

## OBJECT STRUCTURE

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### SUMMARY

This procedure explains Miami-Dade County's revenue and expenditure object structure and gives procedures for accessing the object structure in the FAMIS G/L system.

### PROCEDURE

1. The County's revenue and expenditure Object Structure is aligned with the State of Florida's Chart of Accounts. There are three levels of the Object Structure: Character, Object and Subobject. The Object Structure is hierarchical in nature. Therefore, Character must first be established, then Object and then Subobject.
2. CHARACTER: The County uses a two-character alphanumeric code. Character is the highest level of summary for revenue and expenditure transactions.
  - a. Revenue Character Structure: The County uses R for the first position in the code (R1 denotes Revenues from Taxes).
  - b. Expenditure Character Structure: The code will consist of two numeric digits (the Expenditure Character for Personnel Services is "01").
3. OBJECT: A three-digit numeric code:
  - a. Revenue Object: Follows the State's Revenue Accounts structure. For example, the County's Revenue Object for Ad Valorem Taxes is 311, which corresponds to the State's number for Ad Valorem Taxes.
  - b. Expenditure Object: Generally uses the first two digits of Expenditure Character Structure, then adds another digit. For example, the Character for Maintenance and Repairs is 24, and the Object for Equipment Maintenance is 241.
4. SUBOBJECT: The lowest level of the revenue/expenditure account structure. All FAMIS revenue and expenditure transactions must be processed with a subobject code. At the subobject level, all FAMIS financial edits and indicators are controlled, which include: 1099 Type; Secondary Post Indicator and Fixed Asset/Liability Account; Override Indicator and Alternative Object Structures.
  - a. Revenue Subobjects: Always begin with the letter R followed by a five- digit numeric field. Generally, the first three digits of this field are equal to the Revenue Object code; the last two are taken directly from the State's Revenue Accounts. For example, the County's Ninth Cent Voted Gas Tax Revenue Subobject is "R31230" per the State Revenue Chart of Accounts.
  - b. Expenditure Subobjects: A five-digit numeric character field. The first three digits match the County's three-digit Expenditure Object in most cases. The next two digits are a unique sequence of numbers used to specifically identify each of the expenditure subobjects below the

expenditure object structure. For example, the County's Employee Regular Salaries Expenditure Character, Object and Subobject Structure are as follows:

Character:	01	Personnel Services
Object:	001	Salaries
Subobject:	00110	Employee Regular

5. To access the Object Structure Tables in the FAMIS system, use the following steps:
  - a. Log onto the FAMIS system (see Procedure Number 311).
  - b. From FAML Screen 0000, Main Menu, Press F2 for Table Maintenance
  - c. Press F3 for Object Code Table Menu.
  - d. Press F1 for Character, FAML 5201 OR  
Press F2 for Object, FAML 5202 OR  
Press F3 for Subobject, FAML 5200.
  - e. Once at desired object level screen, press F5 to view the first record, OR press F2 to go to Screen 5999, Table Look Up for the level you selected.
  - f. Press F2 from the Table Look Up to bring your desired code to populate your screen.
  - g. You may use the F5 (Next Record) and F4 (Prior Record) keys to scroll through the object, character and subobject records on their appropriate screens as listed above.

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