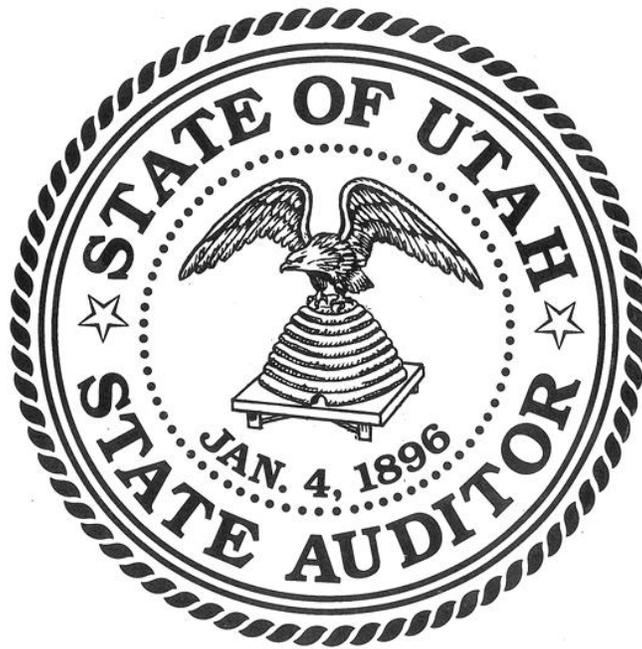


**Uniform
Chart of Accounts
for
Local Governments of Utah**

(Revised October 21, 2015)



**OFFICE OF THE
UTAH STATE AUDITOR**

Uniform Chart of Accounts for Local Governments of Utah

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Instructions

Purpose:

The uniform chart of accounts for local governments of Utah has been developed to collect financial information from all local governments that can be analyzed and compared across entities. Local governments are not required to use the uniform chart of accounts in their operations, but are required to crosswalk their chart of accounts to the uniform chart of accounts when posting detailed transactions to the Utah Transparency Website (Transparency). Local governments will likely use a more detailed chart of accounts for their operations. These detailed accounts will need to be mapped into relevant accounts identified in the uniform chart of accounts.

Local governments are required to begin posting transactions to Transparency using the uniform chart of accounts for fiscal years ending in 2014 or later. School districts and charter schools will not use this uniform chart of accounts to post to Transparency, but will use a uniform chart of accounts developed by the State Office of Education.

Examples:

The chart of accounts consists of a 17 digit number comprised of the following:

Fund	Function	Account
000	000000	00000000

Following, are some examples of uniform chart of accounts coding blocks:

Charges for municipal metered water service:
500-300900-30040405

Fund	Function	Account
500	300900	30040405

Prepaid rent for a city's main office:
100-000000-10010900

Fund	Function	Account
100	000000	10010900

The purchase of laptop computers for the clerks office:
100-100500-40080304

Fund	Function	Account
100	100500	40080504

Clarifications:

- It is expected that balance sheet information will be uploaded in summary form once each fiscal year based on the audited financial statements. As such, the balance sheet upload will not consist of detailed transaction level records. Rather, the upload will consist of the relevant summaries.
- This standard is meant to comprehensively represent the activities of local governments at a general level. There may be transactions in your chart of accounts that only map to a category, not a detailed item.
- By mapping your operational chart of account to the uniform chart of account, the reporting requirement known as the UT form will be eliminated. The Office of the Utah State Auditor will summarize data from the Utah Transparency Website to fulfill the state's obligation as the central collection agency for the United States Census Bureau's Government Finance Statistics program.

<u>FUND NUMBER</u>	<u>DESCRIPTION</u>
010	<u>GOVERNMENTAL ACTIVITIES</u>
020	<u>BUSINESS-TYPE ACTIVITIES</u>
030	<u>DISCRETE COMPONENT UNITS</u>
100	<u>GENERAL FUND</u>
100	General Fund
200	<u>SPECIAL REVENUE FUNDS</u>
201-299	Special Revenue Funds (as assigned by local government)
300	<u>DEBT SERVICE FUNDS</u>
301-399	Debt Service Funds (as assigned by local government)
400	<u>CAPITAL PROJECTS FUNDS</u>
401-449	Capital Projects Funds (as assigned by local government)
450	<u>PERMANENT FUNDS</u>
451-499	Permanent Funds (as assigned by local government)
500	<u>ENTERPRISE FUNDS</u>
501-599	Enterprise Funds (as assigned by local government)
600	<u>INTERNAL SERVICE FUNDS</u>
601-699	Internal Service Funds (as assigned by local government)
700	<u>TRUST AND AGENCY FUNDS</u>
701-799	Trust and Agency Funds (as assigned by local government)

FUNCTION
 NUMBER

DESCRIPTION

000000 **Not Applicable**

100000 **General Government**

100100	Administration
100101	Governing Body and Officials
100102	Chief Administrative Officer
100103	Committees and Special Bodies
100200	Assessor
100300	Attorney
100400	Auditor
100500	Clerk
100600	Recorder
100700	Surveyor
100800	Treasurer
100900	Elections
101000	Financial
101001	Administration
101002	Accounting
101003	Budgeting
101004	Purchasing
101005	Billing
101100	Human Resources
101200	Information Technology
101300	Planning and Zoning
101400	Property Management
101500	Fleet Management
101600	Public Relations and Information
101700	Regulations and Inspections
101701	Building Inspection
101702	Elevator Inspection
101703	Utility Inspection

<u>FUNCTION NUMBER</u>	<u>DESCRIPTION</u>
101704	Weights and Measures
101705	Agricultural Inspection
101800	Risk Management
200000	<u>Public Safety</u>
200100	Administration
200200	Commission
200300	Judicial
200301	Administration
200302	Attorneys
200303	Juvenile Court
200304	District Court
200305	Justice Court
200400	Police and Sheriff
200401	Administration
200402	Criminal Investigation
200403	Patrol
200404	Records and Identification
200405	Special Detail Services
200406	Traffic Control
200407	Training
200408	Vice Control
200409	Liquor Law Enforcement
200410	Youth Investigation and Control
200500	Corrections
200501	Administration
200502	Adult Correctional Institutions
200503	Juvenile Correctional Institutions
200504	Probation and Parole
200505	Medical Care of Prisoners
200600	Dispatch and Communications

<u>FUNCTION NUMBER</u>	<u>DESCRIPTION</u>
200700	Coroner and Medical Examiner
200800	Crime Laboratory
200900	Fire
200901	Administration
200902	Communications
200903	Fire Suppression
200904	Fire Prevention
200905	Training
201000	Emergency Medical Services
201001	Administration
201002	Training
201003	Ambulance
201100	Animal Control and Regulation
201200	Emergency Management
201300	Militia and Armories
300000	<u>Public Works</u>
300100	Administration
300200	Parking
300300	Engineering and Design
300400	Shop and Garage
300500	Transportation
300501	Administration
300502	Streets and Highways
300503	Sidewalks and Crosswalks
300504	Maintenance and Testing
300505	Street Cleaning
300506	Engineering, Design, and Studies
300507	Street Lighting and Traffic Controls
300508	Bridges, Viaducts, and Grade Separations
300509	Tunnels

FUNCTION NUMBER	<u>DESCRIPTION</u>
300600	Airports and Aviation
300601	Administration
300602	Operations
300700	Mass Transit
300701	Administration
300702	Operations
300800	Sanitation and Wastewater
300801	Administration
300802	Treatment Plants
300803	Lift Stations
300804	Collection and Disposal
300900	Culinary Water System
300901	Administration
300902	Operations
301000	Solid Waste and Recycling
301001	Administration
301002	Landfills
301003	Recycling Collection and Operations
301004	Solid Waste Collection and Disposal
301005	Other Collection Services
301100	Flood Control
301101	Administration
301102	Operations
301200	Irrigation Water System
301201	Administration
301202	Operations
301300	Mosquito Abatement
301301	Administration
301302	Operations
301400	Electric Power System

<u>FUNCTION NUMBER</u>	<u>DESCRIPTION</u>
301401	Administration
301402	Operations
301500	Natural Gas Supply System
301501	Administration
301502	Operations
301600	Telecommunications and Internet
301601	Administration
301602	Operations
301700	Cemetery
301701	Administration
301702	Operations

400000 **Health**

400100	Administration
400200	Health Services
400300	Communicable Disease Control
400400	Health Centers and General Clinics
400500	Hospitals
400600	Indigent Medical Care
400700	Institutional Care
400800	Laboratory
400900	Regulation and Inspection
401000	Vital Statistics

500000 **Community**

500100	Administration
500200	Human Services
500201	Administration
500202	Community Center
500203	Foster Care
500204	General Assistance

