

Connecticut Office of Policy & Management
Uniform Chart of Accounts
User Manual for Municipalities

Table of Contents

1	Introduction.....	4
	About this Manual	4
	Intended Users	5
	Conversion to the UCOA vs. Mapping.....	5
2	Implementing the UCOA - Frequently Asked Questions (FAQs).....	6
3	Design and Structure of the Chart of Accounts	8
	Overview.....	8
	Key Design Considerations.....	10
	Design Features.....	12
4	The Fund (Type) Segment	12
	Overview.....	12
	How the Fund Segment is Used.....	13
	List of Codes – Funds	13
	Code Definitions – Funds	13
	Detailed Funds (One Level below Fund Type).....	16
	Overview.....	16
	How the Detailed Fund is Used	16
5	The Function Segment	17
	Overview.....	17
	How the Function Segment is Used.....	17
	Flexibility of the Function Segment	17
	List of Codes – Functions	18
6	The Department Segment.....	18
	Overview.....	18
	How the Department Segment is Used	18
	Flexibility of the Department Segment.....	19
7	The Object Segment.....	19
	Overview.....	19
	Overall Account Structure	21
	Structure – Balance Sheet Accounts	21
	Structure – Revenue Accounts.....	21
	Structure – Expenditure Accounts	22
	How the Object Segment is Used	25
	Flexibility of the Object Segment	25
8	UCOA Guidance for Selected Topics	25
	Overview.....	25
	Expenditure Accounts – Special Rules	25
	Compensation Expenditures	25

Employee Benefits	26
Purchased Services and Supplies	26
Property	28
Debt Service and Other Costs	30
Appendix A – Department Codes	31
Appendix B – Balance Sheet Accounts and Definitions.....	37
Balance Sheet Code Definitions – Assets	40
Balance Sheet Code Definitions – Liabilities	41
Balance Sheet Code Definitions – Equity	42
Appendix C – Revenue Accounts and Definitions	43
Revenue Code Definitions	46
Appendix D – Expenditure Accounts and Definitions.....	53
Expenditure Code Definitions.....	57

1 Introduction

A well-designed chart of accounts is a fundamental of any financial accounting system. In addition to organizing financial activities and transactions, it also offers a consistent classification structure for accounting and financial reporting. The chart of accounts should be viewed as part of a complete financial information system that links the operations of various departments, agencies and offices. The uniform chart of accounts (UCOA) contained in this manual was developed with these objectives in mind and after working extensively with municipal and school district officials, pursuant to Section 7-406c and Section 10-10c of the Connecticut General Statutes that required the development by the State Office of Policy and Management (OPM) and the State Department of Education (SDE) of a uniform system of accounting for revenues and expenditures for municipalities and school districts.

Public Acts 11-57 and 12-116 also required OPM and SDE to develop benchmarking systems to measure and benchmark financial data of municipalities and school districts reported in accordance with the UCOA. With the creation of the UCOA, the State, its municipalities and school districts can begin to measure financial results and establish standards or targets using financial measures with the goal of promoting financial transparency, uniformity, accountability, and comparability among communities. The UCOA is designed for use by both municipalities and local and regional school districts, although an individual municipality or an individual educational entity may use the UCOA independently.

State Law requires municipalities and school districts to annually file reports with OPM and SDE, respectively, prepared in accordance with the UCOA. Presently, there is no requirement for municipalities or school districts to replace their current chart of accounts with the UCOA. Municipalities and school districts that are in the process of or planning to create a new chart of accounts are, however, strongly encouraged to use the UCOA as its new chart of accounts. In circumstances whereby a municipality on its own is converting to the UCOA in its underlying accounting system, we recommend that the municipality work with its educational counterpart to convert to the UCOA, where applicable and practicable and especially if each organization is using the same accounting system. The combined UCOA and the UCOA manual for education can be found at the UCOA website at: <http://www.ct.gov/opm/cwp/view.asp?a=2984&q=576786>. Suggestions and comments about the information in this manual should be directed to Bill Plummer, Local Government Program Manager, Office of Policy & Management, at (860) 418-6367 or bill.plummer@ct.gov.

About this Manual

This manual describes the segments of the UCOA and provides a detailed description of each account in the UCOA, which may be used for those municipalities who are undergoing an accounting system conversion or who wish to use the UCOA in their underlying accounting system. It is also to be used by municipalities to facilitate completing and filing annual reports in accordance with the UCOA as it provides information on how the financial information required by the Secretary of OPM should be transmitted by municipalities to the State, including methods for mapping and completing data entry forms, if necessary. Please be aware that a separate accounting manual has been developed for school districts seeking to implement the UCOA and/or to report their financial data in accordance with the UCOA for education related data.

This Manual may be updated periodically for new accounts, changes in accounts, technical issues, changes in accounting rules, etc. It will also be updated as new methods are developed for municipalities to report and transmit their financial information to the State in accordance with the UCOA. When updates are made, a notification will be provided to users of the update. Each update will be documented in the Appendix section of this manual.

Intended Users

Municipal elected officials and management should have a general awareness of this manual and should ensure that adequate internal controls have been put in place for its use as it will be used prospectively as the basis for municipal reporting of financial information. The key accounting personnel in each applicable municipality should read the manual in its entirety to become familiar with the UCOA segments.

A municipality considering a change from its current local chart of accounts to the UCOA typically makes such a change as part of a change in their current financial accounting system or after determining that its current local chart of accounts no longer best serves its needs. This manual can provide beneficial information to finance and accounting personnel, IT staff and outside software vendors as well as management that are typically involved in such changes.

Conversion to the UCOA vs. Mapping

In order to facilitate the reporting of financial information pursuant to Section 7-406c and Section 10-10c of the Connecticut General Statutes, the State has adopted a mapping approach. Mapping a local accounting system chart of accounts to the UCOA is NOT considered conversion to the UCOA. Mapping and Conversion are defined as follows:

Mapping: Mapping is simply a mechanism to achieve reporting. Mapping involves creating a crosswalk (or map) between a local chart of accounts, on a segment by segment basis, to the Uniform Chart of Accounts within a cloud-based electronic platform. An electronic file (i.e., a trial balance file) may then be sent to the cloud-based platform, which is then compared against the map, and the local account balances and amounts are converted to their corresponding UCOA accounts, allowing for uniform reporting. Through mapping, the local accounting system remains unchanged.

Conversion: Conversion is adopting the UCOA in the underlying accounting system either by

- a) Changing from one accounting system to another system, and in doing so using the UCOA as the system's chart of accounts; or
- b) Replacing the chart of accounts currently being used by a Municipality in its local accounting system with the UCOA structure.

Municipalities are encouraged to adopt the UCOA when they are undergoing a system conversion, or if they determine their current chart of accounts is not accommodating their needs. The State considers "Conversion" to the UCOA to mean use of the UCOA segments to at a minimum the Object level within the local accounting system. The UCOA allows municipalities to create segments for sub-departments and sub-objects. The UCOA does not require such segments but provides flexibility to those municipalities who seek such segments for their charts of accounts.

Some municipalities use unsophisticated, "checkbook" style accounting systems that do not have and cannot accommodate multiple segments. These accounting systems cannot accommodate the UCOA, and their account structure cannot be mapped to the UCOA using the Mapping method. As a result, these municipalities must use manual data entry forms to complete annual reporting to the State in accordance with the UCOA. These municipalities may consider options to convert to a new accounting system that will accommodate the UCOA. Options could include moving to an inexpensive cloud-based system, or a group of municipalities may work together to achieve volume pricing for a cloud-based or hosted solution. The state has made grants available to municipalities for converting to an accounting system that may accommodate the UCOA and using the UCOA as their charts of accounts.

2 Implementing the UCOA - Frequently Asked Questions (FAQs)

Below are several questions that have been posed to OPM, primarily by municipalities considering or are in the process of converting to the UCOA.

Q1. The UCOA includes expenditure segments for the fund, function, department, major object and detailed object levels. If a municipality is considering implementing the UCOA into its financial accounting system at what expenditure segment level would OPM consider the municipality as having implemented the UCOA?

A1. In general municipalities should implement the UCOA at the detailed object segment level provided in the UCOA in order to be considered as having fully implemented the UCOA. We suggest that municipalities plan their conversion to the UCOA with implementation at the detailed object level provided in the UCOA, with the understanding that in all likelihood not all of the detailed object accounts and codes presented in the UCOA would be applicable or useful to a municipality. A municipality converting to the UCOA should keep in mind that the UCOA was developed as a chart of accounts that could be used by each of the 169 municipalities whose financial accounting systems could incorporate the UCOA. Therefore it was expected that not all detailed object accounts would apply to each and every municipality. Insufficient planning and determination on the detailed objects applicable to a particular municipality can lead to the following:

- **Overly Complex and Lengthy Chart of Accounts:** This may occur if a municipality attempts to incorporate all of the detailed object accounts from the UCOA, without determining which accounts would not have any meaning or serve any use to the municipality.
- **Overly Consolidated Accounts and Account Structure:** If a municipality uses too broad of an account or account structure and fails to use the applicable detailed objects in the UCOA it will make it difficult for the municipality to budget, monitor or make decisions regarding expenditures and revenues.

OPM is aware that there are certain municipalities that have antiquated accounting systems, or accounting systems that never reported at a detailed level and that never tracked expenditures by detailed objects (such as QuickBooks).. For such municipalities converting to the UCOA, there may be less of a desire to track expenditures to the detailed object segment. OPM believes however that there would be a need for such municipalities to incorporate some of the detailed objects in the UCOA in order to take advantage of the analytical and reporting capacity of the UCOA. Again, sufficient planning and determination on the detailed objects applicable to the municipality is necessary.

Q2. My municipality is converting to the UCOA, however in reviewing the UCOA, for certain of the detailed segment expenditure items presented, we would like to capture expenditures at an even lower level. Can the UCOA accommodate such lower level segments and how would we accomplish this?

A2. The UCOA was developed with sufficient flexibility to allow a municipality that wanted to include additional segments in its financial accounting system to include such additional segments without fundamentally altering the UCOA. Municipalities should work with their software vendor to determine the best implementation approach to meet its needs. An example of including additional segments in the UCOA is provided below:

Example of Including Additional Segments in the UCOA:

User Defined Fields

Segments in the Uniform Chart of Accounts include features for individual municipalities to further define segment types for internal reporting purposes. The accounts will continue to roll up to parent accounts for state benchmark reporting or other reporting uses. There are areas in each segment to accommodate more detailed accounting:

Segment numbering: Where there is room within the segment in the last one or two zeroes, an organization may include user defined fields which can roll up to the parent account. For example,

55200 Insurance Other Than Employee Benefits

55201 Insurance A (user defined)

55202 Insurance B (user defined)

55203 Insurance C (user defined)

Q3. The UCOA includes a “49” function code for capital outlay and a “4900” department code for “capital outlay” within the “capital Outlay” function; is this required? Can a municipality that accounted for capital outlays by major object within various departments continue to do so, or must they use the capital outlay function and the associated capital outlay department presented in the UCOA? This seems to mimic the same reporting requirement at the function level (49), and eliminates an entities ability to track capital activity at the department level.

A3. There are a number of ways that the Capital Outlay function is being used by Towns. Some Towns do not use it at all.

The State recommends that Capital Outlay is a function and should be used for Capital Outlay. However, the State recognizes that a Town may want to track capital expenditures in specific departments. The UCOA allows a Town to account for Capital Outlay within a department or another function by using the Object code to capture capital expenditures. Any general Capital Outlay not assigned to a specific department may be assigned to the Capital Outlay function. For example, an expenditure for a Library may be charged to the Capital Outlay function using the generic capital outlay department, or the expenditure may be charged to the Capital Outlay function using the Library department code; in both instances the Capital Asset object code series will capture the expenditure.

Q4. What about the functions included in the UCOA? Can a Municipality create additional functions or use different functions from what is provided in the UCOA when converting to the UCOA?

A4. Specific Function codes are required when a municipality conducts certain activities that meet the criteria for using those functions. Only the minimum number of Functions consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration. Use of the Function codes as designated in the UCOA is required. No additions will be made without authorization from OPM. Please review the following items below and how they should be treated in implementing the UCOA:

UCOA Requirements: Debt Service:

It has been noted that some Towns are recording a function which relates to the underlying debt rather than calling it the Debt Service function.

Debt Service is a function and should be identified as such for the UCOA.

UCOA Requirements: Economic Development:

Some municipalities include Economic Development as a function. Economic Development is not a function and such items should be recorded to General Government

Q5. How should employee benefits such as employee pension, healthcare and workers' compensation costs be treated when implementing the UCOA?

A5: Employee benefits may be allocated and classified as an expenditure object within each applicable function and department or it may be classified solely as an expenditure object within a specific function such as "general government" or "other". As a **best practice**, we recommend that employee benefits be allocated by expenditure object within each applicable function and department unless a particular type of fringe benefit is of an inconsequential amount, in which case it can be allocated as an expenditure object solely within a particular function such as "general government" or "other".

3 Design and Structure of the Chart of Accounts

Overview

The structure and hierarchy of the UCOA is presented below. This structure gives municipalities the ability to report accurately and effectively on financial activities, and to segregate and group accounts with the greatest amount of flexibility resulting in the ability to produce the most useful financial reports.

