CHART OF ACCOUNTS

The Chart of Accounts is an accounting system's central library that allows for financial transaction classification. This chart of accounts represents the overall financial classification system for current and future public defender offices.

Each line item will be assigned an individual seven digit account number. These account numbers will be unique for each Corporation. Corporations should not create, modify or otherwise alter the Chart of Accounts. If the Corporation has a specific need, the Corporation should express those needs to Public Defender Services. Public Defender Services will assess the need and determine the proper course of action.

7-DIGIT CLASSIFICATION

Assets & Liabilities

1st digit	General classification
2nd digit	Subaccount classification
3rd & 4th digit	Judicial Circuit
5th digit	Office/Location/Division
6th & 7th digit	Detailed Master

Expenditures, Revenues & Equity

1st digit	General classification
2nd digit	Subaccount classification
3rd & 4th digit	Detailed Master
5th digit	Judicial Circuit
6th & 7th digit	Office/Location/Division

7-DIGIT DETAIL

General Classification

0	Reserved for future use
1	Asset
2	Liability
3	Equity
4	Revenue
5	Reserved for future use
6	Expenditure
7	Expenditure, acquisitions and purchases (may require adjustments)
8	Expenditure, no budgetary impact (e.g. depreciation)
9	Reserved for future use

Subaccount Classification

General account group for similar line-items

Detailed Master
A sequential two-digit number for categorizing line-items

Judicial Circuit
Sequential two-digit number that corresponds to the Judicial Circuits
(e.g., 01 First Circuit; 02 Second Circuit; 30 Thirtieth Circuit)

Location/Office/Division
Single digit that details the Corporations' separate organisations
(e.g., 0 is the Main location; 1 - 8 are other organizations; 9 – available to all
locations)

CHART OF ACCOUNTS
ASSETS

1 0					**CASH ACCOUNTS**
1 0	□	□	□	01	Petty Cash
1 0	□	□	□	10	Checking
1 0	□	□	□	11	Checking (2)
1 0	□	□	□	15	Checking (Payroll)
1 0	□	□	□	30	Savings
1 0	□	□	□	31	Savings (2)
1 0	□	□	□	40	Money Market
1 0	□	□	□	50	Certificate of Deposit
1 0	□	□	□	75	Repurchase Investment Account

1 2					**OTHER CURRENT ASSETS**
1 2	□	□	□	01	Prepaid Rent
1 2	□	□	□	10	Prepaid Insurance
1 2	□	□	□	50	Deposits-Utilities
1 2	□	□	□	75	Deposits-Workers' Comp.
1 2	□	□	□	80	Deposits- Misc.
1 2	□	□	□	90	Receivables

1 7					**FIXED ASSET ACCOUNT GROUP**
1 7	□	□	□	01	Land
1 7	□	□	□	11	Building
1 7	□	□	□	12	Building Improvements
1 7	□	□	□	30	Computer Property
1 7	□	□	□	35	Furniture & Fixtures
1 7	□	□	□	36	Leasehold Improvements
1 7	□	□	□	40*	Library *[No longer used]*
1 7	□	□	□	45	Equipment
1 7	□	□	□	50	General Property

1 8					**ACCUMULATED DEPRECIATION**
1 8	□	□	□	11	Building

1 8	☐ ☐ ☐	12	Building Improvements
1 8	☐ ☐ ☐	30	Computer Property
1 8	☐ ☐ ☐	35	Furniture & Fixtures
1 8	☐ ☐ ☐	36	Leasehold Improvements
1 8	☐ ☐ ☐	40*	Library *[No longer used]*
1 8	☐ ☐ ☐	45	Equipment
1 8	☐ ☐ ☐	50	General Property

1 9   **AMORTIZABLE ASSETS**

1 9	☐ ☐ ☐	01	Organizational Costs
1 9	☐ ☐ ☐	90	Accum. Amortization

LIABILITIES

2 1   **ACCOUNTS PAYABLE, CURRENT**

2 1 ☐ ☐ ☐ ☐ ☐ ☐   01   Vendor Payables

Note: Vendor Payables with the QB Bill Pay feature

2 3   **OTHER PAYABLE, CURRENT**

2 3 ☐ ☐ ☐   01   FICA/Federal Withholding

2 3 ☐ ☐ ☐   02   Federal Withholding

2 3 ☐ ☐ ☐   03   FICA Withholding

2 3 ☐ ☐ ☐   10   WV Withholding

2 3 ☐ ☐ ☐   11   OH Withholding

2 3 ☐ ☐ ☐   12   KY Withholding

2 3 ☐ ☐ ☐   13   PA Withholding

2 3 ☐ ☐ ☐   14   MD Withholding

2 3 ☐ ☐ ☐   15   VA Withholding

2 3 ☐ ☐ ☐   20   FUTA

2 3 ☐ ☐ ☐   21   SUTA

2 3 ☐ ☐ ☐   25   Workers' Compensation

2 3 ☐ ☐ ☐   26   Health Insurance Withholding

2 3 ☐ ☐ ☐   70   City Tax

2 3 ☐ ☐ ☐   80   O/P, Payroll Garnishment

2 3 ☐ ☐ ☐   90   O/P, Pensions

2 3 ☐ ☐ ☐   99   O/P, Miscellaneous

2 5   **PERSONAL SERVICES LIABILITIES**

2 5 ☐ ☐ ☐   01   Accrued Leave - Sick *[No longer used]*

2 5 ☐ ☐ ☐   02   Accrued Leave - Vacation

2 5 ☐ ☐ ☐   03   Accrued Leave - Total

2 5 ☐ ☐ ☐   10   Accrued Payroll Taxes

2 5 ☐ ☐ ☐   15   Accrued SUTA

2 5 ☐ ☐ ☐   20   Accrued Salaries

2 5 ☐ ☐ ☐   21   Accrued Benefits

2 5 ☐ ☐ ☐   27   OPEB Liability

2 6   **LIABILITIES**

2 6 ☐ ☐ ☐   01   General

2 8   **LONG-TERM DEBT**

2 8 ☐ ☐ ☐   XX   Available for local office use

EQUITY

3 0	00	□ □ □	Fund Balance - *[Circuit Number]*

REVENUE

4 0	00	□ □ □	Grants, PDS
4 0	10	□ □ □	OPEB Revenue
4 0	50	□ □ □	Grants, WVU Law
4 1	00	□ □ □	Interest Revenue
4 9	00*	□ □ □	General *[Consult PDS prior to use]*

