

State's Municipal Transparency Portal Revenue Codes and Definitions							
Control (X)		Dept. (XX)		Group (XX)		Class (XX)	
						Account (XXX)	
						Definition of Reportable Accounts- If definition matches account description, no further description is needed and or is defined by UCOA Crosswalk column.	
						UCOA Crosswalk	
1	Revenue	10	Local Revenue	10	Local Revenue	10	Property Tax
						100	Current Year Levy Tax Collection
							Collections for only the CURRENT fiscal year's levy, including motor vehicle levy collections (Exclusive of Pilot and or Tax Treaties not Included in Levy)

State's Municipal Transparency Portal Revenue Codes and Definitions							
Control (X)	Dept. (XX)	Group (XX)	Class (XX)	Account (XXX)		Definition of Reportable Accounts- If definition matches account description, no further description is needed and or is defined by UCOA Crosswalk column.	UCOA Crosswalk
				203	Federal Food Service Reimbursement	Federal Food Service Reimbursement	44601
				204	CDBG	CDBG	N/A, no school UCOA code listed
				205	COPS Grants	COPS Grants	N/A, no school UCOA code listed
				206	SAFER Grants	SAFER Grants	N/A, no school UCOA code listed
				207	Other Federal Aid Funds	Any Federal Aid Revenue not specifically reported in account item range 200-206, specifically including EMA grants and Federal Police Seizures	44xxx with fund 10, 21, 22, 30 (other then 44101, 44202, 44601, 44250, & OR 44xxx with activity 212641xx, OR 44xxx with fund number 21251100 or 212513xx or 21251200)
				208	COVID - ESSER	Elementary and Secondary School Emergency Relief Fund Fund, established as part of the Education Stabilization Fund in the CARES Act. Added for audit FY20.	44xxx with Fund number 21251100
				209	COVID - CRF	CARES relief funds, established as part of the Education Stabilization Fund in the CARES Act. Added for audit FY20.	44xxx with fund number 212513xx
				210	COVID - CDBG	Community Development Block Grant, federal CDBG funds specically for COVID19 response. Added for audit FY20.	44xxx with fund number 21251200
				211	COVID - FEMA	Federal Emergency Management Agency, reimbursements specifically for COVID19 response. Added for audit FY20.	N/A, no school UCOA code listed
				212	COVID - Other	Any other COVID related federal reimbursements or grants not specifically identified under account 207, 208, 209, 210, or 211. Added for audit FY20.	N/A, no school UCOA code listed
				300	MV Excise Tax Reimbursement	MV Excise Tax Reimbursement	N/A, no school UCOA code listed
				301	State PILOT Program	Payments from state for state PILOT program	N/A, no school UCOA code listed
				302	Distressed Community Relief Fund	Distressed Community Relief Fund	N/A, no school UCOA code listed
				303	Library Resource Aid	Library Resource Aid	N/A, no school UCOA code listed
				304	Library Construction Aid	Library Construction Aid	N/A, no school UCOA code listed
				305	Public Service Corporation Tax	Public Service Corporation Tax	N/A, no school UCOA code listed
				306	Meals & Beverage Tax / Hotel Tax	Meals & Beverage Tax / Hotel Tax	N/A, no school UCOA code listed

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				308	LEA Aid	Education aid per funding formula	43101
				309	Group Home	Group Home	N/A, no school UCOA code listed
				310	Housing Aid Capital Projects	Reimbursement for non-bonded capital activities under school capital improvements	43202 with fund 3xxxxxxx
				311	Housing Aid Bonded Debt	Reimbursement for bonded debt associated with school's	43202 with fund 4xxxxxxx
				312	State Food Service Revenue	State Food Service Revenue	43401, 43402
				313	Incentive Aid	Incentive Aid	N/A, no school UCOA code listed
				314	Property Revaluation Reimbursement	Property Revaluation Reimbursement	N/A, no school UCOA code listed
				315	Other State Revenue	Any State Revenue not specifically reported in account item range 300-314	43xxx (Other then 43101, 43401, 43402, 43250 & 43202 with fund 3xxxxxxx & 4xxxxxxx)
				316	Motor Vehicle Phase Out	Reimbursement by State to municipality for the elimination of municipal motor vehicle tax	N/A, no school UCOA code listed
				400	Other Revenue	Any Revenue not reported in account item range 100-316	411xx, 414xx, 415xx, 416xx, 417xx, 418xx 419xx 42xxx, 451xx, 453xx, 46xxx, 47xxx, 48xxx, 49xxx
				500	Local Appropriation for Education	Appropriations to local school district	41210