The standardized account code structure fulfills these key objectives:

- Provide more transparent information for constituents, legislators, and other interested parties;
- Develop uniformity of content, methodology, and application;
- Increase accountability by enhancing the quality and quantity of financial information;
- Improve financial data collection, reporting, transmission, accuracy, and comparability among Connecticut municipalities;
- Provide isolation of data in segments creating enhanced granularity;
- Utilize the ability to combine segments to address specific questions;
- Enhance comparability of data;
- Allow for more effective analysis when combined with non-accounting data;
- Aid in the creation and development of standard and ad hoc reports within the UCOA and for use in a Data Warehouse;
- Create a logical framework that can be used to determine where monies for municipal function originate and how they are used;
- Reduce the administrative burden on municipalities in preparing required financial reports; and
- Enable municipalities to better comply with U.S. generally accepted accounting principles (GAAP) promulgated by the Governmental Accounting Standards Board.

The structure for the UCOA is as follows:

	<i>Segment</i>	<i>Expenditures</i>	<i>Revenues</i>	<i>Balance Sheet</i>	<i>Reportable Length</i>	<i>Optional Length</i>
1	Fund	XXXX	XXXX	XXXX	4	
		<i>1005-Town General Fund</i>	<i>1005-Town General Fund</i>	<i>1005-Town General Fund</i>		
2	CAFR Function	FF	FF	00	2	
		<i>42-Public Safety</i>	<i>41-General Government</i>	<i>Not Used</i>		
3	Department	FFXX	FFXX	0000	4	
		<i>4201-Police Department</i>	<i>4147-Town Clerk</i>	<i>Not Used</i>		
4	Sub-Department	FFXXSS	000000	000000		6
		<i>420101-Police Patrols Optional</i>	<i>Not Used</i>	<i>Not Used</i>		
5	Object	MMXXX	MMXXX	MMXXX	5	
	<i>1-Asset, 2-Liability, 3-Fund Balance, 4-Revenues, 5-Expenditures</i>	<i>56100 - General Supplies</i>	<i>42251-Marriage Licenses</i>	<i>10300-Cash Checking</i>		
6	Grants/Project	PPPPP	PPPPP	Not Used		5
		<i>Optional</i>	<i>Optional</i>			

A brief description of these segments follows:

- The Fund (type of source) from which funds are being expended
- The CAFR Function (functional category) on which the funds are being used
- The Department (activity) for which the funds are being used
- The Sub-Department (activity) for which funds are used
- The Object (budget classification) for which the funds are used
- The Grants/Project (grant year designation) timing of the grants for which the funds are being expended or project tracking.

Numbering Methodology: Each segment within the UCOA has varying numbers of components within the segment. All segments maintain specific numbering methodologies (some have several) and a logical hierarchy structures. Within these segments and components, there are three types of Coding and Number Methodology Rules that are used.

Fixed Code (Fixed) – Codes are defined in the UCOA and cannot be changed.

Validated Flexible (Validated) – Codes can be defined for use by a Municipality, but are subject to pre-use validation by OPM for purposes of establishing and maintaining consistency of the data for use by all municipalities.

User-defined Flexible (User-defined) – Codes that can be defined for use by any municipality at its discretion.

The content of each Segment and examples of each are provided below:

Description	Contents	Examples
Fund	Type or Source of money	General, Public Safety Grants Fund, School Building Fund
Function	Activity for which money is being used	Public Safety, General Government
Department	Broad Objective for which money is being used	Police Department, Town Clerk
Sub-Department	Detailed objective for which money is being used; User-defined	Dispatcher, Police Patrols
Object	Budget Classification for which money is being used	Assets, Liabilities, Equity; Local Taxes, Grants, Food Services; and Salaries, Benefits, Telephone
Project	Optional field to designate timing or tracking of expenditures	State financial assistance, private grants
Municipality Defined	User-defined	

Key Design Considerations

Two key design features for a uniform chart of accounts are to provide for adequate segment (or field) lengths and a logical, hierarchy-based numbering methodology. Adequate segment lengths are necessary to accommodate all of the items that will be tracked and also to provide for internal expansion of those items without modifying the segment length in the future.

A uniform chart of accounts should be restricted to numbers only to reduce the potential for input errors. By doing so, the segment length is necessarily limited as follows:

1 character	10 items	(0 to 9)
2 characters	100 items	(0 to 99)
3 characters	1,000 items	(0 to 999)
4 characters	10,000 items	(0 to 9,999) etc.

A second, but closely related issue is the logic of the numbering methodology used within each segment. Each segment should have a hierarchy established so that “generational hierarchy relationships” are created by the numbering methodology. By this we refer to Parent, Child, Grandchild (often called Header, Account, and Sub Account) type of accounts. This relationship can be illustrated like an outline as follows:

Parent	100
Child	120
Grandchild	121

Grandchild	122
Grandchild	123
Child	160
Grandchild	167
Grandchild	168

The goal for the **Grandchild** is to be related to the **Child** and **Parent** such that a logical roll-up of information is possible. The relationship between the **Child** and the **Parent** is similar. In the example above, note the commonality of the first digit in all codes (1) for the **Parent** and the commonality to the second digit to each **Grandchild** to its higher level **Child** (2 and 6) for each **Child**.

The **Grandchild** is the lowest level of data and represents the most detail available. When this data is “rolled up” to the next level, **Child**, summarization can be done on a slightly higher level, with details becoming less available. The next level up, **Parent**, represents the highest roll-up of summary data available. The Municipality or the need to gather information in the Data Warehouse will dictate which level of information is appropriate to the analysis to be performed.

An example of this is provided by the Object codes for Accounts Payable. Under the Accounts Payable (Parent) we find two Children and five Grandchildren as follows:

20000 Accounts Payable

This is a Header account for accumulation of totals. Entries are not posted to this account, but to the accounts listed below.

20200 Accounts Payable

This is a Header account for accumulation of totals. Entries may be posted to this account, and also to the accounts listed below – the last digit of the balance sheet Object Code is User Defined.

20201 Accounts Payable – Designation 1

20202 Accounts Payable – Designation 2

20203 Accounts Payable – Designation 3

20300 Compensated Absences Payable

This is a Header account for accumulation of totals. Entries may be posted to this account, and also to the accounts listed below.

20301 Compensated Absences Payable – Designation 1

20302 Compensated Absences Payable – Designation 2

Note the commonality of the first two digits in all codes (20) for the Parent and the commonality to the third digit to each Grandchild to its higher level Child (2 and 3) for each Child.

The segment lengths and numbering methodology currently used by the municipalities is based on the specific needs of those individual municipalities. When developing a uniform chart of accounts to

provide uniform reporting and analysis of comparable data, the segment lengths used by municipalities often need to be expanded to address the larger number of items to be reported by the larger number of reporting entities.

In summary, in order to accomplish the goals and objectives of the UCOA, the length of individual segments must be of sufficient size to provide necessary flexibility.

Further, the content and numbering methodology used in the UCOA must be of sufficient breadth to accommodate the varied needs of both OPM and each individual municipality. In most instances, upon adopting the UCOA, the municipality may need to modify current segment lengths, change descriptions, and/or modify the numbering methodology to be consistent with the UCOA.

Design Features

An important key to a good design of an Accounting System is the ability to not only isolate or segregate data, but also *combine*, *aggregate*, and *disaggregate* data. To attain these goals, it requires a Chart of Accounts that provides a basis for accomplishing all four criteria and a reporting system that utilizes the power of the Chart of Accounts. Most modern accounting systems support such reporting capabilities.

Therefore, the key is a well-constructed Chart of Accounts. The chart of accounts supports these four goals through the following features:

- Use of segments that divide data into logical groupings such as the Funding source, the Function benefited, and the appropriate Department. The UCOA has six (6) such segments. This provides both the ability to segregate by and also the ability to aggregate data with multiple segments.
- Use of a numbering system within each segment that contains a “*generational hierarchy methodology*”, that provides further ability to isolate and combine data.
- Use of a consistent numbering system for each Municipality in the state such that data, when provided to the Data Warehouse, has a common address.

4 The Fund (Type) Segment

Overview

A Fund is a fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities, and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations. Municipal accounting systems must be organized and operated on a fund basis.

The intent of the Fund segment is to segregate or isolate types of funding and activities that are associated with the various fund types.

The Fund is the first segment in the UCOA. Most municipalities will have the Fund in the first position.

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
Fund (Type)	XXXX	Fixed	4	4	0

The Fund number is composed of four digits. The first digit provides a Fund Type designation. The

remaining digits will either designate a funding source, such as the Federal Government or the State Government in the case of Special Revenue funds; or no specific meaning for other funds. The numbering methodology and content for this segment is fixed and uniform in the UCOA.

How the Fund Segment is Used

The Funds noted herein and subsequently authorized by OPM are designated for use by Municipalities. Certain Funds are required when a municipality conducts certain activities that meet the criteria for using those Funds.

Only the minimum number of Funds consistent with legal and operating requirements should be established; using unnecessary Funds results in inflexibility, undue complexity, and inefficient financial administration.

The Fund segment is used when recording any accounting transaction. It applies to all revenue, expenditure, and balance sheet accounts.

Individual funds are first classified by Fund Type and then for specific purposes. There are nine Fund Types that are used to record all related financial transactions. Funds are the primary component for accumulating and reporting financial results.

All municipalities should use the funds that are designated herein or subsequently authorized by OPM. Funds should be used as provided herein where appropriate and necessary without exception. All data submitted to OPM should be submitted using the Fund codes as designated herein.

List of Codes – Funds

The following is a list of the Fund Types along with the assigned first digit of the account number:

Type	No.	Description
Governmental Type	1	General Fund
	2	Special Revenue Funds
	3	Capital Projects Funds
	4	Debt Service Funds
	5	Permanent Funds
Proprietary Type	6	Enterprise Funds
	7	Internal Service Funds
Fiduciary Type	8	Trust Funds (includes Private Purpose)
	9	Agency Funds

Code Definitions – Funds

A description of each of the Fund Types and the numbering methodology to be used is presented below.

Governmental Fund Types

1 – General Fund

This fund type is the chief operating fund of the municipality. It is used to account for all financial resources of the municipality except for those required to be accounted for in another fund. A municipality may have only one General Fund. General Fund codes are differentiated by the organization utilizing the UCOA and those that are used for GASB 54 purposes, and would have a designated number between 1001-1999.

An example General Fund is:

1000 General Fund

2 – Special Revenue Funds

This fund type is used to account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are committed or restricted to expenditure for specified purposes. Some examples of special revenue funds are restricted state or federal grants-in-aid and restricted tax levies.

A separate fund type may be used for each identified restricted source.

The specific Special Revenue Fund Types identified by OPM for use by municipalities are prescribed by Function are outlined in the following table. The UCOA as designed is a combined chart of accounts for both Municipalities and School Districts. As a result, special revenue fund numbers 2000 – 2799 are reserved for educational grants and other educational revenues. Municipal special revenue fund numbers begin with 2800. See the A Combined UCOA (Municipalities and Education) section above, and the UCOA website for the complete combined uniform chart of accounts at <http://www.ct.gov/opm/cwp/view.asp?a=2984&q=576786>.

No.	Description
2800 - 2824	General Government
2825 - 2849	Public Safety
2850 - 2859	Public Works
2860 - 2869	Health & Welfare
2870 - 2879	Culture & Recreation
2880 - 2889	Economic Development
2890 - 2899	Education
2900 - 2999	Open / Other

3 – Capital Projects Funds

This fund type is used to account for financial resources to be used to acquire or construct major capital facilities (other than those of Proprietary Funds and Trust Funds). The most common source of capital projects funding is the sale of bonds or other capital financing instruments. May also be used for repairs and maintenance costs. A separate fund may be used for each capital project or one fund may be used.

Examples of Capital Project Funds are:

3300 Building

4 – Debt Service Funds

This fund type is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Examples of Debt Service Fund are:

4001 Debt Service

5 – Permanent Funds

This fund type is used to account for 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.

An example of a Permanent Fund is:

5202 Cemetery Fund

Proprietary Fund Types

6 – Enterprise Funds

This fund type may be used to account for any activity for which a fee is charged to external users for goods or services. Enterprise Funds are required to be used to account for any activity whose principal revenue sources meet any of the following criteria:

- Debt backed solely by revenues from fees and charges (thus, not debt that is backed by the full faith and credit of the municipality);
- Legal requirement to recover costs through fees and charges; or
- Policy decision of the governing board of management to recover the capital costs and debt service of providing services through fees or charges.

Some examples of Enterprise Funds are a public transit system or a utility.

7 – Internal Service Funds

This fund type may be used to account for any activity within the municipality that provides goods or services to other funds, departments, component units, or other governments on a cost-reimbursement basis. The use of an internal service fund is appropriate only for activities in which the municipality is the predominant participant in the activity. Otherwise, the activity should be reported as an Enterprise Fund. Examples of Internal Service Funds are such activities as central warehousing and purchasing, central data processing, central printing and duplicating, and self-insured activities such as Health Insurance and workmen's compensation.

An example of an Internal Service Fund is:

7006 Health Insurance Fund

Fiduciary Fund Types

8 – Trust Funds

Trust Funds. This fund type is used to account for assets held by a municipality in a trustee capacity for others (e.g., members and beneficiaries of pension plans, external investment pools, or private purpose trust arrangements) and therefore cannot be used to support the municipality's own programs. Trust funds are generally accounted for on the economic resources measurement focus and the accrual basis of

accounting. Trust funds include pension trust funds, investment trust funds, and private-purpose trust funds (as described below).

