

Crosswalk Between the 2002 Michigan Uniform Chart of Accounts and Updated Uniform Chart of Accounts

Funds	
Key:	Green Newly Specified Fund
	Orange Name Change Only
	Yellow Number Shift
Number	Previous Chart of Accounts
FUNDS	
General Funds	
102 Budget Stabilization Fund	257
Special Revenue Funds	
220 Lake Improvement Fund	
224 Lake Pollution Control Fund	
226 Rubbish Collection Fund	Garbage and Rubbish Collection Fund
241 Planning Commission Fund - Regional	
249 Building Department Fund	Building Inspection Fund
255 Property Tax Exemption Fund	
256 Register of Deeds Automation Fund	
262 Federal Forfeitures Fund	
263 Concealed Pistol Licensing	
264 Local Corrections Officers Training Fund	
266 Law Enforcement Fund	
267 Special Investigative Fund	
268 Library System Fund	
270 Historical Commission/Museum Fund	
288 Transportation System Fund	
291 Medical Care Facility Fund	
293 Veterans Relief Fund	Soldiers' Relief Fund
295 Airport Fund	

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Number	New Chart of Accounts	Previous Chart of Accounts
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Debt Service Funds

<p>302 Equipment Debt Fund</p> <p>308 Park System Debt Fund</p> <p>311 Hospital Building Debt Fund</p> <p>312 Industrial Complex Debt Fund</p> <p>313 Animal Shelter Debt Fund</p> <p>314 Mental Health Debt Fund</p> <p>315 Refuse Disposal System Debt Fund</p> <p>316 Parking System Debt Fund</p> <p>317 Sanitary Landfill Debt Fund</p> <p>362 Act 51 Bond Debt Fund (Road)</p> <p>366 Jail Building Debt Fund</p> <p>369 Building Authority Debt Fund</p> <p>370 Municipal Building Debt Fund</p> <p>371 Library Building Debt Fund</p> <p>381 Airport Debt Fund</p> <p>390 Sewage Disposal Plant Debt Fund</p> <p>391 Medical Care Facility Debt</p> <p>392 Juvenile Home Debt Fund</p> <p>393 Economic Development Corporation Debt Fund</p> <p>394 Downtown Development Authority Debt Fund</p> <p>395 Tax Increment Finance Authority Debt Fund</p>

Deb Service Funds Special Assessment Districts
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<p>853 Storm Drain Debt Fund</p> <p>859 Sidewalk Debt Fund</p> <p>861 Road Debt Fund</p> <p>862 Street Debt Fund</p> <p>893 Lake Improvement Debt Fund</p> <p>894 Lake Pollution Control Debt Fund</p>
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Key:	Green	Newly Specified Fund
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Capital Project Funds

- 402 Equipment and Replacement Fund
- 408 Park System Construction Fund
- 411 Hospital Building Fund
- 412 Industrial Complex Construction Fund
- 413 Animal Shelter Construction Fund
- 414 Mental Health Construction Fund
- 415 Refuse Disposal Construction Fund
- 416 Parking System Construction Fund
- 417 Sanitary Landfill Construction Fund
- 445 Public Improvement Fund
- 446 Township Improvement Revolving Fund
- 465 Public Works Construction Fund
- 466 Jail Building Fund
- 469 Building Authority Construction Fund
- 470 Municipal Building Fund
- 471 Library Building Fund
- 481 Airport Fund
- 491 Medical Care Facility Building Fund
- 492 Juvenile Home Building Fund
- 493 Economic Development Corporation Construction Fund
- 494 Downtown Development Authority Construction Fund
- 495 Tax Increment Finance Authority Construction Fund

Capital Project Funds Special Assessment Districts

- 803 Storm Drain Fund
- 809 Sidewalks Construction Fund
- 812 Street Improvement Fund
- 843 Lake Improvement Fund
- 844 Lake Pollution Control Fund