				501	Regional Appropriation for Education	Appropriation for regional school districts	41210 (This line for Regional Districts only)
				503	Supplemental Appropriation for Education	Supplemental appropriation to school districts	41211
				504	Regional Supplemental Appropriation for Education	Supplemental appropriation for regional school districts	41211 (This line for Regional Districts only)
				502	Other Education Appropriation	Appropriations to school districts in addition to MOE (e.g. Deficit Reduction)	412xx (other then 41210, 41211, 41250)
				999	Total Revenue	This item is used for the subtotal of revenue in each class breakout and the total revenue.	N/A, no school UCOA code listed

State's Municipal Transparency Portal Expenditure Codes and Definitions											
Control (X)		Dept. (XX)		Group (XX)		Class (XX)		Account (XXX)		Definition of Reportable Accounts- If definition matches account description, no further description is needed and or is defined by UCOA Crosswalk column.	UCOA Crosswalk
2	Expenditures	10	General Government	10	Compensation	10	Compensation	100	Compensation- Group A	This item would only include Salaries, Longevity, Stipend, Clothing Allowance/Maintenance, Shift Differential, Out of rank, Holiday Pay, Bonuses, and Budgeted Turnover Allowance. Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	51xxx (other then 512xx) with Job classes 1xxx, (Budget Only 59999)
		11	Finance	20	Benefits	15	Overtime	101	Compensation - Group B	This item would only include Salaries, Longevity, Stipend, Clothing Allowance/Maintenance, Shift Differential, Out of rank, Holiday Pay, Bonuses, and Budgeted Turnover Allowance. Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level educational administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	51xxx (other then 512xx) with Job classes 2xxx, & 3xxx
		12	Social Services	30	ADC Payments	20	Health Insurance	103	Compensation - Group C	This item would only include Salaries, Longevity, Stipend, Clothing Allowance/Maintenance, Shift Differential, Out of rank, Holiday Pay, Bonuses and Budgeted Turnover Allowance. Group C: Education Department only, admirative and support staff in the Education Department.	51xxx (other then 512xx) with Job classes 4xxx
		13	Centralized Information Technology	40	Operations	25	Other Benefits	102	Compensation -Volunteer	Amounts paid to volunteers in public safety departments.	N/A, no school UCOA code listed
		14	Planning	50	Municipal Education Appropriation	30	Pension	150	Overtime- Group A	Overtime derived from all sources for employees, including overtime generated from employees taking paid leave (sick, vacation, personal, comp, and IOJ) and or administrative overtime. Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	512xx with Job classes 1xxx
		15	Libraries	60	Debt Service	35	OPEB	151	Overtime - Group B	Overtime derived from all sources for Civilian employees including overtime generated from employees taking paid leave (sick, vacation, personal, comp, and IOJ) and or administrative overtime. Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level educational administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	512xx with Job classes 2xxx, & 3xxx
		20	Public Works	99	Total Expenditures	40	Operations	153	Overtime - Group C	Overtime derived from all sources for Civilian employees including overtime generated from employees taking paid leave (sick, vacation, personal, comp, and IOJ) and or administrative overtime. Group C: Education Department only, admirative and support staff in the Education Department.	512xx with Job classes 4xxx
		21	Parks and Rec			50	Municipal Education Appropriation	152	Police & Fire Detail	Detail payments for both external and internal details.	N/A, no school UCOA code listed
		30	Police Department			60	Municipal Debt Service	200	Active Medical Insurance - Group A	Medical insurance for active employees only including WRI, Admin fees, Stop Loss premiums, claims, Premium (if premium based),medical buybacks, ACA fees, and IBNR (IBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares. Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	52101, 52121, 52109, 58105 with job classes 1xxx
