



CORE

Colorado Operations Resource Engine

EMPOWERING EFFICIENCY

Chart of Accounts

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CGI



Introduction

Chart of Accounts



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Agenda

- **Chart of Accounts (COA)**
 - **Central, Budgetary, Cost Accounting, Departmental**
 - **CORE v. COFRS**
- **Policies and Procedures**
- **Demonstration**
- **Questions**



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CORE COA Purpose

- **Skeleton**
 - **Budgetary Compliance**
 - **Reporting**
 - **Statewide**
 - Financial Statements, TABOR, Federal, Statutory, Management and Open Records Requests
 - **Departmental**
 - Grant, Statutory, Management



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Why CORE?

- **Transactional Based System**
 - Automate Paper Processes
 - Eliminate “Smart” Coding
- **Challenges**
 - Use of CORE to its Full Potential



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Chart of Accounts Review



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Central Chart of Accounts Organizational & Fund Structure

ORGANIZATIONAL STRUCTURE		
Department	Divisions or Offices within Cabinets	4 Digits, Generally Same as COFRS Agency Code + A
Cabinet	Statutory Departments	1 Digit

FUND STRUCTURE		
Fund	Statutory or Custodial Fund	4 Digits, Generally Same as COFRS + 0
Subfund	Accounts within Funds	4 Digits

COFRS v. CORE - COA

Organizational & Fund Structure

Example	COFRS		CORE	
	Field	Code	Field	Code
	Department →		Cabinet	
Department of Labor & Employment	Department	Not on COFRS	Cabinet	K
	Agency →		Department	
Division of Unemployment Insurance	Agency	KAA	Department	KABA
Division of Workers' Compensation	Agency	KAA	Department	KCCA
	Fund →		Fund Subfund	
Highway Users Tax Fund (HUTF)	Fund	405	Fund	4050
AIR Account of HUTF	Fund	406	Fund / Subfund	4050 / 4060

Central Chart of Accounts Balance Sheet Structure

BALANCE SHEET ACCOUNT (BSA) STRUCTURE		
Balance Sheet Account	Individual Real Account Element Assets Deferred Outflows Liabilities Deferred Inflows Net Position or Fund Balance	4 Digits, Generally Same as COFRS
#####		
Account Type	Major System Classifications Assets Liabilities Equity Asset Offset	Not Applicable
#####		



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COFRS v. CORE - COA Balance Sheet Structure

Example	COFRS		CORE	
	Field	Code	Field	Code
	Account Type 01		Account Type - Asset Account Type - Asset Offset	
Equipment	Account Type (Assets)	01	Account Type	Asset
Accumulated Depreciation, Equipment	Account Type (Assets)	01	Account Type	Asset Offset
Memo Fixed Assets			Memo Designation	1845



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Central Chart of Accounts Revenue Source Code Structure

REVENUE SOURCE CODE STRUCTURE		
Revenue Source Code	Individual Earnings Account Element	4 Digits, Generally Same as COFRS
Sub Revenue Source Code	Statutory Reporting: Certain Fees Set in Statute	4 Digits
#####		
Revenue Class	TABOR Indicator	4 Digits
#####		

COFRS v. CORE - COA

Revenue Source Code Structure

Example	COFRS		CORE	
	Field	Code	Field	Code

Revenue Source Code → Revenue Source Code

Revenue Source Code → Revenue Source Code

Interest Income	Revenue Source Code (Cash)	5900	Revenue Source Code	5900
Interest Income	Revenue Source Code (Reappropriated)	5906	Revenue Source Code	5900

Subrevenue

Fees set in statute, when contained in the same Department, Fund, and Revenue Source Code as fees that are not set in statute			Subrevenue	STAT
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Central Chart of Accounts Object Code Structure

OBJECT CODE STRUCTURE		
Object Code	Individual Expenditure Account Element	4 Digits, Generally Same as COFRS
Sub Object Code	Statutory Reporting, Mileage & Federal	4 Digits
#####		
Object Group	General Summary Level, Tied to Departmental Budgets	4 Digits
#####		