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Number	New Chart of Accounts	Previous Chart of Accounts
Enterprise Funds		
511	Hospital Operating Fund	
514	Parking System Fund	
515	Disposal System Fund	
541	Forestry Fund	
549	Building Department Fund	542 Building Inspection Fund
551	Markets Fund	
561	Fair Board Fund	
581	Airport Fund	
582	Electrical Utility Fund	
583	Gas Utility Fund	
584	Golf Course Fund	
586	Port Authority Fund	
587	Swimming Pool Fund	
589	Auto Ferry Fund	
593	Civic Auditorium Fund	
594	Marina Fund	
596	Garbage and Rubbish Collection Fund	
Internal Service Funds		
631	Building and Maintenance Fund	
634	Central Heating Fund	
661	Motor Pool Fund	
662	Police Vehicle and Equipment Pool Fund	
663	Fire Vehicle and Equipment Pool Fund	
664	Office Equipment Pool Fund	
665	Heavy Equipment Pool Fund	
671	Utilities Revolving Fund	
672	Electrical Utility Fund	
673	Gas Utility Fund	

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Number	New Chart of Accounts	Previous Chart of Accounts
674	Water Utility Fund	
677	Self-Insurance Fund	
Agency Funds		
710	District (Municipal) Court Trust Fund	760
711	Probate Court Trust Fund	761
712	Trial Court Trust Fund	762
714	Inmates' Trust Fund	764
Pension		
733	401K Retirement System Fund	
737	OPEB Fund	
ACTIVITIES		
General Government		
171	Chief Executive	Mayor, President, Supervisor
228	Information Technology	Data Processing, Information Technology
245	County Survey and Remonumentation	
269	Civil Service/Merit System	Civil Service
270	Human Resources (Personnel) Department	Personnel Department
274	Retirement Board/VEBA Board/Department	Retirement Board/Department
Judicial Control		
281	Trial Court	130
283	Circuit Court	131
286	District/Municipal Court	136
289	Friend of the Court	141
292	Law Library	145
294	Probate Court	148
295	Probation	
296	Prosecuting Attorney	267
297	Grand Jury	
298	Family Counseling Services	

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Number	New Chart of Accounts	Previous Chart of Accounts
Public Safety Control		
301	Police/Sherrif/Constable	Police/Sherrif
305	Administration	
310	Crime Control and Investigation	
315	Traffic and Safety Program	
320	Training	
337	Administration - Fire Department	
339	Fire Fighting	
341	Fire Prevention	
342	Training - Fire Department	
343	Communications - Fire Department	
356	Juvenile Correctional Institution	
361	Parole	
362	Other Corrections Activities - Training	
426	Emergency Management Homeland Security	Civil Defense
427	Water Safety Council	
Public Works Control		
442	Drain Commissioner/Water Resource Commissioner	275 Drain Commissioner
446	Roads, Streets, Bridges (Not Act 51)	Highways, Streets, Bridges (Not Act 51)
447	Engineers/Engineering	
527	Sewage Disposal	
528	Rubbish Collection/Disposal	Refuse Collection/Disposal
567	Cemetery	
568	Soil Conservation	280
569	Watershed Council	281
595	Airport	
596	Transportation	
597	Marina	

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Number	New Chart of Accounts	Previous Chart of Accounts
Health and Welfare Control		
605	Contagious Diseases	
610	Health Board	
611	Health Clinics	
621	Pollution Control	
662	Child Care-Family Division of Circuit Court	Child Care - Probate
663	Child Care - Department of Human Services (DHS)	Child Care - Social Services
670	Department of Human Services	Social Services Department
671	Medical Care Facility	Social Services - Medical Care Facility
681	Veterans Burials	
682	Veterans Counselor	
683	Veterans Trust Board	
689	Veterans Relief	Soldiers' and Sailors' Relief
692	Public Housing	700
Community and Economic Development Control		
701	Planning	721
702	Zoning	722
710	Cooperative Extension	261
711	Register of Deeds	268
712	Abstract Department	277
713	Surveyor	278
730	Home Demolition	
731	Home Renovation	
732	Blight Removal	
752	Parks Administration	
756	Recreation/Park Facilities	
760	Parks Supervision	
764	Parks Policing	
767	Parks Lighting	

