

# CHART OF ACCOUNTS

Auditor Fall Conference – October 2017

## CHART OF ACCOUNTS

- Three parts
  - Fund and Account Tables
  - Fund and Account Descriptions
  - Chart of Accounts Instructions

## CHART OF ACCOUNTS

- Statutory Funds
  - Fund numbers starting with 1000
  - Established by Indiana Code
  - Consistent between counties

## CHART OF ACCOUNTS

- Subaccounts
  - Flexibility within the statutory funds
  - Customize the subaccounts by county
  - Report the fund consistently

# CHART OF ACCOUNTS

- Local Authority Funds
  - Fund numbers start with 4000
  - Established by local ordinance or resolution
  - Unique to each county

# CHART OF ACCOUNTS

SAMPLE COUNTY				
FUND NUMBER	FUND NAME	ORDINANCE	SOURCE OF FUNDING	PURPOSE OF FUND
4002	Golf Course Operating	14-0001	Green fees	Golf Course Improvement
4006	Drug Buy Money	13-0043	Appropriation_General	Support petty cash fund
4100	DONATION FUNDS			
	K-9 Unit	16-0067	Donations	Equipment Purchase
	County Home	11-0005	Donations	Operational Expenses
4600	DEBT SERVICE FUNDS			
	GO Bond 2010	10-0006	Debt Levy	Repay Bonds
4800	CAPITAL PROJECT FUNDS			
	GO Bond 2010	10-006	Bond Proceeds	Courthouse Improvement
	LOCAL HOME RULE FUNDS			
4901	Revolving Loan Fund	15-0025	Loan Repayments	Econ Dev. Loan Program

## CHART OF ACCOUNTS

- Dormant Funds – See County Bulletin October 2015
- New Funds – See County Bulletin January 2011

## CHART OF ACCOUNTS

- Accounting Funds
  - Starts with fund number 5000
  - Clearing Accounts
  - Some consistency between counties

## CHART OF ACCOUNTS

- Settlement Funds
  - Starts with fund number 6000
  - Accounting funds used during settlement
  - Consistent between counties

## CHART OF ACCOUNTS

- Remittance Funds
  - Starts with fund number 7000
  - Clearing funds – Agency funds
  - Consistent between Counties

# CHART OF ACCOUNTS

## Grant Funds

Starts with fund number 8000 and 9000

Source and purpose of fund established by grant

Consistent and unique funds for counties

## Statutory



- General
- Special Revenue
- Capital Project
- Agency

## Local



- Special Revenue
- Debt Service
- Capital Project
- Internal Service