COMMODITY CODES		
Commodity Code	Individual Commodity Element	Various Digits

COFRS v. CORE - COA Object Code Structure

Example	COFRS		CORE	
	Field	Code	Field	Code
	Object Code		Object Code	
	Object Code		Object Code	
Office Supplies (pens)	Object Code (Office Supplies)	3121	Object Code (Commodity Code 62080)	3121
Photographic Paper	Object Code (Photographic Supplies)	3122	Object Code (Commodity Code 65571)	3121
			Subobject	
Two-Wheel Drive Mileage Costs			Subobject	2WHD

COFRS v. CORE - COA

Revenue & Object Transfer Codes

COFRS

- Many Smart Alpha-codes

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- Few Numeric codes

COFRS OBJECT REVENUE CODE PAIR	CORE OBJECT	CORE REVENUE	REVENUE TYPE (TABOR)	DESCRIPTION
AA\$\$, AB\$\$, EA\$\$, EB\$\$	7000	9000	TFRS	Same Department
		9010	NEXM	TABOR Enterprise Same Dept
	7005	9005	TFRS	Other Department
		9015	NEXM	TABOR Enterprise Other Dept
EE\$\$, EF\$\$, EG\$\$	7020	9020	TFRS	Augmenting Revenue from State Department
		9030	NEXM	Augmenting Revenue from TABOR Enterprise



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COFRS v. CORE - COA Revenue & Object Nonbudgetary Transactions

- **COFRS**

→ Revenue

* Account Type 32

▪ Off-COFRS

→ Object

* Account Type 24

- **CORE**

→ Fund 4710 (Gov't-Wide)

→ Posting Code

* Revenue/Expense Flag Unchecked



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Central Chart of Accounts Event Types

- **Event Type**
 - **Description of Transaction**
 - **Drives Available Posting Pairs**
 - **One or More Posting Pairs**
 - Debit Posting Code - Select COA element
 - Credit Posting Code - Select COA element



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COFRS v. CORE

Example: Expensing Prepaid Rent

COFRS

JV Document



Account Elements

- Dr. 22-2255
- Cr. 01-1506

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JV1STND Document

Event Types

- Expense Prepaid (GA13)

Posting Pair A

- Dr. Posting Code (A023 Expense)
 - Account Element
 - Dr. 2255
- Cr. Posting Code (A024 Pre Paid Assets)
 - Account Element
 - Cr. 1506



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Central Budgetary Chart of Accounts

BUDGETARY CODING STRUCTURE		
Appropriation Unit	AGBBE1000	Represents a single line and column in the Long Bill
#####		

1st Digit	Central	Cabinet Code
2nd Digit		Column in Long Bill - G (General), X (General Exempt), C (Cash), R (Reappropriated) & F (Federal)
3rd - 5th Digit	Department	Code Assigned by the OSC that identifies the line in the Long Bill
6th - 9th Digit		Assigned by Department

	TOTAL FUNDS	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	REAPPROPRIATED FUNDS	FEDERAL FUNDS
5) DIVISION OF ACCOUNTS AND CONTROL - CONTROLLER						
(A) Office of the State Controller						
Personal Services	2,785,187	974,131		1,152,617	658,439	

CORE v. COFRS - Budget

COFRS

- Coded by Long Bill Line Item

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- Coded by Long Bill Cell
- Rollups
 - Appropriated v. Informational Only
 - Personal Services Appropriations



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Central Cost Accounting COA

CENTRAL COST ACCOUNTING STRUCTURE		
Major Program Class	Federal Department	4 Digits: 9310
Major Program Category	Federal Program	4 Digits: 1230

- Represents Catalog of Federal Domestic Assistance (CFDA) No. 93.123

CORE v. COFRS - Cost Accounting

COFRS

- Federal Funds
 - Catalog of Federal Domestic Assistance (CFDA) Table for Federal Funds

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- Federal Funds
 - Major Program Category and Class Rollup
- Projects
 - PROJ - Projects including new Capital Construction
- Non-federal Grants
 - XXXX - Non-Federal Grants



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Departmental Chart of Accounts