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Number	New Chart of Accounts	Previous Chart of Accounts
770	Parks Maintenance	
791	Library Board	
803	Historical Society, Commission, or Program	Historical Commission or Program
ACCOUNTS		
Assets		
007	Cash - Payroll Bank Account	
016	Deposits with Fiscal Agent	
020	Taxes Receivable - Real Property - Current Levy	
022	Taxes Receivable - Personal Property - Current Levy	
026	Taxes Receivable - Delinquent - Real Property	
028	Taxes Receivable - Delinquent - Personal Property	
030	Interest and Penalties Receivable on Taxes	
033	Utility Bills Receivable	
034	Delinquent Utility Bills Receivable (on tax roll)	
040	Accounts Receivable (General - Not Governmental Units)	
041	Estimated Uncollectible Accounts Receivable (Credit)	
045	Special Assessments Receivable - Current	
047	Special Assessments Receivable - Delinquent	
049	Special Assessments Receivable - Unavailable	
057	Local Unit's Share of Assessment Improvement Costs Receivable	
060	Notes Receivable	
061	Loans Receivable	
062	Leases Receivable (Current)	
064	Land Contracts Receivable	
080	Due from Townships (Road Agreements)	
088	Service Fees Receivable	
088.1	Forfeiture Certificate Recording Fees Receivable	
130	Land And Right of Way Purchases	Land
131	Land Improvements - Non-Depreciating	

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Number	New Chart of Accounts	Previous Chart of Accounts
132	Land Improvements - Depreciating	
136	Buildings, Building Additions and Improvements	Building, Additions and Improvements
137	Accumulated Depreciation - Buildings, Building Additions, and Improvements	Accumulated Depreciation - Building, Additions and Improvements
138	Road Equipment	
139	Accumulated Depreciation - Road Equipment (Credit)	
140	Shop Equipment	
141	Accumulated Depreciation - Shop Equipment (Credit)	
142	Engineering Equipment	
143	Accumulated Depreciation - Engineering Equipment (Credit)	
144	Yard and Storage Equipment	
145	Accumulated Depreciation - Yard and Storage Equipment (Credit)	
150	Books	
151	Accumulated Depreciation - Books (Credit)	
180	Investment of Surplus Funds	
181	Investment in Joint Venture	
188	Derivative Contracts	
189	Leases Receivable (Long-Term)	
190	Net Pension Asset	
191	Net OPEB Asset	
192	Unamortized Discounts on Bonds Sold by the Local Unit	
193	Long-Term Advances to Other Funds	
194	Long-Term Advances to Other Units of Government	
195	Deferred Outflows	
Liabilities		
201	Vouchers Payable	
203	Drain Orders Payable	
206	Annuities Payable	
207	Notes Payable (Current)	Notes Payable
208	Leases Payable (Current)	

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Number	New Chart of Accounts	Previous Chart of Accounts
260	Accrued Vacation Payable	Accrued Vacation Leave Payable
268	Unclaimed Money	Escheatable Money
270	Patients or Inmates Trust Money Payable	Patients' and Inmates' Money Payable
271	Restitutions Payable	
276	Receipts Refundable	
286	Due to Fiscal Agent	
304	Leases Payable (Non-Current)	
328	Advances from State	
329	Advances from Federal Government	
330	Advances from Local Units of Government	
333	Advances - Special Assessment Districts	
334	Net Pension Liability	
335	Net OPEB Obligation	
339	Unearned Revenues	Deferred Revenue
360	Deferred Inflows	
Fund Balance and Net Position		
370	Fund Balance - Nonspendable - Prepays	
371	Fund Balance - Nonspendable - Inventory	
372	Fund Balance - Nonspendable - Long Term Advances to Other Funds	
373	Fund Balance - Nonspendable - Other	
374	Fund Balance - Nonspendable - Other	
375	Fund Balance - Restricted	
376	Fund Balance - Restricted	
377	Fund Balance - Restricted	
378	Fund Balance - Restricted	
379	Fund Balance - Restricted	
380	Fund Balance - Committed	
381	Fund Balance - Committed	
382	Fund Balance - Committed	