<u>FUNCTION NUMBER</u>	<u>DESCRIPTION</u>
500205	Housing
500206	Utilities
500207	Medical Payments
500208	Senior Citizens Center
500209	Transportation Services
500210	Meals on Wheels
500300	Parks and Recreation
500301	Administration
500302	Art Galleries
500303	Botanical Gardens
500304	Facilities
500305	Special Events
500306	Golf Courses
500307	Museums
500308	Playgrounds and Skate Parks
500309	Recreation Centers
500310	Programs
500311	Swimming Pools
500312	Zoos and Aviaries
500313	Trails
500314	Nursery and Greenhouse
500315	Park Areas
500316	Parkways and Boulevards
500317	Theaters
500318	Cultural Center
500400	Libraries
500401	Administration
500402	Circulation
500403	Special Collections
500500	Education

FUNCTION NUMBER	<u>DESCRIPTION</u>
500501	Administration
500502	Community Education and Job Training
500503	School Lunch and Other Food Service
500504	Safety
500505	After-School Programs
500600	Natural Resources
500601	Administration
500602	Operations
500700	Housing and Economic Development
500701	Administration
500702	Preservation Projects
500703	Public Housing
500704	Redevelopment
500705	Rehabilitation Projects
500706	Relocations
500707	Conference Centers
500708	Tourism

ACCOUNT NUMBER	DESCRIPTION
10000000	ASSETS
10010000	<u>Current Assets</u>
10010100	Cash and Cash Equivalents
10010200	Investments
10010300	Restricted Investments
10010400	Receivables
10010401	Accounts Receivable, Net
10010402	Accrued Interest
10010403	Accrued Taxes, Net
10010404	Notes
10010405	Pledged Loans
10010406	Interfund Loans
10010500	Due From Primary Government
10010600	Due From Other Governments
10010700	Due From Component Units
10010800	Due From Other Funds
10010900	Prepaid Expenses
10011000	Inventory
10011100	Suspense
10011200	Other Current Assets
10020000	<u>Noncurrent Assets</u>
10020100	Restricted Cash and Cash Equivalents
10020200	Investments
10020300	Restricted Investments
10020350	Net Pension Asset
10020400	Accounts Receivable, Net
10020500	Accrued Interest Receivable
10020600	Notes Receivable
10020700	Pledged Loans Receivable
10020800	Prepaid Expenses

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
10020900	Other Investments
10021000	Other Non-current Assets
10030000	<u>Capital Assets</u>
10030100	Land
10030200	Buildings
10030300	Infrastructure
10030400	Construction in Progress
10030500	Machinery and Equipment
10030501	Machinery
10030502	Vehicles
10030503	Furniture and Fixtures
10030504	Computers and Equipment
10030600	Intangible Assets
10030601	Easements
10030602	Water Rights
10030603	Software
10030700	Other Assets
10030701	Works of Art
10030800	Accumulated Depreciation

11000000 DEFERRED OUTFLOWS OF RESOURCES

20000000 LIABILITIES

20010000	<u>Current Liabilities</u>
20010100	Accounts Payable
20010200	Accrued Liabilities
20010201	Accrued Payroll
20010300	Deposits Payable
20010400	Interfund Loans Payable
20010500	Due to Primary Government

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
20010600	Due to Other Governments
20010700	Due to Component Units
20010800	Due to Other Funds
20010900	Notes and Loans Payable
20011000	Contracts Payable
20011100	Bonds Payable, Net
20011200	Capital Leases Payable
20011300	Compensated Absences
20011400	Unearned Revenue
20011500	Other Current Liabilities
20020000	<u>Noncurrent Liabilities</u>
20020100	Accrued Liabilities
20020200	Notes and Loans Payable
20020300	Contracts Payable
20020400	Bonds Payable, Net
20020500	Capital Leases Payable
20020550	Closure/Post Closure Liability
20020600	Compensated Absences
20020650	Net Pension Liability
20020700	Other Noncurrent Liabilities

21000000 DEFERRED INFLOWS OF RESOURCES

22000000 FUND BALANCE

22010000	<u>Nonspendable</u>
22020000	<u>Restricted</u>
22030000	<u>Committed</u>
22040000	<u>Assigned</u>
22050000	<u>Unassigned</u>

ACCOUNT
 NUMBER

DESCRIPTION

23000000 NET POSITION

23010000 Net Investment In Capital Assets

23020000 Restricted

23020100 Expendable

23020200 Nonexpendable

23030000 Unrestricted

30000000 REVENUES

30010000 Taxes

30010100 Property Tax

30010101 General

30010102 Prior Years Delinquent

30010103 Fee in Lieu of Personal Property Taxes

30010104 Debt Service

30010105 RDA Increment

30010200 Assessing and Collecting

30010201 Reappraisals

30010202 Statewide Levy

30010203 County Levy

30010300 Sales and Use Tax

30010301 General Sales and Use Tax

30010302 Gross Receipts Tax

30010303 Public Utilities Sales

30010304 Energy Sales and Use

30010305 Transient Room and Short Term Lease Tax

30010306 Resort Community Tax

30010307 Mass Transit Tax

30010308 Transportation Tax

30010309 Recreation, Arts, and Parks Tax

30010310 Rural Hospital Tax

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
30010311	Motor Fuels Tax
30010312	Motor Vehicle Rental Tax
30010313	Tobacco Products Tax
30010314	Alcoholic Beverage Tax
30010315	Restaurant Tax
30010400	Franchise Tax
30010401	Cable Tax
30010402	Telephone Tax
30010403	Water Tax
30010404	Sewer Tax
30020000	<u>Licenses and Permits</u>
30020100	Business Licenses and Permits
30020101	Alcoholic Beverage Licenses
30020102	Health
30020103	Police and Protective
30020104	Corporation and Business
30020105	Public Utilities
30020106	Professional and Occupational
30020107	Amusements
30020200	Non-Business Licenses and Permits
30020201	Buildings, Structures and Equipment
30020202	Marriage Licenses
30020203	Hunting and Fishing Licenses
30020204	Cemetery Burial Permits
30020205	Animal Licenses
30020206	Street and Curb Permits
30020300	Motor Vehicle Registrations
30030000	<u>Intergovernmental</u>
30030100	Federal
30030101	Operating Grants

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
30030102	Capital Grants
30030103	Payment In Lieu of Taxes
30030200	State
30030201	Operating Grants
30030202	Capital Grants
30030203	Payment in Lieu of Taxes
30030204	General Sales and Use Taxes
30030205	Class B and C Road Funds
30030206	Mineral Lease Allotment
30030207	State Liquor Fund Allotment
30030300	Local
30030301	Operating Grants
30030302	Capital Grants
30030303	Service Contracts
30030304	Property Taxes
30040000	<u>Charges For Service</u>
30040100	Fares
30040200	Fees
30040201	Impact
30040202	Inspection
30040203	Parking
30040204	Connection
30040205	Plan Check
30040206	Zoning and Subdivision
30040207	Tolls
30040300	Special Assessments
30040400	Sales and Service
30040401	Materials and Supplies
30040402	Goods and Publications
30040403	Services

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
30040404	Concessions
30040405	Metered Products
30040406	Cemetery Lots and Perpetual Care
30040407	Admissions
30040408	Tuitions
30040500	Reimbursements
30040600	Rents and Leases
30040700	Royalties
30040800	Premiums
30040900	Interdepartmental Charges
30050000	<u>Fines and Forfeitures</u>
30050100	Court Fines
30050200	Bond Forfeitures
30050300	Confiscations
30050400	Escheats
30050500	Library Fines
30050600	Penalties and Interest
30050700	Parking Fines
30060000	<u>Miscellaneous</u>
30060100	Interest Earnings
30060200	Dividends
30060300	Donations
30060400	Discounts
30060500	Customer Deposits
30060600	Insurance Proceeds
30060700	Contributions
30060800	Recoveries
30060900	Settlements
30061000	Commissions
30061100	Reimbursements

ACCOUNT NUMBER	DESCRIPTION
30061200	Private Grants
30061201	Operating
30061202	Capital
30061300	Lease Proceeds
30070000	<u>Other Sources of Funding</u>
30070100	Interfund Transfers
30070200	Proceeds From Borrowing
30070300	Gain on Disposal of Capital Asset
30080000	<u>Special and Extraordinary Gain</u>
30090000	<u>Suspense</u>

40000000 EXPENDITURES

40010000	<u>Personnel Services</u>
40010100	Salaries and Wages
40010101	Regular Employees
40010102	Temporary Employees
40010103	Overtime
40010200	Employee Benefits
40010201	Employee Allowances
40010202	Group Insurance
40010203	Social Security (FICA) and Medicare Contributions
40010204	Retirement Contributions
40010205	Tuition Reimbursements
40010206	Unemployment Insurance
40010207	Workers' Compensation
40010208	Leave Pool
40010209	Termination Pool
40010210	Actuarial Calculated Pension Expense
40010300	Nonwage Compensation

