

# UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA

## GASB Statement 34 Updates Preview

This section includes the expected GASB Statement 34 revisions to the *Summary of Account Classifications* section of the Chart of Accounts and to the original appendix included in the second edition of the Chart, *Common Uses of Balance Sheet Accounts*. Also included are two new appendices, Appendix B, *Classifications of Government-Wide Non-Capital Assets*, and Appendix C, *GASB Statement No. 34 Revenue Classifications*. These preliminary updates to the Chart are presented here to assist local governments with implementation of GASB Statement 34 and related GASB updates. These changes have been reviewed by DCA and the Department of Audits, and no significant amendments to these updates are expected. However, before the release of the complete GASB Statement 34 compliant edition of the Chart, other improvements will be made in response to issues that have arisen since the release of the second edition of the Chart in March of 2001. Any non-GASB Statement 34 changes should enhance the Chart's flexibility without imposing any significant mandatory changes in local governments' current adaptations to the Chart.

New language in the *Summary of Account Classifications* are indicated in red. The deleted language is omitted for ease of use. The primary changes in the Summary of Account Classifications are:

- Long term debt and General fixed assets accounts groups have been deleted,
- Permanent funds have been added (see fund 450),
- Expendable and non-expendable trust funds have been deleted,
- Private purpose trust funds have been added,
- Equity classifications Other credits, Contributed capital, and Retained earnings have been deleted, and
- Net Asset classifications have been added for proprietary and fiduciary fund types.

Changes to the original appendix *Common Uses of Balance Sheet Accounts* was updated as necessary to reflect the changes to the *Summary of Account Classifications* indicated above.

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### SUMMARY OF ACCOUNT CLASSIFICATIONS

Governmental accounting systems should be organized and operated on a fund basis. All of a government's individual funds are first classified by category and then by fund type within each category. There are three categories:

- **Governmental funds**-The funds through which most government functions typically are financed.
- **Proprietary funds**-The funds used to account for government activities that are similar to business operations in the commercial sector or the funds used when the reporting focus is on determining net income, financial position, and **cash flows**.
- **Fiduciary funds**-The funds used to account for assets held by the government as a trustee or agent.

As indicated above, generally accepted accounting principles (GAAP) allow governments to use governmental fund types for their general government operations and proprietary fund types to account for their business-type activities. However, GAAP provides a significant degree of flexibility in determining whether to account for certain activities as business-type activities or general government operations. Therefore, the same or similar activities may be accounted for as governmental operations by some local

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governments and as business-type activities by others. This makes it very difficult to compare the cost and effectiveness of local government service delivery strategies among local governments.

A major objective of the Local Government Uniform Chart of Accounts and Reporting Act (HB 491) is to provide for meaningful comparisons regarding the cost and effectiveness of local government service delivery strategies among local governments in Georgia. Consequently, this chart of accounts requires that local governments use enterprise funds to account for specified utilities (e.g., electric, gas, cable television), water and sewer, hospitals, nursing homes, solid waste (collection/recycling/disposal), mass transit, airports, special facilities; **telecommunications**, and special revenue funds for law libraries, confiscated assets, E-911 grants, special districts, hotel/motel tax **and the rental motor vehicle excise tax**. The use of enterprise and special revenue funds is not limited to these activities. Local governments can choose to account for other activities in these fund types as well.

The **three** categories listed above are divided into the following fund types, and individual funds. Governments must use each individual fund included in this chart of accounts, if applicable.

*Code    Classification*

**GOVERNMENTAL FUND TYPES**

**100    General fund**

**200    Special revenue funds**

- 205            Law library fund
- 210            Confiscated assets fund
- 215            Emergency 911 telephone fund
- 220            Grant fund (s) (required if the fund's expenditures exceed 2% of the general fund's expenditures, otherwise the use is optional)
- 250            Multiple grant fund
- 270            Special district fund (s) (e.g., fire or recreation district)
- 275            Hotel/motel tax fund
- 280            Rental motor vehicle excise tax fund

**300    Capital projects funds**

- 310            General obligation bond fund
- 320            Special purpose local option sales tax (SPLOST) fund
- 330            Homestead option sales tax (HOST) fund
- 340            Grant fund
- 350            Local resources fund
- 360            Revenue bond fund

**400    Debt service funds**

- 410            General obligation bonds fund
- 420            Revenue bonds fund
- 430            Special purpose local option sales tax (SPLOST) fund

