Chart of Accounts

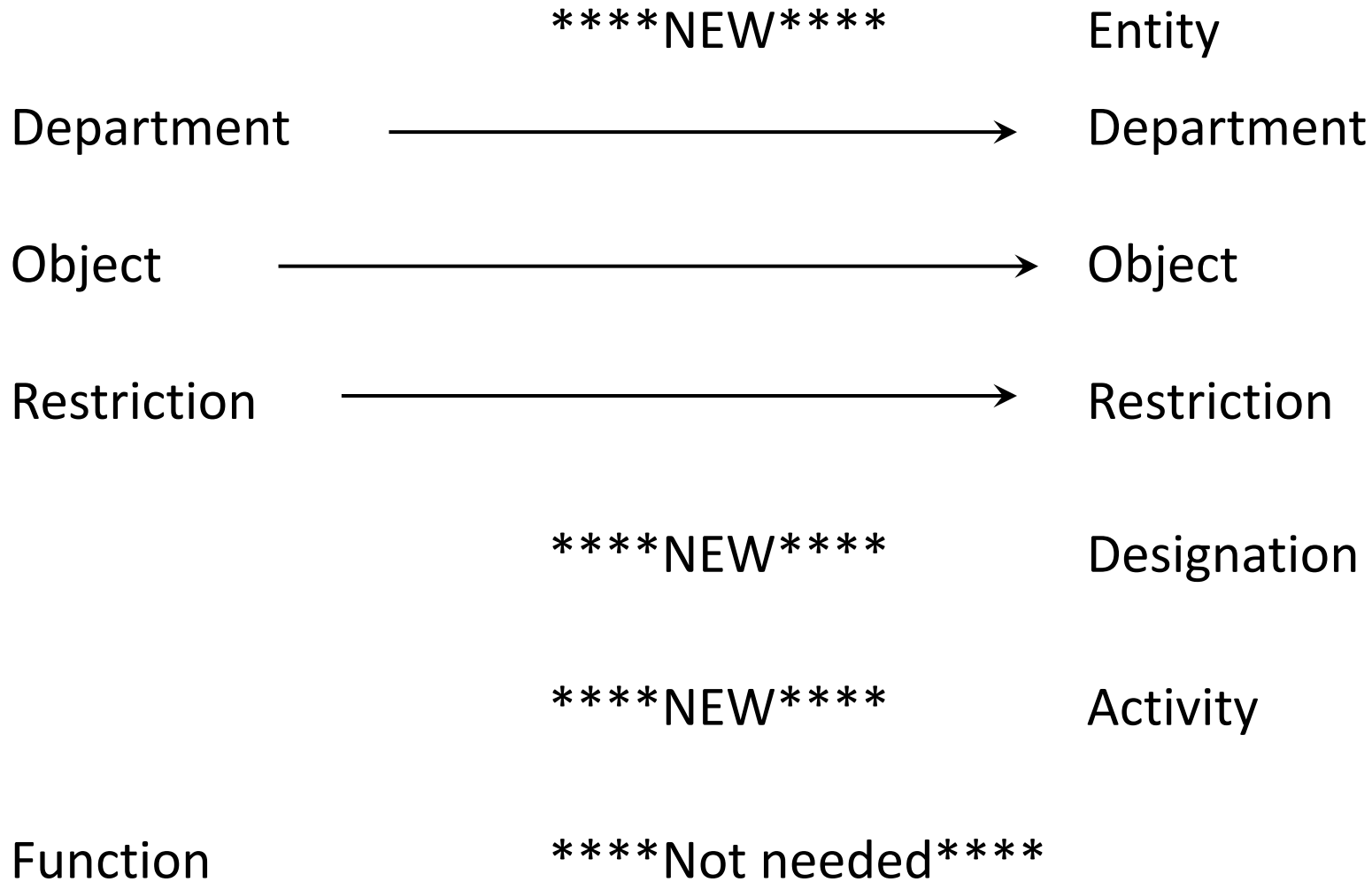|	SEGMENTS	DESCRIPTION	EXAMPLE
Mandatory	**Entity**	Segment that owns assets, liabilities and net assets	200 - Champlain College
	Department	Segment that generates profit and loss	3003 – Finance
	Object	Natural Account used to categorize assets, liabilities, revenues and expenses	53104 – Contracted Services
	Restriction	Captures restrictions (if any) on Endowments, Funds, Gifts and Grants	10 - Unrestricted

Optional	**Designation**	Segment to identify specifically designated funding	000000 – Operating Fund
	Activity	Identifies a specific event or activity that spans departments, designations, etc.	00000 – New Segment to Champlain College

COA Overview
9 Segments – 4 Mandatory – 2 Optional – 3 Systems Generated

EXAMPLE: COA String with DASH: 200-3003-53104-10-000000-00000-000-0-0

EDORDA segments

****NEW****   Entity

Department ———————————————→ Department

Object ———————————————→ Object

Restriction ———————————————→ Restriction

****NEW****   Designation

****NEW****   Activity

Function   ****Not needed****

Chart of Accounts Compared: Old to New

Current Structure

- Restriction – 0 – Operating Fund
- Department – 3003 – Finance
- Object **-** 506100 – Contracted Services
- Function – 04 – Institutional Support

EDORDA - (New Structure in Oracle)

- **E**ntity – 200 – Champlain College
- **D**epartment - 3003 – Finance
- **O**bject – 53104 – Contracted Services
- **R**estriction – unrestricted, temp, permanent
- **D**esignation – 000000
- **A**ctivity - optional