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Number	New Chart of Accounts	Previous Chart of Accounts
383	Fund Balance - Committed	
384	Fund Balance - Committed	
385	Fund Balance - Assigned	
386	Fund Balance - Assigned	
387	Fund Balance - Assigned	
388	Fund Balance - Assigned	
389	Fund Balance - Assigned	
390	Fund Balance - Unassigned	
391	Net Position - Invested in Capital Assets	
392	Net Position - Restricted	
393	Net Position - Restricted	
394	Net Position - Restricted	
395	Net Position - Restricted	
396	Net Position - Restricted	
397	Net Position - Restricted	
398	Net Position - Restricted	
399	Net Position - Unrestricted	
Revenues		
401	Taxes Control	Taxes
403	Current Property Taxes - Extra or Special Voted	
414	Allowance for Refunds (BOR, MTT)	
415	Allowance for Chargebacks	
422	Redemptions and Reconveyance	
424	Tax Reverted Lands	
427	Community-wide Special Assessments	
429	Commercial Forest Reserve	
430	National Forest Reserve Taxes	
431	Submarginal Land Act (Bankhead Jones)	
432	Payment in Lieu of Taxes (PILT)	

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Number	New Chart of Accounts	Previous Chart of Accounts
	433 Commercial Facilities Tax (PA 255 of 1978)	
	434 Trailer Tax	
	435 Accommodations Tax (PA 263 of 1974)	
	448 Collection Fees	
	449 County Expense of Sale	
	475 Licenses and Permits Control	450
	476 Business Licenses and Permits(a)	451-475
	477 Cable TV Franchise Fees	
	490 Non-Business Licenses and Permits (b)	476-500
	502 Federal Grants - General Government	
	505 Federal Grants - Public Safety	
	513 Federal Grants - Sanitation	
	516 Federal Grants - Health	
	519 Federal Grants - Welfare	
	522 Federal Grants - CDBG	
	523 Federal Grants - Recreational and Cultural	
	528 Federal Grants - Other	
	538 Federal Capital Grants	
	543 State Grants - Public Safety	
	544 State Grants - Drunk Driving Case Flow Assistance	
	545 State Grants - Drug Case Information Management Account	
	546 State Grants - Highway and Streets	
	547 State Grant - Court Equity	
	552 State Grants - Sanitation	
	555 State Grants - Health	
	561 State Grants - Welfare	
	566 State Grants - Recreations and Cultural	
	569 State Grants - Other	
	570 State Grants - Crime Victims' Rights	

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Number	New Chart of Accounts	Previous Chart of Accounts
	573 Local Community Stabilization Share	
	575 State Grants - Survey and Remonumentation	
	576 State Grants - Special Election Reimbursement	
	579 State Capital Grants	
	608 Court Filing Fees	
	609 Jury Demand Fees	
	610 Writ of Garnishment, Restitution, Attachment or Execution	
	611 Attorney Fee Reimbursement	
	612 Guardian Ad Litem Reimbursement	
	621 Probation Oversight Fee	
	622 Estate Inventory Fee	
	623 Friend of the Court Statutory Handling Fee	
	624 Friend of the Court Service Fee	
	625 Miscellaneous Court Costs and Fees	
	638 Ambulance Transport Fees	
	639 Title Search Fee	
	641 Pre-Forfeiture Mailing Notice Cost	
	652 Parking Fees	
	656 Traffic Violations	
	657 Ordinance Fines and Costs	
	660 Statute Costs	
	663 Bond Forfeitures and Bond Costs	
	664 Investment Income and Rent Control	Interest and Rentals
	665 Interest	
	666 Dividends	
	667 Rent	
	668 Royalties	
	669 Investment Gains and Losses	
	673 Gain/Loss on Sale of Assets (Proprietary Funds)	Sale of Fixed Assets