**450    Permanent funds**

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**PROPRIETARY FUND TYPES**

- 500 Enterprise funds**
- 505 Water and sewer fund
  - 510 Electric fund
  - 515 Gas fund
  - 520 Combined utility fund
  - 525 Cable television fund
  - 530 Hospital fund
  - 535 Nursing home fund
  - 540 Solid waste fund (collection, recycling, and disposal)
  - 545 Mass transit fund
  - 550 Airport fund
  - 555 Special facilities fund
  - 570 Telecommunication fund
- 600 Internal service funds**

**FIDUCIARY FUND TYPES**

- 700 Trust and agency funds**
- 710 Agency funds
    - 715 Clerk of superior court fund
    - 720 Clerk of probate court fund
    - 725 Clerk of state court fund
    - 730 Sheriff's fund
    - 735 Recorder's court fund
    - 740 Tax commissioner's fund
    - 745 Municipal court fund
    - 750 Magistrate court fund
  - 770 Trust funds
    - 775 Pension trust fund
    - 785 **Private purpose** trust funds

These **eight** fund types are described in Section III of this document.

**BALANCE SHEET ACCOUNT CLASSIFICATIONS**

See Account Descriptions in  
Section III on pp. (to be provided)

A summary of balance sheet accounts is presented below. Detailed descriptions of these balance sheet accounts are presented in Section III. The accounts designated with an asterisk (★) represent the required level of detail for DCA reporting purposes.

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Certain valuation accounts that carry credit balances are included among the assets in this list because they are presented with the assets in a balance sheet. For example, the allowance for uncollectible delinquent taxes account appears among the assets, even though it is not an asset, because on the balance sheet it reduces the amount of reported delinquent taxes receivable to indicate the estimated collectible portion.

<i>Code</i>	<i>Classification</i>
<b>11</b>	<b>ASSETS</b>
<b>11.1000</b>	<b>Current assets</b>
11.1100★	Cash (including cash equivalents)
11.1110	Cash in bank
11.1160	Petty cash
11.1180	Change fund
11.1200	Cash with fiscal agent
11.1300★	Investments-current
11.1400	Interest receivable-investments
11.1500	Taxes receivable-current
11.1510	Allowance for uncollectible current taxes (credit)
11.1600	Taxes receivable-delinquent
11.1610	Allowance for uncollectible delinquent taxes (credit)
11.1700	Interest and penalties receivable-taxes
11.1710	Allowance for uncollectible interest and penalties (credit)
11.1800	Tax liens receivable
11.1810	Allowance for uncollectible tax liens (credit)
11.1900	Accounts receivable
11.1930	Allowance for uncollectible accounts receivable (credit)
11.2100	Unbilled accounts receivable
11.2110	Allowance for uncollectible unbilled accounts receivable (credit)
11.2200	Special assessments receivable-current
11.2230	Allowance for uncollectible current special assessments (credit)
11.2300	Special assessments receivable-non-current
11.2330	Allowance for uncollectible non-current special assessments (credit)
11.2400	Special assessments receivable-delinquent
11.2430	Allowance for uncollectible delinquent special assessments (credit)
11.2500	Special assessment liens receivable
11.2510	Allowance for uncollectible special assessment liens (credit)
11.2600	Interest receivable-special assessments
11.2630	Allowance for uncollectible special assessment interest (credit)
11.2700	Intergovernmental receivable
11.2800	Notes receivable
11.2830	Allowance for uncollectible notes (credit)
11.2900	Rent receivable
11.2930	Allowance for uncollectible rent (credit)
11.3100	Due from other funds - _____fund
11.3200	Interfund receivable - _____fund

