

Municipal Uniform Chart of Accounts

Updates - July 2026

Type	Number	Description	Previous Number/Name (if applicable)	Notes
Additions and Changes				
Fund	619	Trust Fund - Drug Enforcement	Drug Enforcement Fund	This trust fund was being used for special revenue fund purposes in error. Name update for clarification that it is a trust fund
Fund	651	Pension Custodial Fund	Pension Fund	Account name update to indicate it is a custodial fund.
Fund	652	OPEB Custodial Fund	OPEB Fund	" "
Fund	653	Deferred Compensation Custodial Fund	Deferred Compensation Fund	" "
Fund	654	Litigants, Heirs, and Others Custodial Fund	Litigants, Heirs, and Others Fund	" "
Fund	656	Seized Assets Custodial Fund	Seized Assets Fund	" "
Fund	702	Cemetery Care Fund	620, 655	Provide a permanent fund for cemetery care.
Account	31920	Hotel/Motel Occupancy Tax	Room Occupancy Tax	Account description improvement.
Account	36735	Contributions - Permanent Restriction		Provide an account to record contributions received required to remain intact permanently.
Account	36736	Contributions - Term Restriction		Provide an account to record contributions received restricted for a specified time or purpose.
Account	36993	Miscellaneous Revenues		Provide an account to record miscellaneous revenues in the governmental funds.
Account	36994	Damages and Restitution Recoveries		Provide an account to record proceeds from employee theft payback.
Account	52614	Payments in Lieu of Taxes	52622 Pmts in Lieu of Taxes (Intra-Entity)	Move account from the other nonoperating expenses section to the noncapital subsidies section. Use for in lieu of tax payments NOT considered a payment for goods or services. Payment can be to another fund or another government.
Account	52631	Contributions to Permanent/Term Endowments		Provide an account to record contributions to permanent and term endowments.
Deletions				
Fund	620	Cemetery Care Fund	Trust Fund	Use permanent fund 702.
Fund	655	Cemetery Care Fund	Custodial Fund	Use permanent fund 702.
Account	52622	Payments in Lieu of Taxes (Intra-entity)		Use 52614.