- **Pension and Other Post-Employment Benefit Trust Funds.** These funds are used to account for resources that are required to be held in trust for members and beneficiaries of defined benefit pension plans, defined contribution plans, other post-employment benefit plans, or other benefit plans. Typically, these funds are used to account for local pension and other employee benefit funds that are provided by a municipality in lieu of or in addition to any state retirement system.
- **Private-Purpose Trust Funds.** This fund is used to account for other trust arrangements under which the principal and income benefit individuals, private organizations, or other governments.
- **Investment Trust Funds.** This fund is used to account for the external portion (i.e., the portion that does not belong to the municipality) of investment pools operated by the municipality.

Trust Funds also include a designated range of second-digit requirements for the trusts listed above. Examples of Trust Funds along with specific second-digit requirements are:

8000-8199	Pension and Other Post-Employment Benefit Trust Funds
8200-8299	Private-Purpose Trust Funds
8300-8399	Investment Trust Funds

9 – Agency Funds

Agency Funds. This fund type is used for monies that are held in a custodial capacity by a municipality for individuals, private organizations, or other governments.

Municipalities must collect and account for only the gross changes in each Agency Fund on the Balance Sheet. Municipalities are required to report Agency Funds in the annual audited financial statements as required by GAAP. These receipts are not considered revenue for the UCOA.

Detailed Funds (One Level below Fund Type)

Overview

Detailed Funds are further divisions of funds that are reported separately and also directly aligned with only one Fund Type. The intent of the Detailed Fund is to isolate specific funding sources according to source of funding and activities in accordance with laws, restrictions, and requirements. Typical uses include separate accounting for grants, capital projects, or other categories, as needed. Each Detailed Fund will align with only one Fund Type according to the intent of the Detailed Fund.

In all cases, the numbering methodology and content for this component will be uniform in the UCOA.

The Detailed component is composed of three digits preceded by the one-digit Fund Type. An example of the Detailed Fund is as follows:

2825 – Police Private Duty; which is comprised of the Special Revenue Fund Type number “2”, and the Detailed Fund numbers “825”. Note that this example falls within the “Public Safety” Special Revenue Fund range of 2825 – 2849 as outlined above.

How the Detailed Fund is Used

The Detailed Funds noted herein and subsequently authorized by OPM are designated for use by municipalities. Specific Detailed Funds are required when a municipality conducts activities that meet the criteria for use of each Detailed Fund.

Only the minimum number of Detailed Funds consistent with legal and operating requirements should be established; using unnecessary Detailed Funds results in inflexibility, undue complexity, and inefficient financial administration.

The Detailed Fund digit places are used when recording any accounting transaction. It applies to all revenue, expenditure, and balance sheet accounts.

Individual funds are first classified by Fund Type and then for specific purposes at the Detailed Funds level. There are nine Fund Types that are used to record all related financial transactions. The Detailed Fund is designated by the last three digits following the Fund Type. Funds, described in detail elsewhere, are the primary component for accumulating and reporting financial results. Detailed Funds are a further division of the Fund Type that are reported concurrently and accumulated with the primary Fund Type to which the Detailed Funds belongs.

5 The Function Segment

Overview

A Function is a group of related activities aimed at accomplishing a major service for which the Municipality is responsible. The Function describes the activity for which a service or material object is acquired. The Functions of a municipality are classified into 17 broad areas. The numbering methodology and content for this segment will be uniform in the UCOA. OPM will assign any new numbers that are required for this segment.

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
Function	XX	Fixed	2	2	0

How the Function Segment is Used

The Function codes noted herein and subsequently authorized by OPM are designated for use by municipalities. Specific Function codes are required when a municipality conducts certain activities that meet the criteria for using those functions.

Only the minimum number of Functions consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

Flexibility of the Function Segment

All data submitted to OPM must be submitted using the Function codes as designated herein. No additions will be made without authorization from OPM.

List of Codes – Functions

The following table lists the codes and functions in the UCOA.

Function Number	Description
41	General Government
42	Public Safety
43	Public Works
44	Health & Welfare
45	Culture & Recreation
47	Education
48	Debt Service
49	Capital Outlay
50	Other
80	Water
82	Wastewater
84	Solid Waste
86	Electric
98	Contingency
99	Transfers

6 The Department Segment

Overview

A Department includes a set of related activities, operations, organizational units and/or procedures designed to accomplish a predetermined objective or set of objectives. Several broad departmental areas have been identified that are intended to capture similar services delivered to municipal constituents. The numbering methodology and content for this segment will be uniform in the UCOA. OPM will assign any new numbers that are required for this segment.

The Department segment is comprised of four digits – the first two digits designating the Function and the last two digits designating the specific department.

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
Department	FFXX	Fixed	4	4	0

How the Department Segment is Used

The Departments noted herein and subsequently authorized by OPM are required when a municipality conducts activities that meet the criteria for use of each Department.

Only the minimum number of Departments consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

Flexibility of the Department Segment

All municipalities are encouraged to use the Departments that are designated herein or subsequently authorized by OPM. All data submitted to OPM must be submitted using the Department codes as designated herein. No additions may be made without authorization from OPM.

There are ranges within each Department section which can be used at the discretion of the Municipality. Within these ranges, the first two digits are required, the third and fourth digits may be optional to the extent they are not already defined by the State. Should municipalities need to report additional detail, the Sub-department segment is left entirely optional for discretionary use.

A list of Departments is included in Appendix A – Department Codes.

7 The Object Segment

Overview

An Object is the segment that contains the specific balance sheet, revenue, or expenditure accounts for which transactions are classified.

Balance Sheet accounts track the assets, liabilities, and equity of each Fund. The balance sheet Object Codes are comprehensive to enable accounting and reporting by municipalities.

Revenue accounts are segregated by source and specific category, also by each Fund.

The purpose of an Expenditure object is to classify in detail the services or commodities bought from the financial resources in the fund source from which the expenditure is being made.

The methodology involving the Object code is similar to commercial accounting in that Object codes contain all the “Operating” accounts.

The Object number is composed of five digits. The first digit in this segment is used to designate one of the five account types used in the Object segment. Its use allows for a greater range of numbers and detail in the revenue and expenditure account codes. The first digit of this segment is used to designate the following:

1	=	Assets
2	=	Liabilities
3	=	Fund Equity
4	=	Revenue
5	=	Expenditures

OPM will assign any new numbers that are required for this segment. This classification is used to describe the specific revenue received or a service or commodity obtained as the result of a specific expenditure.

Major objects include 24 major categories for balance sheet accounts, nine major categories for revenues and nine major categories for expenditures. The range of sub-categories (the last 3 digits in the segment account code) are “detailed objects”, and together they represent the Object Code.

The major categories contemplated in the UCOA for “Major Objects” are:

Balance Sheet:

No.	Description	No.	Description
10XXX	Cash & Cash Equivalents	20XXX	Accounts Payable
11XXX	Taxes Receivable & Assessments Receivable	21XXX	Interest Payable
12XXX	Accounts Receivable	22XXX	Unearned Revenue
13XXX	Other Receivables	23XXX	Current Portion of Long Term Payables
14XXX	Interfunds Receivable	24XXX	Noncurrent Liabilities
15XXX	Inventories	25XXX	Other Liabilities
16XXX	Investments	26XXX	Deferred Outflows
17XXX	Capital Assets	27XXX	Interfunds Payable
18XXX	Other Assets	30XXX	Fund Balance – Non-spendable
19XXX	Deferred Inflows	31XXX	Fund Balance – Restricted
		32XXX	Fund Balance – Committed
		33XXX	Fund Balance – Assigned
		34XXX	Fund Balance – Unassigned
		35XXX	Net Position – General Government
		39XXX	System Control Accounts

Revenue and Expenditures:

No.	Revenue Description	No.	Expenditure Description
41XXX	Taxes	51XXX	Salaries / Wages
42XXX	Licenses and Permits	52XXX	Employee Benefits
43XXX	Intergovernmental Revenues	53XXX	Purchased Professional Services
44XXX	Charges for Services	54XXX	Purchased Property Services
45XXX	Fines and Special Assessments	55XXX	Purchased Other Services
46XXX	Investment Earnings	56XXX	Supplies
47XXX	Rents and Royalties	57XXX	Capital Assets
48XXX	Other Revenues	58XXX	Miscellaneous
49XXX	Other Financing Sources	59XXX	Other Objects

The major object segment for Revenue and Expenditures includes two digits, with the first digit as a “4” representing revenue or a “5” representing expenditures as noted above; the second digit is associated with the major category. “Detailed objects” include remaining three digits representing the sub-categories of the major objects. Combined, they represent the entire “**object code**”.

Any Object Code Child accounts ending in “00” or “0” may be used as “roll up” accounts or may contain transaction level detail.

Overall Account Structure

Description	Structure	Number Methodology Rule	Length	Reportable	Optional
Object:					
Balance Sheet	X / X / XXX	Fixed / Fixed / Fixed	5	5	0
Revenues	X / X / XXX	Fixed / Fixed / Fixed			
Expenditures	X / X / XXX	Fixed / Fixed / Fixed			

Structure – Balance Sheet Accounts

X / X / XXX

For Balance Sheet accounts, the first and second components represent the account type (first digit) and the group (second digit). The numbering methodology and content for these components will be uniform in the UCOA.

The first digit in this component is used to designate Assets (1), Liabilities (2), or Equity (3).

The second digit represents a specific account group such as Cash, Accounts Receivable, and Fund Balance.

OPM will assign any new numbers that are required for this component to ensure consistency in the data.

For Balance Sheet accounts, the third component represents the specific account that would fit logically underneath the first two components.

Structure – Revenue Accounts

X / X / XXX

For Revenue accounts, the first component represents the account type (first digit). The numbering methodology for this segment will be uniform in the UCOA. The first digit in this component (always a 4) is used to designate Revenue items.

The second component (second digit) represents the revenue type. These names and numbers are assigned in the UCOA. The second component represents a specific revenue source, such as Revenue from Local Sources and Revenue from State Sources. The numbering methodology and content for this component will be uniform in the UCOA.

The third component (third, fourth and fifth digits) represents the specific detail account as the specific account would fit logically underneath the auspices of the first two components. The numbering methodology and content for this component will be uniform in the UCOA. OPM will assign any new numbers that are required for this segment to ensure consistency in the data.

Revenue Recognition Policies

Revenue recognition should follow the rules of GAAP as promulgated from time to time by the GASB.

The primary objective of revenue coding is to maintain information on sources of revenue.

Revenues and reimbursements from various sources must be accounted for and properly classified in the accounting system. Using the modified accrual basis of accounting, revenues shall be recorded when they are expected to be received within the current reporting fiscal period. For purposes of preparing the year-end financial statements and inclusions in the annual audit, various receivables are to be recognized.

Governmental Fund Types - Revenues: The primary level of Governmental Fund revenue classification is by fund and source. Normally, the governmental funds recognize several sources of revenue, including taxes, inter-governmental revenues, and charges for services.

Proprietary Fund Types - Revenues: The Proprietary Funds share the same primary revenue classifications as the governmental funds by source. One important distinction is that municipalities should also look to similar business organizations for industry practice and other guidance in classifying proprietary fund revenue sources.

Code Definitions – Revenue

The number, name, and description of all Revenue accounts are presented below.

For Revenue accounts, the first digit is always 4.

The second digit refers to the "Revenue type". This is the Parent level. The Parent level Revenue types are as follows:

No.	Level 1 (Parent)
41XXX	Taxes
42XXX	Licenses and Permits
43XXX	Intergovernmental Revenues
44XXX	Charges for Services
45XXX	Fines and Special Assessments
46XXX	Investment Earnings
47XXX	Rents and Royalties
48XXX	Other Revenues
49XXX	Other Financing Sources

The third, fourth and fifth digits ("Grandchildren") allow for a further specification of the Revenue account. A table of detailed Revenue Object Codes is included in Appendix C – Revenue Accounts.

Structure – Expenditure Accounts

X / X / XXX

For Expenditure accounts, the first component represents the account type (first digit). The numbering methodology and content for this component will be uniform in the UCOA. The first digit in this component (always a 5) is used to designate Expenditure items.

The second component (second digit) represents the group. These names and numbers are assigned in the UCOA. The second component represents a specific expenditure type such as Wages, Employee Benefits, and Purchased Professional Services. The numbering methodology and content for this component will be uniform in the UCOA.

The third component (third, fourth and fifth digits) represents the specific detail account as the specific account would fit logically underneath the auspices of the first three components. The numbering methodology and content for this component will be uniform in the UCOA. OPM will assign any new numbers that are required for this segment to ensure consistency in the data.

Expenditure Recognition Policies

Expenditure recognition should follow the rules of GAAP as promulgated from time to time by the GASB.

The primary objective of expenditure objects is to maintain information on items purchased or services obtained. The expenditure object segment follows the function and department in order to appropriately classify the expenditure. Function classification provides information on the overall purposes or objectives of expenditures. Functions group related activities that are aimed at accomplishing a major service or regulatory responsibility. Functions are normally used to classify expenditures for external financial reporting of governmental fund types.

