Chart of Account Structure

Complete: 00.0.0.000.000

Funds
        01-99 Fund Codes

Indicators
        0-9 Indicator Codes

Functional Activities and Enterprise Activities
        0-9 Function Codes and Identifiable Enterprise Codes

Base Object
        000 – 999 Base Object Codes: separate lists for each indicator

Sub-Object
        000 – 999 Sub-Object Codes: separate lists for each indicator

Fund codes and base object codes are organized by categories. Sub-object codes are organized as needed. There can be no more than ten indicator codes and ten activity codes.

DEPARTMENTS

Department numbers (400-999) are shown as base objects for both expenditures and revenues and as sub-objects for assets, liabilities, and equity. When editing department numbers, all five lists should be updated.

Assign a new department for each capital project (and, though likely rare, for any loans issued without a related capital project).

Consider the assignment of a new department for each special project (including a grant-funded special project) that requires tracking of expenditures.

ASSETS

Base objects 500 to 599 for both assets and liabilities are reserved for use to only identify transfers needed between funds.

Base objects 900 to 999 for assets correspond with sub-objects 800 to 899 for expenditures.

Sub-objects 000 to 099 for assets are identical to base objects 000 to 099 for revenues.

Sub-objects 200 to 310+ for assets are identical to sub-objects 200 to 310+ for liabilities.

Sub-objects 400 to 999 for assets are identical to sub-objects 400 to 999 for liabilities and equity and to base objects 400 to 999 for expenditures and revenues.

LIABILITIES

Base objects 200 to 299 for liabilities correspond with base objects 300 to 399 for liabilities, only difference being whether obligation is from County or employee.

Base objects 500 to 599 for both liabilities and assets are reserved for use to only identify transfers needed between funds.

Sub-objects 001 to 199 for liabilities are reserved for use to only identify DSS Trustees.

Sub-objects 200 to 310+ for liabilities are identical to sub-objects 200 to 310+ for assets.

Sub-objects 400 to 999 for liabilities are identical to sub-objects 400 to 999 for assets and equity and to base objects 400 to 999 for expenditures and revenues.

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EXPENDITURES

Sub-objects 001 to 099 for both expenditures and revenues are reserved for use to only identify transfers posted between funds.

Base objects 400 to 999 for expenditures are identical to base objects 400 to 999 for revenues and to sub-objects 400 to 999 for assets, liabilities, and equity.

Sub-objects 800 to 899 for expenditures correspond with base objects 900 to 999 for assets.

REVENUES

Base objects 000 to 099 for revenues are identical to sub-objects 000 to 099 for assets.

Base objects 400 to 999 for revenues are identical to base objects 400 to 999 for expenditures and to sub-objects 400 to 999 for assets, liabilities, and equity.

Sub-objects 001 to 099 for both revenues and expenditures are reserved for use to only identify transfers posted

EQUITY

Sub-objects 400 to 999 for equity are identical to sub-objects 400 to 999 for assets and liabilities and to base objects 400 to 999 for expenditures and revenues.