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11.3300	Advances to other funds - _____ fund
11.3400	Advances to other governments
11.3500	Advances to employees
11.3600	Inventories-materials and supplies
11.3700	Inventories-stores for resale
11.3800	Prepaid items
11.3900	Unamortized premiums on investments
11.4100	Unamortized discounts on investments (credit)
<b>11.5000</b>	<b>Non-current assets</b>
11.5100	Receivables-non-current
11.5200 ★	Investments-long-term
11.5300	Deferred charges
<b>11.6000</b>	<b>Restricted assets</b>
11.6100 ★	Cash
11.6200 ★	Investments
11.6300 ★	Customer deposits
<b>11.7000</b>	<b>Capital assets</b>
11.7100	Sites
11.7200	Site improvements
11.7210	Accumulated depreciation-site improvements (credit)
11.7300	Infrastructure
11.7310	Accumulated depreciation-infrastructure (credit)
11.7400	Buildings and building improvements
11.7410	Accumulated depreciation-buildings and building improvements (credit)
11.7500	Machinery and equipment
11.7510	Accumulated depreciation-machinery and equipment (credit)
11.7600	Construction in progress
<b>11.8000</b>	<b>Other assets</b>
11.8100	Investments-joint venture
<b>12</b>	<b>LIABILITIES</b>
<b>12.1000</b>	<b>Current liabilities</b>
12.1100	Accounts payable
12.1200	Salaries and wages payable
12.1300	Payroll deductions payable
12.1400	Employer's share of employee benefits-current
12.1500	Claims and judgments payable
12.1600	Contracts payable
12.1700	Retainage payable
12.1800	Intergovernmental payable
12.1900	Due to other funds - _____ fund

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12.2100	Interfund payable - _____ fund
12.2200	Matured bonds payable
12.2300	Matured interest payable
12.2400	Accrued interest payable
12.2500	Deferred revenue
12.2600	Deposits payable
12.2700 ★	Notes payable-current
12.2800	Bonds payable-current
12.2820 ★	General obligation bonds payable
12.2840 ★	Special assessment debt payable with government commitment
12.2860 ★	Revenue bonds payable
12.2880 ★	Other bonds payable
12.2900	Arbitrage payable-current
12.3100 ★	Capital leases payable-current
12.3200 ★	Closure and post-closure care costs-current
12.3300	Other current liabilities

**12.5000            Non-current liabilities**

12.5100	Advances from other funds - _____ fund
12.5200	Employer's share of employee benefits-non-current
12.5300 ★	Notes payable-non-current
12.5400 ★	Capital leases payable-non-current
12.5500	Deferred compensation benefits payable
12.5600	Bonds payable-non-current
12.5620 ★	General obligation bonds payable
12.5640 ★	Special assessment debt with government commitment
12.5660 ★	Revenue bonds payable
12.5680 ★	Other bonds payable
12.5700 ★	Deferred amounts for bond refundings (debit or credit balance)
12.5800 ★	Unamortized premiums on bonds
12.5900 ★	Unamortized discounts on bonds (debit)
12.6000	Arbitrage payable-non-current
12.6100 ★	Closure and post-closure care costs-non-current
12.6200	Other non-current liabilities

**12.7000            Liabilities payable from restricted assets**

12.7100	Customer deposits payable
12.7200 ★	Revenue bonds payable
12.7300	Accrued interest payable

**13                    EQUITIES AND NET ASSETS**

**13.3000    Net Assets (Proprietary Fund and Fiduciary Fund Types only)**

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1331000            Invested in capital assets, net of related debt  
 1332000            Restricted for \_\_\_\_\_  
 1333000            Held in trust for pension benefits  
 1334000            Unrestricted

**13.4000            Fund balance (Governmental Fund Types only)**  
 13.4100            Fund balance-reserved  
                     Fund balance-reserved for debt service  
 13.4105                                      Fund balance-reserved for debt service  
 13.4110                                      Fund balance-reserved for endowments  
 13.4115                                      Fund balance-reserved for encumbrances  
 13.4120                                      Fund balance-reserved for inventories  
 13.4125                                      Fund balance-reserved for prepaid items  
 13.4130                                      Fund balance-reserved for non-current loans receivable  
 13.4135                                      Fund balance-reserved for advances to other funds  
 13.4140                                      Fund balance-reserved for **capital** assets held for resale  
 13.4150                                      Fund balance-reserved for \_\_\_\_\_  
 13.4200                                      Fund balance-unreserved  
 13.4210                                      Fund balance-unreserved, designated for \_\_\_\_\_  
 13.4220                                      Fund balance-unreserved, undesignated

**REVENUES AND OTHER FINANCING CLASSIFICATIONS**

See Account Descriptions in  
 Section III on pp. (to be provided)

Government revenues are classified by fund, type, and source. The following classifications include revenues commonly found in a local government's funds. This revenue list is intended to provide a logically structured and reasonably complete revenue classification that can be adapted to meet the managerial and reporting needs of Georgia local governments. Local governments may choose to include more detail as needed, but the accounts designated with an asterisk (★) represent the required level of detail for DCA reporting purposes and should not be changed and/or combined.