Organizational responsibility (Departments) falls within function classification, is essential for accountability and should correspond with the governmental unit's organization structure. Organization units should be classified according to their primary function. For example, a Health Officer whose primary responsibility is refuse collection should be classified as "Sanitation," not "Human Services." To the extent that communities can adequately segregate the costs of different functions performed by one organization unit, they should establish separate numbers (or use the local coding feature) to track these expenditures.

Expenditure object classification falls within an organizational responsibility classification. Expenditure objects provide information on what specific goods and services were purchased. Objects are used to provide improved management control and improved purchasing decisions.

On the modified accrual basis of accounting, expenditures are generally recognized when an event or transaction is expected to draw on current, spendable resources within the reporting fiscal period. For purposes of preparing the year-end financial statements and inclusion in the annual audit, accounts payable are to be recognized.

Exchanges of cash for other current assets such as the investment of cash in United States bonds and the repayment of inter-fund loans shall not be considered expenditures.

Governmental Fund Types Expenditures: Expenditure classification is based primarily on the period the expenditures are expected to benefit. There are four major character classifications: current, capital outlay, debt service, and inter-governmental. The current classification represents benefits for the current period; capital outlays represent benefits for the current and future periods; and debt service is

presumably for prior, current, and future benefits. Inter-Governmental expenditures represent transfers of resources to another governmental unit outside the reporting entity.

Proprietary Fund Types Expenses: Expenses of Proprietary Funds should also be classified in a logical manner consistent with industry practices and standards. Emphasis should be placed on reporting a cost of sales/services amount and the appropriate amount of operating and non-operating expenses.

To provide guidance on methods for recording certain types of transactions for which municipalities that often are accounted for with various methods, the following is provided:

- Reimbursements from third parties, such as unions, COBRA payments, vendor rebates, vandalism payments, etc. for the use of municipal resources shall be treated as a reimbursement to be offset against the account or accounts charged on a pro-rata basis. These items are not to be treated as revenue.
- Where the municipality is acting as a fiscal agent or “purchasing agent” for others, the transaction must be recorded on the balance sheet and must not be reflected as an expenditure.
- Municipalities are required to report Agency Funds in the annual audited financial statements as required by GAAP. These costs are not considered expenditures for the UCOA.
- In all cases, compensation costs and related benefit costs for each employee must be accounted for in the same Fund – they may not cross funds. Municipalities may NOT account for the compensation in one fund and the benefits in another. For example, if 50% of an individual’s salary is charged to the General Fund and 50% to a Special Revenue Fund, then the allocations of Benefits MUST follow the exact same percentages.

An analysis of the requirements for this segment follows.

[Code Definitions – Expenditures](#)

The number, name, and description of the all Expenditure accounts are presented below.

For Expenditure accounts, the first digit is always 5.

The second digit refers to the "Expenditure type". This is the Parent level. The Parent level Expenditure types are as follows:

No.	Level 1 (Parent)
51XXX	Salaries / Wages
52XXX	Employee Benefits
53XXX	Purchased Professional Services
54XXX	Purchased Property Services
55XXX	Purchased Other Services
56XXX	Supplies
57XXX	Capital Assets
58XXX	Miscellaneous
59XXX	Other Objects

The third, fourth and fifth digits (“Grandchildren”) allow for a further specification of the Expenditure account. A table of detailed Expenditure Object Codes is included in Appendix D – Expenditure Accounts.

How the Object Segment is Used

The Object field classifies expenditures according to the types of items purchased or services obtained. It classifies revenues by the general source and type of revenue. It also classifies balance sheet accounts as assets, liabilities, or fund balance.

The Object field applies to expenditures, revenues, and balance sheet accounts.

The Object accounts noted herein and subsequently authorized by OPM are designated for use by municipalities. Specific Object accounts are required when a municipality conducts activities that meet the criteria for use of each Object.

Only the minimum number of Object accounts consistent with legal and operating requirements should be established; using unnecessary accounts results in inflexibility, undue complexity, and inefficient financial administration.

The Objects segment is used when recording any accounting transaction.

Flexibility of the Object Segment

All municipalities are encouraged to use the Objects that are designated herein or subsequently authorized by OPM for reporting purposes. All data submitted to OPM must be submitted using the Object codes as designated herein. No additions may be made without authorization from OPM.

8 UCOA Guidance for Selected Topics

Overview

The *UCOA Accounting Manual* contains many accounts for each segment, most with specific definitions relating to content. Many also contain restrictive rules for what, when and how to use certain accounts in different circumstances. The definitions and restrictions for the segments are often obvious or readily apparent given the specific nature of those particular segments and the specifics accounts contained within each segment. The Object segment contains accounts that by their nature are more generic and subject to individual interpretation regarding content and use.

A key feature of the UCOA is that whereas the individual segments may be easily understood on their own, their use in conjunction with each other and with specific Object accounts will contain many specific rules and regulations regarding their interaction and intersection.

To aid the user through the numerous combinations that can occur with the development of an Account String, certain guidelines have been provided.

Expenditure Accounts – Special Rules

Compensation Expenditures

Requirements for the 51000 Series of Accounts (51100 to 51999)

The 51000 (Wages) account series should be used only for those individuals that are regular or part-time employees of the Municipality. The 53000 (Purchased Professional Services) series

should be used for “contract” labor who are not employees of the Municipality and are generally subject to Form 1099 reporting.

In all cases, compensation costs (51000 series) and related benefit costs (52000 series) for each employee should be accounted for in the same Fund – they should not cross funds. Municipalities should NOT account for the compensation in one fund and the benefits in another. For example, if 50% of an individual’s salary is charged to the General Fund and 50% to a Special Revenue Fund, then the allocations of Benefits SHOULD follow the exact same percentages.

Employee Benefits

[Requirements for the 52000 Series of Accounts \(52101 to 52999\)](#)

The 52000 (Employee Benefits) account series is to be used only for those individuals who are regular or part-time employees of the Municipality.

In all cases, compensation costs (51000 series) and related benefit costs (52000 series) for each employee should be accounted for in the same Fund – they may not cross funds. Municipalities should NOT account for the compensation in one fund and the benefits in another. For example, if 50% of an individual’s salary is charged to the General Fund and 50% to a Special Revenue Fund, then the allocations of Benefits SHOULD follow the exact same percentages. When related to a particular grant, if the grant is insufficient to cover all the costs, the same prorated amount for each category (compensation and benefits) should be used up the limit of the grant.

Purchased Services and Supplies

[General Rules for the 53000 Series of Accounts \(53101 to 53999\)](#)

The 53000 (Purchased Professional Services) series is to be used for “contract” labor who are not employees of the Municipality and are generally subject to Form 1099 reporting. The 51000 (Wages) account series is to be used only for those individuals who are regular or part-time employees of the Municipality.

[Advertising Costs](#)

Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television are recorded in account 55400 (Advertising). These expenditures include advertising for such purposes as personnel recruitment, legal ads, new and used equipment, and sale of property.

Costs for development of professional advertising or public relations services are recorded in account 53400 (Other Professional Services).

[Data Processing Services](#)

Services for data entry, formatting, and processing services other than software programming are recorded in account 53510 (Data Processing and Coding Services). Also includes processing payroll such as ADP or Ceridian. Costs of programming for purchased or licensed software should be recorded in account 57350 (Technology Software).

[Equipment Rental](#)

Expenditures for leasing or renting equipment or vehicles for both temporary and long-range use by the Municipality are recorded in account 54420 (Rental of Equipment and Vehicles). This includes vehicle rental when operated by a local Municipality, lease-purchase arrangements, copiers, and similar rental agreements.

This account excludes costs associated with the rental of computers or other technology-related equipment. These costs should be coded to account 54430 (Rentals of Computers and Related Equipment).

Hazardous Waste Disposal

The disposal of hazardous chemicals and medical waste should be recorded in account 54421 (Disposal Services). This also includes the costs of renting dumpsters and contracted waste removal services.

Insurance

Expenditures for all types of insurance coverage, including property, liability, and fidelity are recorded in the appropriate accounts in the 55200 series (Insurance – Other than Employee Benefits).

Insurance for group health are recorded in the 52000 series (Employee Benefits).

Printing and Binding

Expenditures for job printing and binding, usually according to specifications of the Municipality are recorded in the 55500 series of account (Printing and Binding). This includes designing and printing forms and posters, as well as printing and binding Municipality publications.

Preprinted standard forms are recorded in account 56100 (General Supplies) or other accounts in the 56100 series as appropriate.

Telephone

For telephone operational costs, use account 54100 (Utility Services). This category includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers. Do not include the cost to purchase telephone communications systems and install telephone lines; use account 57340 (Technology-Related Hardware) instead.

Repairs and maintenance of Telephone Systems are included in Object Account 54320 (Technology Related Repairs and Equipment).

Upkeep of Buildings and Non-Technology Equipment

Costs for the upkeep of buildings and non-technology equipment are recorded in account 54310 (Non-Technology-Related Repairs). Costs for renovating and remodeling are not included in 54310 but are classified under accounts in the 54500 series (Construction Services). This account also excludes maintenance contracts for the upkeep of buildings which are recorded in account 54300 (Repairs and Maintenance).

Upkeep of Technology-Related Hardware

Expenditures for repairs and maintenance services for technology hardware that are not directly provided by Municipality personnel are recorded in account 54320 (Technology Related Repairs and Maintenance). This includes service agreements for technology hardware (e.g., personal computers and servers), for years subsequent to the first contract maintenance period.

Maintenance agreements purchased with the initial purchase of the technology hardware should be included in account 57340 (Technology-Related Hardware). This account does NOT relate to software. Software related costs should be recorded in account 57350 (Technology Software).

Shared Services

Expenditures for shared services expenditures such as Health District, State Trooper payments should be included in account 55010. This account is not for outsourced, non-shared services.

Property

Equipment

Expenditures for the initial costs associated with Municipality machinery and equipment are recorded in Object 57300 (Equipment). Machinery includes such items as drill presses, grinders, floor polishers, and snow removal equipment, etc. Equipment includes such items as microscopes, typewriters, etc. Include equipment and tools that meet the requirements of the UCOA Tangible Personal Property Policy for inclusion in Object 57300. For tools with an economic life of less than one year, use accounts in the 56000 series.

Excludes: Vehicles and Buses (use 57320); Furniture and Fixtures (use 57330); Technology-Related Hardware (use 57340); and Technology Software (use 57350).

Infrastructure

Infrastructure expenditures include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives than other capital assets.

Land, Land Improvements, and Buildings

Expenditures for the purchase of land and improvements thereon are recorded in the 57100 series of accounts (Land and Land Improvements). Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the Municipality for capital improvements such as streets, curbs, and drains.

Expenditures for improving sites and adjacent ways after acquisition by the Municipality are generally charged to Construction Services (54500 series) or Other Professional Services (53400 series) as appropriate.

Account 57101 (Land and Land Improvements) is used for the purchase of land. Includes expenses for drawings, specifications, and other professional service fees directly related to the acquisition of sites, such as appraisal fees, search and title insurance, site surveys, and condemnation proceedings.

Expenses for original improvement or total replacement of surface improvements are also recorded in account 57100 (Land and Land Improvements). This may include grading, landscaping, seeding, planting of trees and shrubs, sidewalks, roadways, retaining walls, sewers, storm drains, hydrants, surfacing and soil treatment of athletic fields, tennis courts, fixed playground apparatus, flagpoles, gateways, fences, underground storage tanks which are not part of building service systems, digging of wells, and demolition work. This can include expenditures for special assessments against the Municipality for capital improvements, such as streets, curbs, sidewalks, sewers, and drains. Do not include general maintenance and repairs.

Expenditures for acquiring existing buildings are recorded in account 57300 (Buildings Purchase). Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings.

Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded to account Construction Services (54500 series).

Buildings built and alterations performed by the Municipality's own staff are charged to accounts in the following series, 51000 (Wages), 52000 (Employee Benefits), 56100 (General Supplies), and 57300 series, as appropriate.

Cost of major remodeling and related costs including complete replacement of roofs, heating and ventilation systems, electrical systems, plumbing, fire protection and other service systems for existing buildings are recorded in account 57200 (Buildings). Do not include expenditures related to maintaining the buildings at their original condition of completeness or efficiency. These expenditures are to be charged to Account 54310 (Non-Technology-Related Maintenance and Repairs).

Technology-Related Hardware

Expenditures for the initial costs associated with Municipality technology-related hardware that meet the requirements of the *UCOA Tangible Personal Property Policy*, such as computers, servers, printers, copiers, scanners, telephone systems, etc. are recorded in account 57340 (Technology-Related Hardware). Includes the cost of maintenance contracts obtained or purchased with the initial purchase.

Subsequent maintenance contracts purchased should be recorded in account 54320 (Technology Related Repairs and Equipment).

Technology Software

Expenditures for the initial costs, additional costs for new modules, replacement, maintenance and/or support agreements, and modification costs associated with Municipality licensed or purchased technology software are recorded in account 57350 (Technology Related Software). Such software would include, but not be limited to, accounting software, software used in classrooms, software used by the library, information systems, learning management systems, and office-type software used in administrative duties.

Tangible Software is defined as hard software media, non web-based software that is purchased or licensed via a perpetual license. The rights for continued use of the software are secured upon the initial payment. Some may include maintenance fees for upgrades, etc. Tangible software is generally loaded onto municipal servers and computers provided for the use of municipal employees and consultants. Access may be available on a local computer only or via an internal network.

