



Chart of Accounts – Hyperion Overview

Financial Accounting Statements and Reporting (FASTR) Dimensions

The FASTR system enhances the processing of annual financial statements through standardization. Account codes are used to record all transactions into the accounting system. The transactional account code rolls up to an account within FASTR which is used by the State Accounting Office to prepare the Budgetary Compliance Report (BCR) and the Comprehensive Annual Financial Report (CAFR). The essential dimensions of financial reporting including the entity, account, fund, fund source, and program exist within FASTR and are defined below:

Entity – A code used to identify the reporting organization which is based on the assigned Uniform State Code number.

Account – An alternate numbering system established for financial consolidation and reporting. These codes are internal to the State Accounting Office and were created to facilitate the compilation of the BCR and CAFR. These are not transactional account numbers as published in the SCOA.

Fund (Custom 1) – A custom dimension which defines the fund level categories and generic groups as used in preparing the BCR and CAFR.

Fund Source (Custom 2) – A custom dimension which identifies the sources of available funding at (at least) the level of detail required by the annual Appropriation Act, as amended.

Program (Custom 3) – A custom dimension which utilizes the first five digits of the OPB-assigned program number for purposes of reporting on compliance with the annual Appropriation Act, as amended.