

Uniform Chart of Accounts for Governmental Entities
Summary of Reporting Requirements

Account Type	Reporting Level	Reporting Frequency	Basis of Accounting
Assets	Entity and Fund Level	Annual	Modified or Full Accrual
Liabilities	Entity and Fund Level	Annual	Modified or Full Accrual
Equities	Entity or Fund Level	Annual	Modified or Full Accrual
Revenues	Lowest operational level recorded for the organization and fund	Monthly	Cash, Modified, or Full Accrual (determined by reporting entity's accounting system)
Expenditures	Lowest operational level recorded for the organization and fund	Monthly	Cash, Modified, or Full Accrual (determined by reporting entity's accounting system)
Other Sources and Uses	Lowest operational level recorded for the organization and fund	Monthly	Cash, Modified, or Full Accrual (determined by reporting entity's accounting system)