Web-based Software is defined as services or software that is licensed and provided for the use of Municipal employees and consultants. The software is licensed (not owned) and generally includes an annual license fee to retain continued use of the software.

Purchased Software refers to Tangible Software; Licensed Software refers to Web-based Software.

UCOA Tangible Personal Property Policy: For Object Expenditure purposes, the following criteria will apply: Tangible, **nonexpendable**, personal property that has a useful life of more than one year shall be recorded in specific Object accounts in the 57000 (Property) series.

Tangible, **expendable**, personal property, irrespective of the length of the economic life is recorded in the Object 56000 (Supplies) series.

We recognize that Tangible Software and Web-based Software are often used to achieve similar or related goals. However, we are interested in bifurcating these costs within the UCOA so we can better track the use of “traditional” hard media software versus web-based software.

Accordingly, Tangible Software that meet the requirements of the UCOA Tangible Personal Property Policy is to be recorded in Object 57350(Technology Software). That which does not exceed those amounts are to be recorded in Object 56500 (Supplies – Technology Related) or Object 56100 (General Supplies). The software in either situation can be related to Instruction purposes as well as Administrative Operation purposes.

Debt Service and Other Costs

Bond and Other Debt-Related Costs

Expenses in connection with the amortization of bond and other debt issuance costs, including lease-purchase debt issuance costs are recorded in account 58330 (Amortization of Bond Issuance and Other Debt-Related Costs). Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.

Expenses amortized as debt premium and/or discount in connection with the issuance of debt are recorded in account 58340 (Amortization of Premium and Discount on Issuance of Bonds).

Appendix A – Department Codes

The table below outlines the Function and Department codes relative to the UCOA.

Function Code	Function Description	Department Code	Department Description
41	General Government		
		4101	Legislative
		4103	City/Town Council
		4105	Alderman
		4107	Executive
		4109	Mayor
		4111	Selectmen
		4113	Manager
		4115	Other Executive
		4117	Financial Administration
		4119	Finance Director
		4121	Comptroller
		4123	Accounting
		4125	Internal Audit
		4127	Budget Office
		4129	Purchasing
		4131	Tax Assessor
		4133	Revaluation
		4135	Tax Collector
		4137	Treasurer
		4139	Legal
		4141	Personnel
		4143	Information Technology

		4145	Civil Service
		4147	Town Clerk
		4149	Registrar of Voters
		4151	Land Use
		4153	Planning
		4155	Zoning/Appeals Board
		4157	Property Insurance
		4159	Historic Preservation
		4161	Probate
		4163	Inlands/Wetlands
		4165	Harbor Commission
		4167	Shellfish Commission
		4171	Econ. Dev. Conservation
		4172	Econ. Dev. Urban redevelopment
		4173	Econ. Dev. Economic Development
		4174	Econ. Dev. Economic Opportunity
		4175	Econ. Dev. Community Action
		4176	Econ. Dev. Rent Control
		4177	Other Economic Development
		4197	Elections and Meetings
		4199	Other General Government
42	Public Safety		
		4201	Police
		4203	Fire
		4205	Corrections
		4207	EMS
		4209	Ambulance

		4211	Protective Inspection
		4213	Building
		4215	Animal control
		4217	Harbor Master
		4219	Fire Marshal
		4221	Communications
		4223	Civil Preparedness
		4299	Other Public Safety
43	Public Works		
		4301	Administration
		4303	Highways and Streets
		4305	Engineering
		4307	Snow and Ice Removal
		4309	Leaf Collection
		4311	Street Lighting
		4313	Vehicle/Equipment Maintenance
		4315	Street Cleaning
		4317	Waste Collection
		4319	Waste Disposal
		4321	Transportation Facilities
		4323	Airports
		4325	Parking Garage
		4327	Cemetery
		4329	Water & Hydrants
		4330	Sewer
		4399	Other Public Works
44	Health & Welfare		

		4401	Public Health Admin
		4403	Health Inspection
		4405	Board of Health
		4407	Clinical Services
		4409	Health Center
		4411	Nursing
		4413	Mental Health Clinic
		4415	Dental Clinic
		4417	Council on Aging
		4419	Youth Services
		4421	Veterans' Services
		4423	Welfare Admin
		4425	Public Assistance
		4427	Social Services
		4499	Other Health & Welfare
45	Culture and Recreation		
		4501	Libraries
		4503	Recreation
		4505	Parks
		4507	Museums
		4509	Historical Commission
		4511	Celebrations
		4599	Other Culture and Rec
47	Education		
		4700	Education
48	Debt Service		
		4801	Principal

		4803	Interest
		4899	Other Debt Service
49	Capital Outlay		
		4900	Capital Outlay
50	Other		
		5000	Other
80	Water		
		8001	Source Of Supply
		8003	Pumping Expenses
		8005	Treatment Expenses
		8007	Transmission & Distribution
		8009	Accounting & Collection
		8011	Personal Services
		8013	Admin. & General Exp.
		8015	Other Expenses
82	Wastewater		
		8201	Wastewater General Treatment
		8203	Sludge Process & Disposal
		8205	Pumping Stations
		8207	Collection System
		8209	Users Accounting Collection
		8211	Admin. & General Expenses
		8213	Employee Benefits
		8215	Non-Operating Expenses
84	Solid Waste		
		8401	Station Recycling Operation

		8403	Transportation/Disposal
		8405	Administration General Expense
		8407	Other Expenses
		8409	Capital Expense
		8411	Residential Recycling Program
		8413	Roadside Collection
86	Electric		
		8601	Purchased Power
		8603	Transmission Load Dispatch
		8605	Maintenance Of Station Equipment
		8607	Maintenance Of Overhead Lines
		8609	Maint Gen Plant
		8611	Other Maintenance
		8613	Operations
		8615	Distribution Load Dispatching
		8617	Station Expenses
		8619	Meter Reading Expense
		8621	Customer Records & Collection Expense
		8623	Outside Services
		8625	Misc General Expenses
98	Contingency		
		9800	Contingency
99	Transfers		
		9900	Transfers

Appendix B – Balance Sheet Accounts and Definitions

The table below outlines the Object codes for Balance Sheet accounts relative to the UCOA.

Major Object	Major Object Description	Level	Object Code	Object Description
10	Cash & Cash Equivalents	Parent	10100	
		Child	10110	Petty cash
		Child	10200	Cash with fiscal agent
		Child	10300	Checking Accounts
		Child	10400	Saving Accounts
		Child	10500	Investment-current
		Child	10600	Interest receivable-investments
11	Taxes Receivable & Assessments Receivable	Parent	11000	
		Child	11100	Taxes receivable
		Child	11110	Allowance for uncollectible taxes (credit)
		Child	11200	Tax liens receivable
		Child	11210	Allowance for uncollectible tax liens (credit)
		Child	11500	Interest and penalties receivable - taxes
		Child	11510	Allowance for uncollectible interest and penalties (credit)
		Child	11600	Special assessments receivable
		Child	11610	Allowance for uncollectible special assessments (credit)
		Child	11700	Special assessment liens receivable
		Child	11710	Allowance for uncollectible special assessment liens (credit)
		Child	11800	Interest receivable - special assessments
		Child	11810	Allowance for uncollectible special assessment interest (credit)
12	Accounts Receivable	Parent	12000	
		Child	12100	Accounts receivable
		Child	12110	Allowance for uncollectible accounts receivable (credit)
		Child	12200	Unbilled accounts receivable
		Child	12210	Allowance for uncollectible unbilled accounts receivable (credit)
13	Other Receivables	Parent	13000	
		Child	13200	Taxes levied for other governments
		Child	13300	Notes receivable
		Child	13310	Allowance for uncollectible notes (credit)

		Child	13400	Loans receivable
		Child	13410	Allowance for uncollectible loans (credit)
		Child	13500	Due from component unit
		Child	13600	Rent receivable
		Child	13700	Allowance for uncollectible rent (credit)
14	Interfunds	Parent	14000	
15	Inventories	Parent	15000	
		Child	15100	Inventories – materials & supplies
		Child	15200	Inventories - stores for resale
16	Investments	Parent	16000	
		Child	16100	Investments - noncurrent
		Child	16110	Unamortized premiums - investments
		Child	16120	Unamortized discounts - investments (credit)
		Child	16300	Investments - joint venture
17	Capital Assets	Parent	17000	
		Child	17100	Land
		Child	17200	Infrastructure
		Child	17210	Accumulated depreciation - infrastructure (credit)
		Child	17300	Buildings
		Child	17310	Accumulated depreciation - buildings (credit)
		Child	17400	Improvements other than buildings
		Child	17410	Accumulated depreciation - improvements other than buildings (credit)
		Child	17500	Furnishing and equipment
		Child	17510	Accumulated depreciation-furnishing and equipment (credit)
		Child	17600	Other capital assets (depreciable)
		Child	17610	Accumulated amortization-other capital assets (depreciable) (credit)
		Child	17700	Other capital assets (non-depreciable)
		Child	17800	Construction/development in progress
18	Other assets	Parent	18000	
		Child	18100	Other assets
		Child	18200	Prepaid items
		Child	18900	Advance to other funds
19	Deferred Outflows	Parent	19000	
			19100	Deferred outflows of resources
		Child	19200	Deferred charge on refunding
		Child	19300	Deferred outflows other
20	Accounts Payable	Parent	20000	
		Child	20100	Voucher payable
		Child	20200	Accounts payable
		Child	20300	Compensate absences payable
		Child	20400	Claims and judgments payable
		Child	20500	Contracts payable

		Child	20600	Retainage payable
		Child	20700	Intergovernmental payable
		Child	20900	Due to component unit
21	Interest Payable	Parent	21000	
		Child	21100	Matured bonds payable
		Child	21210	Matured interest payable
		Child	21220	Accrued interest payable
22	Unearned Revenue	Parent	22000	
		Child	22100	Unearned revenue
23	Current Portion of LT Payables	Parent	23000	
		Child	23400	Notes payable - current
		Child	23500	Bonds payable - current
		Child	23510	General Obligation bonds payable-current
		Child	23520	Special assessment debt with government commitment-current
		Child	23530	Revenue bonds payable-current
		Child	23540	Other bonds payable-current
		Child	23600	Capital leases payable - current
		Child	23700	Other current liabilities
		Child	23800	Customer deposits
24	Non-current Liabilities	Parent	24000	
		Child	24100	Bonds payable - noncurrent
		Child	24110	General Obligation bonds payable-noncurrent
		Child	24120	Special assessment debt with government commitment-noncurrent
		Child	24130	Revenue bonds payable-noncurrent
		Child	24140	Other bonds payable-noncurrent
		Child	24200	Unamortized premium on bonds
		Child	24300	Unamortized discounts on bonds (debit)
		Child	24400	Unamortized charge-refunding bonds (debit or credit)
		Child	24500	Notes payable - noncurrent
		Child	24700	Capital leases payable - noncurrent
		Child	24800	Net pension obligation
		Child	24900	Other noncurrent liabilities
25	Other Liabilities	Parent	25000	
26	Deferred Inflows	Parent	26000	
		Child	26100	Unavailable revenue
		Child	26200	Deferred charge on refunding
		Child	26300	Deferred inflows of resources
30	Fund balance-non-spendable	Parent	30000	
		Child	30100	Fund balance-non-spendable inventories
		Child	30200	Fund balance-non-spendable prepaid items
		Child	30300	Fund balance-non-spendable endowments

		Child	30400	Fund balance-non-spendable other
31	Fund Balance-Restricted	Parent	31000	Fund Balance-Restricted
32	Fund Balance-Committed	Parent	32000	Fund Balance-Committed
33	Fund Balance-Assigned	Parent	33000	Fund Balance-Assigned
34	Fund Balance-Unassigned	Parent	34000	Fund Balance-Unassigned
35	Net position-general government	Parent	35000	Net position-general government
39	System Control Accounts	Parent	39000	System Control Accounts
		Child	39001	Revenue Control
		Child	39002	Expenditure Control
		Child	39003	Encumbrance Control
		Child	39004	Undistributed Retained Earnings
		Child	39005	Budgetary Revenues
		Child	39006	Budgetary Expenditures
		Child	39007	Reserve for Encumbrances

Balance Sheet Code Definitions – Assets

The number and name of the Parent-level Asset accounts is presented below, with certain Child-level accounts listed for additional information.

- *The following Parent level accounts (the last three digits ending with “000”) are known as Header or “roll-up” accounts for accumulation of totals. Entries are not posted to Header accounts, but to the accounts that are subsets of each Header accounts.*

10100 Cash & Cash Equivalents

All funds on deposit with a bank or savings and loan institution, including interest-bearing and non-interest-bearing accounts. Includes cash on hand, petty cash, restricted and unrestricted cash, cash with fiscal agents, and short-term investments.

11000 Taxes Receivable & Assessments Receivable

The uncollected portion of taxes that a municipality has levied and that has become due, including any interest or penalties that may be accrued. Separate accounts may be established on the basis of tax roll year, current and delinquent taxes, or both. Also includes those portions of taxes receivable estimated not to be collectible.

12000 Accounts Receivable

Amounts owing on open account from private persons, firms, or corporations for goods and services furnished by a municipality (but not including amounts due from other funds). Also includes that portion of receivables estimated not to be collectible.