<i>Code</i>	<i>Classification</i>
<b>31</b>	<b>TAXES</b>
<b>31.1000</b>	<b>General property taxes</b>
31.1100	Real property-current year
31.1110 ★	Public utility
31.1120 ★	Timber
31.1190 ★	Other
31.1200 ★	Real property-prior year
31.1300	Personal property-current year

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31.1310 ★	Motor vehicle
31.1320 ★	Mobile home
31.1330 ★	MARTA
31.1340 ★	Intangibles (regular and recording)
31.1350 ★	Railroad equipment
31.1390 ★	Other
31.1400 ★	Personal property-prior year
31.1500	Property not on digest
31.1600 ★	Real estate transfer (intangible)
31.1700	Franchise taxes
31.1710 ★	Electric
31.1720 ★	Water
31.1730 ★	Gas
31.1740 ★	Sewage
31.1750 ★	Television cable
31.1760 ★	Telephone
31.1790 ★	Other
<b>31.3000</b>	<b>General sales and use taxes</b>
31.3100 ★	Local option sales and use taxes
31.3200 ★	Special purpose local option sales and use taxes
31.3300 ★	Homestead option sales and use taxes
31.3900 ★	Other
<b>31.4000</b>	<b>Selective sales and use taxes</b>
31.4100 ★	Hotel/motel
31.4200 ★	Alcoholic beverage excise
31.4300 ★	Local option mixed drink
31.4400 ★	Excise tax on rental motor vehicles
31.4900 ★	Other
<b>31.5000</b>	<b>Local option income taxes</b>
31.5100	Individual
31.5200	Corporate
<b>31.6000</b>	<b>Business taxes</b>
31.6100 ★	Business and occupation taxes
31.6200 ★	Insurance premium taxes
31.6300 ★	Financial institutions taxes
<b>31.8000 ★</b>	<b>Other Taxes</b>

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**31.9000 ★ Penalties and interest on delinquent taxes**

- 31.9100 General property
- 31.9110 Real
- 31.9120 Personal
- 31.9200 Selective sales and use
- 31.9300 Local option income
- 31.9400 Business
- 31.9500 Fi Fa
- 31.9900 Other

**32 LICENSES AND PERMITS**

**32.1000 Business licenses**

- 32.1100 ★ Alcoholic beverages
- 32.1110 Beer
- 32.1120 Wine
- 32.1130 Liquor
- 32.1140 Bar cards
- 32.1200 ★ General business license
- 32.1210 Real estate
- 32.1220 Insurance
- 32.1230 Logging permits
- 32.1290 Other fees
- 32.1900 Other

**32.2000 Non-business licenses and permits**

- 32.2200 ★ Building and signs
- 32.2210 Zoning and land use
- 32.2220 House moving
- 32.2230 Sign
- 32.2300 Motor vehicle operators
- 32.2400 Marriage licenses
- 32.2500 Animal licenses
- 32.2900 ★ Other
- 32.2910 Pistol permit
- 32.2920 Blasting fee
- 32.2930 Street maintenance decals
- 32.2990 Other

**32.3000 ★ Regulatory fees**

- 32.3100 ★ Building structures and equipment (building permits)<sup>1</sup>

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<sup>1</sup>For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

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32.3110	Protective inspection administration
32.3120	Building inspection
32.3130	Plumbing inspection
32.3140	Electrical inspection
32.3150	Gas inspection
32.3160	Air conditioning inspection
32.3170	Boiler inspection
32.3180	Elevator inspection
32.3200	Entertainment
32.3900	Other

**32.4000 ★ Penalties and interest on delinquent licenses and permits**

32.4100	Business license penalty
32.4200	Sign permit penalty
32.4300	Late tag penalty
32.4400	Interest on business licenses

**33 INTERGOVERNMENTAL REVENUES**

**33.1000 ★ Federal government grants**

33.1100	Operating-categorical
33.1110	Direct
33.1150	Indirect
33.1200	Operating-non-categorical
33.1210	Direct
33.1250	Indirect
33.1300	Capital
33.1310	Direct
33.1350	Indirect

**33.3000 ★ Federal government payments in lieu of taxes**

**33.4000 ★ State government grants**

33.4100	Operating-categorical
33.4110	Direct
33.4150	Indirect
33.4200	Operating-non-categorical
33.4210	Direct
33.4250	Indirect
33.4300	Capital
33.4310	Direct
33.4350	Indirect

