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October 29, 2004

MEMORANDUM

To: Chief Fiscal Officers

From: Robert L. Childree  
State Comptroller

Subject: Chart of Accounts Revisions

The following codes have been added to the Chart of Accounts in the Central Accounting System.

Subobject 1200 17 Semi-permanent Structures – the cost of mobile homes, prefab buildings, sheds, trailers and similar structures which have been installed to the land and therefore do not have a State Auditor property number. Semi-permanent installation is typically evidenced by removal of wheels and axles, construction of a concrete foundation, installation of permanent plumbing, septic, and electrical service and are usually intended to remain in one place for many years. See 1400 28 for similar items that are not installed semi-permanently.

Subobject 1400 28 Portable & Temporary Structures – the cost of mobile homes, prefab buildings, sheds, trailers and similar structures which are not installed to the land and therefore do not have a State Auditor property number. Such structures typically are temporary in nature as evidenced by being constructed on wheels, having temporary utility connections, lacking tie downs and a foundation. See 1200 17 for similar items that are installed to the land in a relatively permanent manner.

Balance sheet account 1617 Semi-permanent Structures - Mobile homes, prefab buildings, sheds, trailers and similar structures which have been installed to the land and therefore do not have a State Auditor property number. Semi-permanent installation is typically evidenced by removal of wheels and axles, construction of a concrete foundation, installation of permanent plumbing, septic, and electrical service and are usually intended to remain in one place for many years.

The following code has been deleted::

Subobject 1200 99 Other Capital Outlay

The following definitions have been revised:

Subobject 1200 02 Buildings - Captures the cost of purchases of buildings and the land on which they stand (see 1200 06 for construction of new buildings; see 1200 17 for Semi-permanent Structures).

Balance sheet account 1603 Buildings - original historical cost of a building. The amount should include the cost of the land when the cost of the land is inseparable. Should not include Semi-permanent Structures (see 1617) nor Portable and Temporary Structures (see 1628).

Balance sheet account 1628 Other Equipment - The original cost of any equipment not otherwise classified. Portable and temporary structures are included in this classification. Semi-Permanent Structures should be coded to 1617.

Note that any Semi-permanent structures currently recorded in the GCAS table as 1603 or 1628 should be moved to 1617.

For more information on the subject of capital assets, please call Melanie May at 334-242-4954 or email at [mmay@comptroller.state.al.us](mailto:mmay@comptroller.state.al.us).

RLC/mgh