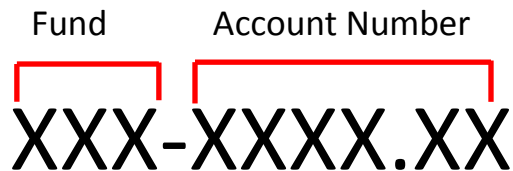


General Ledger Account Numbers

Balance Sheet Accounts:

Balance sheet accounts do not have an organizational set, only a fund number

Fund Account Number

XXX-XXXX.XX

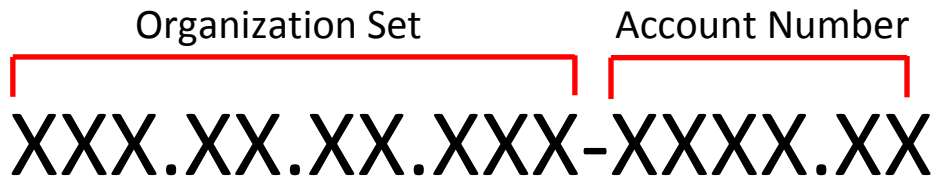
Account Number with 1000's = Asset Accounts (Finance Only)

Account Number with 2000's = Liability Accounts (Rarely used by other depts)

Account Number with 3000's = Fund Equity Accounts (Finance Only)

Revenue/Expense Accounts:

All Revenue and expense accounts have an organizational set and an account number

Organization Set Account Number

XXX.XX.XX.XXX-XXXX.XX

Account Number with 4000's = Revenue Accounts (Should only be used to receipt payments received)

Account Number with 5000's = Salary/Benefit Accounts (Budgeted by Finance based on payroll, departments should monitor Part Time and Overtime Salaries)

Account Number with 6000's = Other Operational Expense Accounts (Budgeted by Dept with the exception of utilities, fuel, depreciation and cost allocation)

Account Number with 7000's = Capital Outlay (Minor Capital)

Account Number with 8000's = Capital Improvement (Major Capital Projects)

Account Number with 9000's = Operating Transfers (Finance Only)