

State of Rhode Island

Municipal Transparency Portal Account Changes from FY 2016 to FY 2017



Prepared by:

- Department of Revenue – Division of Municipal Finance
- Office of the Auditor General
- Rhode Island Department of Education

3/27/2018

- 1 Account: Employee Count - Group C
Code Employee Count Account: 403
- Definition: 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 B Employees. For detail of calculation per reporting period see FAQ question 6.13.
- School UCOA Crosswalk N/A, no school UCOA code listed
- Reason for addition: Adding "Group C" to the employee count better organizes employees in the education department.
- 2 Account: Last Year's Levy Tax Collection
Code 1-10-10-10-105
- Definition: Collections for only LAST fiscal year's levy (Exclusive of PILOT [Payment in Lieu of Taxes] and or Tax Treaties not Included in Levy)
- School UCOA Crosswalk N/A, no school UCOA code listed
- Reason for addition: To increase comparability of collections between municipalities
- 3 Account: Supplemental Appropriation for Education
Code Revenue Account: 503
- Definition: Supplemental appropriation to school districts
- School UCOA Crosswalk 41211
- Reason for addition: Allows for further segregation of appropriations made to school districts.
- 4 Account: Regional Supplemental Appropriation for Education
Code Revenue Account: 504
- Definition: Supplemental appropriation for regional school districts
- School UCOA Crosswalk 41211 (This line for Regional Districts only)
- Reason for addition: Allows for further segregation of appropriations made to regional school districts.

5 Account: Compensation - Group C
Code Expenditure Account- 103

Definition: This item would only include Salaries, Longevity, Stipend, Clothing Allowance/Maintenance, Shift Differential, Out of rank, Holiday Pay, and Bonuses. Group C: Education Department only, non-certified and other staff in the Education Department.

School UCOA Crosswalk 51xxx (other than 512xx) with Job classes 4xxx

Reason for addition: To add compensation and benefit information for group C employees

6 Account: Overtime - Group C
Code Expenditure Account- 153

Definition: Overtime derived from all sources for Civilian employees including overtime generated from employees taking paid leave (sick, vacation, personal, comp, and IOJ [Injury on The Job]) and or administrative overtime. Group C: Education Department only, non-certified and other staff in the Education Department.

School UCOA Crosswalk 512xx with Job classes 4xxx

Reason for addition: To add compensation and benefit information for group C employees

7 Account: Active Medical Insurance- Group C
Code Expenditure Account- 210

Definition: Medical insurance for active employees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), medical buybacks, ACA [Affordable Care Act] fees, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares. Group C: Education Department only, non-certified and other staff in the Education Department.

School UCOA Crosswalk 52101, 52121, 52109, 58105 with job class 4xxx

Reason for addition: To add compensation and benefit information for group C employees

8 Account: Retiree Medical Insurance- Group C
Code Expenditure Account- 211

Definition: Medical insurance for retirees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) For Retired Primary Employees. The amount should be net of employee co-shares. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines). Group C: Education Department only, non-certified and other staff in the Education Department.

School UCOA Crosswalk 52101, 52109, 58105 or 52122 with job classes 5115 or 5116 (Used if District does not have a qualifying OPEB [Other Post Employment Benefit] Trust)

Reason for addition: To add compensation and benefit information for group C employees

9 Account: Active Medical Insurance- Group C
Code Expenditure Account- 212

Definition: Employer cost of active employee dental insurance, net of employee co-share. Group C: Education Department only, non-certified and other staff in the Education Department.

School UCOA Crosswalk 52103, 52123 and 52124 with all job class 4xxx

Reason for addition: To add compensation and benefit information for group C employees

10 Account: Retiree Dental Insurance- Group C
Code Expenditure Account- 213

Definition: Employer cost of retired employee dental insurance, net of employee co-share. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines). Group C: Education Department only, non-certified and other staff in the Education Department.

School UCOA Crosswalk 52103, 52123 and 52125 with job class 5115 or 5116 (Used if District does not have a qualifying OPEB Trust)

Reason for addition: To add compensation and benefit information for group C employees

- 11 Account: State Defined Contribution - Group C
Code Expenditure Account- 256
Definition: Employer contribution for secondary employees. Group C: Education Department only, non-certified and other staff in the Education Department.
School UCOA Crosswalk 52206 or 52218 with job class 4xxx
Reason for addition: To add compensation and benefit information for group C employees
- 12 Account: Other Benefits- Group C
Code Expenditure Account- 257
Definition: Other Employee and Retiree Benefits not specifically reported (includes workers comp, vision, loaned vehicles, and active/retiree vacation and sick payout). Group C: Education Department only, non-certified and other staff in the Education Department.
School UCOA Crosswalk 51332, 52104, 52106, 52107, 52108, 52111, 52112, 527xx, 529xx, 52401, 52402, 52207, 527xx with job class 4xxx
Reason for addition: To add compensation and benefit information for group C employees
- 13 Account: Local Defined Benefit Pension - Group C
Code Expenditure Account: 305
Definition: Employer Local secondary employees pension contribution for employees. Group C: Education Department only, non-certified and other staff in the Education Department.
School UCOA Crosswalk 52204 (excluding national union defined benefit pension plans reported under Other Defined Benefit/Contribution) with job classes 4xxx
Reason for addition: To add compensation and benefit information for group C employees