**33.5000 State government payment in lieu of taxes**

33.5100 ★	Homeowner tax relief grants
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- 33.6000 ★**      **Local government unit (specify unit) grants**
  
- 33.7000**      **Local government unit (specify unit) shared revenues**
- 33.7100 ★           Special purpose local option sales and use taxes
  
- 33.8000 ★**      **Local government unit (specify unit) payments in lieu of taxes**

**34**                      **CHARGES FOR SERVICES**

- 34.1000 ★**      **General government**
- 34.1100              Court costs, fees, and charges
- 34.1110                   Bond administration
- 34.1120                   Probation fee
- 34.1130                   Drug testing fee
- 34.1190                   Other
- 34.1200              Recording of legal instruments
- 34.1300              Planning and development fees and charges
- 34.1310                   Plat reduction fee
- 34.1320                   Impact fees
- 34.1321                           Impact fees for facilities
- 34.1322                           Impact fees for other services
- 34.1390                   Other
- 34.1400              Printing and duplicating services
- 34.1500              Data processing
- 34.1600              Motor vehicle tag collection fees
- 34.1700              Indirect cost allocations
- 34.1750              Internal service fund charges
- 34.1800              Risk financing premiums
- 34.1900              Other
- 34.1910                   Election qualifying fee
- 34.1920                   Advertising fee
- 34.1930                   Sale of maps and publications
- 34.1940                   Commissions on tax collections

- 34.2000**              **Public safety**
- 34.2100 ★              Special police services
- 34.2110                   ID card fees
- 34.2120                   Accident reports
- 34.2130                   False alarms
- 34.2200 ★              Special fire protection services
- 34.2210                   False alarms
- 34.2300 ★              Detention and correction services
- 34.2310                   Fingerprinting fee
- 34.2320                   Inmate medical fee
- 34.2330                   Prisoner housing fee
- 34.2500 ★              E-911 charges

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34.2600 ★	Ambulance fees
34.2900 ★	Other
<b>34.3000</b>	<b>Streets and public improvements</b>
34.3100	Street, sidewalk, and curb repairs
34.3200 ★	Special assessments
34.3210	Capital improvement
34.3220	Service
34.3300	State road maintenance fees
34.3900	Other
<b>34.4000</b>	<b>Utilities / enterprise</b>
34.4100	Sanitation
34.4110 ★	Refuse collection charges
34.4120 ★	Sale of waste and sludge
34.4130 ★	Sale of recycled materials
34.4150 ★	Landfill use fees
34.4160 ★	Solid waste recycling fees
34.4190 ★	Other charges
34.4200 ★	Water/sewerage
34.4210	Water charges
34.4255	Sewerage charges
34.4260 ★	Stormwater utility charges
34.4300 ★	Electric
34.4310	Electric charges
34.4400 ★	Gas
34.4410	Gas charges
34.4500 ★	Telephone
34.4510	Telephone charges
34.4600 ★	Television cable
34.4610	Television cable charges
<b>34.5000 ★</b>	<b>Other/enterprise</b>
34.5200 ★	Golf course
34.5210	Golf course charges
34.5300 ★	Airport
34.5310	Airport charges
34.5400 ★	Parking
34.5410	Parking charges
34.5500 ★	Transit
34.5510	Passenger fares
34.5600 ★	Telecommunication
34.5610	Telecommunication charges

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<b>34.6000</b>	<b>Other Fees</b>
34.6100	Animal control and shelter fees
34.6110	Animal control and shelter fees
34.6200	Divorcing parents fees
34.6210	Divorcing parents fees
34.6300	Child support fees
34.6310	Child support fees
34.6400	Background check fees
34.6410	Background check fees
34.6900	Other fees
<b>34.7000 ★</b>	<b>Culture and recreation</b>
34.7100	Library use fees
34.7200	Activity fees
34.7300	Event admission fees
34.7400	Exhibit admission fees
34.7500	Program fees
34.7600	Periodical subscriptions fees
34.7700	Other tuition charges
34.7900	Other culture and recreation fees and charges
<b>34.9000 ★</b>	<b>Other charges for services</b>
34.9100	Cemetery fees
34.9300	Bad check fees
34.9900	Other
<b>35</b>	<b>FINES AND FORFEITURES</b>
<b>35.1000</b>	<b>Fines and Forfeiture</b>
35.1100 ★	Court
35.1110	Superior
35.1120	State
35.1130	Magistrate
35.1140	Recorder's court
35.1150	Probate court (county only)
35.1160	Juvenile
35.1170	Municipal
35.1200 ★	Bonds
35.1300 ★	Confiscation
35.1320	Cash confiscation
35.1340	Other confiscation / escheats
35.1360	Proceeds from sale of confiscated property
35.1400 ★	Additional penalty assessments
35.1500	Library
35.1900	Other