13000 Other Receivables

Amounts owing on open account from others not classified elsewhere. Also includes those portions of receivables estimated not to be collectible.

14000 Interfunds

An asset account used to indicate amounts owed to a particular fund by another fund in the same municipality for goods sold or services rendered. It is recommended that separate accounts be established for each inter-fund receivable.

15000 Inventories

All merchandise and goods that are available for sale or will be ready for sale and all materials and supplies that will be used by the municipality itself.

16000 Investments

Investments include securities and real estate held for producing income in the form of interest, dividends, rentals, or lease payments. The account does not include capital assets used in municipal operations.

17000 Capital Assets

Those assets that the municipality intends to hold or continue to use over a long period of time. This is applicable to Proprietary type funds and Trust funds only. Specifically, capital assets include land, improvements to land, easements, buildings and building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives that extend beyond a single reporting period. Also includes accumulated depreciation accounts used to track depreciation amounts for assets.

18000 Other Assets

Includes items such as deposits as a prerequisite for receiving services or goods, inventory for consumption and inventory for resale, and other assets not properly recorded elsewhere. Includes expenditure/expense paid for benefits not yet received. Examples of prepaid expenses are prepaid rent, prepaid interest, and unexpired insurance premiums. Separate accounts may be established for each type of prepaid item.

19000 Deferred Outflows

The current consumption of net assets that is applicable to a future reporting period.

Balance Sheet Code Definitions – Liabilities

The number and name of the Parent-level Liability accounts is presented below.

20000 Accounts Payable

Liabilities on open account owing to private persons, firms, or corporations for goods and services received by the municipality but not including amounts due to other funds of the same municipality or to other governmental units.

21000 Interest Payable

Interest due to be paid within one year.

22000 Unearned Revenue

Relates to cash or payment received for which the recognition of revenue is deferred or allocated to another financial period or periods.

23000 Current Portion of Long Term Payables

Represents the total amount of long-term liabilities that must be repaid within one year.

24000 Non-current Liabilities

Bonds that have not reached or passed their maturity date and are due more than one year after the municipality's fiscal year-end. Includes general obligation bonds, bond anticipation notes, and other similar debt. Also includes capital leases, net pension obligations, and amortized premiums and discounts.

25000 Other Liabilities

Includes items such as current obligations for capital leases, judgments and claims, compensated absences, deposits received as a requisite for providing goods or services, and other liabilities not properly recorded elsewhere.

26000 Deferred Inflows

The current acquisition of net assets that is applicable to a future reporting period.

Balance Sheet Code Definitions – Equity

The number and name of the Parent-level Equity accounts is presented below.

30000 Fund Balance – Non-Spendable

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Non-Spendable. Refer to GASB 54 for definitions and requirements.

31000 Fund Balance – Restricted

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Restricted. Refer to GASB 54 for definitions and requirements.

32000 Fund Balance – Committed

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Committed. Refer to GASB 54 for definitions and requirements.

33000 Fund Balance – Assigned

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Assigned. Refer to GASB 54 for definitions and requirements.

34000 Fund Balance – Unassigned

Required Fund Balance accounts to be used in compliance with GASB 54 for amounts that meet the definition of Unassigned. Refer to GASB 54 for definitions and requirements.

35000 Net Position – General Government

The excess of assets and deferred outflows over liabilities and deferred inflows of all fund types. Can include reserves for encumbrances and for other purposes as designated by the municipality. For use with Governmental and Business type activities, Proprietary Funds and Trust Funds.

39000 System Control Accounts

Reflects the total balances of related subsidiary-ledger accounts.

Appendix C – Revenue Accounts and Definitions

The table below outlines the Object codes for Revenue accounts relative to the UCOA.

Major Object	Major Object Description	Class	Object	Object Description
41	Taxes	Parent	41000	Taxes
		Child	41101	Real Estate Tax Revenue
		Child	41102	PP Tax Revenue
		Child	41103	MV Tax Revenue
		Child	41104	MVS Tax Revenue
		Child	41901	Interest on current Levy
		Child	41902	Interest on Prior Years' Levies
		Child	41101	Real Estate Tax Revenue
42	License and Permits	Parent		Licenses and Permits
		Child	42110	Liquor Permits
		Child	42120	Health Permits
		Child	42130	Safety Permits
		Child	42201	Building Permits
		Child	42202	Electrical Permits
		Child	42203	Plumbing Permits
		Child	42204	Mechanical Permits
		Child	42205	Pool Permits
		Child	42241	Hunting and Fishing Licenses
		Child	42251	Marriage Licenses
43	Intergovernmental Revenues	Parent	43000	Revenues from Other Governmental Entities
		Child	43100	Fed Grants - Operating
		Child	43200	Fed Grants - Capital
		Child	43300	State Grants - Operating

		Child	43400	State Grants - Capital
		Child	43500	State Shared Revenues
		Child	43600	State Pilot
		Child	43700	Local Govt Grants
		Child	43800	Local Shared Revenues
		Child	43900	Local Pilot
44	Charges for Services	Parent	44000	Charges for Services
		Child	44010	Charges for Services
		Child	44100	Gen Govt
		Child	44101	Court Costs, Fees, Charges
		Child	44102	Recording Fees
		Child	44103	Zoning and Subdivision Fees
		Child	44104	Printing & Duplicating Fees
		Child	44105	FOI Fees
		Child	44201	Police Private Duty
		Child	44202	Fire Private Duty
		Child	44204	Protective Inspection Fees
		Child	44401	Sewage Charges
		Child	44402	Street Sanitation Charges
		Child	44403	Refuse Collection Charges
		Child	44501	Vital Statistics
		Child	44502	Health and Inspection Fees
		Child	44503	Hospital Fees
		Child	44504	Clinic Fees
		Child	44505	Animal Control/Shelter fees
		Child	44701	Golf Fees
		Child	44702	Pool Fees
		Child	44703	Playground Fees

		Child	44704	Concession Fees
		Child	44705	Building Use Fees
		Child	44706	Zoo Fees
		Child	44707	Library Use
		Child	44708	Senior Center fees
		Child	44709	Recreation Fees
		Child	44710	Park Fees
		Child	44711	Museum Fees
		Child	44712	Celebration Fees
		Child	44860	Admissions/Athletic Gate Receipts
		Child	44864	Revenue from Enterprise Activities
		Child	44865	Revenue from Community Services Activities
		Child	44867	Other Revenue from Local Sources
45	Fines & Special Assessments	Parent	45000	Fines & Special Assessments
			45101	Court Fines
			45102	Public Safety Fines
			45103	Library Fines
			45501	Sewer Assessments
46	Investment Earnings	Parent	46000	Revenues from Short-term and Long-term Investments
		Child	46101	Interest
		Child	46102	Dividends
		Child	46103	Appreciation of assets
47	Rents & Royalties	Parent	47000	Rents and Royalties Earned on Real Property
		Child	47201	Buildings
		Child	47202	Property
		Child	47203	Cell Tower
		Child	47210	Rental Income (Fields/Pools/Buildings)
48	Other Revenues	Parent	48000	Revenues Not Elsewhere Classified
		Child	48300	Escheats
		Child	48400	Private Donations and Contributions
		Child	48500	Special Assessments
		Child	48804	Non-Cash Contributions & Donations from Private Sources

		Child	48807	Misc Revenue from Other Local Government Units
		Child	48808	Operating Revenues - Proprietary Funds
		Child	48809	Refund of Prior Year's Expenditures
		Child	48810	Miscellaneous
49	Other financing sources	Parent	49000	Revenues from Other Financing Sources
		Child	49100	Interfund Transfers
		Child	49101	Transfer from General Fund
		Child	49200	Proceeds from Asset Dispositions
		Child	49301	General Obligation Bonds
		Child	49302	Special Assessment Bonds
		Child	49303	Special Assessment debt
		Child	49304	Other Bonds Issues
		Child	49305	Refunding Bonds Issued
		Child	49306	Premium on Bonds Issued
		Child	49307	Capital Leases
		Child	49500	Special Items
		Child	49600	Extraordinary Items
		Child	49700	Capital Contributions

Revenue Code Definitions

The number and name of the Parent-level and Child-level Revenue accounts is presented below.

41xxx Taxes

Revenues from tax levies.

41101 Real Estate Tax Revenue

Revenue recorded from taxes on real estate (property), including accrual.

41102 **Personal Property Tax Revenue** - Revenue recognized from personal property taxes, including accrual.

41103 **Motor Vehicle Tax Revenue** - Revenue recognized from motor vehicle excises

41901 **Interest on current Levy** – interest and penalty charges collected on delinquent taxes and excises – current year.

41902 **Interest on Prior Years' Levies** – interest and penalty charges collected on delinquent taxes and excises – prior years.

42xxx License & Permits

Revenues from license and permitting fees.

42110 [Liquor Permits](#) - Revenue recognized from businesses and other organizations that must be licensed to serve or sell alcoholic beverages.

42120 [Health Permits](#) - Revenue recognized from businesses and individuals that require a permit before doing business

42130 [Safety Permits](#) – see 42120 Health Permits

42201 [Building Permits](#) – see 42120 Health Permits

42202 [Electrical Permits](#) – see 42120 Health Permits

42203 [Plumbing Permits](#) – see 42120 Health Permits

42204 [Mechanical Permits](#) – see 42120 Health Permits

42205 [Pool Permits](#) – see 42120 Health Permits

42241 [Hunting and Fishing Licenses](#) – Revenue recognized from businesses and individuals that require a permit before conducting in hunting and fishing activities.

42251 [Marriage Licenses](#) – Revenue recognized from individuals who require a permit prior to completing a marriage.

43xxx [Intergovernmental Revenues](#)

Revenues from other governmental entities.

43100 [Federal Grants – Operating](#)

Revenue recorded as grants by the Entity from the Federal Government that can be used for any legal purpose related to operations.

43200 [Federal Grants – Capital](#)

Revenue recorded as grants by the Entity from the Federal Government that can be used for any legal purpose related to capital projects or expenditures.

43300 [State Grants – Operating](#)

Revenue recorded as grants by the Entity from the State Government that can be used for any legal purpose related to operations.

43400 [State Grants – Capital](#)

Revenue recorded as grants by the Entity from the State Government that can be used for any legal purpose related to capital projects or expenditures.

43500 [State Shared Revenues](#)

Derived from various tax sources collected by the State and distributed to local governments as unrestricted revenues.

43600 [State Pilot](#)

State payment in lieu of tax.

43700 Local Government Grants

Revenue recorded as grants by the entity from other local sources that can be used for any legal purpose related to operations.

43800 Local Shared Revenues

Local shared revenues.

43900 Local Pilot

Local payment in lieu of tax.

44xxx Charges for Services

Revenues derived from services being performed. Account definitions are considered self-explanatory, unless otherwise defined.

44010 Charges for Services – Revenue received for service fees not recorded elsewhere.

44100 Gen Govt – Revenue received for services associated with general government which are not recorded elsewhere.

44101 Court Costs, Fees, Charges

44102 Recording Fees

44103 Zoning and Subdivision Fees

44104 Printing & Duplicating Fees

44105 FOI Fees – Revenues derived from Freedom of Information Act information requests.

44201 Police Private Duty

44202 Fire Private Duty

44204 Protective Inspection Fees

44401 Sewage Charges

44402 Street Sanitation Charges

44403 Refuse Collection Charges

44501 Vital Statistics

44502 Health and Inspection Fees

44503 Hospital Fees

44504 Clinic Fees

44505 Animal Control/Shelter fees

44701 Golf Fees

- 44702 Pool Fees
- 44703 Playground Fees
- 44704 Concession Fees
- 44705 Building Use Fees
- 44706 Zoo Fees
- 44707 Library Use
- 44708 Senior Center fees
- 44709 Recreation Fees
- 44710 Park Fees
- 44711 Museum Fees
- 44712 Celebration Fees
- 44860 Admissions/Athletic Gate Receipts
- 44864 Revenue from Enterprise Activities
- 44865 Revenue from Community Services Activities
- 44867 Other Revenue from Local Sources

45xxx Fines & Special Assessments

Revenue from fines and special assessments.

45101 Court Fines

Revenue recognized from court fines.

45102 Public Safety Fines

Revenue recognized from public safety fines.

45103 Library Fines

Revenue recognized from library fines.

45501 Sewer Assessments

Revenue recognized from sewer assessments.

46xxx Investment Earnings

Revenue from short-term and long-term investments.

46101 Interest – Interest revenue on investments in United States Treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other interest-bearing instruments.

46102 Dividends – Dividends received on investments in United States Treasury and agency obligations, commercial paper, savings accounts, time certificates of deposit, mortgages, or other dividend-yielding instruments.

46103 Appreciation of Assets – Gains recognized from the sale of investments and unrealized changes in the fair value of investments. Gains represent the excess of sale proceeds (or fair value) over cost or any other basis of the date of sale (or valuation). Include all recognized investment gains and losses; provided however, interest earnings from short-term investments are instead credited to Object 46101 (Interest).

47xxx Rents & Royalties

Revenue for rental, use charges, and other income on real property held for investment purposes.

47201 Buildings

Revenue from use charges and other income on buildings owned by the Entity.

47202 Property

Revenue from use charges and other income on real property owned by the Entity.