- 14 Account: Local Defined Benefit Pension - Group C
Code Expenditure Account: 305
Definition: Employer Local secondary employees pension contribution for employees. Group C: Education Department only, non-certified and other staff in the Education Department.
School UCOA Crosswalk 52204 (excluding national union defined benefit pension plans reported under Other Defined Benefit/Contribution) with job classes 4xxx
Reason for addition: To add compensation and benefit information for group C employees
- 15 Account: State Defined Benefit Pension - Group C
Code Expenditure Account: 306
Definition: Employer State pension contribution for employees. Group C: Education Department only, non-certified and other staff in the Education Department.
School UCOA Crosswalk 52206, & 52208 with Job Classes 4xxx
Reason for addition: To add compensation and benefit information for group C employees
- 16 Account: OPEB Contribution- Group C
Code Expenditure Account: 353
Definition: Employer OPEB contribution for employees (Non-Pay go). Only include contributions to qualified trust. Group C: Education Department only, non-certified and other staff in the Education Department.
School UCOA Crosswalk 52201, 52202, with job classes 4xxx, 5115 or 5116
Reason for addition: To add compensation and benefit information for group C employees
- 17 Account: Local Pension ADC [Actuarially Determined Contribution] Funding Percentage for Only Reported Funds-Municipality
Code ADC [Actuarially Determined Contribution] Account: 300
Definition: This account was added to provide more definition for the percent funding associated with ONLY the funds reported. In the prior year these amounts may include funding for NON reported funds such as enterprise funds for Water
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding percentage of local municipal pension funds included in the report

- 18 Account: Local Pension ADC [Actuarially Determined Contribution] Funding Percentage for Only Reported Funds-Police
Code ADC [Actuarially Determined Contribution] Account: 301
Definition: The percentage of the Actuarial Determined Contribution funded for police pension benefits for GASB54/RGS [Reportable Government Services] Funds.
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding percentage of local police pension funds included in the report
- 19 Account: Local Pension ADC [Actuarially Determined Contribution] Funding Percentage for Only Reported Funds-Fire
Code ADC [Actuarially Determined Contribution] Account: 302
Definition: The percentage of the Actuarial Determined Contribution funded for fire pension benefits for GASB54/RGS [Reportable Government Services] Funds.
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding percentage of local fire pension funds included in the report
- 20 Account: Local Pension ADC [Actuarially Determined Contribution] Funding Amount for Only Reported Funds-Municipality
Code ADC [Actuarially Determined Contribution] Account: 305
Definition: The amount of the Actuarial Determined Contribution funded for municipal workers pension benefits for GASB54/RGS [Reportable Government Services] Funds.
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding amount of local municipal pension funds included in the report
- 21 Account: Local Pension ADC [Actuarially Determined Contribution] Funding Amount for Only Reported Funds-Police
Code ADC [Actuarially Determined Contribution] Account: 306
Definition: The amount of the Actuarial Determined Contribution funded for police pension benefits for GASB54/RGS [Reportable Government Services] Funds.
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding amount of local police pension funds included in the report

- 22 Account: Local Pension ADC [Actuarially Determined Contribution] Funding Amount for Only Reported Funds-Fire
Code ADC [Actuarially Determined Contribution] Account: 307
Definition: The amount of the Actuarial Determined Contribution funded for fire pension benefits for GASB54/RGS [Reportable Government Services] Funds.
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding amount of local fire pension funds included in the report
- 23 Account: OPEB ADC [Actuarially Determined Contribution] Funding Percentage for Only Reported Funds-Municipality
Code ADC [Actuarially Determined Contribution] Account: 400
Definition: The percentage of the Actuarial Determined Contribution funded for municipal workers OPEB benefits for GASB54/RGS [Reportable Government Services] Funds (Pay go and contribution).
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding percentage of local municipal OPEB funds included in the report
- 24 Account: OPEB ADC [Actuarially Determined Contribution] Funding Percentage for Only Reported Funds-Police
Code ADC [Actuarially Determined Contribution] Account: 401
Definition: The percentage of the Actuarial Determined Contribution funded for police OPEB benefits for GASB54/RGS [Reportable Government Services] [Reportable Government Services] Funds (Pay go and contribution).
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding percentage of local police OPEB funds included in the report

25 Account: OPEB ADC [Actuarially Determined Contribution] Funding Percentage
for Only Reported Funds-Fire
Code ADC [Actuarially Determined Contribution] Account: 402

Definition: The percentage of the Actuarial Determined Contribution funded for
fire OPEB benefits for GASB54/RGS [Reportable Government Services]
[Reportable Government Services] Funds (Pay go and contribution).