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
40020000	<u>General and Contracted Services</u>
40020100	Professional and Technical Services
40020101	Administrative
40020102	Technical
40020103	Professional
40020104	Information Technology
40020200	Property Services
40020201	Janitorial and Custodial
40020202	Grounds Care
40020203	Security
40020300	Insurance
40020400	Advertising and Public Notices
40020450	Awards and Promotions
40020500	Printing and Binding
40020600	Postage and Shipping
40020700	Collection Services
40020800	Dues and Memberships
40020900	Travel, Education and Training
40021000	Bank Charges
40021100	Rental of Land and Buildings
40021200	Rental of Equipment and Vehicles
40021300	Nonprofessional Services
40030000	<u>Utilities and Utility Services</u>
40030100	Water and Sewerage
40030200	Natural Gas
40030300	Electricity
40030400	Telecommunication
40030500	Waste and Disposal
40040000	<u>Taxes and Fees</u>
40040100	Payment In Lieu of Taxes

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
40040200	Sales Tax
40040300	Licenses and Permits
40040400	Fees
40050000	<u>Supplies and Materials</u>
40050100	Office Supplies
40050200	Operating Supplies
40050201	Motor Fuels
40050202	Janitorial and Custodial
40050203	Chemicals and Testing
40050204	Uniforms
40050300	Food and Entertainment
40050400	Books, Publications, and Subscriptions
40050500	Material
40050501	Construction Material
40050502	Road Repair Material
40050503	Salt and Sand
40050504	Other Raw Materials
40050505	Fabricated Products
40050600	Repair and Maintenance
40050601	Property
40050602	Buildings
40050603	Machinery and Equipment
40050604	Other Assets
40050700	Cost of Sales
40050800	Small Tools and Minor Equipment
40050900	Signage
40051000	Decorations
40060000	<u>Grants and Contracts</u>
40060100	Federal
40060200	State

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
40060300	Local
40060400	Private
40070000	<u>Direct Payments</u>
40070100	Jury and Witness Payments
40070200	Welfare Recipient Payments
40070300	Payments to Third Parties
40080000	<u>Capital Outlays</u>
40080100	Land
40080200	Buildings
40080300	Infrastructure
40080400	Construction
40080500	Machinery and Equipment
40080501	Machinery
40080502	Vehicles
40080503	Furniture and Fixtures
40080504	Computers and Equipment
40080600	Intangible Assets
40080601	Easements
40080602	Water Rights
40080603	Software
40080700	Other Assets
40080701	Works of Art
40080800	Closure/Post Closure Expense
40090000	<u>Interdepartmental Charges</u>
40100000	<u>Judgments and Losses</u>
40110000	<u>Other Financing Uses</u>
40110100	Interfund Transfers
40110101	Indirect Cost Allocations
40110200	Payments to Refunding Escrow
40110300	Loss on Disposal of Capital Assets

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
40120000	<u>Depreciation</u>
40130000	<u>Amortization</u>
40140000	<u>Bad Debt Expense</u>
40150000	<u>Contingencies</u>
40160000	<u>Special and Extraordinary Loss</u>
40170000	<u>Debt Service</u>
40170100	Principal
40170200	Interest
40170300	Fees
40170400	Bond Issuance Costs
40170500	Refunds
40170600	Lease Payments

FUND NUMBER	DESCRIPTION
010	<u>GOVERNMENTAL ACTIVITIES</u> – FOR ENTITY-WIDE FINANCIAL STATEMENT USE ONLY. Used to account for balances related to governmental funds that roll up into the entity-wide Statement of Net Position and Statement of Activities.
020	<u>BUSINESS-TYPE ACTIVITIES</u> – FOR ENTITY-WIDE FINANCIAL STATEMENT USE ONLY. Used to account for a government’s business-type activities (activities supported at least in part by fees or charges) that roll up into the entity-wide Statement of Net Position and Statement of Activities.
030	<u>DISCRETE COMPONENT UNITS</u> – FOR ENTITY-WIDE FINANCIAL STATEMENT USE ONLY. Used to account for component units that are discretely presented in the financial statements of the primary government.
100	<u>GENERAL FUND</u> – Used to record all financial transactions except those required to be accounted for in another fund.
100	General Fund
200	<u>SPECIAL REVENUE FUNDS</u> – Resources received by the entity which are restricted or committed for purposes other than capital projects or debt services. The restricted or committed resources need to comprise a <u>substantial</u> portion of the inflows reported in the fund.
201-299	Special Revenue Funds
300	<u>DEBT SERVICE FUNDS</u> – Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt for enterprise funds would be accounted for with those enterprise funds.
301-399	Debt Service Funds
400	<u>CAPITAL PROJECTS FUNDS</u> – Used to account for the accumulation of money to finance specific capital projects and to account for the expenditure of financial resources for the acquisition or construction of major capital facilities except enterprise funds. Also used for impact fees collected for capital projects.
401-449	Capital Projects Funds
450	<u>PERMANENT FUNDS</u> – Used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs – that is, for the benefit of the government or its citizenry. An example of a permanent fund is a cemetery perpetual care fund.
451-499	Permanent Funds
500	<u>ENTERPRISE FUNDS</u> – Used to account for activities operated by the entity for which a fee is charged to external users for goods or services (i.e. water, power, etc.).
501-599	Enterprise Funds
600	<u>INTERNAL SERVICE FUNDS</u> – Used to provide financing of goods or services provided by one fund, department, or agency to other funds, departments, or agencies of the governmental entity on a cost-reimbursement basis. (i.e. shops and garages, central purchasing and stores).
601-699	Internal Service Funds

<u>FUND NUMBER</u>	<u>DESCRIPTION</u>
700	<u>TRUST AND AGENCY FUNDS</u> – Used to report assets held in a trustee or as an agent for individuals, private organizations, other governments, and/or other funds; therefore, these funds cannot be used to support the government’s own programs. Includes pension (and other employee benefit) trust funds, nonexpendable and expendable trust funds, and agency funds.
701-799	Trust and Agency Funds

FUNCTION NUMBER	DESCRIPTION
000000	Not Applicable – Used for Balance Sheet accounts when a function code is not applicable.
100000	General Government – Auxiliary and staff agencies in the general government.
100100	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
100101	Governing Body and Officials – Group providing the highest level of decision-making authority. May include mayors, councils, county commissions and councils, and district boards. If a governing official is in charge of day-to-day operations, use 100102.
100102	Chief Administrative Officer – Individual charged with overseeing day-to-day operations. May include the mayors, city managers and district managers.
100103	Committees and Special Bodies – Groups compiled separate from the governing body and management to provide support to governing body or management.
100200	Assessor – Values real and personal property.
100300	Attorney – Provides legal representation or advice, prosecutes cases, and assists with investigations. Applicable to elected or appointed position only. For other attorney costs, use function number 200302.
100400	Auditor – Elected or appointed position that provides the internal audit function for the entity. May also assume clerk responsibilities.
100500	Clerk – Administers financial functions. May act as the chief budget officer. Administers purchasing and accounting functions. Maintains financial records. Issues financial statements. When this office is combined with that of the auditor, use the auditor function number 100400.
100600	Recorder – Records and maintains public records and documents.
100700	Surveyor – Administers land survey records. Maintains survey monuments. Reviews property boundaries and land development plans.
100800	Treasurer – Custodian of the funds.
100900	Elections – Activities related to holding general, primary, and special elections. Salaries of the clerks, policemen, and other officials performing election duties are not charged to elections but to their respective departmental activities. The salaries of election deputies, judges, counters, hired watchers, special policemen, printed forms, supplies, rentals, etc., related to the cost of lawful elections are chargeable to this function number.
101000	Financial
101001	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
101002	Accounting – Costs associated with the financial operations of the entity, such as the day-to-day recording, processing, and reporting of financial information.

FUNCTION NUMBER	DESCRIPTION
101003	Budgeting – Activities directly related to preparation and adoption of the annual budget. This function number is used only where an independent department controlled by the Budget Office is set up. Where the work of preparing the budget is done by officers as part of their broader duties within another department, such expenditures are charged to their respective departmental activities.
101004	Purchasing – Activities related to operating the office of the governmental purchasing agent, including maintaining a central warehouse and stores of materials and supplies. This function number is used only where an independent department for purchasing is set up. Where the purchasing function is done by officers as part of their broader duties within another department, such expenditures are charged to their respective departmental activities.
101005	Billing – Activities related to operations of an office dedicated to sending collection notices and receiving payments from customers. This function number is used only where an independent department for billing is set up.
101100	Human Resources
101200	Information Technology – Activities associated with the support and maintenance of computer hardware and software, including telecommunications, internet, and social media.
101300	Planning and Zoning – Activities related to developing a master plan and laying out the governmental unit to serve the business requirements, conveniences, health and comfort of the public and recommending policies and procedures for guiding growth in conformance with a scientific design or plan. If a governmental unit develops an organization to provide administrative and operational functions in implementing planning and zoning policies, these expenditures should be classified under Housing and Economic Development (see 500700).
101400	Property Management – Activities associated with the maintenance of the government’s buildings and grounds, including security.
101500	Fleet Management – Activities associated with operating and maintaining vehicles that are used by the government’s employees acting on the government’s business.
101600	Public Relations and Information – Activities associated with dissemination of information to the public, either printed material or media events, including GRAMA requests.
101700	Regulations and Inspections
101701	Building Inspection – Activities involved in the examination of building plans, inspection of building construction, inspection of existing buildings for structural defects and compliance with minimum housing standards and issuance of buildings permits.
101702	Elevator Inspection – Activities related to the examination of plans, installation and operation of elevators, dumb-waiters, and escalators.
101703	Utility Inspection – Activities related to the examination of gas, electrical, and plumbing plans and installations.
101704	Weights and Measures – Activities for determining the accuracy of devices used for weighing and measuring, checking such devices periodically, investigating complaints and prosecuting violators.

