

CHART OF ACCOUNTS

The Chart of Accounts is the accounting system's central point that allows for financial transaction classification. This chart of accounts represents the overall financial classification system for current and future public defender offices.

Each line item will be assigned an individual seven digit account number. These account numbers will be unique for each Corporation. Corporations should not create, modify or otherwise alter the Chart of Accounts. If the Corporation has specific needs, the Corporation should express those needs to PDS. PDS will assess the need and determine the proper course of action.

7-DIGIT CLASSIFICATION

Assets & Liabilities

1 st digit	General classification
2 nd digit	Subaccount classification
3 rd & 4 th digit	Judicial Circuit
5 th digit	Office/Location/Division
6 th & 7 th digit	Detailed Master

Expenditures, Revenues & Equity

1 st digit	General classification
2 nd digit	Subaccount classification
3 rd & 4 th digit	Detailed Master
5 th digit	Judicial Circuit
6 th & 7 th digit	Office/Location/Division

7-DIGIT DETAIL

General Classification

0	Reserved for future use
1	Asset
2	Liability
3	Equity
4	Revenue
5	Reserved for future use
6	Expenditure
7	Expenditure, acquisitions and purchases (may require adjustments)
8	Expenditure, no budgetary impact (e.g. depreciation)
9	Reserved for future use

Subaccount Classification

General account group for similar line-items

Detailed Master

A sequential two-digit number for categorizing line-items

Judicial Circuit

Sequential two-digit number that corresponds to the Judicial Circuits
(e.g. 01 First Circuit; 02 Second Circuit; 30 Thirtieth Circuit)

Location/Office/Division

Single digit that details the Corporations' separate organisations
(e.g. 0 is the Main location; 1 - 8 are other organizations; 9 – available to all locations)

CHART OF ACCOUNTS

ASSETS

1 0	CASH ACCOUNTS
1 0 □ □ □	01 Petty Cash
1 0 □ □ □	10 Checking
1 0 □ □ □	11 Checking (2)
1 0 □ □ □	15 Checking (Payroll)
1 0 □ □ □	30 Savings
1 0 □ □ □	31 Savings (2)
1 0 □ □ □	40 Money Market
1 0 □ □ □	50 Certificate of Deposit
1 0 □ □ □	75 Repurchase Investment Account

1 2	OTHER CURRENT ASSETS
1 2 □ □ □	01 Prepaid Rent
1 2 □ □ □	10 Prepaid Insurance
1 2 □ □ □	50 Deposits-Utilities
1 2 □ □ □	75 Deposits-Workers' Comp.
1 2 □ □ □	80 Deposits- Misc.
1 2 □ □ □	90 Receivables

1 7	FIXED ASSET ACCOUNT GROUP
1 7 □ □ □	01 Land
1 7 □ □ □	11 Building
1 7 □ □ □	12 Building Improvements
1 7 □ □ □	30 Computer Property
1 7 □ □ □	35 Furniture & Fixtures
1 7 □ □ □	36 Leasehold Improvements
1 7 □ □ □	40* Library <i>[No longer used]</i>
1 7 □ □ □	45 Equipment
1 7 □ □ □	50 General Property

1 8	ACCUMULATED DEPRECIATION
1 8 □ □ □	11 Building
1 8 □ □ □	12 Building Improvements
1 8 □ □ □	30 Computer Property
1 8 □ □ □	35 Furniture & Fixtures
1 8 □ □ □	36 Leasehold Improvements
1 8 □ □ □	40* Library <i>[No longer used]</i>
1 8 □ □ □	45 Equipment
1 8 □ □ □	50 General Property

1 9	AMORTIZABLE ASSETS
1 9 □ □ □	01 Organizational Costs
1 9 □ □ □	90 Accum. Amortization

LIABILITIES

2 1 ACCOUNTS PAYABLE, CURRENT

2 1 01 Vendor Payables

Note: Vendor Payables with the QB Bill Pay feature

2 3 OTHER PAYABLE, CURRENT

2 3 01 FICA/Federal Withholding

2 3 02 Federal Withholding

2 3 03 FICA Withholding

2 3 10 WV Withholding

2 3 11 OH Withholding

2 3 12 KY Withholding

2 3 13 PA Withholding

2 3 14 MD Withholding

2 3 15 VA Withholding

2 3 20 FUTA

2 3 21 SUTA

2 3 25 Workers' Compensation

2 3 26 Health Insurance Withholding

2 3 70 City Tax

2 3 80 O/P, Payroll Garnishment

2 3 90 O/P, Pensions

2 3 99 O/P, Miscellaneous

2 5 PERSONAL SERVICES LIABILITIES

2 5 01 Accrued Leave - Sick *[No longer used]*

2 5 02 Accrued Leave - Vacation

2 5 03 Accrued Leave - Total

2 5 10 Accrued Payroll Taxes

2 5 15 Accrued SUTA

2 5 20 Accrued Salaries

2 5 21 Accrued Benefits

2 5 27 OPEB Liability

2 6 LIABILITIES

2 6 01 General

2 8 LONG-TERM DEBT

2 8 XX Available for local office use

6 3	00		ADMINISTRATIVE SUPPORT
6 3	01	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Assoc. Dues & Prof. Memberships
6 3	02	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Education: Lawyers' CLE
6 3	03	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Education: Training & Development
6 3	05	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Annual Conference
6 3	20	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Travel: Board
6 3	21	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Travel: Employee (CR)
6 3	22	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Travel: Employee (NCR)

6 4	00		OFFICE
6 4	01	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Insurance
6 4	02	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Rent: Office
6 4	03	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Rent: Storage
6 4	04	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Parking
6 4	10	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Telephone
6 4	11	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Internet
6 4	20	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Utilities
6 4	30	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Computer Software
6 4	40	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Office Supplies
6 4	41	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Postage
6 4	42	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Printing
6 4	43	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Rent: Equipment
6 4	90	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<i>No longer used</i>
6 4	91	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<i>No longer used</i>
6 4	92	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<i>No longer used</i>

6 5	00		OTHER
6 5	01	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Litigation
6 5	50	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Miscellaneous

EXPENDITURES, acquisitions & purchases

7 1	00		ACQUISITION (CFY)
7 1	10	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Property: Computers
7 1	15	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Property: Equipment
7 1	20	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Property: General
7 1	30	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Property: Library
7 1	75	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Property: Leasehold Improvements
7 1	80	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Property: Buildings
7 1	81	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Property: Building Improvements

EXPENDITURES, no budgetary impact

8 0	00		DEPRECIATION
8 0	11	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Building
8 0	12	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Building Improvements
8 0	30	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Computer Property
8 0	35	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Furniture & Fixtures
8 0	36	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Leasehold Improvements
8 0	40*	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<i>No longer used</i>
8 0	50	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	General Property
8 1	XX		AMORITIZATION
8 1	00		ACCRUED EXPENSES
8 1	01	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Accrued Salaries & Benefits
8 1	02	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Accrued Payroll Taxes
8 1	03	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	Accrued General Expense
8 5	XX		GAIN/LOSS ON SALE OF ASSET
8 6	XX		GAIN/LOSS ON EQIP DISPOSAL
8 7	00		INTEREST EXPENSE
8 7	XX	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<i>Consult PDS</i>

(Adopted 2007-03-29; revised 2009-01-24; 2009-05-01)