School UCOA Crosswalk N/A, no school UCOA code listed

Reason for addition: Add an account for the funding percentage of local fire OPEB funds
included in the report

26 Account: OPEB ADC [Actuarially Determined Contribution] Funding Amount for
Only Reported Funds-Municipality
Code ADC [Actuarially Determined Contribution] Account: 405

Definition: The amount of the Actuarial Determined Contribution funded for
municipal workers OPEB benefits for GASB54/RGS [Reportable
Government Services] [Reportable Government Services] Funds (Pay go
and contribution).

School UCOA Crosswalk N/A, no school UCOA code listed

Reason for addition: Add an account for the funding amount of local municipal OPEB funds
included in the report

27 Account: OPEB ADC [Actuarially Determined Contribution] Funding Amount for
Only Reported Funds-Police
Code ADC [Actuarially Determined Contribution] Account: 406

Definition: The amount of the Actuarial Determined Contribution funded for police
OPEB benefits for GASB54/RGS [Reportable Government Services]
Funds (Pay go and contribution).

School UCOA Crosswalk N/A, no school UCOA code listed

Reason for addition: Add an account for the funding amount of local police OPEB funds
included in the report

28 Account: OPEB ADC [Actuarially Determined Contribution] Funding Amount for
Only Reported Funds-Fire
Code ADC [Actuarially Determined Contribution] Account: 407
Definition: The amount of the Actuarial Determined Contribution funded for fire
OPEB benefits for GASB54/RGS [Reportable Government Services]
Funds (Pay go and contribution).
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding amount of local fire OPEB included in
the report

29 Account: Local Pension ADC [Actuarially Determined Contribution] Funding
Percentage ALL Funds-All Education Groups
Code ADC [Actuarially Determined Contribution] Account: 105
Definition: The percentage of the Actuarial Determined Contribution funded for all
education employee groups pension benefits for all funds.
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding percentage of local education pension
plans

30 Account: Local Pension ADC [Actuarially Determined Contribution] Funding
Amount ALL Funds-All Education Groups
Code ADC [Actuarially Determined Contribution] Account: 110
Definition: The amount of the Actuarial Determined Contribution funded for all
education employee groups pension benefits for all funds.
School UCOA Crosswalk N/A, no school UCOA code listed
Reason for addition: Add an account for the funding amount of local education pension plans

31 Account:	OPEB ADC [Actuarially Determined Contribution] Funding Percentage ALL Funds-All Education Groups
Code	ADC [Actuarially Determined Contribution] Account: 205
Definition:	The percentage of the Actuarial Determined Contribution funded for all education employee groups OPEB benefits for all funds (Pay go and contribution).
School UCOA Crosswalk	N/A, no school UCOA code listed
Reason for addition:	Add an account for the funding percentage of local education OPEB plans
32 Account:	OPEB ADC [Actuarially Determined Contribution] Funding Amount ALL Funds-All Education Groups
Code	ADC [Actuarially Determined Contribution] Account: 210
Definition:	The amount of the Actuarial Determined Contribution funded for all education employee groups OPEB benefits for all funds (Pay go and contribution).
School UCOA Crosswalk	N/A, no school UCOA code listed
Reason for addition:	Add an account for the funding amount of local education OPEB plans

In FY16 the definition for school department group A included “certified” employees, while group B for schools included all other employees or “non-certified”. The definitions for these items were joined with a specific set of school UCOA codes utilizing job class, group A 1xxx, 2xxx, and 3xxx, while group B was 4xxx and 5xxx. Upon review, it was determined that the use of the term “certified” for the 1xxx, 2xxx, and 3xxx could be improved going forward. Thus, for FY17 the definitions and grouping of UCOA job class codes were changed. Group A is now only 1xxx “XXXXXXXXXXXXXXXXXX”, Group B is now 2xxx and 3xxx “XXXXXXXXXXXXXXXXXX”, and a new group was added Group C “XXXXXXXXXX”. This new grouping provides for a more exact reflection of the distribution of costs associated with the school districts.