47203 Cell Tower

Revenue from income received from cell towers owned by the Entity.

47901 Rental Income (Fields, Pools, Buildings)

Revenue for rental income on real property owned by the Entity.

48xxx Other Revenues

Revenues from all other sources not elsewhere classified.

48300 Escheats – Revenue from assets escheated to the local government

48400 Private Donations and Contributions – Revenue recognized from private donations and contributions. Contributions or gifts from another government would be classified as a grant.

48500 **Special Assessments** – Revenue received from special assessments and betterments that are not classifiable elsewhere.

48804 **Non-Cash Contributions & Donations from Private Sources** – Revenue recognized from the receipt of non-cash contributions and donations from private sources

48960 **Misc. Revenue from Other Local Government Units** – Revenues received from other local governmental units that are not classifiable elsewhere.

48970 **Operating Revenues – Proprietary Funds** – Goods and services provided for insurance, printing, or data processing.

48980 **Refund of Prior Year’s Expenditures** – Expenditures that occurred last year that are refunded this year. If the refund and the expenditure occurred in the current year, reduce this year’s expenditures, as prescribed by GAAP. Includes refunds from prior year expenditures for overpayments, double payments, or returned merchandise.

48990 **Miscellaneous** – Revenue from local sources not provided for elsewhere.

49xxx **Other Financing Sources**

Revenues from other financing sources.

49100 **Interfund Transfers**

Used to classify operating transfers from other funds of the Municipality.

49101 **Transfer from General Fund**

Used to classify operating transfers from the General Fund.

49200 **Proceeds from Asset Dispositions**

Proceeds from the disposal of property or compensation for the loss of real or personal property.

49301 **General Obligation Bonds** – Other financing recognized from the sale or issuance of bonds. This account should be utilized in the Capital Projects Funds only. Special legislation may authorize deficit bond proceeds to be used in the General Fund

49302 **Special Assessment Bonds** – Other financing recognized from the sale or issuance of bonds. See 49301 General Obligation Bonds.

49303 **Special Assessment debt** – Other financing recognized from the sale or issuance of other debt. See 49301 General Obligation Bonds.

49304 **Other Bonds Issues** – Other financing recognized from the sale or issuance of bonds not classified as other bond issuance types, including Pension Obligation Bonds.

49305 **Refunding Bonds Issued** – Other financing recognized from the refunding of bonds issued. See 49301 General Obligation Bonds.

49306 **Premium on Bonds Issued** – Other financing recognized from the premium received on sale or issuance of bonds.

49307 **Capital Leases** – Proceeds from capital leases.

49500 **Special Items**

Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the Municipality administration that are either unusual in nature or

infrequent in occurrence. For some municipalities, these include the sale of certain general governmental capital assets; sale of infrastructure assets; or significant forgiveness of debt by a financial institution. Special items may also include events that are not within the control of the municipality. In the governmental funds, these items should be separately captioned or disclosed.

49600 Extraordinary Items

Used to classify items in accordance with GASB 34. Included are transactions or events that are outside the control of Municipality administration and are both unusual in nature and infrequent in occurrence. For some Municipalities, these include insurance proceeds to cover significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm; and insurance proceeds to cover costs related to an environmental disaster.

49700 Capital Contributions

Capital assets acquired as the result of a donation or bequest of an individual, estate, other government agencies, a corporation, public entity, or an affiliate organization.

Appendix D – Expenditure Accounts and Definitions

The table below outlines the Object codes for Expenditure accounts relative to the UCOA.

Major Object	Major Object Description	Class	Object	Object Description
51	Wages		51000	
			51510	Regular Employees
			51520	Part Time/Seasonal Employees
			51630	Overtime
52	Employee Benefits		52000	
			52010	Personnel Services - Employee Benefits
			52100	Group Insurance
			52200	Employer Share Social Security Contributions
			52300	Retirement Contributions
			52400	On-Behalf Payments
			52500	Tuition Reimbursement
			52600	Unemployment Compensation
			52700	Workers' Compensation
			52800	Health Insurance
			52850	Dental Insurance
			52900	Other Employee Benefits
			52950	Disability Insurance
53	Purchased Professional Services		53000	
			53010	Purchased Professional Services
			53020	Legal Services
			53040	Nursing Services
			53070	Testing / Scoring
			53100	Official/Admin Services

			53200	Professional Educational Services
			53300	Other Professional/Tech Services
			53310	Audit/Accounting Services
			53400	Other Professional Services
			53500	Technical Services
			53510	Data Processing And Coding Services
			53520	Other Technical Services
			53530	Police Services
54	Purchased Property Services		54000	
			54010	Purchased Property Services
			54100	Utility Services
			54101	Refuse Removal
			54102	Septic Cleaning/Haul
			54103	Snow Plowing / Sanding
			54200	Cleaning Services
			54300	Repairs & Maintenance
			54301	Building Maintenance
			54302	Fire / Security Maintenance
			54303	Grounds Maintenance
			54310	Non-Technology Related Repairs
			54320	Technology Related Repairs And Equipment
			54400	Rentals
			54410	Rental Of Land & Buildings
			54411	Water/Sewer
			54420	Rental Of Equipment And Vehicles
			54421	Disposal
			54422	Snow Plowing

			54423	Custodial Services
			54424	Lawn Care
			54430	Rental Of Computer Related Equipment
			54440	Rentals
			54500	Construction Services
			54900	Other Purchased Property Services
55	Purchased Other Services		55000	
			55010	Shared Services
			55200	Insurance Other Than Employee Benefits
			55300	Communications
			55301	Postage
			55400	Advertising
			55500	Printing & Binding
			55510	Photocopy Costs
			55800	Travel Reimbursement
			55900	Interagency Purchased Services
			55990	Other – Other Purchased Services
56	Supplies		56000	
			56010	Supplies
			56100	General Supplies
			56120	Admin Supplies
			56200	Energy
			56210	Natural Gas
			56220	Electricity
			56230	Bottled Gas
			56240	Oil
			56250	Coal

			56260	Gasoline
			56290	Other
			56300	Food
			56400	Books and Periodicals
			56420	Library Books
			56430	Periodicals
			56500	Supplies - Technology Related
			56900	Other Supplies
57	Capital Assets		57000	
			57010	Property
			57100	Land & Land Improvements
			57200	Buildings
			57300	Equipment
			57310	Machinery
			57320	Vehicles
			57330	Furniture and Fixtures
			57340	Technology - Related Hardware
			57350	Technology Software
			57390	Other Equipment
			57400	Infrastructure
			57500	Improvements other than buildings
			57600	Intangibles
			57900	Depreciation
58	Miscellaneous		58000	
			58010	Debt Service and Miscellaneous
			58100	Dues & Fees
			58200	Judgements

			58250	Payments to Other Organizations
			58300	Debt-related expenditures/expenses
			58310	Redemption of Principal
			58320	Interest
			58330	Bond Issuance and Other Debt Related Costs
			58340	Amortization of Premium and Discount on Issuance of Bonds
			58350	Interest on Short-Term Debt
			58900	Other Items
59	Other Objects		59000	
			59010	Other Items
			59020	Fund Transfers Out
			59200	Payments to Escrow Agents
			59250	Discount on Issuance of Bonds
			59300	Net Decreases in FV of Investments
			59310	Realized Loss on Investments
			59320	Unrealized Loss on Investments
			59400	Loss on the sale of capital assets
			59450	Indirect Costs
			59500	Special Items
			59600	Extraordinary Items
			59900	Fund Transfers Out

Expenditure Code Definitions

The number and name of the Parent-level and Child-level Expense accounts is presented below.

51xxx Wages

Amounts paid to municipal employees, including personnel substituting for those in permanent positions. This includes gross salary for services rendered while on the payroll of the municipality and other forms of compensation. Includes pay for sick leave, vacation, professional days, and holidays. Also includes the regular salary costs for any employees placed on “Paid Administrative Leave” who are not obligated to work, but are retaining payment of their regular salary.

51610 **Regular Employees** – Expenditures for full time work performed by employees who are considered to be in positions of a permanent nature.

51620 **Part Time/Seasonal Employees** – Expenditures for full-time and part- time work performed by employees who are hired on a temporary or substitute basis.

51630 **Overtime** – Amounts earned by employees, whether temporary or permanent, for work performed in excess of normal requirements.

52xxx **Employee Benefits.**

Amounts paid by the municipality on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are part of the cost of personnel services.

52010 **Personnel Services - Employee Benefits** - Amounts paid by the Municipality on behalf of personnel (amounts not included in gross salary but in addition to that amount)

52100 **Group Insurance** - Amounts paid by the Municipality on behalf of personnel related to group insurance

52200 **Employer Share Social Security Contributions** - Employer's share of Social Security FICA and Medicare taxes

52300 **Retirement Contributions** - Employer's share of retirement systems paid by the Municipality. Includes all defined benefit pensions, defined contribution pensions, 403(b) contributions, and 401(k) contributions.

52400 **On-Behalf Payments** - Various state agencies make payments on-behalf of municipalities that benefit active employees of the municipality. These payments typically include state municipal personnel.

52500 **Tuition Reimbursement** - Amounts reimbursed by the Municipality to any employee qualifying for tuition reimbursement on the basis of municipal policy. Includes reimbursement for Certification tests.

52600 **Unemployment Compensation** - Amounts paid by the municipality to provide unemployment compensation. These charges should be distributed to the appropriate functions in accordance with the salary expenditures. Includes related unemployment insurance.

52700 **Workers' Compensation** - Amounts paid by the municipality to provide workers compensation insurance. Includes workers' compensation for employees and payments to employees from self-funded programs.

52800 **Health Insurance** - Amounts paid by the Municipality to provide health benefits for its current employees or those who are now retired for whom benefits are paid. These charges should be distributed to the appropriate functions and job classifications in accordance with the related salary expenditures.

52850 **Dental Insurance** - Amounts paid by the Municipality to provide dental benefits for its current employees or those who are now retired for whom benefits are paid. These charges should be distributed to the appropriate functions and job classifications in accordance with the related salary expenditures.

52900 **Other Employee Benefits** - Employee benefits for employees, including fringe benefits such as automobile allowances, housing or related supplements, moving expenses, and paid

parking. These charges should be distributed to the appropriate functions and job classifications in accordance with the related salary expenditures. Includes cafeteria plan fees, employee assistance programs, auto allowance, union benefits and pension, and housing allowance.

52950 Disability Insurance

Amounts paid by the municipality to provide disability benefits for its current employees or employees now retired for whom benefits are paid.

53xxx Purchased Professional Services.

Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, and accountants.

53020 Legal Services

Legal professionals under contract.

53040 Nursing Services

Professional nursing services that support the operation of the Municipality.

53100 Official/Administrative Services

Services in support of the various policymaking and managerial activities of the Municipality. Included are management consulting activities oriented to general governance or business and financial management of the municipality, management support activities, election services, tax assessing, and collecting services.

53200 Professional Educational Services

Services supporting the instructional program and its administration.

53300 Other Professional/Technical Services

Professional services such as architectural, engineering, medical, financial advisory, bank services, management consultants, insurance/casualty consultants, and related services. Costs for development of professional advertising or public relations services are recorded in this account.

53410 Audit/Accounting Services

Auditor or public examiner for services rendered in examining and reporting on the financial affairs of a Municipality.

53400 Other Professional Services

Professional services other than services noted elsewhere that support the operation of the Municipality. Included are medical doctors, lawyers, architects, auditors, accountants, negotiations specialists, systems analysts, planners, and the like.

53500 Technical Services

Services to the Municipality that are not regarded as professional, but that require basic scientific knowledge, manual skills, or both. Included are data processing services, purchasing and warehousing services, graphic arts, and the like.

53510 Data Processing and Coding Services

Services for data entry, formatting, and processing services other than software programming. Includes processing payroll.

53520 Other Technical Services

Technical services other than data processing related services. Includes services related to items such as firewalls, network, and technical support services from third parties. Also includes the costs of web-based services for administrative or operational purposes. Excludes all web-based software that is related to Instruction purposes.

53530 Police Services

Activities concerned with maintaining order and safety at all times in municipal buildings and their vicinity.

54xxx Purchased Property Services.

Services purchased to operate, repair, maintain, and rent property owned or used by the Municipality. These services are performed by persons other than Municipality employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

54100 Utility Services

Expenditures for utility services other than energy services supplied by public or private organizations.

54101 Refuse Removal

Contracted disposal services. Includes the costs of renting dumpsters, disposal of hazardous chemicals, and disposal of medical waste.

54102 Septic Cleaning/Haul

Contracted septic cleaning/hauling services.

54103 Snow Plowing/Sanding

Contracted snow plowing and removal and sanding services. Includes the removal of snow from roofs.

54200 Cleaning Services

Contracted services for cleaning services.

54300 Repairs and Maintenance

Expenditures for repairs and maintenance services not provided directly by municipal personnel.

54301 Building Maintenance

Costs for the upkeep of buildings. Does not include costs subject to Contracted Services and Service Agreements entered into with third-party contractors for scheduled and unscheduled maintenance. Includes costs such as hiring a carpenter to repair or replace damaged flooring, or a roofer to repair a leaky roof, which could be documented in a contract, but is more representative of a one-time effort, not an on-going obligation or commitment.

54302 Fire/Security Maintenance

Expenditures for alarm and fire safety services and related supplies and equipment.

