STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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GOVERNOR

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STATE TREASURER

DATE: December 4, 2025

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

FROM: Local Audit and Finance Division

SUBJECT: Uniform Chart of Accounts Revisions –
Revisions to Version 202301

The following revisions are proposed to make changes to the Uniform Chart of Accounts Version 202301. The revisions include format changes, change of the division name from Community Engagement and Finance Division to Local Audit and Finance Division, included a phrase where point off for activity and account numbers can be numbers or letters, and Governmental Accounting Standards Board (GASB) statement updates. Revisions are listed for each section of the UCA as follows.

Section 1 Introduction

1. Updated the division name from Community Engagement and Finance Division to Local Audit and Finance Division.

Section 2 Creating an Account Number

1. Updated the division name from Community Engagement and Finance Division to Local Audit and Finance Division.

2. Updated footnote number 1 to include the use of letters for point off.

3. Added a sentence under Second set of Three Digits: Activity Numbers – Point Off, that local units can use numbers or letters for point off.

4. Added a sentence under Third set of Three Digits: Account Numbers – Point Off, that local units can use numbers or letters for point off.

Section 3 Table of Funds, Activities, And Account Numbers

1. For fund number 549 – Updated the numbered letter reference from Numbered letter 2000-6 to 2000-02. Numbered letter 2000-6 were combined to 2000-2.

ENTERPRISE FUNDS 501-599 (Continued)					
549	Building Department Fund *(Numbered Letter 2000-026)*	550	Open	551	Markets Fund

2. Account numbers 159 & 160 were changed from Open to Subscription Asset and Accumulated amortization subscription asset, respectively.

3. Changed account number 209 from Open to Subscription Liability – Current

4. Changed account number 309 from Open to Subscription Liability – Non-current

5. Activity number 371 – Removed the Numbered letter 2000-6 as a reference. 2000-6 were combined to 2000-2.

371	Building Inspection Department *(Numbered Letters 2000-2 and 2000-06)*	372-399	Open (For Specific Types of Inspections)

6. For account number 335, the account name was changed from Net OPEB Obligation to Net OPEB Liability.

7. For account number 575, there is a reference to an old numbered letter which is no longer in the Numbered Letters Website. The reference will be deleted.

575	State Grants – Survey and Remonumentation *(Numbered Letter 1992-12)*	576	State Grants-Special Election Reimbursement	577	Reserved
578	Reserved	579	State Capital Grants		

8. Account number 639 – Removed numbered letter 2000-8 as a reference as this is no longer on the website.

9. Account number 641 – Removed numbered letter 2000-8 as a reference as this is no longer on the website.

639	Title Search Fee *(Numbered Letter 2000-8)*	640	Open	641	Pre-Forfeiture Mailing Notice Cost *(Numbered Letter 2000-8 and 2002-3)*

10. Changed account number 694 from Reserved to Other Financing Sources – SBITA.

11. For account number 998, this was changed to Open and for account number 999, this will be changed to Unusual or Infrequent Items. The header was also changed from Special and Extraordinary Items to Unsual or Infrequent Items. This is in accordance with GASB 103 requirements effective for fiscal years beginning after June 15, 2025. Earlier application is encouraged.

~~SPECIAL & EXTRAORDINARY~~UNUSUAL OR INFREQUENT ITEMS				
998	~~Special Items~~Open	999	~~Extraordinary Items~~Unusual or Infrequent Items	[redacted]

Section 4 Descriptions of Account Numbers

1. Account number 228 – Due to State of Michigan - Updated the division name from Community Engagement and Finance Division to Local Audit and Finance Division.

2. Account number 088.1 Forfeiture Certificate Recording Fees Receivable– Removed numbered letter 2000-8 as a reference as this is no longer on the website.

3. Account number 998 - Description was removed as this account number will now be “Open”.

4. Account number 999 – Changed the name of the account number from Extraordinary Items to Unusual or Infrequent Items. Description of the account number has been updated in accordance with GASB Statement 103.

5. Added account descriptions for account numbers 159, 160, 209, 309, and 694 relating to Subscription Based Information Technology Arrangements.

6. Updated the account descriptions for account number 260 – Accrued Vacation Payable and account number 261 – Accrued Sick Leave Payable in accordance with GASB 101 – Compensated Absences.

7. Updated the account description for Account Number 282 – CARES Act. As the CARES Act funding stream has concluded and no new allocations are anticipated, this fund is no longer actively used for new transactions. Once all related activities and reconciliations are finalized, this account should be formally closed.

8. As part of reviewing and changing the Michigan Committee on Governmental Accounting and Auditing Statements (MCGAA) to Numbered Letters, we removed any references to MCGAA Statements and updated them to Numbered Letters.