleaning any EXPENDITURES
4423	Highways and Public Improvements - Sanitation - Waste Collection	***-301004-4*****	any Public Works - Solid Waste and Recycling - Solid Waste Collection and Disposal any EXPENDITURES
4424	Highways and Public Improvements - Sanitation - Waste Disposal	***-301004-4*****	any Public Works - Solid Waste and Recycling - Solid Waste Collection and Disposal any EXPENDITURES

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Type & Source</u>	<u>PCOA Detail</u>	<u>Coding Block Fund-Function-Account</u>	<u>UCOA Detail</u>
4430	Highways and Public Improvements - Sewage Collection and Disposal	***-300804-4*****	any Public Works - Sanitation and Wastewater - Collection and Disposal any EXPENDITURES
4431	Highways and Public Improvements - Sewage Collection and Disposal - Sewage Collection System	***-300804-4*****	any Public Works - Sanitation and Wastewater - Collection and Disposal any EXPENDITURES
4432	Highways and Public Improvements - Sewage Collection and Disposal - Sewage Treatment Plant	***-300802-4*****	any Public Works - Sanitation and Wastewater - Treatment Plants any EXPENDITURES
4440	Highways and Public Improvements - Shop and Garage	***-300400-4*****	any Public Works - Shop and Garage any EXPENDITURES
4450	Highways and Public Improvements - Engineer	***-300300-4*****	any Public Works - Engineering and Design any EXPENDITURES
4500	Parks, Recreation and Public Property	***-500300-4*****	any Community - Parks and Recreation any EXPENDITURES
4510	Parks, Recreation and Public Property - Parks and Park Areas	***-500315-4*****	any Community - Parks and Recreation - Park Areas any EXPENDITURES
4520	Parks, Recreation and Public Property - Parkways and Boulevards	***-500316-4*****	any Community - Parks and Recreation - Parkways and Boulevards any EXPENDITURES
4530	Parks, Recreation and Public Property - Park Policing	***-500315-4*****	any Community - Parks and Recreation - Park Areas any EXPENDITURES
4540	Parks, Recreation and Public Property - Park Lighting	***-500315-4*****	any Community - Parks and Recreation - Park Areas any EXPENDITURES
4550	Parks, Recreation and Public Property - Street Trees and Nursery	***-500316-4*****	any Community - Parks and Recreation - Parkways and Boulevards any EXPENDITURES
4560	Parks, Recreation and Public Property - Recreation and Culture	***-500300-4*****	any Community - Parks and Recreation any EXPENDITURES
4561	Parks, Recreation and Public Property - Recreation and Culture - Participation Recreation	***-500310-4*****	any Community - Parks and Recreation - Programs any EXPENDITURES
4562	Parks, Recreation and Public Property - Recreation and Culture - Spectator Recreation and Culture	***-500305-4*****	any Community - Parks and Recreation - Special Events any EXPENDITURES
4563	Parks, Recreation and Public Property - Recreation and Culture - Shop	***-500300-4*****	any Community - Parks and Recreation any EXPENDITURES
4580	Parks, Recreation and Public Property - Libraries	***-500400-4*****	any Community - Libraries any EXPENDITURES
4590	Parks, Recreation and Public Property - Cemeteries	***-301700-4*****	any Public Works - Cemetery any EXPENDITURES
4600	Community and Economic Development	***-500000-4*****	any Community any EXPENDITURES
4610	Community and Economic Development - Community Planning Administration	***-500700-4*****	any Community - Housing and Economic Development any EXPENDITURES
4620	Community and Economic Development - Community Development Agency	***-500700-4*****	any Community - Housing and Economic Development any EXPENDITURES
4630	Community and Economic Development - Urban Redevelopment and Housing	***-500704-4*****	any Community - Housing and Economic Development - Redevelopment any EXPENDITURES
4631	Community and Economic Development - Urban Redevelopment and Housing - Urban Redevelopment and Housing Administration	***-500704-4*****	any Community - Housing and Economic Development - Redevelopment any EXPENDITURES
4632	Community and Economic Development - Urban Redevelopment and Housing - Urban Redevelopment	***-500704-4*****	any Community - Housing and Economic Development - Redevelopment any EXPENDITURES
4633	Community and Economic Development - Urban Redevelopment and Housing - Public Housing Projects	***-500703-4*****	any Community - Housing and Economic Development - Public Housing any EXPENDITURES
4634	Community and Economic Development - Urban Redevelopment and Housing	***-500704-4*****	any Community - Housing and Economic Development - Redevelopment any EXPENDITURES