		31	Fire Department			61	School Debt Service	201	Retiree Medical Insurance - Group A	School Only code for Medical insurance for retirees only, including WRI, Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR (IBNR is an estimated item for Adopted, Revised, Projected budgets). The amount should be net of employee co-shares. Only used for Pay Go Basis when no Qualified OPEB Trust exists ( When Qualified OPEB Trust exists use ADC based 350-351 and policy guidelines). Group A: Group A consists of professional staff providing direct services to students for Education Department, and all employees in every other department.	52101, 52109, 58105 or 52122 with job class 5101 (Used if District does not have a qualifying OPEB Trust)
		32	Centralized Dispatch			99	Total Expenditures	202	Active Medical Insurance- Group B	Medical insurance for active employees only including WRI, Admin fees, Stop Loss premiums, claims, Premium (if premium based),medical buybacks, ACA fees, and IBNR (IBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares. Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level educational administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	52101, 52121, 52109, 58105 with job classes 2xxx & 3xxx
		33	Public Safety - Other					203	Retiree Medical Insurance- Group B	School Only code for Medical insurance for retirees only, including WRI, Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR (IBNR is an estimated item for Adopted, Revised, Projected budgets). The amount should be net of employee co-shares. Only used for Pay Go Basis when no Qualified OPEB Trust exists ( When Qualified OPEB Trust exists use ADC based 350-351 and policy guidelines). Group B: Group B consist of executive/mid-level educational administration in the Education Department	52101, 52109, 58105 or 52122 with job classes 5108 or 5109 (Used if District does not have a qualifying OPEB Trust)
		40	OPEB					210	Active Medical Insurance- Group C	Medical insurance for active employees only including WRI, Admin fees, Stop Loss premiums, claims, Premium (if premium based),medical buybacks, ACA fees, and IBNR (IBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares. Group C: Education Department only, admirative and support staff in the Education Department.	52101, 52121, 52109, 58105 with job class 4xxx
		50	Education					211	Retiree Medical Insurance- Group C	School Only code for Medical insurance for retirees only, including WRI, Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR (IBNR is an estimated item for Adopted, Revised, Projected budgets). The amount should be net of employee co-shares. Only used for Pay Go Basis when no Qualified OPEB Trust exists ( When Qualified OPEB Trust exists use ADC based 350-351 and policy guidelines). Group C: Education Department only, admirative and support staff in the Education Department.	52101, 52109, 58105 or 52122 with job classes 5115 or 5116 (Used if District does not have a qualifying OPEB Trust)
		60	Debt Service					204	Retiree Medical Insurance- Total	Municipal Only code Medical insurance for retirees only (includes Police, Fire, and Municipal), including WRI, Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR (IBNR is an estimated item for Adopted, Revised, Projected budgets) . The amount should be net of employee co-shares. Only used for Pay Go Basis when no Qualified OPEB Trust exists ( When Qualified OPEB Trust exists use ADC based see 350-351 and policy guidelines)	N/A, no school UCOA code listed
		99	Total Expenditures					205	Active Dental insurance- Group A	Employer cost of active employee dental insurance, net of employee co-share. Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	52103, 52123 and 52124 with all job classes 1xxx
								206	Retiree Dental insurance- Group A	School Only code Employer cost of retired employee dental insurance, net of employee co-share. Only used for Pay Go Basis when no Qualified OPEB Trust exists ( When Qualified OPEB Trust exists use ADC based see 350-351 and policy guidelines) Group A: Employees who serve the primary function of the department. Group A: Group A consists of professional staff providing direct services to students for Education Department, and all employees in every other department,t	52103, 52123 and 52125 with job class 5101 (Used if District does not have a qualifying OPEB Trust)

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				207	Active Dental Insurance- Group B Employer cost of active employee dental insurance, net of employee co-share. Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level educational administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	52103, 52123 and 52124 with all job classes 2xxx, & 3xxx