		Old	New
1	Account: Code:	Prior Year Property Tax Collection Revenue Account: 101	Prior Years Property Tax Collection No Change
	Definition:	Collections in the fiscal year that are not derived from the current fiscal year's levy	Collections in the fiscal year that are not derived from the current or the last fiscal year's levy (Exclusive of Pilot and or Tax Treaties not Included in Levy)
	School UCOA Crosswalk	N/A, no school UCOA code listed	No Change
	Reason For Change:	The addition of the account "Last Year's Levy Tax Collection" changed the definition of this item. In fiscal year 16 the account included tax collections from fiscal 15 and prior. Starting in fiscal year 17 the account is for tax collections from years other than the current and last fiscal year. (For fiscal 17 tax collections from fiscal years 15 and prior)	
2	Account: Code:	Meals & Beverage Tax Revenue Account: 306	Meals & Beverage Tax / Hotel Tax No Change
	Definition:	N/A	Meals & Beverage Tax / Hotel Tax
	School UCOA Crosswalk	N/A	N/A
	Reason For Change:	The municipalities receive meals and beverage and hotel tax as one payment	

	Old	New
3	<p>Account: Defined Contribution- Group A Code: Expenditure Account: 252 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 certified staff for Education Department, and all employees in every other department.</p> <p>School UCOA Crosswalk: 52213 & 52218 with job classes 1xxx,2xxx, and 3xxx Reason For Change: To clarify the account is for the state managed MERS [Municipal Employee Retirement System] pension plan</p>	<p>State Defined Contribution- Group A No Change</p> <p>No Change</p> <p>52205 or 52213 with job classes 1xxx</p>
4	<p>Account: Defined Contribution- Group B Code: Expenditure Account: 253</p> <p>Definition: Employer contribution for secondary employees **</p> <p>School UCOA Crosswalk: 52213 & 52218 with job class 4xxx Reason For Change: To clarify the account is for the state managed MERS [Municipal Employee Retirement System] pension plan</p>	<p>State Defined Contribution- Group B No Change</p> <p>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 administration in the Education Department. For all other non-public safety departments there are no Group B Employees.</p> <p>52205, 52213 & 52218 with job classes 2xxx, and 3xxx</p>

	Old	New
5	Account: Other Benefits- Group A Code: Expenditure Account- 254	No Change No Change
Definition:	Other Employee and Retiree Benefits not specifically reported (includes workers comp, 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. Certified staff for Education Department, and all employees in every other department.	Other Employee and Retiree Benefits not specifically reported (includes workers comp, 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 certified staff for Education Department, and all employees in every other department.
School UCOA Crosswalk	52104, 52105, 52106, 52107, 52108, 52111, 52112, 52501, 527xx, 529xx, 52401, 52402, 52207, with job classes 1xxx,2xxx, and 3xxx	51332, 52104, 52106, 52107, 52108, 52111, 52112, 527xx, 529xx, 52401, 52402, 52207, 527xx with job classes 1xxx
Reason For Change:	To clarify what items would be consider an "other benefit"	
6	Account: Medicaid Code: Revenue Account: 201 Definition: Medicaid	No Change No Change No Change
School UCOA Crosswalk	N/A	44202
Reason For Change:	Improvements were made to the School UCOA Crosswalk	
7	Account: Housing Aid Capital Projects Code: Revenue Account: 310	No Change No Change
Definition:	Reimbursement for non-bonded capital activities under school capital improvements	No Change
School UCOA Crosswalk	43202 with fund 4XXXXXXX	43202 with fund 3xxxxxxx
Reason For Change:	Improvements were made to the School UCOA Crosswalk	

	Old	New
8	Account: Housing Aid Capital Projects	No Change
	Code: Revenue Account: 311	No Change
	Definition: Reimbursement for non-bonded capital activities under school capital improvements	No Change
	School UCOA Crosswalk: 43202 with fund 3XXXXXXX	43202 with fund 4xxxxxxx
	Reason For Change: Improvements were made to the School UCOA Crosswalk	
9	Account: Other State Revenue	No Change
	Code: Revenue Account: 315	No Change
	Definition: Any State Revenue not specifically reported in account item range 300-314	No Change
	School UCOA Crosswalk: 43xxx (Other then 43101, 43401, 43402, & 43xxx with fund 32 & 40)	43xxx (Other then 43101, 43401, 43402, & 43xxx with fund 3xxxxxxx & 4xxxxxxx)
	Reason For Change: Improvements were made to the School UCOA Crosswalk	
10	Account: Other Revenue	No Change
	Code: Revenue Account: 400	No Change
	Definition: Any Revenue not reported in account item range 100-314	No Change
	School UCOA Crosswalk: 411xx, 414xx, 415xx, 416xx, 417xx, 418xx, 419xx, 42xxx, 45xxx, 46xxx, 47xxx, 48xxx, 49xxx	411xx, 414xx, 415xx, 416xx, 417xx, 418xx, 419xx, 42xxx, 451xx, 453xx, 46xxx, 47xxx, 48xxx, 49xxx
	Reason For Change: Improvements were made to the School UCOA Crosswalk	

