

Municipal Uniform Chart of Accounts - Fiscal Year End 2026

Updates - August 2025

Account Additions and Changes		Previous Number/Name (if applicable)	Notes
37180	Other Operating Revenues - Water	37190	Increase available accounts
37181	Insurance Recoveries		Update for GASBS 103
37280	Other Operating Revenues - Sewer	37290 - Sewer - Other Operating Revenues	Increase available accounts
37281	Insurance Recoveries		Update for GASBS 103
37380	Other Operating Revenues - Electric		Increase available accounts
37381	Insurance Recoveries		Update for GASBS 103
37399	Miscellaneous		Increase available accounts
37480	Other Operating Revenues - Gas	37490 - Other Operating Revenues	Increase available accounts
37481	Insurance Recoveries		Update for GASBS 103
37580	Other Operating Revenues - Airport		Increase available accounts
37581	Insurance Recoveries		Update for GASBS 103
37599	Miscellaneous		Increase available accounts
37700	Nonoperating Revenues - All Proprietary	Non-Operating Revenues	Name update
37701	Noncapital Subsidies (received)		Update for GASBS 103
37716	Grant Revenues - Other		" "
37719	Other Noncapital Subsidies (received)		" "
37720	Intergovernmental Revenue	Other Non-Operating Revenues	" "
37721	Transfers In (non-capital)		" "
37730	Other Nonoperating Revenues	Miscellaneous Non-Operating Revenues	" "
37731	Gain on Sale of Capital Assets	37726	" "
37732	Gain on Refunding (In-Substance Defeasance)	37727	" "
37733	Investment Earnings		" "
37734	Net Increase (Decrease) in the Fair Value of Investments		" "
37739	Miscellaneous Nonoperating Revenues		" "
37759	Transfers In - Restricted for Capital Assets		" "
38500	Unusual or Infrequent Items (Revenues)	Special Items (Revenues)	" "
38501	Unusual or Infrequent Item	Special Item	" "
38502	Unusual or Infrequent Item #2	Special Item #2	" "
52120	Nonoperating Expenses - Noncapital Subsidies	Non-Operating Expenses	" "
52140	Nonoperating Expenses - Other Nonoperating Expenses		" "
52220	Nonoperating Expenses - Noncapital Subsidies	Non-Operating Expenses	" "
52240	Nonoperating Expenses - Other Nonoperating Expenses		" "

52320	Nonoperating Expenses - Noncapital Subsidies	Non-Operating Expenses	" "
52330	Nonoperating Expenses - Other Nonoperating Expenses		" "
52341	Cost of Sales - Purchased Power	52342	Increase available accounts
52342	Distribution	52344	" "
52343	Customers	52346	" "
52344	Administrative and General	52348	" "
52345	Maintenance Distribution	52350	" "
52346	Maintenance General	52352	" "
52350	Nonoperating Expenses - Noncapital Subsidies	52354 - Other Operating Expenses	Update for GASBS 103
52360	Nonoperating Expenses - Other Nonoperating Expenses		" "
52380	Nonoperating Expenses - Noncapital Subsidies	52378 - Other Operating Expenses	" "
52390	Nonoperating Expenses - Other Nonoperating Expenses		" "
52420	Nonoperating Expenses - Noncapital Subsidies	Non-Operating Expenses	" "
52440	Nonoperating Expenses - Other Nonoperating Expenses		" "
52520	Nonoperating Expenses - Noncapital Subsidies	Airport - Nonoperating Expenses	" "
52540	Nonoperating Expenses - Other Nonoperating Expenses		" "
52600	Nonoperating Expenses - All Proprietary	Non-Operating Expenses - All Enterprises	Name update
52610	Noncapital Subsidies (provided)		Update for GASBS 103
52611	Transfers Out (non-capital)		" "
52612	Contributions to Other Local Governments		" "
52613	Other Noncapital Subsidies (provided)		" "
52620	Other Nonoperating Expenses		" "
52622	Payments in Lieu of Taxes (Intra-entity)	Payments in Lieu of Taxes	Name update for clarification
52623	Miscellaneous Interest Expense		General Update
52629	Miscellaneous Nonoperating Expenses	Other Non-Operating Expenses	Update for GASBS 103
52630	Transfers Out (capital)	Federal Rescue Plan Act - Water Infrastructure	" "
55500	Unusual or Infrequent Items (Expenditures/Expenses)	Special Items (Expenditures)	" "
55501	Unusual or Infrequent Item	Special Item	" "
55502	Unusual or Infrequent Item #2	Special Item #2	" "

Account Deletions

37324	Electric - Other Operating Revenues	General cleanup
37710	Grant Revenues	General cleanup
37740	Capital Contributions	General cleanup
38600	Extraordinary Items (Revenues)	Outdated with GASBS 103
38601	Extraordinary Item	Outdated with GASBS 103
38602	Extraordinary Item #2	Outdated with GASBS 103
52121	Taxes	General cleanup

Notes

52122	Payments in Lieu of Taxes	Account was available in 526* series. (duplicate)
52124	Interest on Bonds	Account was available in 526* series. (duplicate)
52125	Paying Agent's Fees	Account was available in 526* series. (duplicate)
52126	Miscellaneous Interest Expenses	Account was available in 526* series. (duplicate)
52129	Other Nonoperating Expenses	Account was available in 526* series. (duplicate)
52621	Taxes	General cleanup
52626	Major Capital Outlay	General cleanup
52631	Federal Rescue Plan Act - Sewer Infrastructure	General cleanup
52632	Federal Rescue Plan Act - Other Infrastructure	General cleanup
55600	Extraordinary Items (Expenditures)	Outdated with GASBS 103
55601	Extraordinary Item	Outdated with GASBS 103
55602	Extraordinary Item #2	Outdated with GASBS 103