				208	Retiree Dental Insurance- Group B School Only code Employer cost of retired employee dental insurance, net of employee co-share. Only used for Pay Go Basis when no Qualified OPEB Trust exists ( When Qualified OPEB Trust exists use ADC based see 350-351 and policy guidelines) Group B: Group B consist of executive/mid-level educational administration in the Education Department.	52103, 52123 and 52125 with job class 5108 or 5109 (Used if District does not have a qualifying OPEB Trust)
				212	Active Dental Insurance- Group C Employer cost of active employee dental insurance, net of employee co-share. Group C: Education Department only, admirative and support staff in the Education Department.	52103, 52123 and 52124 with all job class 4xxx
				213	Retiree Dental Insurance- Group C School Only code Employer cost of retired employee dental insurance, net of employee co-share. Only used for Pay Go Basis when no Qualified OPEB Trust exists ( When Qualified OPEB Trust exists use ADC based see 350-351 and policy guidelines) Group C: Education Department only, admirative and support staff in the Education Department.	52103, 52123 and 52125 with job class 5115 or 5116 (Used if District does not have a qualifying OPEB Trust)
				209	Retiree Dental Insurance- Total Municipal Only code Employer cost of retired employee dental insurance, net of employee co-share (includes Police, Fire, and Municipal). Only used for Pay Go Basis when no Qualified OPEB Trust exists ( When Qualified OPEB Trust exists use ADC based see 350-351 and policy guidelines)	N/A, no school UCOA code listed
				250	Payroll Taxes The Municipal / School District portion of all payroll related taxes for employees, FICA, FICA MED, SUTA, FUTA, SD/ITDI	52301, 52302, 52105, 52501
				251	Life Insurance Life insurance for active employees and retirees	52102
				252	State Defined Contribution- Group A Employer contribution for employees. Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	52205 or 52213 with job classes 1xxx
				253	State Defined Contribution - Group B Employer contribution for secondary employees. Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level educational administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	52205, 52213 & 52218 with job classes 2xxx, and 3xxx
				256	State Defined Contribution - Group C Employer contribution for secondary employees. Group C: Education Department only, admirative and support staff in the Education Department.	52206 or 52218 with job class 4xxx
				254	Other Benefits- Group A Other Employee and Retiree Benefits not specifically reported (includes vision, loaned vehicles, and active/retiree vacation and sick payout). Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	51332, 52104, 52106, 52107, 52108, 52111, 52112, 527xx, 529xx, 52401, 52402, 52207, 527xx with job classes 1xxx
				255	Other Benefits- Group B Other Employee and Retiree Benefits not specifically reported (includes vision, loaned vehicles, and active/retiree vacation and sick payout). Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level educational administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	51332, 52104, 52106, 52107, 52108, 52111, 52112, 527xx, 529xx, 52401, 52402, 52207, 527xx with job classes 2xxx, and 3xxx
				257	Other Benefits- Group C Other Employee and Retiree Benefits not specifically reported (includes vision, loaned vehicles, and active/retiree vacation and sick payout). Group C: Education Department only, admirative and support staff in the Education Department.	51332, 52104, 52106, 52107, 52108, 52111, 52112, 527xx, 529xx, 52401, 52402, 52207, 527xx with job class 4xxx
				300	Local Defined Benefit Pension- Group A Employer Local pension contribution for employees. Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	52204 (excluding national union defined benefit pension plans reported under Other Defined Benefit/Contribution) with job classes 1xxx
				301	Local Defined Benefit Pension - Group B Employer Local secondary employees pension contribution for employees. Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level educational administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	52204 (excluding national union defined benefit pension plans reported under Other Defined Benefit/Contribution) with job classes 2xxx and 3xxx.