		Old	New
11	Account:	Local Appropriation for Education	No Change
	Code:	Revenue Account: 500	No Change
	Definition:	Appropriations to local school district	No Change
	School UCOA		
	Crosswalk	41210, 41211	41210
	Reason For Change:	Improvements were made to the School UCOA Crosswalk	
12	Account:	Regional Appropriation for Education	No Change
	Code:	Revenue Account: 501	No Change
	Definition:	Appropriations to local school district	No Change
	School UCOA		
	Crosswalk	41210, 41211	41210 (This line for Regional Districts only)
	Reason For Change:	Improvements were made to the School UCOA Crosswalk	
13	Account:	Other Education Appropriation	No Change
	Code:	Revenue Account: 502	No Change
	Definition:	Appropriations to school districts in addition to MOE (e.g. Deficit Reduction)	No Change
	School UCOA		
	Crosswalk	412xx (other then 41210 & 41211 and 41250)	412xx (other then 41210 & 41211)
	Reason For Change:	Improvements were made to the School UCOA Crosswalk	

		Old	New
14	Account: Code:	Compensation- Group A Expenditure account: 100	No Change No Change
	Definition:	This item would only include Salaries, Longevity, Stipend, Clothing Allowance/Maintenance, Shift Differential, Out of rank, Holiday Pay, and Bonuses. 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. Certified staff for Education Department, and all employees in every other department.	This item would only include Salaries, Longevity, Stipend, Clothing Allowance/Maintenance, Shift Differential, Out of rank, Holiday Pay, and Bonuses. 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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	51xxx (other then 512xx) with Job classes 1xxx, 2xxx, & 3xxx	51xxx (other then 512xx) with Job classes 1xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	
15	Account: Code:	Compensation- Group B Expenditure account: 101	No Change No Change
	Definition:	This item would only include Salaries, Longevity, Stipend, Clothing Allowance/Maintenance, Shift Differential, Out of rank, Holiday Pay, and Bonuses. Group B: Employees who serve the secondary function of the department. Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.	This item would only include Salaries, Longevity, Stipend, Clothing Allowance/Maintenance, Shift Differential, Out of rank, Holiday Pay, and Bonuses. 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.
	School UCOA Crosswalk	51xxx (other then 512xx) with Job classes 4xxx, & 5xxx	51xxx (other then 512xx) with Job classes 2xxx, & 3xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	

		Old	New
16	Account: Code:	Overtime- Group A Expenditure account: 150	No Change No Change
	Definition:	Overtime derived from all sources for employees, including overtime generated from employees taking paid leave (sick, vacation, personal, comp, and IOJ [Injured On the Job]) 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. Certified staff for Education Department, and all employees in every other department.	Overtime derived from all sources for employees, including overtime generated from employees taking paid leave (sick, vacation, personal, comp, and IOJ [Injured On the Job]) 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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	512xx with Job Classes 1xxx, 2xxx, & 3xxx	512xx with Job classes 1xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee	
17	Account: Code:	Overtime- Group B Expenditure account: 151	No Change No Change
	Definition:	Overtime derived from all sources for Civilian employees including overtime generated from employees taking paid leave (sick, vacation, personal, comp, and IOJ [Injured On the Job]) and or administrative overtime. Group B: Employees who serve the secondary function of the department. Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.	Overtime derived from all sources for Civilian employees including overtime generated from employees taking paid leave (sick, vacation, personal, comp, and IOJ [Injured On the Job]) 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 administration in the Education Department. For all other non-public safety departments there are no Group B Employees.
	School UCOA Crosswalk	512xx with Job Classes 4xxx, & 5xxx	512xx with Job classes 2xxx, & 3xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee	

		Old	New
18	Account: Code:	Active Medical Insurance - Group A Expenditure account: 200	No Change No Change
	Definition:	<p>Medical insurance for active employees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), medical buybacks, ACA [Affordable Care Act] fees, and INBNR [Incurred But Not Recorded] (INBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares.</p> <p>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. Certified staff for Education Department, and all employees in every other department.</p>	<p>Medical insurance for active employees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), medical buybacks, ACA [Affordable Care Act] fees, and INBNR [Incurred But Not Recorded] (INBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares.</p> <p>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 certified staff for Education Department, and all employees in every other department.</p>
	School UCOA Crosswalk	52101, 52121, 52109, 58105 with job classes 1xxx, 2xxx, & 3xxx	52101, 52121, 52109, 58105 with job classes 1xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	

		Old	New
19	Account: Code:	Active Medical Insurance - Group A Expenditure account: 200	No Change No Change
	Definition:	<p>Medical insurance for active employees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), medical buybacks, ACA [Affordable Care Act] fees, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares.</p> <p>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. Certified staff for Education Department, and all employees in every other department.</p>	<p>Medical insurance for active employees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), medical buybacks, ACA [Affordable Care Act] fees, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares.</p> <p>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 certified staff for Education Department, and all employees in every other department.</p>
	School UCOA Crosswalk	52101, 52121, 52109, 58105 with job classes 1xxx, 2xxx, & 3xxx	52101, 52121, 52109, 58105 with job classes 1xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	