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Type & Source</u>	<u>PCOA Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
	- Other Urban Redevelopment and Housing		
4650	Community and Economic Development - Economic Development and Assistance	***-500700-4*****	any Community - Housing and Economic Development any EXPENDITURES
4651	Community and Economic Development - Economic Development and Assistance - Economic Development and Assistance Administration	***-500701-4*****	any Community - Housing and Economic Development - Administration any EXPENDITURES
4652	Community and Economic Development - Economic Development and Assistance - Economic Development	***-500700-4*****	any Community - Housing and Economic Development any EXPENDITURES
4653	Community and Economic Development - Economic Development and Assistance - Employment Security	***-500502-4*****	any Community - Education - Community Education and Job Training any EXPENDITURES
4660	Community and Economic Development - Economic Opportunity	***-500700-4*****	any Community - Housing and Economic Development any EXPENDITURES
4661	Community and Economic Development - Economic Opportunity - Job Corps	***-500502-4*****	any Community - Education - Community Education and Job Training any EXPENDITURES
4662	Community and Economic Development - Economic Opportunity - Youth Work Training Programs	***-500502-4*****	any Community - Education - Community Education and Job Training any EXPENDITURES
4663	Community and Economic Development - Economic Opportunity - Community Action Programs	***-500700-4*****	any Community - Housing and Economic Development any EXPENDITURES
4664	Community and Economic Development - Economic Opportunity - Adult Basic Education	***-500502-4*****	any Community - Education - Community Education and Job Training any EXPENDITURES
4665	Community and Economic Development - Economic Opportunity - Assistance to Migrant Agricultural Workers and Families	***-500204-4*****	any Community - Human Services - General Assistance any EXPENDITURES
4666	Community and Economic Development - Economic Opportunity - Work Experience Programs for Needy Persons	***-500502-4*****	any Community - Education - Community Education and Job Training any EXPENDITURES
4700	Debt Service	***-100000-40170000	any General Government Debt Service
4710	Debt Service - Principal and Interest	***-100000-40170000	any General Government Debt Service
4711	Debt Service - Principal and Interest - Serial Bond Principal	***-100000-40170100	any General Government Debt Service - Principal
4712	Debt Service - Principal and Interest - Term Bond Principal	***-100000-40170100	any General Government Debt Service - Principal
4715	Debt Service - Principal and Interest - Other Debt Principal	***-100000-40170100	any General Government Debt Service - Principal
4800	Transfers and Other uses	***-100000-40110100	any General Government Other Financing Uses - Interfund Transfers
4810	Transfers and Other uses - Transfers to Other Funds	***-100000-40110100	any General Government Other Financing Uses - Interfund Transfers
4820	Transfers and Other uses - Transfers to Other Governmental Units	***-100000-40060000	any General Government Grants and Contracts
4830	Transfers and Other uses - Contributions to Other Funds	***-100000-40110100	any General Government Other Financing Uses - Interfund Transfers
4840	Transfers and Other uses - Contributions to Other Governmental Units	***-100000-40060000	any General Government Grants and Contracts
4870	Transfers and Other uses - Use of Restricted/Reserved Fund Balance	***-100000-40110100	any General Government Other Financing Uses - Interfund Transfers
4880	Transfers and Other uses - Appropriated Increase in Fund Balance	***-100000-40110100	any General Government Other Financing Uses - Interfund Transfers