				305	Local Defined Benefit Pension - Group C Employer Local secondary employees pension contribution for employees. Group C: Education Department only, admirative and support staff in the Education Department.	52204 (excluding national union defined benefit pension plans reported under Other Defined Benefit/Contribution) with job classes 4xxx
				302	State Defined Benefit Pension- Group A Employer State pension contribution for employees. Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	52203, 52205 & 52208 with Job Classes 1xxx

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				303	State Defined Benefit Pension - Group B	Employer State pension contribution for employees. Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level educational administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	52203, 52205, 52206 & 52208 with Job Classes 2xxx, & 3xxx
				306	State Defined Benefit Pension - Group C	Employer State pension contribution for employees. Group C: Education Department only, admirative and support staff in the Education Department.	52206, & 52208 with Job Classes 4xxx
				304	Other Defined Benefit / Contribution	All other non State or local pension plan defined benefit employer contributions. Such as national union pension plans. All non State defined contribution (including local, national, federal defined contributions) contributed by the employer	52204 (All other defined benefit pension plans not reported under Local Defined Benefit Pension-Group A,B,C such as national union plans.) & 52214 with job classes 1xxx,2xxx,3xxx, 4xxx
				350	Qualified Trust OPEB Contribution- Group A	School Only code Employer OPEB contribution for employees. Only include contributions to qualified trust (Pay-go and or contributions). Group A: professional staff providing direct services to students for Education Department, and all employees in every other department.	52201, 52202, with job classes 1xxx or 5101
				351	Qualified Trust OPEB Contribution- Group B	School Only code Employer OPEB contribution for employees. Only include contributions to qualified trust (Pay-go and or contributions). Group B: Group B consist of executive/mid-level educational administration in the Education Department.	52201, 52202,with job class 2xxx, 3xxx, 5108, or 5109
				353	Qualified Trust OPEB Contribution- Group C	School Only code Employer OPEB contribution for employees. Only include contributions to qualified trust (Pay-go and or contributions). Group C: Education Department only, admirative and support staff in the Education Department.	52201, 52202,with job classes 4xxx, 5115 or 5116
				352	Qualified Trust OPEB Contribution- Total	Municipal Only code Total Employer OPEB contribution for employees. Only include contributions to qualified trust (Pay-go and or contributions).	N/A, no school UCOA code listed
				401	Purchased Services	Department specific - Any outside service purchased for: audit, legal, consulting, actuarial services , janitorial service, pest control, copier, arbitration, temporary services, lawn care, mileage reimbursement, bond issuance costs, etc.	53xxx, 545xx, 546xx, 551xx, 554xx, 555xx, 556xx, 557xx, 558xx, 559xx, 58341
				402	Materials/Supplies	Department Specific- Related materials and supplies	561xx, 562xx ( other then 56201, 56202, 56203, 56204, 56207, 56208, 56209, 56210, 56215), 563xx, 564xx (other then 56407),
				403	Software Licenses	Department Specific- All software license, fees, and cost of support.	56407, 56501, 57311, 57909
				404	Capital Outlays	Department Specific-Longer term items and acquisitions of equipment, building and other capital items (Consistent with the municipality's capitalization guidelines add lease payments)	571xx, 572xx, 57305, 57306, 57309, 57313, 574XX
				405	Insurance	General Government Specific- All Non-health related insurance: liability insurance, workers comp, etc.	552xx
				407	Maintenance	Department Specific- Any repairs and/or maintenance to inside/outside of buildings and grounds.	542xx, 543xx
				408	Vehicle Operations	Department Specific-All related vehicle related expenditures: fuel, repairs, maintenance	56202, 56203, 56207, 57301, 57303,
				409	Utilities	Department Specific- All utilities: phone, heating fuel, electric, cable, gas, sewer, water, waste water, soil waste. If departments, besides public safety departments (departments beginning with 3x), reside in the same building then there is no allocation by department required and all utility expenses could be reflected under the department general government.	544xx, 56201, 56204, 56208, 56209, 56210, 56215