EXPENDITURES

6 0	00		**PERSONAL SERVICES**
6 0	01	□ □ □	Salaries: Lawyers'
6 0	01	□ □ □	Salaries: Detention Pay
6 0	02	□ □ □	Salaries: Non-Lawyers'
6 0	03	□ □ □	Salaries: Research/Resource
6 0	30	□ □ □	Interns, Law
60	31	□ □ □	Interns, Non-Law
6 0	40	□ □ □	Temporary Help

6 1	00		**EMPLOYEE BENEFITS**
6 1	01	□ □ □	Health Insurance
6 1	02	□ □ □	Pension Contribution
6 1	03	□ □ □	Pension Buy-Back
6 1	10	□ □ □	Taxes: FICA & Medicare
6 1	15	□ □ □	Unemployment Comp. (SUTA)
6 1	16	□ □ □	Unemployment Comp. (FUTA)
6 1	20	□ □ □	Workers' Compensation
6 1	30	□ □ □	OPEB Expense
6 1	35	□ □ □	SL Conversion
6 1	90	□ □ □	City User Fee

6 2	00				**SUPPORT SERVICES**
6 2	01	☐	☐	☐	Accounting
6 2	02	☐	☐	☐	Computer Personnel/Consulting
6 2	10	☐	☐	☐	Contracts - General
6 2	11	☐	☐	☐	Contracts - Legal
6 2	12	☐	☐	☐	Contracts - Legal DB
6 2	20	☐	☐	☐	Janitorial
6 2	50	☐	☐	☐	(CR) Expert Witness
6 2	55	☐	☐	☐	(CR) Investigative

6 3	00		**ADMINISTRATIVE SUPPORT**
6 3	01	☐ ☐ ☐	Assoc. Dues & Prof. Memberships
6 3	02	☐ ☐ ☐	Education: Lawyers' CLE
6 3	03	☐ ☐ ☐	Education: Training & Development
6 3	05	☐ ☐ ☐	Annual Conference
6 3	20	☐ ☐ ☐	Travel: Board
6 3	21	☐ ☐ ☐	Travel: Employee (CR)
6 3	22	☐ ☐ ☐	Travel: Employee (NCR)
6 4	00		**OFFICE**
6 4	01	☐ ☐ ☐	Insurance
6 4	02	☐ ☐ ☐	Rent: Office
6 4	03	☐ ☐ ☐	Rent: Storage
6 4	04	☐ ☐ ☐	Parking
6 4	10	☐ ☐ ☐	Telephone
6 4	11	☐ ☐ ☐	Internet
6 4	20	☐ ☐ ☐	Utilities
6 4	30	☐ ☐ ☐	Computer Software
6 4	40	☐ ☐ ☐	Office Supplies
6 4	41	☐ ☐ ☐	Postage
6 4	42	☐ ☐ ☐	Printing
6 4	43	☐ ☐ ☐	Rent: Equipment
6 4	90	☐ ☐ ☐	*No longer used*
6 4	91	☐ ☐ ☐	*No longer used*
6 4	92	☐ ☐ ☐	*No longer used*
6 5	00		**OTHER**
6 5	01	☐ ☐ ☐	Litigation
6 5	50	☐ ☐ ☐	Miscellaneous

EXPENDITURES, acquisitions & purchases

7 1	00		**ACQUISITION (CFY)**
7 1	10	☐ ☐ ☐	Property: Computers

7 1	15	☐ ☐ ☐	Property: Equipment
7 1	20	☐ ☐ ☐	Property: General
7 1	30	☐ ☐ ☐	Property: Library
7 1	75	☐ ☐ ☐	Property: Leasehold Improvements
7 1	80	☐ ☐ ☐	Property: Buildings
7 1	81	☐ ☐ ☐	Property: Building Improvements

EXPENDITURES, no budgetary impact

8 0	00		**DEPRECIATION**
8 0	11	☐ ☐ ☐	Building
8 0	12	☐ ☐ ☐	Building Improvements
8 0	30	☐ ☐ ☐	Computer Property
8 0	35	☐ ☐ ☐	Furniture & Fixtures
8 0	36	☐ ☐ ☐	Leasehold Improvements
8 0	40*	☐ ☐ ☐	*No longer used*
8 0	50	☐ ☐ ☐	General Property
8 1	XX		**AMORITIZATION**
8 1	00		**ACCRUED EXPENSES**
8 1	01	☐ ☐ ☐	Accrued Salaries & Benefits
8 1	02	☐ ☐ ☐	Accrued Payroll Taxes
8 1	03	☐ ☐ ☐	Accrued General Expense
8 1	10	☐ ☐ ☐	Accrued OPEB-ARC
8 5	XX		**GAIN/LOSS ON SALE OF ASSET**
8 6	XX		**GAIN/LOSS ON EQIP DISPOSAL**
8 7	00		**INTEREST EXPENSE**
8 7	XX	☐ ☐ ☐	*Consult PDS*

(Adopted 2007-03-29; revised 2009-01-24; 2009-05-01; 2011-09-15)