

Uniform Chart of Accounts
For Local Governments of Utah

Summary of changes made to draft Uniform Chart of Accounts

Function

- Added **101005** Billing – to be used for divisions that only send out billings for collection.
- Changed **400200** Adult and Child Health Services to **400200** Health Services
- Added **500505** After-School Programs – to be used for activities related to after-school programs.

Assets

- Added **10011200** Other Current Assets – to be used for current assets that do not fit into any of the other current asset accounts.
- Added **10021000** Other Non-current Assets – to be used for noncurrent assets that do not fit into any of the other noncurrent asset accounts.

Revenues

- Changed **30010309** Cultural and Recreation Tax to **30010309** Recreation, Arts and Parks Tax to more closely match how it is known throughout the State – this would also include Zoo, Arts and Parks.
- Combine **30020301** Motor Vehicle with **30020300** Registrations to form **30020300** Motor Vehicle Registrations.
- Eliminated **30030104** Community Development, **30030105** Public Safety, **30030208** Community Development Block Grant, and **30030209** Public Safety Grants – we anticipate that the function category will identify these as grants received for public safety or community development.
- Changed **30040401** Materials to **30040401** Materials and Supplies – to expand the use of this account.
- Changed **30040406** Cemetery Lots to **30040406** Cemetery Lots and Perpetual Care – our understanding that in many circumstances, these revenues are collected under one account.
- Changed **30040407** Perpetual Care to **30040407** Admissions – to accommodate the recording of admissions to events sponsored by the local government. (Perpetual Care was combined with **30040406** Cemetery Lots, as noted above.)
- Eliminated **30041000** Customer Deposits – duplication of **30060500** Customer Deposits under Miscellaneous Revenues.

Expenditures

- Added **40020203** Security – to be used for costs to provide security over properties of the local government.
- Changed **40020400** Advertising to **40020400** Advertising and Public Notices – to clarify the use of this account for public notice costs
- Changed **40040000** Taxes to **40040000** Taxes and Fees – to accommodate the inclusion of fee expenses in this area.
- Added **40040300** Licenses and Permits – to be used for license and permits costs.
- Added **40040400** Fees – to be used for general fee costs.
- Changed **40050202** from Custodial and Janitorial to Janitorial and Custodial.
- Changed **40170400** Insurance to **40170400** Bond Issuance Costs – to be used for costs associated with issuance of bonds, which are to be expensed in accordance with GASB 65.