				410	Contingency	Department Specific- All budgeted assigned/unassigned contingency expenditures including unspecified budget savings	(Budget Only, 59998, Function 411 plus 5xxxx (Do not include contingency expenses in other categories))
				411	Street Lighting	Public Works Department Specific- The cost for the maintenance and operations of street lights	N/A, no school UCOA code listed

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				412	Revaluation	Finance Department Specific- The full cost of statistical updates, and full revaluations.	N/A, no school UCOA code listed
				413	Snow Removal-Raw Material & External Contracts	Public Works Department Specific- The costs specific to the raw material used for snow removal, and the cost of hiring private contractors for snow plowing	N/A, no school UCOA code listed
				414	Trash Removal & Recycling	Public Works Department Specific- Cost of contract for third party trash removal and recycling	N/A, no school UCOA code listed
				415	Claims & Settlements	General Government Department Specific- Amounts paid for claims or settlements not having to do with payments for salaries and or benefits.	58206
				416	Community Support	General Government Department Specific- Donations, grants, and support, to local non-profit organizations and community development projects	58901
				417	Other Operation Expenditures	Department specific - Expenditures incurred for general operation: office expense, bank charges, fees, dues, travel, testing, drug testing, recruiting, protective gear, training, travel, cont. education, rentals, third party cost recoveries. Public Works Department specifically includes fire hydrant fees. Libraries and Social Services departments includes appropriations made to Libraries and Social Service not directly managed by the municipality. Any operational departmental/related accounts not specifically identified	547xx, 548xx, 549xx, 575xx, 576xx, 577xx, 578xx, 59401, 59501, 59601 & 58xxx (other then 58206, 583xx, and 58206)
				418	Tipping Fees	Amounts paid to Rhode Island Resource Recovery Corporation for the purposes disposing of solid waste	N/A, no school UCOA code listed
				500	Local Appropriation for Education	Appropriations to local school district subject to MOE	N/A, no school UCOA code listed
				501	Regional Appropriation for Education	Appropriation for regional school districts	N/A, no school UCOA code listed
				503	Supplemental Appropriation for Education	Supplemental appropriation to school districts	N/A, no school UCOA code listed
				504	Regional Supplemental Appropriation for Education	Supplemental appropriation for regional school districts	N/A, no school UCOA code listed
				502	Other Education Appropriation	Appropriations to school districts in addition to MOE (e.g. Deficit Reduction)	N/A, no school UCOA code listed
				600	Municipal Debt- Principal	Related to Municipal Financing	N/A, no school UCOA code listed
				601	Municipal Debt- Interest	Related to Municipal Financing	N/A, no school UCOA code listed
				610	School Debt- Principal	Related to School Financing	583xx (other then 58320, 58322, 58341, 58310, 58311, 58313, 58315, 58324, 58325)
				611	School Debt- Interest	Related to School Financing	58320, 58322, 58324, 58325
				999	Total Expenditures	This item is used for the subtotal of expenditures in each department and the total expenditures.	N/A, no school UCOA code listed

State's Municipal Transparency Portal Levy Codes and Definitions													
Control (X)		Dept. (XX)		Group (XX)		Class (XX)		Account (XXX)		Definition of Reportable Accounts- If definition matches account description, no further description is needed and or is defined by UCOA Crosswalk column.		UCOA Crosswalk	
3	Levy	30	Levy	30	Levy	30	Levy	300	Levy subject to § 44-5-2	This item is time dependent. For the Adopted Budget it would represent the estimated levy for all classes except for motor vehicle used in the adoption of the budget. For the Budget to Actuals and Municipal Data Report it would represent the certified levy for all classes except for motor vehicle submitted to DMF no later than August 15th of that particular fiscal year. For the Five Year Forecast it will represent projections within the parameters defined by RI General Law § 44-5-2 for all classes except for motor vehicle.		N/A, no school UCOA code listed	
								301	Adjustments to Current Year Levy	This item is based on any abatements and or additions to the Certified levy amount including motor vehicle for current year levy. For adopted, Revised, and Projected this would reflect estimated amounts. Additions will be recorded as a positive number, and abatements will be recorded as a negative.		N/A, no school UCOA code listed	