FUNCTION NUMBER	DESCRIPTION
101705	Agricultural Inspection – Activities related to the inspection of farm production.
101800	Risk Management – Activities associated with the assessing, minimizing, and preventing accidental loss to the governmental entity through the use of insurance, safety measures, etc.
200000	Public Safety – Activities related to the protection of persons and property.
200100	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
200200	Commission
200300	Judicial – Activities of the district court, justice courts, and other judicial bodies which are operated by the governmental unit.
200301	Administration – Costs associated with the centralized administration of activities not directly related to operational activities.
200302	Attorneys
200303	Juvenile Court
200304	District Court
200305	Justice Court
200400	Police and Sheriff
200401	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
200402	Criminal Investigation – Activities by detectives in the investigation of criminal activities, detection and arrest of criminal activities, detection and arrest of criminal offenders, obtaining of evidence for prosecution of criminal cases, return of fugitive felons from other jurisdictions, testimony in court cases, location of missing persons, and recovery of lost and stolen property. For vice-related activities, use function number 200408.
200403	Patrol – Activities of uniformed patrol of assigned districts and such related activities as investigation of law violation incidents of all kinds, arrest of law violators, reporting of traffic accidents, etc.
200404	Records and Identification – Activities connected with the maintenance of records of all police activities and the identification of criminals by use of fingerprints, photographs, and case histories.
200405	Special Detail Services – Activities of police personnel performing functions outside regular assignments. This includes special services for which the governmental unit receives compensation from private sources or other governmental units, such as school districts, banks, or amusement parks.
200406	Traffic Control – Traffic control activities, enforcement of traffic laws, radar-unit operation, investigation of traffic accidents, checking parking meter violations, patrolling streets, and issuing tickets for moving violations.

FUNCTION NUMBER	DESCRIPTION
200407	Training – Activities of law enforcement training. Such training may include formal basic training for recruits, in-service training for commissioned police officers and maintenance of training facilities such as firing ranges, gymnasiums, etc.
200408	Vice Control – Activities to suppress crime. These include investigation and procurement of evidence necessary for prosecution in vice-related activities.
200409	Liquor Law Enforcement – Activities to enforce the provisions of the Alcoholic Beverage Control Act and to meet requirements as related to accounting for such expenditures for eligibility to participate in the allotments of the State Liquor Control Fund as set up by regulations of the Alcoholic Beverage Control Commission.
200410	Youth Investigation and Control – Activities arising out of the investigation of complaints against juveniles; programs to control juvenile delinquency; law violations involving accessories, accomplices, or contributors to the delinquency of minors; programs for self-education, rehabilitation, and job-placements for reformed youths; and location of missing juveniles.
200500	Corrections – Activities related to confinement of law violators and for probation and parole activities involved in their rehabilitation.
200501	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
200502	Adult Correctional Institutions
200503	Juvenile Correctional Institutions
200504	Probation and Parole
200505	Medical Care of Prisoners – Activities related to medical examination, treatment, and hospital care of prisoners either directly by the governmental unit or as a contractual service.
200600	Dispatch and Communications – Activities related to communication and dispatch of emergency personnel, including 911 services.
200700	Coroner and Medical Examiner
200800	Crime Laboratory – Activities related to laboratory examinations and analysis of physical evidence involved in law enforcement activities.
200900	Fire
200901	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
200902	Communications – Activities related to the acquisition, operation, and maintenance of fire alarm systems and other communication systems used by the fire department in preventing and fighting fires. Also, activities related to the maintenance of current coverage maps, assignment schedules for response of fire apparatus, and maintenance of records of location and changes in fire hydrants and sprinkler systems.

FUNCTION NUMBER	DESCRIPTION
200903	Fire Suppression – Activities related to extinguishing and suppressing fires and for providing such special services as inspections of buildings and fire hydrants, and assistance to persons and property under disaster and emergency conditions.
200904	Fire Prevention – Activities related to fire prevention such as inspection of fire hazards, investigation of fire causes, investigation and prosecution of persons involved in incendiary fires, fire prevention education, control of inflammable materials, and enforcement of fire prevention ordinances.
200905	Training – Activities related to training firemen, conducted by either the department or by educational institutions outside of the governmental unit. This function number is also charged with maintenance of special training facilities such as drill towers, burn areas, etc.
201000	Emergency Medical Services
201001	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
201002	Training – Activities related to training emergency responders, conducted by either the department or by educational institutions outside of the governmental unit.
201003	Ambulance – Activities related to emergency ambulance services.
201100	Animal Control and Regulation – Activities relevant to the enforcement of ordinances relating to the control of dogs, livestock and other animals within the governmental unit. The cost of operating and maintaining a shelter for stray small animals and estray livestock should be charged to this function number.
201200	Emergency Management – Activities related to preparation for disasters and disaster response (e.g. emergency evacuation, quarantine, mass decontamination, etc.).
201300	Militia and Armories
300000	<u>Public Works</u>
300100	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
300200	Parking – Activities related to the maintenance of parking structures and lots, parking meters, collection of parking fees, and monitoring of compliance.
300300	Engineering and Design – Activities related to engineering activities in preparing and recording all maps, plats, profiles, drawings, final estimates, specifications and contracts which in any way relate to public improvements and engineering affairs of the governmental unit.
300400	Shop and Garage – Activities related to the construction, operation and maintenance of the shop and garage facilities. It is recommended that these activities be conducted through an internal service fund with charges made to the various departments by the shop and garage for services rendered. However, for those cities for which this is impractical, the costs of such activities may be charged to this function number.

300500	Transportation
300501	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
300502	Streets and Highways – Activities related to the general administration and supervision of the road and highway function, including the planning, developing and administration of capital improvement programs for streets and related facilities.
300503	Sidewalks and Crosswalks
300504	Maintenance and Testing – Activities related to maintenance and testing of roads and highways, not including activities related to mass transit. For mass transit maintenance and testing use 300702.
300505	Street Cleaning – Activities related to sweeping and washing streets, flushing gutters and underpasses and collection and disposal of debris from streets and public roadways.
300506	Engineering, Design, and Studies
300507	Street Lighting and Traffic Controls
300508	Bridges, Viaducts, and Grade Separations
300509	Tunnels
300600	Airports and Aviation
300601	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
300602	Operations – Costs directly associated with operational activities.
300700	Mass Transit
300701	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
300702	Operations – Costs directly associated with operational activities.
300800	Sanitation and Wastewater – Activities related to the collection, treatment and disposal of domestic storm water and sewage.
300801	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
300802	Treatment Plants
300803	Lift Stations
300804	Collection and Disposal – Costs associated with domestic water collection and disposal resulting from surface runoff from precipitation events and snowmelt.
300900	Culinary Water System – Activities related to the collection, treatment and distribution of culinary water (for irrigation water systems, use 301200).
300901	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
300902	Operations – Costs directly associated with operational activities.

301000	Solid Waste and Recycling – Activities related to the removal and disposal of garbage and other types of waste matter.
301001	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
301002	Landfills
301003	Recycling Collection and Operations
301004	Solid Waste Collection and Disposal
301005	Other Collection Services
301100	Flood Control – Activities related to walls, levies and other devices which protect persons and property from surface water damage.
301101	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
301102	Operations – Costs directly associated with operational activities.
301200	Irrigation Water System
301201	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
301202	Operations – Costs directly associated with operational activities.
301300	Mosquito Abatement
301301	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
301302	Operations – Costs directly associated with operational activities.
301400	Electric Power System
301401	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
301402	Operations – Costs directly associated with operational activities.
301500	Natural Gas Supply System
301501	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
301502	Operations – Costs directly associated with operational activities.
301600	Telecommunications and Internet – Activities related to providing telephone, radio, television, or internet services.
301601	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
301602	Operations – Costs directly associated with operational activities.
301700	Cemetery – Activities related to government-operated cemeteries including acquisition, operation, and maintenance of private plots.

301701 **Administration** – Costs associated with the centralized administration of activities not directly related to specific operational activities.

301702 **Operations** – Costs directly associated with operational activities.

400000 Health – Activities related to the conservation and improvement of health and public health.

400100 **Administration** – Costs associated with the centralized administration of activities not directly related to specific operational activities.

