

FY 2017 ACCOUNTING HANDBOOK

CODING CLARIFICATIONS AND UPDATES

Coding Updates –

Balance Sheet Code Updates

The Unassigned Fund Balance for General Fund should use code 7500 which is the balance after non-spendable, restricted, committed, and assigned balances have been identified. Fund Balance Code 7300 is used for Committed Fund Balances which are used for special purposes.

Object Code Updates

The object codes in the following function codes will need to be reported on separately and not rolled up to the parent object code.

Function Code 26xx:

Object Code 4100 – Utility services of water and sewer (not electricity of phones).

Object Code 6200 – Energy services to include heating oil, natural gas, and electricity.

All Function Codes:

Object Code 3510 – Data processing services.

Object Code 3520 – Other technology purchased services.

Object Code 4320 – Technology related repairs and maintenance.

Object Code 4430 – Rentals of computers and related equipment.

Object Code 5310 – Postage and postage machine rentals.

Object Code 5320 – Telephone services.

Object Code 5330 – Internet connectivity.

Object Code 5340 – Classroom/ library ebooks.

Object Code 5350 – Classroom/library internet subscriptions.

Object Code 6500 – Technology related supplies.

Object Code 7340 – Technology related hardware.

Object Code 7350 – Technology software.

When technology is referenced in the above updated coding use the following definition of technology:

Technology means any equipment, or interconnected system(s) or subsystem(s) of equipment, that are used in the automatic acquisition, storage, analysis, evaluation, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information by the agency.

The term technology includes computers, ancillary equipment (including imaging peripherals, input, output, and storage devices necessary for security and surveillance), peripheral equipment designed to be controlled by the central processing unit of a computer, software, firmware and similar procedures, services (including support services), and related resources.

The term technology does not include any equipment where the principal function of which is not the acquisition, storage, analysis, evaluation, manipulation, management, movement, control, display, switching, interchange, transmission, or reception of data or information even if it contains imbedded information technology that is used as an integral part of the product. For example, HVAC (heating, ventilation, and air conditioning) equipment such as thermostats or temperature control devices, and duplication equipment where information technology is integral to its operation, are not information technology.