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Type & Source</u>	<u>PCOA Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
4900	Miscellaneous	***-100000-40000000	any General Government EXPENDITURES
4910	Miscellaneous - Judgments and Losses	***-100000-40100000	any General Government Judgments and Losses
4920	Miscellaneous - Retirement and Pension Contributions	***-100000-40010204	any General Government Personnel Services - Employee Benefits - Retirement Contributions
4930	Miscellaneous - Workmen's Compensation	***-100000-40010207	any General Government Personnel Services - Employee Benefits - Workers' Compensation
4940	Miscellaneous - Unemployment Insurance	***-100000-40010206	any General Government Personnel Services - Employee Benefits - Unemployment Insurance
4960	Miscellaneous - Other Miscellaneous	***-100000-4*****	any General Government any EXPENDITURES
4970	Miscellaneous - FEMA Reimbursement Flood Cost	***-301100-4*****	any Public Works - Flood Control any EXPENDITURES
4980	Miscellaneous - Other Flood Cost	***-301100-4*****	any Public Works - Flood Control any EXPENDITURES
5000	Public Enterprises	***-300000-4*****	any Public Works any EXPENDITURES
5100	Public Enterprises - Water Fund	***-300000-4*****	any Public Works any EXPENDITURES
5200	Public Enterprises - Sewer Fund	***-300000-4*****	any Public Works any EXPENDITURES
5300	Public Enterprises - Electric Utility Fund	***-300000-4*****	any Public Works any EXPENDITURES
5400	Public Enterprises - Airport	***-300000-4*****	any Public Works any EXPENDITURES
6000	Internal Service Funds	***-100000-4*****	any General Government any EXPENDITURES
6100	Internal Service Funds - Administration	***-100000-4*****	any General Government any EXPENDITURES
6200	Internal Service Funds - Service Departments	***-100000-4*****	any General Government any EXPENDITURES

This table is the detailed mapping of the **prior State of Utah Uniform Accounting Manual Master Chart of Sub Detail Source Code** to the **Uniform Chart of Account Account**. The Uniform Chart of Accounts for Local Governments of Utah can be found at <http://auditor.utah.gov>. When the Coding Block contains an asterisk (*) any valid segment number is possible in the mapping depending upon the nature of the transaction.

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Sub-detail</u>	<u>Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
100	Salary & Wages	***-*****-40010100	any any Personnel Services - Salaries and Wages
110	Salary & Wages - Permanent Employees	***-*****-40010101	any any Personnel Services - Salaries and Wages - Regular Employees
120	Salary & Wages - Temporary Employees	***-*****-40010102	any any Personnel Services - Salaries and Wages - Temporary Employees
130	Salary & Wages - Employee Benefits	***-*****-40010200	any any Personnel Services - Employee Benefits
140	Salary & Wages - Other Benefits	***-*****-40010300	any any Personnel Services - Nonwage Compensation