400200 **Health Services** – Activities related to the general health agency and health services, including general publicity and educational work, health services, training and direction of health education, etc.

400300 **Communicable Disease Control** – Activities related to the prevention and treatment of communicable diseases, including chest clinics, dispensaries and research laboratories, special publicity and educational work in the prevention of tuberculosis, venereal and social hygiene clinics and dispensaries, vaccinations, and quarantining.

400400 **Health Centers and General Clinics** – Activities at health centers and general clinics furnishing two or more types of clinical services. If the clinic is maintained exclusively for one service, such as tuberculosis, the expenditures should be charged to the appropriate activity under Communicable Disease Control (see 400300).

400500 **Hospitals** – Activities related to the operation of hospitals.

400600 **Indigent Medical Care** – Activities related to care given by health care providers to patients who are unable to pay for it.

400700 **Institutional Care** – Activities related to long-term nursing care, treatment or services received in a Medicaid-certified long-term care facility.

400800 **Laboratory** – Activities related to laboratory tests which are essential to the maintenance of public health. Such tests include bacteriological analysis of water, milk and milk products, and food products; chemical analysis of milk and dairy products; and bacteriological analysis for tuberculosis and other diseases.

400900 **Regulation and Inspection** – Various inspection and regulatory activities which are essential to the conservation and improvement of public health.

401000 **Vital Statistics** – Activities related to preparing and maintaining vital records of births, deaths, adoptions, legitimating, marriages, divorces and communicable diseases; preparing reports and statistical analysis of such data; and issuing certified copies of various certificates and other records as permitted and required by law.

500000 Community

500100 **Administration** – Costs associated with the centralized administration of activities not directly related to specific operational activities.

500200 **Human Services**

500201 **Administration** – Costs associated with the centralized administration of activities not directly related to specific operational activities.

500202	Community Center
500203	Foster Care
500204	General Assistance
500205	Housing
500206	Utilities
500207	Medical Payments
500208	Senior Citizens Center
500209	Transportation Services
500210	Meals on Wheels
500300	Parks and Recreation – Activities related to public parks, public squares, and similar ornamental areas, including the acquisition, operation, and maintenance of park areas and related facilities. Also, recreational activities for the benefit of resident citizens and visitors.
500301	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
500302	Art Galleries
500303	Botanical Gardens – An establishment where plants are grown for display to the public and often for scientific study.
500304	Facilities – Park and community facilities such as park pavilions and facilities, horse arenas, ice skating arenas, baseball diamonds, soccer fields, etc. For multi-use recreation centers, code to 500309.
500305	Special Events – Events sponsored by the governmental entity including concerts, celebrations, fairs and community days.
500306	Golf Courses
500307	Museums
500308	Playgrounds and Skate Parks
500309	Recreation Centers – Indoor or outdoor multi-use recreation centers providing various entertainment and recreational uses.
500310	Programs – Community programs for children or adults, including seniors, provided to enhance the education and involvement of citizens. For community education classes, code to 500502.
500311	Swimming Pools
500312	Zoos and Aviaries – An establishment that maintains a collection of wild animals and/or fowl, typically in a park or gardens, for study, conservation, or display to the public.
500313	Trails – Trail systems built for recreational purposes.
500314	Nursery and Greenhouse – An establishment for growing trees and other plants to be transplanted along streets, in parks and parkways, or other public areas.

500315	Park Areas – Land used for a park; planting and care of park lawns, trees, shrubs, and flowers, pathways and walks; park waterways; lighting for pathways and walks; and park structures and equipment. Excluded are grounds surrounding public buildings, land areas encompassed in other recreational facilities such as zoos, and incidental landscaping and maintenance of areas elsewhere classified under recreation.
500316	Parkways and Boulevards – Activities for landscaped areas with traffic lanes passing through or adjacent to them. These parkways and boulevards are constructed primarily for beautification and recreational purposes.
500317	Theaters – Includes theatrical or movie theatres operated by the governmental entity.
500318	Cultural Center – Facilities that are built and maintained to promote culture and the arts.
500400	Libraries – Activities related to the general operation and maintenance of a library or a library system.
500401	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
500402	Circulation – Activities associated with the lending of library books and other material.
500403	Special Collections – A specific repository which stores materials of a “special” nature, including rare books, archives, and collected manuscripts.
500500	Education – Activities related to providing educational services or support services.
500501	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
500502	Community Education and Job Training – Provision of courses in the community focused on particular knowledge, skills, or abilities.
500503	School Lunch and Other Food Service – Provision of school lunch or other types of food while receiving educational services.
500504	Safety – Activities to provide and mitigate specific safety concerns related to educational services, including cross guards at cross walks or other traffic calming devices.
500505	After-School Programs – Activities related to providing after-school programs for youth, including educational, artistic, sports, and entertainment activities.
500600	Natural Resources
500601	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
500602	Operations – Costs directly associated with operational activities.
500700	Housing and Economic Development – Activities to foster economic growth and development of housing, retail, or other business activity in the area over which the governmental unit exercises jurisdiction. Such development activities include housing construction or rehabilitation, economic and industrial surveys, financial assistance to new industries and business concerns, acquisition of industrial sites, industrial development agency contract activities, and promotional advertising.

500701	Administration – Costs associated with the centralized administration of activities not directly related to specific operational activities.
500702	Preservation Projects – costs associated with the process of working to protect something valuable so that it is not damaged or destroyed. For preservation of natural resources, use code 500602.
500703	Public Housing
500704	Redevelopment
500705	Rehabilitation Projects
500706	Relocations
500707	Conference Centers
500708	Tourism

ACCOUNT NUMBER	DESCRIPTION
10000000	ASSETS
10010000	Current Assets – Cash and other assets that are expected to be converted to cash within one year.
10010100	Cash and Cash Equivalents – Cash includes currency, coins, checks, and money orders. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds with original maturities of three months or less.
10010200	Investments – Securities expected to be held for less than one year that generate revenue as interest or dividends. For investments held longer than one year, use code 10020200.
10010300	Restricted Investments – Investments restricted by an externally enforceable constraint on how they might be used.
10010400	Receivables – Amounts owing on open accounts from private persons, firms, or corporations for goods and services furnished by the governmental unit. For amounts due from other funds or from other governmental units, use codes 10010500 through 10010800.
10010401	Accounts Receivable, Net – Accounts Receivable net of Allowance of Uncollectible Accounts (That portion of the accounts receivable which it is estimated will not be collected. The account is shown on the balance sheet as a deduction from the accounts receivable to arrive at the net accounts receivable.)
10010402	Accrued Interest – The balance of accrued interest earned but not received on savings accounts, notes receivables and investments.
10010403	Accrued Taxes, Net – The uncollected portion of taxes currently levied by a governmental unit which has become due, net of estimated refunds and allowances.
10010404	Notes – An unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. The note may be held by the governmental unit as designated payee or by endorsement.
10010405	Pledged Loans – Receivables used as collateral for a debt instrument.
10010406	Interfund Loans – Loans made by one fund to another with a requirement for repayment.
10010500	Due From Primary Government – Amounts owed to a component unit by the primary government.
10010600	Due From Other Governments – Amounts owed to the entity by a government entity other than the primary government.
10010700	Due From Component Units – Amounts owed to the primary government by a component unit.
10010800	Due From Other Funds – Amounts due from a particular fund by another fund in the same governmental unit, for goods sold or services rendered.

ACCOUNT NUMBER	DESCRIPTION
10010900	Prepaid Expenses – Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums.
10011000	Inventory – The cost value of materials and supplies on hand. This account is primarily for use in the enterprise fund, but may be used in any fund for which its value is significant.
10011100	Suspense – Account used temporarily to carry doubtful receipts and disbursements or discrepancies pending their analysis and permanent classification.
10011200	Other Current Assets
10020000	Noncurrent Assets – Capital assets which cannot easily be, or which are not expected to be, converted to cash within the next year.
10020100	Restricted Cash and Cash Equivalents – Cash and cash equivalents that are restricted by an externally enforceable constraint on how it might be used.
10020200	Investments – Securities and real estate that are held for more than one year and that generate revenue as interest, dividends, rentals, or operating lease payments. This account does not include real estate used in government operations. This account includes certain securities (e.g., certificates of deposit) that are classified as deposits in the notes to the financial statements to disclose credit and market risks.
10020300	Restricted Investments – Long-term securities restricted by an externally enforceable constraint on how it might be used, such as reserves held to pay for long-term debt.
10020350	Net Pension Asset – recorded when the pension plan’s assets are greater than the total pension liability.
10020400	Accounts Receivable, Net – Amounts owed to the government by other third parties that these parties will not repay within one year, net of allowances.
10020500	Accrued Interest Receivable – The balance of accrued interest earned but not received on savings accounts, notes receivables and investments.
10020600	Notes Receivable – An unconditional written promise signed by the maker to pay a certain sum of money on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. The note may be held by the governmental unit as designated payee or by endorsement.
10020700	Pledged Loans Receivable – Long-term receivables used as collateral for a debt instrument.
10020800	Prepaid Expenses – Expenses entered in the accounts for benefits not yet received. Prepaid expenses differ from deferred charges in that they are spread over a shorter period of time and are regularly recurring costs of operation. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums.
10020900	Other Investments – Securities and real estate held for the production of income in the form of interest, dividends, rental, or lease payments. The term does not include fixed assets used in governmental operations.