								305	Adjustments to Prior Year's Levy	This item is based on any abetments and or additions to the Certified levy amount including motor vehicle for LAST fiscal year's levy. For adopted, Revised, and Projected this would reflect estimated amounts. Additions will be recorded as a positive number, and abatements will be recorded as a negative.		N/A, no school UCOA code listed	
								302	Current Year Collection Rate	This is arrived at by taking the sum of Current Year Property Tax Collection (Revenue Account-100), PILOT & Tax Treaties (excluded from levy) (Revenue Account-103) divided by the sum of Levy subject to § 44-5-2 (Levy Account-300), Motor Vehicle Levy (Levy Account - 306), PILOT and Tax Treaties (excluded from levy) (Levy Account-304), and Adjustments to Levy (Levy Account-301).		N/A, no school UCOA code listed	
								303	PILOT and Tax Treaties (Included in levy)	PILOT and tax treaties included from the calculation of the Levy		N/A, no school UCOA code listed	
								304	PILOT and Tax Treaties (excluded from levy)	PILOT and tax treaties excluded in the calculation of the Levy		N/A, no school UCOA code listed	
								306	Motor Vehicle Levy	This item is time dependent. For the Adopted Budget it would represent the estimated motor vehicle levy used in the adoption of the budget. For the Budget to Actuals and Municipal Data Report it would represent the certified motor vehicle levy submitted to DMF no later than August 15th of that particular fiscal year. For the Five Year Forecast it will represent projections for motor vehicle.		N/A, no school UCOA code listed	



State's Municipal Transparency Portal Employee Codes and Definitions											
Control (X)		Dept. (XX)		Group (XX)		Class (XX)		Account (XXX)		Definition of Reportable Accounts- If definition matches account description, no further description is needed and or is defined by UCOA Crosswalk column.	UCOA Crosswalk
4	Employee Count	10	General Government	40	Employee Count	40	Employee Count	400	Employee Count - Group A	Employees working in full time positions as determined by the entity. This should exclude 75 and 90 day rule employees and volunteers. Group A: Employees who serve the primary function of the department. Group A consists of police officers for the Police Department, fire fighters for the Fire department, civilian dispatchers for the Centralized Dispatch Department, and professional staff providing direct services to students for Education Department, and all employees in every other department.	N/A, no school UCOA code listed
		11	Finance					401	Employee Count - Group B	Employees working in full time positions as determined by the entity. This should exclude 75 and 90 day rule employees and volunteers. Group B: Group B consist of administrative employees and civilian dispatch employees in the Police and Fire Departments, and executive/mid-level administration in the Education Department. For all other non-public safety departments there are no Group B Employees.	N/A, no school UCOA code listed
		12	Social Services					403	Employee Count - Group C	Employees working in full time positions as determined by the entity. This should exclude 75 and 90 day rule employees and volunteers. Group C: Education Department only, non-certified and other staff in the Education Department. For all other non-public safety departments there will not be Group C Employees.	N/A, no school UCOA code listed
		13	Information Technology					402	Part-time & Temp	Employees working in part-time, temp, or seasonal positions as determined by the entity. The number represented should be equivalent to the total number of hours worked by employees working in part-time, temp, or seasonal positions as determined by the entity divided by the total number of the required hours for full time employment by the entity. This number should include 75 and 90 day rule employees and excludes volunteers and full time employees allocated to multiple departments.	N/A, no school UCOA code listed
		14	Planning								
		15	Libraries								
		20	Public Works								
		21	Parks and Rec								
		30	Police Department								
		31	Fire Department								
		32	Dispatch								
		33	Public Safety - Other								
		50	Education								
		60	Debt Service								

State's Municipal Transparency Portal Fund Balance Codes and Definitions													
Control (X)		Dept. (XX)		Group (XX)		Class (XX)		Account (XXX)		Definition of Reportable Accounts- If definition matches account description, no further description is needed and or is defined by UCOA Crosswalk column.		UCOA Crosswalk	
