Uniform
Chart of Accounts
for
Local Governments of Utah

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.

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

FUNCTION NUMBER	DESCRIPTION
101704	**Weights and Measures**
101705	**Agricultural Inspection**
101800	**Risk Management**
200000	**Public Safety**
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**

FUNCTION NUMBER	DESCRIPTION
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	**Public Works**
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	DESCRIPTION
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**

FUNCTION NUMBER	DESCRIPTION
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**

FUNCTION NUMBER	DESCRIPTION
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**
500400	**Libraries**
500401	**Administration**
500402	**Circulation**
500403	**Special Collections**
500500	**Education**
500501	**Administration**
500502	**Community Education and Job Training**

FUNCTION NUMBER	DESCRIPTION
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	**Current Assets**
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	**Noncurrent Assets**
10020100	**Restricted Cash and Cash Equivalents**
10020200	**Investments**
10020300	**Restricted Investments**
10020400	**Accounts Receivable, Net**
10020500	**Accrued Interest Receivable**
10020600	**Notes Receivable**
10020700	**Pledged Loans Receivable**
10020800	**Prepaid Expenses**
10020900	**Other Investments**

ACCOUNT NUMBER	DESCRIPTION
10021000	**Other Non-current Assets**
10030000	**Capital Assets**
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	**Current Liabilities**
20010100	**Accounts Payable**
20010200	**Accrued Liabilities**
20010201	**Accrued Payroll**
20010300	**Deposits Payable**
20010400	**Interfund Loans Payable**
20010500	**Due to Primary Government**
20010600	**Due to Other Governments**

ACCOUNT NUMBER	DESCRIPTION
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	**Noncurrent Liabilities**
20020100	**Accrued Liabilities**
20020200	**Notes and Loans Payable**
20020300	**Contracts Payable**
20020400	**Bonds Payable, Net**
20020500	**Capital Leases Payable**
20020600	**Compensated Absences**
20020700	**Other Noncurrent Liabilities**
21000000	**DEFERRED INFLOWS OF RESOURCES**
22000000	**FUND BALANCE**
22010000	**Nonspendable**
22020000	**Restricted**
22030000	**Committed**
22040000	**Assigned**
22050000	**Unassigned**
23000000	**NET POSITION**
23010000	**Net Investment In Capital Assets**
23020000	**Restricted**

ACCOUNT NUMBER	DESCRIPTION
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**
30010311	**Motor Fuels Tax**
30010312	**Motor Vehicle Rental Tax**
30010313	**Tobacco Products Tax**

ACCOUNT NUMBER	DESCRIPTION
30010314	**Alcoholic Beverage Tax**
30010315	**Restaurant Tax**
30010400	**Franchise Tax**
30010401	**Cable Tax**
30010402	**Telephone Tax**
30010403	**Water Tax**
30010404	**Sewer Tax**
30020000	**Licenses and Permits**
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	**Intergovernmental**
30030100	**Federal**
30030101	**Operating Grants**
30030102	**Capital Grants**
30030103	**Payment In Lieu of Taxes**
30030200	**State**

ACCOUNT NUMBER	DESCRIPTION
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	**Charges For Service**
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**
30040404	**Concessions**
30040405	**Metered Products**
30040406	**Cemetery Lots and Perpetual Care**

ACCOUNT NUMBER	DESCRIPTION
30040407	**Admissions**
30040408	**Tuitions**
30040500	**Reimbursements**
30040600	**Rents and Leases**
30040700	**Royalties**
30040800	**Premiums**
30040900	**Interdepartmental Charges**
30050000	**Fines and Forfeitures**
30050100	**Court Fines**
30050200	**Bond Forfeitures**
30050300	**Confiscations**
30050400	**Escheats**
30050500	**Library Fines**
30050600	**Penalties and Interest**
30050700	**Parking Fines**
30060000	**Miscellaneous**
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**
30061200	**Private Grants**
30061201	**Operating**
30061202	**Capital**

ACCOUNT NUMBER	DESCRIPTION
30061300	**Lease Proceeds**
30070000	**Other Sources of Funding**
30070100	**Interfund Transfers**
30070200	**Proceeds From Borrowing**
30070300	**Gain on Disposal of Capital Asset**
30080000	**Special and Extraordinary Gain**
30090000	**Suspense**
40000000	**EXPENDITURES**
40010000	**Personnel Services**
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**
40010300	**Nonwage Compensation**
40020000	**General and Contracted Services**
40020100	**Professional and Technical Services**
40020101	**Administrative**
40020102	**Technical**
40020103	**Professional**

ACCOUNT NUMBER	DESCRIPTION
40020104	**Information Technology**
40020200	**Property Services**
40020201	**Janitorial and Custodial**
40020202	**Grounds Care**
40020203	**Security**
40020300	**Insurance**
40020400	**Advertising and Public Notices**
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	**Utilities and Utility Services**
40030100	**Water and Sewerage**
40030200	**Natural Gas**
40030300	**Electricity**
40030400	**Telecommunication**
40030500	**Waste and Disposal**
40040000	**Taxes and Fees**
40040100	**Payment In Lieu of Taxes**
40040200	**Sales Tax**
40040300	**Licenses and Permits**
40040400	**Fees**
40050000	**Supplies and Materials**
40050100	**Office Supplies**
40050200	**Operating Supplies**