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35.1910                      Overweight assessments

**36                      INVESTMENT INCOME**

**36.1000 ★              Interest revenues**

**36.2000 ★              Realized gain or loss on investments**

**36.3000 ★              Unrealized gain or loss on investments**

**37                      CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES**

**37.1000 ★              Contributions and Donations from Private Sources**

**38                      MISCELLANEOUS REVENUE**

**38.1000 ★              Rents and royalties**

**38.2000 ★              Telephone commissions**

**38.3000 ★              Reimbursement for damaged property**

**38.4000 ★              Pension Trust Fund Contributions**

38.4100                      Employer contributions

38.4200                      Employee contributions

38.4300                      Contributions from other sources

**38.9000 ★              Other**

**39                      OTHER FINANCING SOURCES**

**39.1000 ★              Interfund transfers**

39.1100                      Transfers in from component units

39.1200                      Transfers in - \_\_\_\_\_ fund

**39.2000 ★              Proceeds of **capital** asset dispositions**

39.2100                      Sale of assets

39.2200                      Property sale

**39.3000 ★              Proceeds of general long-term liabilities**

39.3100                      General obligation bond proceeds

39.3200                      Special assessment debt with government commitment proceeds

39.3300                      Refunding bond proceeds

39.3400                      Premiums on bonds sold

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39.3500                      Capital leases

**EXPENDITURES AND OTHER FINANCING USES CLASSIFICATIONS**

See Account Descriptions in  
Section III on pp. (to be provided)

Multiple classifications of governmental fund expenditure data is important for both internal and external management control and accountability. This multiple classification facilitates the collection and analysis of data in different ways for different purposes (e.g., internal evaluation, external reporting, and intergovernmental comparison) and in manners that cross fund and organizational lines. The major accounting classifications of expenditures are by fund character, function (or program), activity, department (or organizational unit), and object class.

**Function** (or program) classification provides information on the overall purposes or objectives of expenditures. Functions are group-related activities aimed at accomplishing a major service or regulatory responsibility. Some governments may want to identify programs that include group activities, operations, or organizational units directed to attaining specific purposes or objectives.

**Activity** classification is a specific and distinguishable service performed by one or more organizational components of a government to accomplish a function for which the government is responsible (e.g., police is an activity with the public safety function).

Depending on a local government's organizational structure, classification of expenditures by **department** (organizational unit) may be necessary. A particular organizational unit may be charged with carrying out one or several functions or activities. Moreover, because of its inherent nature of the activity or because of faulty organizational structure, the same function or activity is sometimes carried provided by more than one organizational unit. In an effort to avoid prescribing a local government's organizational structure, this chart focuses the expenditure classification on functions and activities rather than on departments. In this chart's coding structure, digits for department are optional and can be used to reflect a local government's organizational arrangement. This chart of accounts does not require governments to use the department dimension.

Finally, expenditures should be classified by **object classes** (i.e., according to the types of items purchased or services obtained). Examples of current operating object of expenditure classifications are personal services, supplies, and other services and charges. Capital outlays and debt service also are major objects of expenditure classifications.

**FUNCTION AND ACTIVITY CLASSIFICATIONS**

<i>Code</i>	<i>Classification</i>
<b>1000</b>	<b>GENERAL GOVERNMENT</b>
<b>1100</b> ★	<b>Legislative</b>
1110	Governing body
1120	Legislative committees and special bodies
1130	Clerk of council/commission

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**1300 ★**            **Executive**  
1310                Mayor/commission chairperson  
1320                Chief executive (manager or administrator)  
1330                Clerk - administration

**1400 ★**            **Elections**

**1500**                **General administration**

1510 ★             Financial administration  
1511                General supervision  
1512                Accounting  
1513                Budget  
1514                Tax administration  
1515                Treasury  
1516                Licensing  
1517                Purchasing  
1518                Debt administration  
1530 ★             Law  
1535 ★             Data processing/MIS  
1540 ★             Human resources  
1545 ★             Tax commissioner (constitutional officer)  
1550 ★             Tax assessor  
1555 ★             Risk management  
1560 ★             Internal audit  
1565 ★             General government buildings and plant  
1570 ★             Public information  
1575 ★             General engineering  
1580 ★             Records management  
1590 ★             Customer service  
1595 ★             General administration fees