ACCOUNT NUMBER	DESCRIPTION
10021000	Other Noncurrent Assets
10030000	Capital Assets – Any asset used in operations with an initial useful life extending beyond one year.
10030100	Land – Value of land owned by a governmental unit. If land is purchased, this account includes the purchase price and costs such as legal fees, filing and excavation costs, etc., which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.
10030200	Buildings – Value of permanent structures used to house persons and property owned by the governmental unit. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects the appraised value at time of acquisition.
10030300	Infrastructure – The acquisition cost of permanent improvements, other than buildings, which add value to the land. These improvements consist of capital expenditures such as roads, bridges, streets, sidewalks, curbs, gutters, drainage systems and outdoor lighting systems.
10030400	Construction in Progress – The cost of construction work undertaken but not yet completed.
10030500	Machinery and Equipment – Tangible property of a more or less permanent nature, other than land, buildings, or improvements, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture and furnishings.
10030501	Machinery
10030502	Vehicles
10030503	Furniture and Fixtures
10030504	Computers and Equipment
10030600	Intangible Assets – An asset having no physical existence and its value being limited by rights and anticipative benefits that possession confers upon the owner (patent, copyright, software, water rights, easements, etc.).
10030601	Easements
10030602	Water Rights
10030603	Software
10030700	Other Assets
10030701	Works of Art – The value of art stored or displayed by the governmental unit.
10030800	Accumulated Depreciation – Total depreciation on tangible assets accumulated to date.
11000000	DEFERRED OUTFLOWS OF RESOURCES – The consumption of net assets that are applicable to a future reporting period.

ACCOUNT NUMBER	DESCRIPTION
20000000	LIABILITIES
20010000	<u>Current Liabilities</u> – Liabilities that become due within one year.
20010100	Accounts Payable – Liabilities on open accounts owing to private persons, firms, or corporations for goods and services received by a governmental unit (not including amounts due to other funds of the same governmental unit or to other governmental units).
20010200	Accrued Liabilities – A liability account for expenses that have accumulated at the end of an accounting period, but not due to be paid until a subsequent period. (See accounts 20010500 through 20010800.)
20010201	Accrued Payroll – Employees' salary expenses that have been incurred but not yet paid.
20010300	Deposits Payable – A liability incurred for deposits received. Usually an enterprise fund account representing deposits made by customers as a prerequisite for receiving goods or services.
20010400	Interfund Loans Payable – Loans made by one fund from another with a requirement for repayment.
20010500	Due to Primary Government – Any accounts payable due to the primary government from a component unit.
20010600	Due to Other Governments – Any accounts payable due to governmental entities other than the primary government of a component unit.
20010700	Due to Component Units – Amounts owed to a component unit.
20010800	Due to Other Funds – A liability used to indicate amounts owed by a particular fund to another fund in the same governmental unit for goods and services rendered.
20010900	Notes and Loans Payable – Promissory notes issued by a governmental unit or fund.
20011000	Contracts Payable – Amounts due on contracts for assets, goods, and services received by a governmental unit.
20011100	Bonds Payable, Net – The current portion (due within one year) of the face value of bonds issued and outstanding, net of amortization of premiums or discounts incurred upon issuance.
20011200	Capital Leases Payable – Current portion of capital lease agreements.
20011300	Compensated Absences – Used to record accrued liability for vested employee compensatory, annual and sick leave earned and not used.
20011400	Unearned Revenue – Amounts for which revenue recognition criteria have not been met but asset recognition criteria have been met. Examples include revenues collected before they are earned, or revenues that are measurable, but not available such as property taxes or grants.
20011500	Other Current Liabilities – Current portions of liabilities for claims or other current liabilities not classified elsewhere.
20020000	<u>Noncurrent Liabilities</u> – Liabilities that become due in over one year.

ACCOUNT NUMBER	DESCRIPTION
20020100	Accrued Liabilities – A long-term liability account for expenses that have accumulated at the end of an accounting period, but not due to be paid until a subsequent period.
20020200	Notes and Loans Payable – Promissory notes issued by a governmental unit or fund.
20020300	Contracts Payable – Amounts due on contracts for assets, goods, and services received by a governmental unit.
20020400	Bonds Payable, Net – The face value of bonds issued and outstanding, minus the current portion and net of unamortized premiums or discounts incurred upon issuance.
20020500	Capital Leases Payable – Noncurrent portion of capital lease agreements.
20020550	Closure/Post Closure Liability – Liability associated with the closure and post closure care of hazardous waste management units and landfills.
20020600	Compensated Absences – Used to record accrued liability for vested employee compensatory, annual and sick leave earned and not used.
20020650	Net Pension Liability – The liability of employers to employees for benefits provided through a defined benefit pension plan.
20020700	Other Noncurrent Liabilities – Long-term liabilities for claims or other noncurrent liabilities not classified elsewhere.
21000000	DEFERRED INFLOWS OF RESOURCES – The acquisition of net assets that are applicable to a future reporting period.
22000000	FUND BALANCE – Fund balance is the difference between assets and liabilities in governmental funds.
22010000	<u>Nonspendable</u> – Amounts that cannot be spent because they are either in a nonspendable form, or legally or contractually required to be maintained intact such as inventory, prepaid amounts, or principal of a permanent fund.
22020000	<u>Restricted</u> – Amounts constrained to be used for a specific purpose per external parties or enabling legislation.
22030000	<u>Committed</u> – Amounts constrained to be used for a specific purpose as per the government’s highest level of decision making authority such as the school board, board of directors, board of trustees, etc.
22040000	<u>Assigned</u> – Amounts intended to be used for a specific purpose as per a committee or individual authorized by the governing body. These amounts are not restricted or committed.
22050000	<u>Unassigned</u> – The residual amount of funds in the General Fund that have been restricted, committed, or assigned.

ACCOUNT
 NUMBER

DESCRIPTION

- 23000000** **NET POSITION** – Net position is the difference between total assets plus deferred outflows of resources, and total liabilities plus deferred inflows of resources in enterprise and fiduciary funds.
- 23010000** **Net Investment In Capital Assets** – The portion of Net Position invested in capital assets less accumulated depreciation and debt directly related to capital assets.
- 23020000** **Restricted** – The portion of Net Position with limits on their use, externally imposed by creditors, grantors, contributors or laws and regulations of other governments.
 - 23020100 **Expendable** – Restricted by third party for a specific use
 - 23020200 **Nonexpendable** – Required to be retained in perpetuity
- 23030000** **Unrestricted** – The portion of Net Position that has no explicit restriction on their use.

30000000 **REVENUES**

- 30010000** **Taxes**
 - 30010100 **Property Tax** – Tax imposed on the ownership of property and measured by its value.
 - 30010101 **General** – Ad valorem taxes levied on an assessed valuation of real and personal property in the current year.
 - 30010102 **Prior Years Delinquent** – Includes the taxes collected which were levied for general property taxes in prior years but had remained uncollected at the close of the year of assessment.
 - 30010103 **Fee in Lieu of Personal Property Taxes** – The fee collected in lieu of taxes on personal property (i.e. autos, boats, RVs, etc.).
 - 30010104 **Debt Service** – Includes taxes collected to meet debt service requirements.
 - 30010105 **RDA Increment** – Includes the collection of tax increment funds to fund an RDA’s urban renewal efforts within a project area.
 - 30010200 **Assessing and Collecting** – Includes revenue collected for assessing, re-appraisal, and collection of property tax.
 - 30010201 **Reappraisals** – Revenues from these costs should be shown separately because they are exempted from the tax rate ceiling on assessing and collecting.
 - 30010202 **Statewide Levy** – Tax imposed upon an assessed valuation of real property on a state-wide basis. Collected by the county treasurer. These taxes are equalized by the Office of the Utah State Auditor, based on a formula established by state law. Taxes collected in excess of the county’s share determined by the formula are remitted to the Utah State Treasurer’s Office.
 - 30010203 **County Levy** – Tax imposed upon assessed valuation of real property on a county-wide basis. These revenues offset the costs of assessing and collecting property taxes within the county.

