

1.

**CHARTS OF ACCOUNTS**

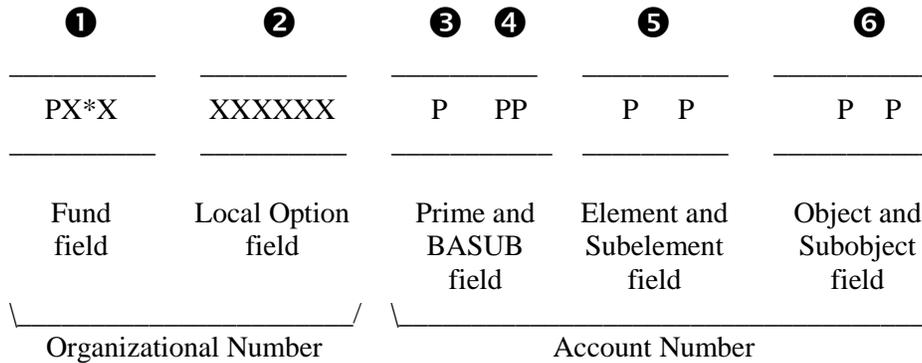
1.1 Account Structure

1.1.2 Structure

1.1.2.10 In the BARS structure a sixteen (16) digit code accommodates the various transactions. Of these 16 digits, seven digits are fully reserved for the Account Number, which means that if the local government decides to use unassigned portions of this field for local purposes, it should be aware that additional account coding may be prescribed in the future which will supplant the local applications.

1.1.2.20 In addition to this seven digit Account Number, the Organizational Number includes a field of three digits for fund code, six digits for the local option code, for a total code structure of 16 digits. The particular codes in the local option fields are assigned locally.

1.1.2.30 The account structure is designed to provide for complete identification of each transaction. The same Account Number is used for budgetary estimates and for actual resources or outlays.

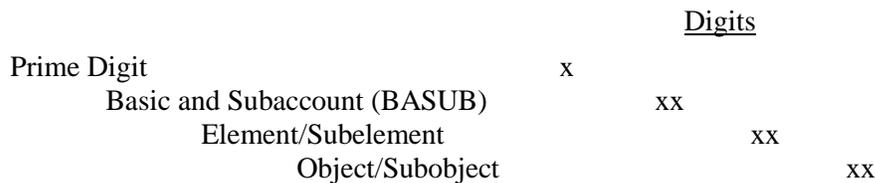


- P = Specific coding is prescribed in the BARS manual.
- X = The fields are established in the BARS manual, but specific numbers are assigned by each local government.
- \* = Except for fiduciary funds where the second digit is prescribed.

The first part of the account code is an ORGANIZATIONAL NUMBER indicating:



The second part of the account code is the ACCOUNT NUMBER, consisting of:



1.1.2.40 The account code structure has the following components:

- ❶ **FUND CODE** – It is used to identify funds created and maintained for a particular purpose and having transactions subject to legal or administrative restrictions. (See [Fund Types and Accounting Principles](#).)

General (Current Expense) Fund	000-099
Special Revenue Funds	100-199
Debt Service Funds	200-299
Capital Projects Funds	300-399
Permanent Funds	700-799
Enterprise Funds	400-499
Internal Service Funds	500-599
Investment Trust Funds	600-609
Pension (and Other Employee Benefit) Trust Funds	610-619
Private-Purpose Trust Funds	620-629
Agency Funds	630-699

- ❷ **LOCAL OPTION CODE** – The numbers are determined by each local government. The code may be used to identify a group of interdependent, closely related activities contributing to a common objective or distinct departments of the government. Also may be used in grant accounting to sequence grants from a single source. If used, they should not be reported on Schedule 01.

- ❸ **PRIME CODE** – The first number in the seven digit Account Number, assigned as follows:

3 (Three) denotes revenue, nonrevenue, or other financing source accounts.

5 (Five) denotes expenditure, nonexpenditure, or other financing use accounts.

- ❹ **BASIC/SUB (BASUB) CODE**

Revenue – The numbers assigned to identify the source (origin or originating category) from which revenues are obtained.

Expenditure/Expense – The numbers assigned to identify different categories of operations for which expenditures/expenses are incurred.

- ❺ **ELEMENT/SUBELEMENT CODE**

Revenue – The numbers assigned to further identify specific types of revenues within a particular Basic/Sub category.

Expenditure/Expense – The numbers assigned to further identify specific types of activities related to the particular Basic/Sub category.

## ⑥ OBJECT/SUBJECT CODE

Revenue – Except for grants, the numbers have not been defined, and are available for the additional coding by the local government. However, as the BARS manual is updated, it may be necessary to define these codes.

Expenditure/Expense – The numbers assigned to identify expenditures/expenses according to the character and the type of items purchased or services obtained.

### Minimum Levels for Reporting Revenues and Expenditures

1.1.2.50 The following chart summarizes the amount of detail required.

<u>Item Description</u>	<u>Example</u>	<u>REVENUES</u> <sup>1</sup>
Fund	<b>001</b>	X
Local Option	000000	Optional
Prime	<b>300</b>	X
Basic Account	<b>330</b>	X
Subaccount	<b>334</b>	X
Element	33403	Optional <sup>2</sup>
Subelement	<b>33403</b>	Optional <sup>2</sup>
Object	334031	Optional <sup>2</sup>
Subobject	<b>3340311</b>	Optional <sup>2</sup>

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<u>Item Description</u>	<u>Example</u>	<u>EXPENDITURES</u> <sup>1</sup>
Fund	<b>001</b>	X
Local Option	000000	Optional
Prime	<b>500</b>	X
Basic Account	<b>510</b>	X
Subaccount	<b>514</b>	X
Element	51420	Optional <sup>2</sup>
Subelement	<b>51420</b>	Optional <sup>2</sup>
Object	5142021	X
Subobject	<b>5142021</b>	Optional

<sup>1</sup> For requirements in coding nonrevenues and nonexpenditures see [Chart of Accounts, Revenue/Expenditure/Expense Accounts](#).

<sup>2</sup> Except when specifically prescribed in the BARS Manual.