DATE: January 24, 2020

TO: Local Units of Government and Other Users of the Uniform Chart of Accounts

FROM: Community Engagement and Finance Division

SUBJECT: Uniform Chart of Accounts Revisions - Revisions To Version 1704.1 April 2017

1. Fund 207-Police fund will now include taxes and special assessments levied on a county-wide basis for sheriff activities. The name may also be changed if reflecting county sheriff activities to 207-Sheriff fund.

2. The description of special revenue funds has been modified to include the following statement: “Local units must account for expenditures associated with millages or community-wide special assessments within the designated special revenue fund receiving the restricted or committed revenue. Accounting for these expenditures within the General fund and transferring amounts from a special revenue fund is an unacceptable practice.”

3. Right of Way has been removed from account 130, formerly titled “Land and Right of Way Purchases”. Account 157 has been designated for Right of Way purchases.

4. Descriptions for pointing off accounts have been added.

5. Account number 959, Contributions to Other Governments, was added. This normally would be used in a township making contributions to road commissions to maintain the roads within the township. It was determined that Maintenance did not accurately reflect the nature of a township’s expenditure. The use of Contributions to Other Governments more accurately reflects the transfer of funds from a township to a road commission.

6. Activity 621 has been updated to include soil pollution.

7. Indigent Defense fund 260 and a corresponding description was added, Indigent Defense Grant 260-000-571. Due from State 228.72 for Indigent Defense.

8. Several changes were made in order to be compliant with GASB 84, Fiduciary Activities. See GASB 84

9. Added 439-Marijuana Tax revenue
10. Grayed out certain accounts for future Treasury use only.

11. Redefined mandatory as primary and optional as secondary.

12. Expenditures have been reset similar to those of the 2002 chart using primarily ranges instead of particular requirements. We have also reverted to beginning supplies at account 726 instead of 750 as this would be beneficial to most. We apologize to early adopters who converted to 750 for supplies and appreciate your patience during this transition.

13. 474-Penalties and Interest on Special Assessments created.


15. Moved 279-Building Authority activity to 273. Started Judicial function at 275 thereby encompassing 275-279 which used to be part of Other General Government in order to make room for open activities in Judicial.

16. Moved Fund 643 – Local Site Remediation Revolving fund to a Special Revenue fund number 242.