

## CLASSIFICATION STRUCTURE – INDEX CODES

---

### SUMMARY

This procedure outlines the County's accounting classification structure of Index Codes found in the FAMIS system. It also explains how to access the Index Code Table in FAMIS.

### PROCEDURE

1. Index Codes are variable length codes designed to point to a unique combination of accounting classification structure elements that apply to a specific transaction. When establishing an index code in FAMIS, all of the required elements of the classification structure must be present i.e. codes for fund, organization, project, grant, and/or program, as applicable.
2. Index Codes vary in length up to twelve alphanumeric characters. The code is always left justified. It may be letters or numbers, or a combination of both. All index codes built must have the lowest level of the organizational structure embedded in it.
3. Each department designs its own unique index code numbering scheme. The only Countywide standards are listed below:
  - a. With the exception of Capital Project Index Codes and Trust Fund Index codes, the first two digits of all index codes will start with the Department Prefix. For example all Finance Department index codes will start with the prefix FN, FNXXXXXXXXXX.
  - b. Capital Projects index codes (in Fund Type CB, CI, and CO): Generally will start with CP in the first two characters of the index code, CPXXXXXXXXXX. Trust fund index codes (in fund TF): Generally will start with TF in the first two characters of the index code, TFXXXXXXXXXX.
  - c. Revenue Index Codes: Are used to record all revenue transactions. The first two characters are the department prefix; the third character will be an "R" for revenue. For example, a Clerk of Courts revenue index code would begin with CLRXXXXXXXXXX. *All revenue index codes must imbed the subobject code and function code for GASB 34 reporting requirement into the index code; this controls recording revenue into the correct revenue category.* For more information on subobject codes, please refer to Procedure Number 309 related to object structure.
  - d. Balance Sheet Index Codes: Balance Sheet index codes are used when posting transactions directly to balance sheet general ledger accounts i.e., Assets held in Trust (G/L 251), Accounts Receivables (G/L 131). The Finance Department builds and maintains balance sheet index codes. The first character is a B, followed by the associated fund and subfund. For example, B010010 Balance Sheet Index Code is for Fund 010, Subfund 010.
  - e. Expenditure Index Codes: Are used to record expenditure transactions. These index codes DO NOT have a third character requirement, other than not being an "R" to differentiate from Revenue Index Codes. If there is no "R" in the third character position and the Index Code does not start with a "B", the index code is an expenditure/expense index code. A function

code is required to be built into every expenditure index code, see Procedure Number 306 for more details on the Function Code.

4. To access the County's Index Code Table, use the following procedures:
  - a. Log onto the FAMIS system (Procedure Number 311)
  - b. From FAML Screen 0000, Main Menu, Press F2 to go to Table Maintenance.
  - c. Press F1 to go to Classification Structure (Screen 5001)
  - d. Press F11 to go to Index Code (Screen 5300)
  - e. Ensure the cursor is in the Index Code field, then press F2 to go to the Index Code Table Look Up
  - f. Press F2 to bring the index code and associated data back to populate the fields of the index code screen
  - g. You may use the F5 (Next Record) and F4 (Previous Record) to scroll through the index codes while on FAML Screen 5300, Index Code.

**CONTACT(S):**

**Department/Division**

Finance Department/Controller's Division/Systems Section