		Old	New
20	Account: Code:	Retiree Medical Insurance - Group A Expenditure account: 201	No Change No Change
	Definition:	<p>Medical insurance for retirees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) For Retired Primary Employees. The amount should be net of employee co-shares. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines) Group A: Employees who serve the primary function of the department. 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. Certified staff for Education Department, and all employees in every other department.</p>	<p>Medical insurance for retirees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) For Retired Primary Employees. The amount should be net of employee co-shares. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines). 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 certified staff for Education Department, and all employees in every other department.</p>
	School UCOA Crosswalk	52101, 52121, 52109, 58105 with job class 4xxx	52101, 52109, 58105 or 52122 with job class 5101 (Used if District does not have a qualifying OPEB Trust)
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee	

		Old	New
21	Account: Code:	Active Medical Insurance - Group A Expenditure account: 202	No Change No Change
	Definition:	<p>Medical insurance for active employees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), medical buybacks, ACA [Affordable Care Act] fees, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares.</p> <p>Group B: Employees who serve the secondary function of the department.</p> <p>Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.</p>	<p>Medical insurance for active employees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), medical buybacks, ACA [Affordable Care Act] fees, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) The amount should be net of employee co-shares.</p> <p>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.</p>
	School UCOA Crosswalk	52101, 52109, 58105 or 52122 with job classes 5xxx (other then 5101)	52101, 52121, 52109, 58105 with job classes 2xxx & 3xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	

	Old	New
22	Retiree Medical Insurance - Group B	No Change
Account:	Retiree Medical Insurance - Group B	No Change
Code:	Expenditure account: 203	No Change
Definition:	<p>Medical insurance for retirees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) For Retired Primary Employees. The amount should be net of employee co-shares. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines). Group B: Employees who serve the secondary function of the department. Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.</p>	<p>Medical insurance for retirees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) For Retired Primary Employees. The amount should be net of employee co-shares. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines) 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.</p>
School UCOA Crosswalk	52101, 52109, 58105 or 52122 with job classes 5xxx (other then 5101)	52101, 52109, 58105 or 52122 with job classes 5108 or 5109 (Used if District does not have a qualifying OPEB Trust)
Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	

		Old	New
23	Account: Code:	Retiree Medical Insurance - Total Expenditure account: 204	No Change No Change
	Definition:	Medical insurance for retirees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) For Retired Primary Employees. The amount should be net of employee co-shares. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines)	Medical insurance for retirees only including WRI [Work Related Injury], Admin fees, Stop Loss premiums, claims, Premium (if premium based), Medicare (Part B, C, D), medical buyback, and IBNR [Incurred But Not Recorded] (IBNR is an estimated item for Adopted, Revised, Projected budgets) For Retired Primary Employees. The amount should be net of employee co-shares. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines)
	School UCOA Crosswalk	N/A	N/A, no school UCOA code listed
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee	

		Old	New
24	Account: Code:	Active Dental insurance- Group A Expenditure account: 205	No Change No Change
	Definition:	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: 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. Certified staff for Education Department, and all employees in every other department.	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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	52103, 52104, 52123 and 52124 with all job classes 1xxx, 2xxx, & 3xxx The creation of "employee group C"	52103, 52123 and 52124 with all job classes 1xxx
	Reason For Change:	adjusted who is considered a "group A" and "group B employee"	
25	Account: Code:	Retiree Dental insurance- Group A Expenditure account: 206	No Change No Change
	Definition:	Employer cost of retired employee dental insurance, net of employee co-share. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines) 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. Certified staff for Education Department, and all employees in every other department.	Employer cost of retired employee dental insurance, net of employee co-share. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines) 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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	52103, 52123 and 52125 with job class 5101 The creation of "employee group c"	52103, 52123 and 52125 with job class 5101 (Used if District does not have a qualifying OPEB Trust)
	Reason For Change:	adjusted who is considered a "group A" and "group B employee"	

		Old	New
26	Account: Code:	Active Dental insurance- Group B Expenditure account: 207	No Change No Change
	Definition:	Employer cost of active employee dental insurance, net of employee co-share. Group B: Employees who serve the secondary function of the department. Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.	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 administration in the Education Department. For all other non-public safety departments there are no Group B Employees.
	School UCOA Crosswalk	52103, 52123 and 52124 with all job class 4xxx	52103, 52123 and 52124 with all job classes 2xxx, & 3xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	
27	Account: Code:	Retiree Dental insurance- Group B Expenditure account: 208	No Change No Change
	Definition:	Employer cost of retired employee dental insurance, net of employee co-share. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines). Group B: Employees who serve the secondary function of the department. Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.	Employer cost of retired employee dental insurance, net of employee co-share. Pay Go Basis (When ADC [Actuarially Determined Contribution] based see 350-351 and policy guidelines) 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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	52103, 52104, 52123 and 52125 with job class 5xxx (other then 5101)	52103, 52123 and 52125 with job class 5101 (Used if District does not have a qualifying OPEB Trust)
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	