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Number	New Chart of Accounts	Previous Chart of Accounts
674	Private Contributions and Donations	Contributions and Donations
689	Cash Over or Short	694
690	Other Financing Sources Control	
696	Proceeds from Sale of Bonds/Notes	
697	Premium on Bonds or Notes	
698	Bond or Insurance Recoveries	696
699	Interfund Transfers In	Transfers In
Expenditure/Expense Accounts		
702	Wages - Full Time Employees	
703	Salaries	
704	Wages - Part Time Employees	
705	Vacation Pay	
706	Holiday Pay	
707	Temporary Employees	
708	Unemployment Compensation (SUTA)	
709	FICA	
710	Unemployment/FUTA	
711	Medicare	
712	Cash in Lieu of Benefits (Insurance Opt Out)	
713	Overtime	
714	Longevity Pay	
715	Pension Expense (GASB 68)	
716	Defined Contribution Pension Plan Expenditures	
717	Defined Benefit Pension Plan Contributions	
718	Health Insurance Premiums (Current Employees)	
719	Hospitalization Insurance (Current Employees)	
720	Gun Allowance	
721	Clothing Allowance	
722	Food Allowance	

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Number	New Chart of Accounts	Previous Chart of Accounts
	723 Retiree Health Care - OPEB	
	724 Open for Other Fringe Benefits	
	750 Supplies Control	
	752 Supplies	726
	753 Process Chemicals	
	758 Diesel Fuel	
	759 Gasoline	
	767 Clothing	
	771 Inventory/Cost of Goods Sold	
	790 Books	
	791 Subscriptions and Publications	
	800 Other Services and Charges Control	
	803 Administrative Services	
	811 Juror Fees	
	813 Transcript Fees	
	815 Witness Fees	
	817 Trial Court Appointed Attorney Fees	
	819 Appellate Court Appointed Attorney Fees	
	821 Guardian Ad Litem Fees	
	823 Interpreter Fees	
	825 Late Fees	
	837 Health Insurance Claims	
	840 Insurance Pemium	
	842 Unemployment Claims	
	843 Medical Provider Services	
	844 Death Benefits	
	851 Mail/Postage	
	852 Other Miscellaneous Communications (Including Internet Services)	
	861 Transportation - Mileage Reimbursement	

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Number	New Chart of Accounts	Previous Chart of Accounts

910	Professional Development	
911	Conferences	
912	Meetings	
913	Travel	
914	Tuition Reimbursement	
915	Memberships	
917	Sewage	
918	Water	
919	Waste and Rubbish Disposal	
920	Electric	
921	Natural Gas	
922	Steam Energy	
923	Propane	
924	Other Utility Services	
930	Land and Building Repairs	
931	Equipment Repairs	
932	Vehicle Repairs and Maintenance	
933	Software Maintenance Agreements	
934	Other Repairs and Maintenance	
935	Property Liability Insurance	
936	Vehicle Liability Insurance	
941	Contingency	
946	Engineering Services	
948	Computer Services	
969	Amortization Expense	
971	Land	
972	Water System	
973	Sewer System	
974	Land Improvements	

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Number	New Chart of Accounts	Previous Chart of Accounts
975	Buildings, Building Additions and Improvements	
976	Equipment - Roads	
977	Equipment - Shop	
978	Equipment - Engineering	
979	Equipment - Yard and Storage	
980	Office Equipment and Furniture	
981	Vehicles	
982	Books	
983	Leased Assets	
984	Software	
987	Depletable Assets	
988	Construction in Process	
989	Street Rehabilitation	
990	Debt Servcie Control	
991	Principal	
992	Interest	
993	Paying Agent Fees	
995	Interfund Transfers Out	999 Transfers (Out)
996	Discounts on Bonds or Notes	
997	Transfer to Escrow for Bond Refunding	
998	Special item	
999	Extraordinary Item	