ACCOUNT NUMBER	DESCRIPTION
30010300	Sales and Use Tax – Tax imposed upon the sale or consumption of goods and services, generally paid by the public as an addition to the sale price of retail purchases. Also includes taxes imposed on the basis of the volume or number of units sold, taxes imposed on gross receipts or gross income of the transfer of goods and services or taxes related to related storage, production, importation, or consumption.
30010301	General Sales and Use Tax – Tax imposed as an addition to the sale price of retail purchases and the consumption of goods and services.
30010302	Gross Receipts Tax – Tax imposed on the value of business activity, such as insurance premiums or the value of electricity sold, generally paid instead of corporate income tax.
30010303	Public Utilities Sales – Tax imposed as an addition to the sale of public utility service, other than gas or electricity (see 30010304).
30010304	Energy Sales and Use – Tax imposed on the delivered value of taxable energy (gas and electricity) sold or used within the entity’s border.
30010305	Transient Room and Short Term Lease Tax – Tax imposed upon the rental of rooms in hotels, motels, inns, trailer courts, campgrounds, tourist homes, or similar establishments for lodging lasting less than 30 consecutive days.
30010306	Resort Community Tax – Tax derived from an additional rate imposed by municipalities on select sales of goods or services with transient room capacity greater than 66% of the localities permanent census population.
30010307	Mass Transit Tax – Tax derived from an additional rate imposed by localities on select sales of goods or services dedicated to funding mass transit.
30010308	Transportation Tax – Tax derived from an additional rate imposed by localities on select sales of goods or services dedicated to funding roads, highways, airports, and other transportation infrastructure or operation.
30010309	Recreation, Arts, and Parks Tax – Tax derived from an additional rate imposed by localities on select sales of goods or services dedicated to funding botanical gardens, cultural events or centers, recreational activities, zoos, arts, or parks.
30010310	Rural Hospital Tax – Tax derived from an additional rate imposed by localities on select sales of goods or services dedicated to funding healthcare.
30010311	Motor Fuels Tax – Tax derived from the sale of gasoline, diesel oil, aviation fuel, gasohol, ethanol, and any other fuel used to operate motor vehicles or aircraft.
30010312	Motor Vehicle Rental Tax – Tax derived from the rental of a motor vehicle.
30010313	Tobacco Products Tax – Tax derived from the sale of tobacco products, synthetic cigars, e-cigarettes, or related products.
30010314	Alcoholic Beverage Tax – Tax imposed on the sale of alcohol.
30010315	Restaurant Tax – Tax derived from an additional rate imposed on the sale of prepared food service.

ACCOUNT NUMBER	DESCRIPTION
30010400	Franchise Tax – Taxes imposed upon privately-owned utilities which have been given a franchise to operate within the governmental entity, generally for use or access to property for standards, wiring, underground pipes, or other equipment.
30010401	Cable Tax – Revenues from a franchise tax imposed on cable.
30010402	Telephone Tax – Revenues from a franchise tax imposed on telephones.
30010403	Water Tax – Revenues from a franchise tax imposed on water.
30010404	Sewer Tax – Revenues from a franchise tax imposed on sewer.
30020000	<u>Licenses and Permits</u>
30020100	Business Licenses and Permits – Revenues from businesses and occupations which must be licensed before doing business within the governmental unit.
30020101	Alcoholic Beverage Licenses – Revenues collected for the issuance of licenses related to the sale of alcoholic beverages.
30020102	Health – Revenues collected from the issuance of health permits and licenses, including food handlers permits.
30020103	Police and Protective – Revenues collected from the issuance of alarm permits, protest permits, block party permits, etc.
30020104	Corporation and Business – Revenues collected for the issuance of licenses relating to occupying an establishment, or operating a business or corporation.
30020105	Public Utilities – Revenues collected granting a utility the privilege of operating within the government's jurisdiction.
30020106	Professional and Occupational – Revenues collected for the issuance of licenses to practice a regulated profession or occupation within the government's boundaries.
30020107	Amusements – Revenues from granting the privilege to operate amusements, generally concerts, tours, sporting events, theaters, carnivals.
30020200	Non-Business Licenses and Permits – Revenues from all non-business licenses and permits levied according to benefits presumably conferred by the license or permit.
30020201	Buildings, Structures and Equipment
30020202	Marriage Licenses
30020203	Hunting and Fishing Licenses
30020204	Cemetery Burial Permits
30020205	Animal Licenses
30020206	Street and Curb Permits
30020300	Motor Vehicle Registrations – Revenues collected for the registration of automobiles, trucks, boats, or other vehicles.

ACCOUNT NUMBER	<u>DESCRIPTION</u>
30030000	<u>Intergovernmental</u> – Revenues received from other governments.
30030100	Federal – Revenues received from the Federal Government.
30030101	Operating Grants – Non-exchange receipts to administer programs or provide for general services, excluding community development and public safety grant programs (see 30030104 and 30030105).
30030102	Capital Grants – Non-exchange receipts to purchase land, buildings, or equipment.
30030103	Payment in Lieu of Taxes – Revenues received from the Federal Government in lieu of property tax payments.
30030200	State – Revenues received from the State of Utah.
30030201	Operating Grants – Non-exchange receipts to administer programs or provide for general services.
30030202	Capital Grants – Non-exchange receipts to purchase land, buildings, or equipment.
30030203	Payment in Lieu of Taxes
30030204	General Sales and Use Taxes
30030205	Class B and C Road Funds
30030206	Mineral Lease Allotment
30030207	State Liquor Fund Allotment
30030300	Local – Revenues received from other local governments.
30030301	Operating Grants – Non-exchange receipts to administer programs or provide for general services.
30030302	Capital Grants – Non-exchange receipts to purchase land, buildings, or equipment.
30030303	Service Contracts – Revenues received from service agreements with other local governments.
30030304	Property Taxes – Property taxes received from other governments for general operations.
30040000	<u>Charges For Service</u> – Revenues from all charges for current services.
30040100	Fares – Revenues received from customers for transportation.
30040200	Fees – Revenues received from a charge to recoup a substantial portion of the cost incurred to provide the payer with a particular benefit or privilege.
30040201	Impact – Revenues received for the development of public infrastructure to service new construction.
30040202	Inspection – Revenues received for evaluating the safety, quality, or characteristics of a good or service.

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
30040203	Parking – Revenues received for providing the privilege for a vehicle to legally occupy a specific space for a given time.
30040204	Connection – Revenues received for establishing access to a service.
30040205	Plan Check – Revenues received to review plans, specifications, or calculations to verify compliance with mechanical, electrical, plumbing, zoning, or fire codes.
30040206	Zoning and Subdivision – Revenues received in surveying, mapping, or analyzing relevant uses of land.
30040207	Tolls – Revenues received for providing the use of a bridge or roadway.
30040300	Special Assessments – Revenues received from a compulsory levy on selected properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
30040400	Sales and Service – Revenues received for the provision of a service or the transfer of property.
30040401	Materials and Supplies – Revenues received for the exchange of commodities, scrap, salvage, property, or other raw materials.
30040402	Goods and Publications – Revenues received for the provision of a good, often a tangible item in which ownership of the item is transferred. Examples include publications, signage, files, documents, maps.
30040403	Services – Revenues received for the provision of a service, often an intangible commodity or activity in which ownership is not exchanged. This includes services such as the provision of garbage collection, emergency medical treatment or rescue.
30040404	Concessions – Revenues received for the provision of snacks, beverages, food or related items.
30040405	Metered Products – Revenues received for providing a product or service that is measured or metered in determining payment. Examples include the provisions of electricity, water, and natural gas.
30040406	Cemetery Lots and Perpetual Care – Revenues received for the promise of an interment site, and revenues set aside for the indefinite maintenance of a cemetery.
30040407	Admissions – Revenues received for admissions to concerts, games, and special events sponsored by the government entity.
30040408	Tuitions – Revenues received for the provision of teaching or instruction.
30040500	Reimbursements
30040600	Rents and Leases
30040700	Royalties
30040800	Premiums – Revenues derived from an adjustment in the interest rate that reflects the difference between the present value and the face amount of the obligation when the former is greater than the latter.