DEPARTMENTAL CHART OF ACCOUNT STRUCTURE	
Unit	Section within an Office or Division
#####	
Department Revenue	Optional Inference to Central Revenue Source Code
Department Object	Optional Inference to Central Object Code
Reporting Code / Sub	Indicator for segregation of interest income
Location / Sub	Physical locations
Activity / Sub	Programmatic work effort that is not related to a grant, project, or function
Function / Sub	Disciplines that support Cabinet/Department activities like Human Resource, and Budgeting

CORE v. COFRS - Department COA

Description	COFRS	CORE
	Field	Field
Section within an Office of Division	Org Code	Unit
Cash Segregation for Interest Income	Reporting Category	Reporting Code
Tie Balance Sheet to Operating Statement	Reporting Category	All departmental elements including Activity, Function, etc.
Program	Reporting Category	Activity
Accounting Function	Reporting Category	Function
Physical Location	Reporting Category	Location
Department-Defined	Subobject	Department Object
Department-Defined	Subrevenue	Department Revenue
Department Input Method	Recurring Entries	Accounting Template
	Document Upload	ADS Spreadsheet



Policy & Procedure Review



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Central COA Policies

Document Types

- **Reducing Codes for Transactions Between Departments and Institutions**
 - Internal Transfer Documents for Transactions with Other Departments
- **Limited JV Use**



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Central COA Policies

Required Use of Central Subcodes

- **Subrevenue**
 - Fees Set in Statute for Mixed Revenue Streams for Cash Funds Reporting
- **Subobject**
 - 2-Wheel and 4-Wheel Mileage Costs for Annual Travel Report
 - Federal Administrative Costs for Legislative Federal Report (except IHE & CDOT)



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Central COA Policies

Statutory General Fund Transfers

- **Identify Legislative Bill Number**
 - **To the General Fund**
 - **Revenue Source Code 9020 & 9030**
 - Identify Bill # in the Accounting Line Description Field
 - **From the General Fund**
 - **Object Code 7040**
 - Identify Bill # in the Accounting Line Description Field



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Budget Chart Policies

- **Departmental Portion of Appropriation Unit (Last 4 Digits)**
 - **General Purpose Revenue XXXXX9999**
 - **Similar to COFRS Appropriation Code 999**
 - Support the Calculation of the General Fund Surplus
 - **Continuing Capital Construction XXXXX\$\$\$0**
 - **\$\$\$ = COFRS Appropriation Code**
 - To facilitate multi-year tracking spanning COFRS & CORE



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Cost Accounting Chart Policies

- **Required Use of Cost Accounting Function**
 - **Federal Grants**
 - **To Automate Exhibit K Manual Report**
 - Except High Ed Institutions & CDOT
 - **Capital Construction**
 - **New Projects Funded in the 2014 Session**
 - **To facilitate multi-year tracking spanning COFRS & CORE**
 - Except Higher Ed Institutions & CDOT



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Departmental Chart

- **One Unit per Department Required**
- **Use Optional Codes As Intended**
 - **i.e., Location Code Reflective of Physical Location**



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System Demo



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System Demo

- **Select Chart of Account Tables**
- **Transaction Entry**
 - **Selection of COA Elements**



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Review

Chart of Accounts



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Key Takeaway

Use CORE As Intended!

- **Intra/Inter Departmental Activity**
 - Use Internal Transactions
- **Budget**
 - Understand and Use Elements Appropriately
- **Grants & Projects**
 - Use Cost Accounting
- **Commodity Based Purchasing**
 - Drive Object Code
- **Departmental Codes**
 - Flexibility



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QUESTIONS



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A Few Reminders

- **Test Drive CORE - Room 602**
- **Training Starts in April**
 - Registration instructions emailed to all
 - Register promptly for best selection of times and locations
 - Send questions to: *core.training@state.co.us*
- **At end of conference, fill out the CORE Conference evaluation**
 - In your packet
 - Turn it in to any Conference Ambassador in a green shirt



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Stay in Touch with CORE

- Read your emails from **CORE.news** & **CORE.training**
- Send questions or comments to **CORE.news@state.co.us**
- Request access to **CORE Project website**
by sending email to **CORE.news@state.co.us**
- Talk to your department leaders and **CORE functional experts**
- Share what you know with others on your teams



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Thank You