		Old	New
28	Account: Code:	Payroll Taxes Expenditure account: 250	No Change No Change
	Definition:	The Municipal / School District portion of all payroll related taxes for employees, FICA [Federal Insurance Contributions Act, FICA MED [Federal Insurance Contributions Act Medicare, SUTA [State Unemployment Tax Act], FUTA [Federal Unemployment Tax Act], SDI [State Disability Insurance] /TDI [Temporary Disability Insurance]	No Change
	School UCOA Crosswalk	52301, 52302	52301, 52302, 52105, 52501
	Reason For Change:	Improvements were made to the School UCOA Crosswalk	
29	Account: Code:	Other Benefits- Group B Expenditure Account- 254	No Change No Change
	Definition:	Other Employee and Retiree Benefits not specifically reported (includes workers comp, 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. Certified staff for Education Department, and all employees in every other department.	Other Employee and Retiree Benefits not specifically reported (includes workers comp, 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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	52104, 52105, 52106, 52107, 52108, 52111, 52112, 52501, 527xx, 529xx, 52401, 52402, 52207, with job classes 1xxx,2xxx, and 3xxx	51332, 52104, 52106, 52107, 52108, 52111, 52112, 527xx, 529xx, 52401, 52402, 52207, 527xx with job classes 1xxx
	Reason For Change:	To clarify what items would be consider an "other benefit"	

		Old	New
30	Account: Code:	Local Pension- Group A Expenditure account: 300	Local Defined Benefit Pension- Group A No Change
	Definition:	Employer Local pension contribution for employees. Group A: Employees who serve the primary function of the department. 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. Certified staff for Education Department, and all employees in every other department.	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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	52204, 52214 with job classes 1xxx,2xxx, and 3xxx	52204 (excluding national union defined benefit pension plans reported under Other Defined Benefit/Contribution) with job classes 1xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee	
31	Account: Code:	Local Pension - Group B Expenditure account: 301	Local Defined Benefit Pension - Group B No Change
	Definition:	Employer Local secondary employees pension contribution for employees. Group B: Employees who serve the secondary function of the department. Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.	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 administration in the Education Department. For all other non-public safety departments there are no Group B Employees.
	School UCOA Crosswalk	52204, 52214 with job classes 4xxx	52204 (excluding national union defined benefit pension plans reported under Other Defined Benefit/Contribution) with job classes 2xxx and 3xxx.
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee	

		Old	New
32	Account: Code:	State Pension- Group A Expenditure account: 302	State Defined Benefit Pension- Group A No Change
	Definition:	Employer State pension contribution for employees. Group A: Employees who serve the primary function of the department. 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. Certified staff for Education Department, and all employees in every other department.	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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	52203, 52205, 52206 & 52208 with Job Class 1xxx, 2xxx, & 3xxx	52203, 52205 & 52208 with Job Classes 1xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	
33	Account: Code:	State Pension- Group B Expenditure account: 303	State Defined Benefit Pension - Group B No Change
	Definition:	Employer State pension contribution for employees. Group B: Employees who serve the secondary function of the department. Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.	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 administration in the Education Department. For all other non-public safety departments there are no Group B Employees.
	School UCOA Crosswalk	52206, & 52208 with Job Class 4xxx	52203, 52205, 52206 & 52208 with Job Classes 2xxx, & 3xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	

		Old	New
34	Account: Code:	Other Pension Expenditure Account: 304	Other Defined Benefit / Contribution No change
	Definition:	All other pension plans/ defined benefit plans not specifically reported. Such as national union pension plans.	All other non State of 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
	School UCOA Crosswalk	52214	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
	Reason For Change:	The other pension account was updated to include defined contribution plans managed by an entity other than the municipality or state	
35	Account: Code:	OPEB Contribution- Group A Expenditure account: 350	No Change No Change
	Definition:	Employer OPEB contribution for employees (Non-Pay go). Only include contributions to qualified trust. 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. Certified staff for Education Department, and all employees in every other department.	Employer OPEB contribution for employees (Non-Pay go). Only include contributions to qualified trust. 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 certified staff for Education Department, and all employees in every other department.
	School UCOA Crosswalk	52201, 52202, with job classes 1xxx,2xxx, and 3xxx	52201, 52202, with job classes 1xxx or 5101
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee	

		Old	New
36	Account: Code:	OPEB Contribution- Group B Expenditure account: 351	No Change No Change
	Definition:	Employer OPEB contribution for employees (Non-Pay go). Only include contributions to qualified trust. Group B: Employees who serve the secondary function of the department. Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.	Employer OPEB contribution for employees (Non-Pay go). Only include contributions to qualified trust. 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.
	School UCOA Crosswalk	N/A	52203, 52205, 52206 & 52208 with Job Classes 2xxx, & 3xxx
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	
36	Account: Code:	Old Purchased Services Expenditure Account: 401	New No Change No Change
	Definition:	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.	No Change
	School UCOA Crosswalk	53xxx, 545xx, 546xx, 551xx, 554xx, 555xx, 556xx, 557xx, 558xx, 559xx,	53xxx, 545xx, 546xx, 551xx, 554xx, 555xx, 556xx, 557xx, 558xx, 559xx, 58341
	Reason For Change:	Improvements were made to the School UCOA Crosswalk	