ACCOUNT NUMBER	DESCRIPTION
40050201	**Motor Fuels**
40050202	**Janitorial and Custodial**
40050203	**Chemicals and Testing**
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**
40060000	**Grants and Contracts**
40060100	**Federal**
40060200	**State**
40060300	**Local**
40060400	**Private**
40070000	**Direct Payments**
40070100	**Jury and Witness Payments**
40070200	**Welfare Recipient Payments**
40070300	**Payments to Third Parties**
40080000	**Capital Outlays**
40080100	**Land**
40080200	**Buildings**

ACCOUNT NUMBER	DESCRIPTION
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**
40090000	**Interdepartmental Charges**
40100000	**Judgments and Losses**
40110000	**Other Financing Uses**
40110100	**Interfund Transfers**
40110101	**Indirect Cost Allocations**
40110200	**Payments to Refunding Escrow**
40110300	**Loss on Disposal of Capital Assets**
40120000	**Depreciation**
40130000	**Amortization**
40140000	**Bad Debt Expense**
40150000	**Contingencies**
40160000	**Special and Extraordinary Loss**
40170000	**Debt Service**
40170100	**Principal**
40170200	**Interest**
40170300	**Fees**
40170400	**Bond Issuance Costs**

ACCOUNT NUMBER	DESCRIPTION
40170500	**Refunds**
40170600	**Lease Payments**

FUND NUMBER	DESCRIPTION
010	**GOVERNMENTAL ACTIVITIES** – 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	**BUSINESS-TYPE ACTIVITIES** – 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	**DISCRETE COMPONENT UNITS** – 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	**GENERAL FUND** – Used to record all financial transactions except those required to be accounted for in another fund.
100	**General Fund**
200	**SPECIAL REVENUE FUNDS** – 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 substantial portion of the inflows reported in the fund.
201-299	**Special Revenue Funds**
300	**DEBT SERVICE FUNDS** – 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	**CAPITAL PROJECTS FUNDS** – 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	**PERMANENT FUNDS** – 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	**ENTERPRISE FUNDS** – 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	**INTERNAL SERVICE FUNDS** – 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**

FUND NUMBER	DESCRIPTION
700	**TRUST AND AGENCY FUNDS** – 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	**Public Works**
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.

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.
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.
10021000	**Other Non-current Assets**

ACCOUNT NUMBER	DESCRIPTION
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	**Current Liabilities** – 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.

ACCOUNT NUMBER	DESCRIPTION
20020000	**Noncurrent Liabilities** – Liabilities that become due in over one year.
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.
20020600	**Compensated Absences** – Used to record accrued liability for vested employee compensatory, annual and sick leave earned and not used.
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	**Nonspendable** – 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	**Restricted** – Amounts constrained to be used for a specific purpose per external parties or enabling legislation.
22030000	**Committed** – 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	**Assigned** – 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	**Unassigned** – 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	**Licenses and Permits**
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.

30030000 **Intergovernmental** – 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 **Charges For Service** – 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.

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.

30040900 **Interdepartmental Charges**

30050000 **Fines and Forfeitures** – 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 **Miscellaneous** – 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 **Other Sources of Funding**

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 **Special and Extraordinary Gain** – 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 **Suspense**

40000000 EXPENDITURES

40010000 **Personnel Services** – 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**

40010300 **Nonwage Compensation** – Includes any non-cash compensation not included in 40010200 (e.g. individual life insurance, board stipends, meeting pay, etc.).

40020000 **General and Contracted Services** – 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, dieticians, 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**

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.

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 **Utilities and Utility Services** – 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 **Taxes and Fees**

40040100 **Payment In Lieu of Taxes**

40040200 **Sales Tax**

40040300 **Licenses and Permits**

40040400 **Fees**

40050000 **Supplies and Materials** – 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**

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.

40060000 Grants and Contracts

40060100 **Federal**

40060200 **State**

40060300 **Local**

40060400 **Private**

40070000 Direct Payments

40070100 **Jury and Witness Payments**

40070200 **Welfare Recipient Payments**

40070300 **Payments to Third Parties**

40080000 Capital Outlays

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**

40090000 Interdepartmental Charges

40100000 **Judgments and Losses** – 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 **Other Financing Uses**

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**

40120000 **Depreciation**

40130000 **Amortization** – The portion of the cost of an intangible asset that is charged as an expense during a particular period.

40140000 **Bad Debt Expense** – The portion of receivable balances, recorded previously as revenue, which has now been determined to be uncollectible.

40150000 **Contingencies**

40160000 **Special and Extraordinary Loss** – 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 **Debt Service**

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.