5	Fund Balance	50	Fund Balance	10	Ending Fund Balance	10	Ending Fund Balance	100	Non-spendable	For any of the reporting periods this item is ending balance, which would reflect the end results from current period operations.			N/A, no school UCOA code listed
				20	Appropriated Fund Balance	20	Appropriation from Fund Balance	110	Restricted	For any of the reporting periods this item is ending balance, which would reflect the end results from current period operations.			N/A, no school UCOA code listed
				30	Net Change	25	Appropriation to Fund Balance	120	Committed	For any of the reporting periods this item is ending balance, which would reflect the end results from current period operations.			N/A, no school UCOA code listed
				40	Adjustments to prior fiscal year fund balance	30	Net Change	130	Assigned	For any of the reporting periods this item is ending balance, which would reflect the end results from current period operations.			N/A, no school UCOA code listed
						40	Prior Period Adjustments - MTP Non-audit	140	Unassigned	For any of the reporting periods this item is ending balance, which would reflect the end results from current period operations.			N/A, no school UCOA code listed
						45	Prior Period Adjustments - Audit	150	Enterprise Fund Net Position	Net position of enterprise funds, only used for enterprise funds, includes net investment in capital assets, restricted, and unrestricted positions			N/A, no school UCOA code listed
								200	Appropriation from Fund Balance	Budgeted Appropriation from Fund Balance to be used in current fiscal year			(Budget Only 41250, 43250, 44250 )
								250	Appropriation to Fund Balance	Budgeted Appropriation to Fund Balance to be reserved for future use in current fiscal year			(Budget Only, N/A, no school UCOA code listed)
								300	Net Change in Fund Balance or Net Position	For any of the reporting periods this item is ending operating balance, which would reflect the end results from current period operations.			N/A, no school UCOA code listed
								400	Added Funds	A municipality may determine that a fund (special revenue, Enterprise, Debt Service, etc...) should be included for the current period or reporting, but in the prior period of reporting it was determined that it was not necessary to include. This item will reflect the total ending fund balance from the prior period of reporting, which also represents the current period beginning fund balance, for the added fund(s).			N/A, no school UCOA code listed
				401	Subtracted Funds	A municipality may determine that a fund (special revenue, Enterprise, Debt Service, etc..) should be excluded for the current period or reporting, but in the prior period of reporting it was determined that it was necessary to include. This item will reflect the total ending fund balance from the prior period of reporting, which also represents the current period beginning fund balance, for the subtracted fund(s)			N/A, no school UCOA code listed				
				402	Misc. Adjustments to Prior Period Ending Fund Balance	Any items not specifically spelled out under another fund balance 400 series account code that would impact the ending fund balances from the prior period.			N/A, no school UCOA code listed				
				450	Audit Prior Period Adjustments	This item will reflect any adjustments determined by the municipality's / school district's independent auditor that will impact the ending fund balances from the prior period.			N/A, no school UCOA code listed				

State's Municipal Transparency Portal Other Financing Sources Codes and Definitions									
Control (X)		Dept. (XX)		Group (XX)		Class (XX)		Account (XXX)	
								Definition of Reportable Accounts- If definition matches account description, no further description is needed and or is defined by UCOA Crosswalk column.	
7	Financing Sources	70	Financing Sources	70	Financing Sources	10	Financing Sources: Transfers	100	Financing Sources: Transfer from Capital Funds
									Financing Sources: Transfer from Capital Funds
						20	Financing Sources: Debt	102	Financing Sources: Transfer from Other Funds
									Financing Sources: Transfer from Other Funds
						30	Financing Sources: Other	200	Financing Sources: Debt Proceeds
									(Net of related premium and or discounts)
								300	Financing Sources: Other
									Financing Sources: Other
									N/A, no school UCOA code listed
									45210
									45401, 45501, 45601
									N/A, no school UCOA code listed

### Other Financing Uses