	Old	New
37	Account: Materials/Supplies Code: Expenditure Account: 401 Definition: Department Specific- Related materials and supplies	No Change No Change No Change
	School UCOA Crosswalk: 561xx, 562xx (other then 56201, 56202, 56203, 56204, 56207, 56208, 56209, 56210), 563xx, 564xx (other then 56407),	561xx, 562xx (other then 56201, 56202, 56203, 56204, 56207, 56208, 56209, 56210, 56215), 563xx, 564xx (other then 56407),
	Reason For Change: Improvements were made to the School UCOA Crosswalk	
38	Account: Utilities Code: Expenditure Account: 409 Definition: Department Specific- All utilities: phone, heating fuel, electric, cable, gas, sewer, water, waste water, soil waste	No Change No Change No Change
	School UCOA Crosswalk: 544xx, 56201, 56204, 56208, 56209, 56210	544xx, 56201, 56204, 56208, 56209, 56210, 56215
	Reason For Change: Improvements were made to the School UCOA Crosswalk	
39	Account: Contingency Code: Expenditure Account: 410 Definition: Department Specific- All budgeted assigned/unassigned contingency expenditures	No Change No Change No Change
	School UCOA Crosswalk: Function 411 plus 5xxxx	Function 411 plus 5xxxx (Do not include contingency expenses in other categories) (Budget Only)
	Reason For Change: Improvements were made to the School UCOA Crosswalk	

		Old	New
40	Account: Code:	Other Operation Expenditures Expenditure Account: 417	No Change No Change
	Definition:	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 any operational departmental/related accounts not specifically identified	No Change
	School UCOA Crosswalk	547xx, 548xx, 549xx, 575xx, 576xx, 577xx, 578xx, 58xxx (other than 58206, 58105, 583xx, and 58206), 59xxx, 6xxxx, 76401, 77305, 78310, 79999	547xx, 548xx, 549xx, 575xx, 576xx, 577xx, 578xx, 58xxx (other than 58206, 583xx, and 58206)
	Reason For Change:	Improvements were made to the School UCOA Crosswalk	
41	Account: Code: Definition: School UCOA Crosswalk	School Debt- Principal Expenditure Account: 610 Related to School Financing 583xx (other than 58320 & 58322)	No Change No Change No Change 583xx (other than 58320, 58322, 58341)
	Reason For Change:	Improvements were made to the School UCOA Crosswalk	
42	Account: Code:	Employee Count - Group A Employee Count account: 400	No Change No Change
	Definition:	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. Certified staff for Education Department, and all employees in every other department.	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 certified staff for Education Department, and all employees in every other department. For detail of calculation per reporting period see FAQ question 6.13.
	School UCOA Crosswalk	N/A	N/A, no school UCOA code listed
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee	

		Old	New
43	Account: Code:	Employee Count - Group B Employee Count account: 401	No Change No Change
	Definition:	<p>Employees working in full time positions as determined by the entity. This should exclude 75 and 90 day rule employees and volunteers. Group B: Employees who serve the secondary function of the department.</p> <p>Group B consists of administrative employees and non-centralized civilian dispatch employees in the Police and Fire Departments. Non-certified employees in the Education Department. For all other non-public safety departments there are no Group B Employees.</p>	<p>Employees working in full time positions as determined by the entity. This should exclude 75 and 90 day rule employees and volunteers.</p> <p>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. For all other non-public safety departments there will not be Group B Employees. For detail of calculation per reporting period see FAQ question 6.13.</p>
	School UCOA Crosswalk	N/A	N/A, no school UCOA code listed
	Reason For Change:	The creation of "employee group c" adjusted who is considered a "group A" and "group B employee"	
44	Account: Code: Definition: School UCOA Crosswalk	Appropriated Fund Balance Fund Balance Account: 200 Budgeted Appropriated Fund Balance 41250	No Change No Change No Change 41250 (Budget Only)
	Reason For Change:	Improvements were made to the School UCOA Crosswalk	
45	Account: Code: Definition:	Net Change in Fund Balance Fund Balance Account: 300 For any of the reporting periods this item is ending operating balance, which would reflect the end results from current period operations.	Net Change in Fund Balance or Net Position No Change No Change
	School UCOA Crosswalk	N/A	N/A, no school UCOA code listed
	Reason For Change:	To clarify what the account represents	

1 Item Description:	Remove revenue account "Hotel Tax"
Reason for addition:	The account was combined with "Meals and Beverages Tax"
Account:	Hotel Tax
Code	Revenue Account: 307
Definition:	N/A
School UCOA Crosswalk	N/A