



## Policy: Chart of Accounts

**ChildNet Number: CN 010.007**

**Original Approved Date: June 2, 2003**

**Policy Revised Date(s): August 20, 2007, March 30, 2010, May 20, 2010,  
May 14, 2014**

**Policy Sunset Date:**

**COA Standard(s): FIN 2, 7.03**

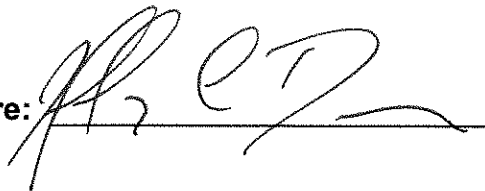
### Statement of Policy

ChildNet maintains a Chart of Accounts with appropriate descriptions to adequately track the financial activity of the organization. The Chart of Accounts provides information needed to prepare prompt, accurate, and complete recording of revenues and expenses which facilitate the preparation of financial statements. ChildNet optimizes financial accountability by applying sound financial management practices in accordance with legal and regulatory requirements.

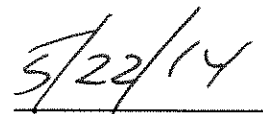
### Scope

The Chart of Accounts supports detailed and appropriate cost allocation contributing to the overall effective and efficient management of ChildNet.

**Board Chair's Signature:**



**Date:**





## Procedure: Chart of Accounts

**ChildNet Number:** CN 010.007  
**Original Approved Date:** June 2, 2003  
**Procedure Revised Date(s):** August 20, 2007, March 30, 2010, May 20, 2010,  
May 14, 2014, March 20, 2018  
**Procedure Sunset Date:**  
**COA Standard(s):** FIN 2, 7.03

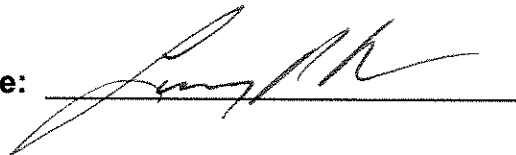
### Definitions

Cost Allocation Plan – Documentation of the methods and procedures that ChildNet uses to allocate costs to its various programs, grants, contracts and agreements in accordance with the requirements of 2 CFR Part 200, “Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards” in addition to the State of Florida expenditure guidelines.

### Statement of Procedure

ChildNet’s Chart of Accounts is detailed in the DCF approved Child Welfare Cost Allocation Plan and incorporated as an attachment. Changes, modifications, additions or deletions to the Chart of Accounts are reviewed and approved by The Director of Finance and/or Controller as the responsible party for its maintenance.

**President’s Signature:** \_\_\_\_\_



**Date:** \_\_\_\_\_

4/17/18