ACCOUNT NUMBER	DESCRIPTION
30040900	Interdepartmental Charges
30050000	<u>Fines and Forfeitures</u> – Revenues from penalties imposed for violations of law, civil penalties, court fees resulting from a conviction or violation, restitutions collected by government, or forfeits of deposits.
30050100	Court Fines
30050200	Bond Forfeitures
30050300	Confiscations
30050400	Escheats – Value of property that has reverted to the government entity when no legal heirs or claimants exist.
30050500	Library Fines
30050600	Penalties and Interest
30050700	Parking Fines
30060000	<u>Miscellaneous</u> – Revenues which cannot feasibly be classified within the foregoing revenue classifications.
30060100	Interest Earnings – Revenues from all amounts received as a result of interest earned from any source, such as investments, time deposits, etc.
30060200	Dividends
30060300	Donations
30060400	Discounts
30060500	Customer Deposits
30060600	Insurance Proceeds
30060700	Contributions
30060800	Recoveries
30060900	Settlements
30061000	Commissions
30061100	Reimbursements
30061200	Private Grants – Non-exchange receipts to administer programs or provide for general services, or to purchase land, buildings, or equipment.
30061201	Operating
30061202	Capital
30061300	Lease Proceeds
30070000	<u>Other Sources of Funding</u>

ACCOUNT NUMBER	DESCRIPTION
30070100	Interfund Transfers – Transfers between individual fund groups within a governmental reporting entity which are not repayable and are not considered charges for goods or services provided by other funds.
30070200	Proceeds From Borrowing
30070300	Gain on Disposal of Capital Asset
30080000	<u>Special and Extraordinary Gain</u> – Gain from transactions or other events that are both unusual in nature and infrequent in occurrence. Special gains result from events that are either unusual or infrequent.
30090000	<u>Suspense</u>
40000000	EXPENDITURES
40010000	<u>Personnel Services</u> – Expenditures for salaries, wages, and related employee benefits provided for employees.
40010100	Salaries and Wages – Gross salary and wages for services rendered by both permanent and temporary employees.
40010101	Regular Employees – Salaries and wages, excluding overtime (use 40010103), paid to permanent full-time and permanent part-time employees.
40010102	Temporary Employees – Full-time or part-time wages, excluding overtime (use 40010103) paid to employees hired on a temporary or substitute basis.
40010103	Overtime – Expenditures to either permanent or temporary employees for work performed in addition to the normal work period for which the employee is compensated.
40010200	Employee Benefits
40010201	Employee Allowances – Expenditures incurred on behalf of an employee for specific purposes, such as cell phones, transportation, uniforms, etc.
40010202	Group Insurance – Insurance that is purchased by the government entity for the benefit of its employees, including health, dental, vision, etc.
40010203	Social Security (FICA) and Medicare Contributions
40010204	Retirement Contributions
40010205	Tuition Reimbursements
40010206	Unemployment Insurance
40010207	Workers' Compensation
40010208	Leave Pool
40010209	Termination Pool

ACCOUNT NUMBER	DESCRIPTION
40010210	Actuarial Calculated Pension Expense – A target or recommended contribution to a defined benefit pension plan as determined by an actuary.
40010300	Nonwage Compensation – Includes any non-cash compensation not included in 40010200 (e.g. individual life insurance, board stipends, meeting pay, etc.).
40020000	<u>General and Contracted Services</u> – Services rendered by individuals and/or groups not on the payroll and other charges for operations.
40020100	Professional and Technical Services – Professional and technical services rendered by individuals and/or groups not on the payroll.
40020101	Administrative – Expenditures for services in support of the various policy-making and managerial activities.
40020102	Technical – Expenditures for services that require basic knowledge and / or manual skills.
40020103	Professional – Expenditures for a professional service in support of operations. Included are medical doctors, lawyers, architects, auditors, accountants, therapists, audiologists, dietitians, editors, negotiation specialists, etc.
40020104	Information Technology – Expenditures for data entry, formatting, and processing services other than programming.
40020200	Property Services – Expenditures for services rendered by organizations or personnel not on the payroll to operate, repair, and maintain property.
40020201	Janitorial and Custodial
40020202	Grounds Care
40020203	Security
40020300	Insurance – Expenditures for liability, property, vehicle, fire, accident, including risk management and self-insurance payments, and all other forms of insurance except for state employee insurance benefits.
40020400	Advertising and Public Notices
40020450	Awards and Promotions – Costs associated with awards given during special events or government-sponsored activities and costs associated with promotional products.
40020500	Printing and Binding
40020600	Postage and Shipping
40020700	Collection Services – A service performed by a neutral third party in receiving and disbursing payments as instructed by the parties concerned.
40020800	Dues and Memberships – Expenditures or assessments for membership in professional or other organizations or associations.
40020900	Travel, Education and Training – Charges for conferences, educational materials, personal car use, employee travel expense, charges for vehicles accounted for in an Internal Service Fund, and charges for shipping goods and other assets.

ACCOUNT NUMBER	DESCRIPTION
40021000	Bank Charges – Bank charges and fees e.g. overdraft fees, wire transfer fees, monthly account/minimum balance fees, debit card transaction fees, and ATM fees.
40021100	Rental of Land and Buildings
40021200	Rental of Equipment and Vehicles
40021300	Nonprofessional Services
40030000	<u>Utilities and Utility Services</u> – Expenditures for utilities and utility services received from public or private utility companies.
40030100	Water and Sewerage
40030200	Natural Gas
40030300	Electricity
40030400	Telecommunication – Expenditures for transmission of voice and data communication including Internet.
40030500	Waste and Disposal
40040000	<u>Taxes and Fees</u>
40040100	Payment In Lieu of Taxes
40040200	Sales Tax
40040300	Licenses and Permits
40040400	Fees
40050000	<u>Supplies and Materials</u> – Expenditures for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures. Expenditures for non-equipment items which, with reasonable care and use, may be expected to last for more than one year are considered material expenditures.
40050100	Office Supplies – Expenditures for all items normally considered as office supplies, such as stationary, pencils, pens, printed forms, etc.
40050200	Operating Supplies – Expenditures for operating supplies, including for equipment, such as automotive supplies, gasoline and oil, tires, batteries, and custodial supplies.
40050201	Motor Fuels – Expenditures for gasoline and other motor fuels purchased in bulk or periodically from a gasoline service station.
40050202	Janitorial and Custodial
40050203	Chemicals and Testing

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
40050204	Uniforms – Costs associated with the purchase of uniforms or other identifying clothing for the use of employees and volunteers to identify their role or relationship with the government entity.
40050300	Food and Entertainment
40050400	Books, Publications, and Subscriptions
40050500	Material
40050501	Construction Material
40050502	Road Repair Material
40050503	Salt and Sand
40050504	Other Raw Materials
40050505	Fabricated Products
40050600	Repair and Maintenance – Expenditures for contracted repair and maintenance services.
40050601	Property
40050602	Buildings
40050603	Machinery and Equipment
40050604	Other Assets
40050700	Cost of Sales – Cost of purchasing raw material and manufacturing finished products.
40050800	Small Tools and Minor Equipment – Expenditures for items costing less than the capitalization limit of the entity, but of a durable, nonconsumable nature.
40050900	Signage – Costs associated with signs or banners for public buildings or areas, including signage used for transportation purposes.
40051000	Decorations – Costs associated with decorations purchased to celebrate special events or holidays.
40060000	<u>Grants and Contracts</u>
40060100	Federal
40060200	State
40060300	Local
40060400	Private
40070000	<u>Direct Payments</u>
40070100	Jury and Witness Payments
40070200	Welfare Recipient Payments
40070300	Payments to Third Parties

ACCOUNT NUMBER	DESCRIPTION
40080000	<u>Capital Outlays</u>
40080100	Land
40080200	Buildings
40080300	Infrastructure
40080400	Construction
40080500	Machinery and Equipment
40080501	Machinery
40080502	Vehicles
40080503	Furniture and Fixtures
40080504	Computers and Equipment
40080600	Intangible Assets
40080601	Easements
40080602	Water Rights
40080603	Software
40080700	Other Assets
40080701	Works of Art
40080800	Closure/Post Closure Expense – Costs associated with the closure and post closure care of hazardous waste management units and landfills
40090000	<u>Interdepartmental Charges</u>
40100000	<u>Judgments and Losses</u> – Expenditures related to settlement of claims against the governmental unit for injury to persons or property. This account does not include the cost of land acquired by condemnation proceedings and expenditures in settlement of damage claims resulting from construction projects undertaken and financed by the governmental unit. The later should be charged as part of the capital outlay of the affected project and classified under applicable functions and activities.
40110000	<u>Other Financing Uses</u>
40110100	Interfund Transfers
40110101	Indirect Cost Allocations – Overhead expenses allocated to various functions based upon an indirect cost application plan.
40110200	Payments to Refunding Escrow – Payments made to an escrow agent from sources other than refunding bond proceeds.
40110300	Loss on Disposal of Capital Assets

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>
40120000	<u>Depreciation</u>
40130000	<u>Amortization</u> – The portion of the cost of an intangible asset that is charged as an expense during a particular period.
40140000	<u>Bad Debt Expense</u> – The portion of receivable balances, recorded previously as revenue, which has now been determined to be uncollectible.
40150000	<u>Contingencies</u>
40160000	<u>Special and Extraordinary Loss</u> – Loss from transactions or other events that are both unusual in nature and infrequent in occurrence. Special losses result from events that are either unusual or infrequent.
40170000	<u>Debt Service</u>
40170100	Principal – Expenditures for periodic principal maturities of bonded debt.
40170200	Interest – Expenditures for periodic interest payments on bonded debt.
40170300	Fees – Payments made to financial institutions for services rendered in paying interest and redeeming debt at maturity.
40170400	Bond Issuance Costs – Payments to bond underwriters, legal fees, and other costs associated with bond issuance.
40170500	Refunds – Payments made to an escrow agent from sources other than refunding debt proceeds.
40170600	Lease Payments – Amount paid periodically during the term of a lease.