

GENERAL LEDGER ACCOUNTS

SUMMARY

This procedure describes Miami-Dade County's General Ledger Account Structure and provides procedures to access the General Ledger Tables in the FAMIS G/L system.

For FAMIS ID and security for FAMIS logon, refer to the "Requesting FAMIS, ADPICS and/or Accounts Payable Security" Procedure on how to obtain FAMIS user ID and password.

PROCEDURE

1. As part of the County's Chart of Accounts, General Ledger Accounts consist of a 3-character account code and a 40-character title. Each general ledger account is part of a 2-character Class, which is part of 2-character Category. Both the Class and Category associated with each of the County's general ledger accounts are very important for annual financial statement reporting. See examples below:
G/L ACCOUNT: 101 EQUITY IN POOLED CASH
CATEGORY: 10 ASSET ACCOUNTS
CLASS: 02 POOLED CASH AND INVESTMENTS
2. The General Ledger Accounts reflect uniform numbering as listed below. All account numbers are 3 character numeric codes that are grouped on a consistent basis for all fund types and funds. The groupings are as follows:
101-199: ASSETS
200-290: LIABILITIES
300-390: EQUITY
401-561: BUDGETARY AND OPERATING
900-999: START OF SYSTEM, DATA CONVERSION AND GENERAL CLEARING
3. All General Ledger Accounts are associated with a class and category as described below:
 - a. CATEGORY: Identifies a major grouping of each account. Miami-Dade has established the following category codes currently in use:
10: Asset Accounts
20: Liability Accounts
30: Equity Accounts
40: Operating Accounts
50: Budgetary Accounts
99: Other Accounts
 - b. CLASS: Further identifies the General Ledger Accounts within the above categories. The County's Class Structure for its Balance Sheet Accounts corresponds to its Comprehensive Annual Financial Report (CAFR) balance sheet assets, liability and fund equity accounts. For example, under category 10 (Asset Accounts), class 02 is defined as Pooled Cash and

Investments. This is a separate balance sheet line classification in the CAFR title Cash & Cash Equivalents.

4. **SUBSIDIARY ACCOUNTS:** Consist of just one level, codes are 6 characters in length. The alphanumeric code used for each subsidiary account varies depending on the general ledger account used. In general, subsidiary accounts will be established for general ledger accounts for which there is no other file support. For example, Petty Cash General Ledger 104 is supported by subsidiary accounts, one for each petty cash fund custodian. To determine if a G/L requires a subsidiary, link to General Ledger Account Table (Screen 5150) and look for the field labeled

“Subsidiary required”. If it contains a “Y” for yes, a subsidiary is required. Some General Account Numbers that are subsidiary supported include:

104: Petty Cash	251: Assets Held in Trust
126: Due From Other Funds	256: Loans Payable Long Term
128: Due From Other Governments	265: Bonds Payable Long Terms
131: Accounts Receivable	302: Contributions
139: Accounts Receivable Customer Billing	307: Reserve
153: Performance & Bid Bond Non-Cash	319: Surplus
154: Notes Receivable	324: Reserve for Long-Term Advances
178: Accumulated Depreciation	621: Liability for Payroll Deductions
203: Contracts Payable	
228: Due to Other Funds	

5. The Treasurer’s Group of Accounts codes consist of up to a 6 character account code and a 40 character title. Treasurer’s Accounts identify bank accounts, check writing activity, payroll activity, bank adjustments control, and input control clearing accounts used to post financial transactions to the Treasurer’s Group of Accounts.
6. To access the General Ledger Tables in the FAMIS system:
 - a. Log onto the FAMIS system (see Procedure Number 311)
 - b. From FAML Screen 0000, Main Menu, press the F2 key to go to the Table Maintenance Menu (Screen 5000)
 - c. Press F2 key to access General Ledger Table Menu (Screen 5002).
 - d. Press the F1 key to go to General Ledger Accounts (Screen 5150),
OR press the F2 key to go to Subsidiary Accounts (Screen 5350),
OR press the F3 key to go to Treasurer’s Accounts (Screen 5151),
 - e. Once at the desired screen, press F5 to go to the first record, or press F2 to go to the Table Look Up for the specified accounts.
 - f. Press F2 to bring the desired code back to the appropriate account screen.
 - g. You may use the F5 (Next Record) and F4 (Prior Record) to view other account records from the account screen.

CONTACT(S):

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