**2000**                **JUDICIAL**

2100 ★             Judicial administration  
2150 ★             Superior court  
2180 ★             Clerk of Superior Court (constitutional officer)  
  
2200 ★             District attorney  
2300 ★             State court  
2400 ★             Magistrate court  
2450 ★             Probate court

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2500 ★ Recorder's court  
2600 ★ Juvenile court  
2650 ★ Municipal court  
2700 ★ Grand jury  
2750 ★ Law library  
2800 ★ Public defender

**3000 PUBLIC SAFETY**

**3100 ★ Public safety administration**

**3200 ★ Police**

3210 Police administration  
3220 Crime control and investigation  
3221 Criminal investigation  
3222 Vice control  
3223 Patrol  
3224 Records and identification  
3225 Youth investigation and control  
3226 ★ Custody of prisoners<sup>2</sup>  
3227 Custody of property  
3228 Crime laboratory  
3230 Traffic control  
3231 Motor vehicle inspection and regulation  
3240 Police training  
3250 Special detail services  
3260 Police stations and buildings  
3270 Dispatcher  
3280 Medical services  
3285 Public relations  
3290 Other

**3300 ★ Sheriff (constitutional officer)**

3310 Law enforcement administration  
3320 Crime control and investigation  
3321 Criminal investigation  
3322 Vice control  
3323 Uniform patrol  
3324 Records and identification  
3325 Youth investigation and control  
3326 ★ Jail operations<sup>3</sup>

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<sup>2</sup> For reporting purposes, governments should be prepared to report this sub-account separate from the main activity within this level.

<sup>3</sup> For reporting purposes, governments should be prepared to report this sub-account separate from the main activity

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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3327	Custody of property
3328	Crime laboratory
3330	Traffic control
3340	Training
3350	Special detail services
3355	Sheriff's office and buildings
3360	Court services
3370	Medical services
3380	Dispatcher
3385	Public relations
3390	Other

**3400 ★      Corrections**

3410	Correctional administration
3420	Adult correctional institutions
3430	Juvenile correctional institutions
3440	Delinquents in other institutions
3450	Adult probation and parole
3460	Juvenile probation and parole
3470	Medical Service

**3500 ★      Fire**

3510	Fire administration
3520	Fire fighting
3530	Fire prevention
3540	Fire training
3550	Fire communications
3560	Medical services
3570	Fire stations and buildings

**3600 ★      Emergency medical services (EMS)**

3610	EMS administration
3620	EMS training
3630	EMS operations
3650	Medical services
3660	EMS stations and buildings
3670	Dispatcher

**3700 ★      Coroner / medical examiner**

**3800 ★      E-911**

**3900 ★      Other protection**

3910	Animal control
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within this level.

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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3920           Emergency management  
3930           Militia and armories  
3940           Examination of licensed occupations  
3950           Public scales  
3960           Flood control

**4000           PUBLIC WORKS**

**4100 ★       Public works administration**

**4200 ★       Highways and streets**

4210           Highways and streets administration  
4220           Roadways and walkways  
4221           Paved streets  
4222           Unpaved streets  
4223           Alleys  
4224           Sidewalks and crosswalks  
4225           Street cleaning  
4226           Other maintenance  
4230           Bridges, viaducts, and grade separations  
4240           Tunnels  
4250           Storm drainage  
4260           Street lighting  
4270           Traffic engineering

**4300 ★       Sanitation and wastewater**

4310           Sanitary administration  
4320           Stormwater collection and disposal  
4330           Sewage collection and disposal  
4331           Sanitary sewer maintenance  
4332           Sanitary sewer cleaning  
4333           New sewer services  
4334           Sewer lift stations  
4335           Sewage treatment plants

**4400 ★       Water**

4410           Water administration  
4420           Supply  
4430           Treatment  
4440           Distribution

**4500       Solid waste and recycling**

4510 ★       Solid waste and recycling administration  
4520 ★       Solid waste collection  
4530 ★       Solid waste disposal  
4540 ★       Recyclables collection