54303 Grounds Maintenance

Contracted services for cleaning, maintaining, and repairing grounds.

54310 Non-technology Related Repairs

Costs for the upkeep of buildings and non-technology equipment. Does not include costs subject to Contracted Services and Service Agreements entered into with third-party contractors for scheduled and unscheduled maintenance.

54320 Technology Related Repairs and Equipment

Expenditures for repairs and maintenance services for technology hardware provided by Third-Party Contractors pursuant to Contracted Services and Service Agreements, or one-time events with no on-going obligations.

This includes service agreements for technology hardware (e.g., personal computers and servers), for years subsequent to the first contract maintenance period.

54400 Rentals

Costs for renting or leasing land, buildings, equipment, and vehicles. Also includes rental of computers and related equipment, graduation supplies/activities, ice rinks, pools, golf courses, and uniforms. Excludes costs associated with the rental of computers or other technology-related equipment.

54410 Rental of Land and Buildings

Expenditures for leasing or renting land and buildings for both temporary and long-term use by the Municipality.

54411 Water/Sewer

Expenditures to a utility company for water services. Expenditures to an outside company for sewage and cesspool services.

54420 Rental of Equipment and Vehicles

Expenditures for the rental of equipment and vehicles.

54421 Disposal

Expenditures for contracted disposal services.

54422 Snow Plowing

Contracted snow plowing services.

54423 Custodial Services

Contracted janitorial and custodial services.

54424 Lawn Care

Contracted lawn care services.

54430 Rental of Computer Related Equipment

Expenditures for leasing or renting computers and related equipment, such as printers and scanners, for both temporary and long-term use.

54440 Rentals – Other

Costs for renting or leasing land, buildings, equipment and vehicles not captured in other rental accounts.

54500 Construction Services

Includes amounts for non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites.

54900 Other Purchased Property Services

Other services purchased related to property services not otherwise included above. Includes such items as testing for air quality, Radon level analysis, asbestos, and other building testing services.

55xxx Other Purchased Services

Amounts paid for services rendered by organizations or professionals not on the payroll of the Municipality (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

55010 Shared Services

Expenditures for shared services such as Health District, State Trooper payments, etc.; not for outsourced, non-shared services.

55200 Insurance Other than Employee Benefits

Expenditures for all types of insurance coverage, including property, liability, and fidelity. Includes theft, fire, accident, flood, fleet/vehicle, and directors and officers insurance.

55300 Communications

Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone and voice communication services, telephone, and voicemail; data communication services to establish or maintain computer-based communications, networking, and Internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices; two-way radio communications; postal communications services to establish or maintain postage machine rentals, postage, express delivery services, or couriers.

55301 Postage

Postage and shipping charges for shipping in Municipality activities.

55400 Advertising

Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television.

55500 Printing and Binding

Expenditures for job printing and binding, usually according to specifications of the Municipality. This includes designing and printing forms and posters, as well as printing and binding Municipality publications. Preprinted standard forms are not charged here but are recorded to Object "General Supplies" or other accounts as appropriate.

55510 Photocopy Costs

Expenditures for photocopying, usually according to specifications of the Municipality. This includes office and classroom activities.

55800 Travel Reimbursement

Expenditures for transportation, meals, hotel, and other expenditure/expenses associated with travel for the Municipality. Payments for per-diem in lieu of reimbursements for subsistence (room and board) also are charged here.

55900 Interagency Purchased Services

Pertains to any inter-municipality payments other than tuition or transportation.

55990 Other – Other Purchased Services

Pertains to any other purchased services not related to any other object code.

56xxx Supplies

Amounts paid for items that are consumed, are worn out, or have deteriorated through use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

56100 General Supplies

Expenditures for all supplies (other than those listed below) for the operation of a Municipality, including freight and cartage. A more thorough classification of supply expenditures is achieved by identifying the object with the function - for example, audiovisual supplies or classroom teaching supplies.

56120 Administrative Supplies

Expenditures for operational and administrative supplies, not included in the supplies accounts listed below.

56200 Energy

Expenditures for services received from public or private utility companies not accounted for in the detailed accounts below.

56210 Natural Gas

Expenditures for natural gas and utility services from a private or public utility company.

56220 Electricity

Expenditures for electric utility services from a private or public utility company

56230 Bottled Gas

Expenditures for bottled gas such as propane and utility services from a private or public utility company.

56240 Oil

Expenditures for fuel oil and services and supplies from a private or public utility company, or service station or supplier.

56250 Coal

Expenditures for coal and services and supplies from a private or public utility company or supplier.

56260 Gasoline

Expenditures for gasoline purchase in bulk or periodically from a gasoline service station or supplier.

56290 Other

Expenditures for other services and supplies not included in other accounts in the Object 56200 series.

56300 Food

Expenditures for food used in any food service program. Includes food supply items used in conjunction with an in-house food service program.

56400 Books and Periodicals

Expenditures for books, and periodicals prescribed and available for general use, including reference books. This category includes the cost of workbooks and textbook binding or repairs. Also recorded here are the costs of binding or other repairs to library books.

56420 Library Books

Expenditures for library books.

56430 Periodicals

Expenditures for periodicals and subscriptions. Includes printed and hard media materials only that are purchased. Excludes Web-based software used by Libraries.

56500 Supplies – Technology Related

Expenditures for computer hardware and software supplies for the operation of a Municipality. Supplies would include small storage devices such as diskettes and memory sticks, cables, keyboards, mouse or pointing devices, monitor stands, mouse pads, etc. Also included is tangible software (hard media, non-web-based). The software recorded in this account may be related to Instructional or Operational purposes.

56900 Other Supplies

Supplies not classified elsewhere.

57xxx Capital Assets

57010 Property

Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

UCOA Capitalization Guidelines: Tangible, nonexpendable, personal property that has a useful life of more than one year and an acquisition cost of \$5,000 or more should be tagged for tracking and inventory purposes. Further, computer equipment (defined as devices or equipment that can receive, store and transmit data) with a useful life of more than one year and an acquisition cost of \$500 or more should be tagged for tracking and inventory purposes. The UCOA accepts and follows these guidelines for capitalization of assets on the Balance Sheet.

Examples of items in property and supplies are noted below:

Classified with Property	Classified with Supplies
Computers, Laptops, Notebook computers, PDAs, iPads	Adding machines, calculators
Monitors, Printers, Projectors, Copiers, Scanners	Computer cables, mouse devices, flash-drive storage devices, monitor stands, mouse pads
Desks, File Cabinets, Credenzas	Desktop file holders, diskettes, keyboards, drive storage devices
Software media such as Microsoft Office, and Software for management systems such as Library and Operations	Certain Web-based software and databases for Library use
Athletic equipment such as goal posts, tennis court nets, whirlpools, medical equipment	Athletic supplies such as baseballs, uniforms, medical supplies
Refrigerators, Freezers, Ovens	Food service uniforms and wearing apparel, serving utensils
DVD Players, Televisions, DVRs	Music CDs, DVDs, movies
Machinery such as drill presses, grinders, floor polishers, snow removal equipment, microscopes, typewriters, telephone systems	Small tools, such as hammers, screwdrivers, pliers, wrenches, rakes, shovels

57100 Land and Land Improvements

Expenditures for the purchase of land and the improvements thereon. Purchases of air rights, mineral rights, and the like are included here. Also included are special assessments against the Municipality for capital improvements such as streets, curbs, and drains.

57200 Buildings

Expenditures for acquiring existing buildings. Included are expenditures for installment or lease payments (except interest) that have a terminal date and result in the acquisition of buildings. Includes building improvements.

57300 Equipment

Expenditures for the initial, additional, and replacement costs associated with Municipality machinery and equipment. Telephone systems and telephone lines are recorded here as they are considered to be equipment and not Technology-Related Hardware.

Non-expendable, personal property that has a useful life of more than one year will be recorded in the Object "Property" and tangible, expendable, personal property, irrespective of the economic life is recorded in the Object "Supplies."

57310 Machinery

Expenditures for the initial costs, additional, and replacement costs associated with Municipality machinery.

57320 Vehicles

Expenditures for the initial costs, additional, and replacement costs associated with Municipality vehicles. Includes buses.

57330 Furniture and Fixtures

Expenditures for the initial, additional, and replacement cost associated with Municipality office furniture and fixtures used in the Central Office and in Classrooms.

57340 Technology Related Hardware

Expenditures for the initial, additional, and replacement costs associated with Municipality technology-related hardware. Include equipment and tools such as computers, servers, printers, copiers, scanners, e-readers, etc. Includes the cost of maintenance contracts obtained or purchased with the initial purchase. Telephone systems and telephone lines are considered to be equipment and not Technology-Related Hardware.

57350 Technology Software

Expenditures for the initial costs, additional costs for new modules, replacement, maintenance and/or support agreements, and modification costs associated with Municipality purchased tangible software (not web delivered). Tangible software that does not meet such criteria must be recorded in Object "Technology-Related Supplies." Examples include, but are not limited to, accounting software, software used in municipal services, software used by the library (for managing a library, information systems, learning management systems), and office-type software used in administrative duties. Excludes Web-based software.

57390 Other Equipment

Expenditures for non-instructional equipment, not included in other equipment accounts.

57400 Infrastructure

Expenditures for purchased infrastructure assets by the Municipality. These items include water/sewer systems, roads, bridges, and other assets that have significantly longer useful lives

than other capital assets. Includes water systems, sewer systems, roads, bridges, and other long-term infrastructure assets.

57500 Improvements other than Buildings

Expenditures for asset improvements, other than Buildings.

57600 Intangibles

Amortization cost of any intangible asset.

57900 Depreciation

The portion of the cost of capital assets that are charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is apportioned over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the cost of the asset is ultimately charged off as an expense.

58xxx Miscellaneous

58100 Dues and Fees

Expenditures or assessments for membership in professional or other organizations or payments to a paying agent for services rendered. Includes fees for professional organizations, banks, licenses, and permits.

58200 Judgments

Expenditures from current funds for all judgments against the Municipality that are not covered by liability insurance, but are of a type that might be covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the Municipality resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.

58250 Payments to Other Organizations

Expenditures for payments to other organizations (non-municipal).

58300 Debt-related expenditures/expenses

Debt related costs, other than principal and interest payments.

58310 Redemption of Principal

Expenditures to retire bonds (including current and advance refunding) and long-term loans.

58320 Interest

Expenditures for interest on debt, bonds, notes, and other financial instruments.

58330 Bond Issuance and Other Debt Related Costs

Expenses in connection with bond and other debt issuance costs, including lease-purchase debt issuance costs. Included are amortized deferred gain and loss amounts in connection with the defeasance of bonds.

58340 Amortization of Premium and Discount on Issuance of Bonds

Expenses amortized as debt premium and/or discount in connection with the issuance of debt.

58350 Interest on Short-term Debt

Expenditures for interest on short-term debt due within one year.

58900 Other Items

Costs not properly captured in other accounts. This account would include donations or contributions of funds such as a memoriam, etc.

59xxx Other Objects.

59010 Other Items

Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the Municipality.

59020 Fund Transfers Out

Includes all transactions conveying financial resources to and from one fund to another within the Municipality.

59200 Payments to Escrow Agents

Expenditures for defeasance of debt paid into escrow.

59250 Discount on Issuance of Bonds

Proceeds from that portion of the sale of bonds below their par value. The discount represents an adjustment of the interest rate.

59300 Net Decreases in Value of Investments

Losses recognized from the sale of investments or changes in the fair value of investments. Losses represent the excess of the cost or any other basis at the date of sale (or valuation) over sales value (or fair value). For financial reporting purposes, GASB Statement 31 requires that all investment income, including changes in the fair value of investments, be reported as revenue in the operating statement.

59310 Realized Loss on Investments

Losses recognized from the sale of investments. Losses represent the excess of the cost or any other basis at the date of sale over sales value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the following account may be used for internal tracking purposes.

59320 Unrealized Loss on Investments

Losses recognized from changes in the value of investments. Losses represent the excess of the cost or any other basis at the date of valuation over fair value. For financial reporting purposes, the net of all realized and unrealized investment gains and losses should be reported as a single line in the financial statements; however, this account and the previous account may be used for internal tracking purposes.

59400 Loss on the Sale of Capital Assets

The excess of book value of the capital assets sold over the amount received. This account has been established for accounting for losses from capital asset sales such that municipalities may report gains or losses separately. However, Object "Gains or Losses on the Sale of Capital Assets" may be used to record all gains or losses on these sales (reported as a contra revenue).

59450 Indirect Costs

Used to capture indirect costs for grants and similar funding sources.

59500 Special Items

Used to classify special items in accordance with GASB Statement 34. Included are transactions or events within the control of the Municipality administration that are either unusual in nature or

infrequent in occurrence. For some municipalities, this may include termination benefits resulting from workforce reductions or costs in connection with an early retirement program offered to all employees represented in one or more classes of employees. Special items also include events that are not within the control of the municipality. In the Governmental Funds, these items should be separately captioned or disclosed.

59600 Extraordinary Items

Used to classify items in accordance with GAAP that are transactions or events that are both unusual in nature and infrequent in occurrence. This includes significant costs related to a natural disaster caused by fire, flood, tornado, hurricane, or hail storm or costs related to an environmental disaster.

Connecticut Office of Policy & Management
Uniform Chart of Accounts
User Manual for Municipalities