**OFFICE OF THE UTAH STATE AUDITOR
IMPLEMENTATION GUIDE FOR UNIFORM CHART OF ACCOUNTS
October 2015**

Appendix C

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Sub- detail</u>	<u>Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
200	Materials & Supplies	***_*****-40050000	any any Supplies and Materials
210	Materials & Supplies - Book, Subscriptions & Membership	***_*****-40050400	any any Supplies and Materials - Books, Publications, and Subscriptions
220	Materials & Supplies - Public Notices	***_*****-40020400	any any General and Contracted Services - Advertising and Public Notices
230	Materials & Supplies - Travel	***_*****-40020900	any any General and Contracted Services - Travel, Education and Training
240	Materials & Supplies - Office Expense & Supplies	***_*****-40050100	any any Supplies and Materials - Office Supplies
250	Materials & Supplies - Equip. - Supplies & Maintenance	***_*****-40050600	any any Supplies and Materials - Repair and Maintenance
260	Materials & Supplies - Non-capitalized Equipment	***_*****-40050800	any any Supplies and Materials - Small Tools and Minor Equipment
270	Materials & Supplies - Building & Grounds - Supplies & Maintenance	***_*****-40020200	any any General and Contracted Services - Property Services
280	Materials & Supplies - Utilities	***_*****-40030000	any any Utilities and Utility Services
290	Materials & Supplies - Telephone	***_*****-40030400	any any Utilities and Utility Services - Telecommunication
300	Services	***_*****-40020000	any any General and Contracted Services
310	Services - Professional & Technical	***_*****-40020100	any any General and Contracted Services - Professional and Technical Services
320	Services - General Health	***_*****-40020103	any any General and Contracted Services - Professional and Technical Services - Professional
330	Services - Education	***_*****-40020900	any any General and Contracted Services - Travel, Education and Training
400	Special Dept. Material & Supplies	***_*****-40050000	any any Supplies and Materials
410	Special Dept. Material & Supplies - Special Highway Supplies	***-300500-40050502	any Public Works - Transportation Supplies and Materials - Material - Road Repair Material
420	Special Dept. Material & Supplies - Special Highway Projects	***-300500-*****	any Public Works - Transportation any
450	Special Dept. Material & Supplies - Special Public Safety Supplies	***-200000-40050000	any Public Safety Supplies and Materials
480	Special Dept. Material & Supplies - Special Other Departments	***_*****-40050000	any any Supplies and Materials
500	Other Charges	***_*****-40020000	any any General and Contracted Services
510	Other Charges - Insurance	***_*****-40020300	any any General and Contracted Services - Insurance
520	Other Charges - Collection Costs	***_*****-40020700	any any General and Contracted Services - Collection Services
530	Other Charges - Interest	***_*****-40170200	any any Debt Service - Interest
540	Other Charges - Contributions	***_*****-40060400	any any Grants and Contracts - Private
600	Sundry Expense	***_*****-40000000	any any EXPENDITURES
610	Sundry Expense - Misc. Supplies	***_*****-40050000	any any Supplies and Materials
620	Sundry Expense - Misc. Services	***_*****-40020000	any any General and Contracted Services
700	Capital Outlay	***_*****-40080000	any any Capital Outlays

Prior Uniform Accounting Manual		Utah Uniform Chart of Accounts	
<u>Sub- detail</u>	<u>Detail</u>	<u>Coding Block</u> <u>Fund-Function-Account</u>	<u>UCOA Detail</u>
710	Capital Outlay - Land	***_*****-40080100	any any Capital Outlays - Land
720	Capital Outlay - Buildings	***_*****-40080200	any any Capital Outlays - Buildings
730	Capital Outlay - Improv. Other than Buildings	***_*****-40080300	any any Capital Outlays - Infrastructure
740	Capital Outlay - Purchases of Equipment	***_*****-40080500	any any Capital Outlays - Machinery and Equipment
750	Capital Outlay - Special Projects	***_*****-4008****	any any Capital Outlays - any applicable
790	Capital Outlay - Other	***_*****-40080700	any any Capital Outlays - Other Assets
800	Special - Debt Service	***_*****-40170000	any any Debt Service
810	Special - Debt Service - Principal on Bonds	***_*****-40170100	any any Debt Service - Principal
820	Special - Debt Service - Interest on Bonds	***_*****-40170200	any any Debt Service - Interest
830	Special - Debt Service - Collection Charges on Bonds	***_*****-40170400	any any Debt Service - Bond Issuance Costs
840	Special - Debt Service - Cost of Assessing & Collecting Taxes	***_*****-40020100	any any General and Contracted Services - Professional and Technical Services
900	Special - Intragovt. & Intergovt. Charges	***_*****-40110000	any any Other Financing Uses
910	Special - Intragovt. & Intergovt. Charges - Transfers	***_*****-40110100	any any Other Financing Uses - Interfund Transfers
920	Special - Intragovt. & Intergovt. Charges - Contributions	***_*****-40060400	any any Grants and Contracts - Private
930	Special - Intragovt. & Intergovt. Charges - Federal Projects	***_*****-40060100	any any Grants and Contracts - Federal
980	Special - Intragovt. & Intergovt. Charges - Intragovernmental Charges	***_*****-40090000	any any Interdepartmental Charges