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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4550 ★	Recyclables operations
4560 ★	Closure and post-closure care
4570 ★	Future landfill/Cell development
4580 ★	Public education
4585 ★	Yard trimmings collection & management
<b>4600 ★</b>	<b>Electric</b>
<b>4700 ★</b>	<b>Gas</b>
<b>4750 ★</b>	<b>Telecommunications</b>
<b>4800 ★</b>	<b>Cable Television</b>
<b>4900 ★</b>	<b>Maintenance and shop</b>
<b>4950 ★</b>	<b>Cemetery</b>
<b>4960 ★</b>	<b>Intergovernmental payments of special purpose local option sales tax</b>
<b>4970</b>	<b>Other</b>
<b>5000</b>	<b>HEALTH AND WELFARE</b>
<b>5100 ★</b>	<b>Health</b>
5110	Public health administration
5120	Vital statistics
5130	Regulation and inspection
5140	Communicable disease control
5141	Tuberculosis
5142	Socially transmitted diseases
5143	Rabies and animal control
5144	Mosquito control
5145	Other communicable diseases
5150	Maternal and child health services
5151	Maternal and preschool
5152	School
5160	Adult health services
5170	Health centers and general clinics
5180	Laboratory
5190	Indigent medical care
5195	Buildings and plant

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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**5400 ★**            **Welfare**  
5410                Welfare administration  
5420                Institutional care  
5430                Direct assistance  
5431                    General assistance  
5432                    Senior assistance  
5433                    Aid to dependent children  
5434                    Aid to the blind  
5435                    Aid to the disabled  
5436                    Other direct assistance  
5440                Intergovernmental welfare payments  
5441                    General assistance  
5442                    Senior assistance  
5443                    Aid to dependent children  
5444                    Aid to the blind  
5445                    Aid to the disabled  
5446                    Other welfare assistance  
5450                Vendor welfare payments  
5451                    Vendor medical payments  
5452                    Other vendor payments  
5460                    Buildings and plant

**5500 ★**            **Community services**  
5510                Meals on wheels  
5520                Senior citizens center  
5530                Community center  
5540                Transportation services

**5600 ★**            **Public Education**

**6000**              **CULTURE / RECREATION**

**6100 ★**            **Recreation**  
6110                Culture/recreation administration  
6120                Participant recreation  
6121                    Supervision  
6122                    Recreation centers  
6123                    Playgrounds  
6124                    Swimming pools  
6130                    Sport Facilities  
6149                    Other recreational facilities  
6170                Spectator recreation  
6171                    Botanical gardens  
6172                    Museums  
6173                    Art galleries  
6174                    Zoos  
6180                Special recreational facilities

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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6190 Special facilities

**6200 ★ Parks**

6210 Parks administration  
6220 Park areas  
6230 Parkways and boulevards  
6240 Forestry and nursery  
6250 Park policing  
6260 Park lighting

**6500 ★ Libraries**

6510 Library administration  
6520 Circulation  
6530 Catalog  
6540 Reference  
6550 Order  
6560 Periodicals  
6570 Extension  
6580 Special collections  
6590 Branch libraries

**7000 HOUSING AND DEVELOPMENT**

**7100 ★ Conservation**

7110 Conservation administration  
7120 Water resources  
7130 Agricultural resources  
7140 Forest resources  
7150 Mineral resources  
7160 Fish and game resources

**7200 ★ Protective inspection**

7210 Protective inspection administration  
7220 Building inspection  
7230 Plumbing inspection  
7240 Electrical inspection  
7250 Gas inspection  
7260 Air conditioning inspection  
7270 Boiler inspection  
7280 Elevator inspection

**7300 ★ Urban redevelopment and housing**

7310 Urban redevelopment and housing administration  
7320 Urban redevelopment  
7321 Redevelopment administration  
7322 Conservation projects

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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7323	Rehabilitation projects
7324	Clearance projects
7325	Relocation
7330	Public housing
7340	Other urban redevelopment
<b>7400 ★</b>	<b>Planning and zoning</b>
7410	Planning and zoning
7450	Code enforcement
<b>7500 ★</b>	<b>Economic development and assistance</b>
7510	Economic development and assistance administration
7520	Economic development
7530	Employment security
7540	Tourism
7550	Downtown development
7560	Enterprise operations
7561	Mass transit
7563	Airport
7564	Parking
7565	Special facilities
<b>7600 ★</b>	<b>Economic opportunity</b>
7610	Job corps
7611	Men's urban training centers
7612	Women's urban training centers
7613	Rural conservation centers
7614	Youth camps
7620	Youth work-training programs
7621	In-school projects
7622	Out-of-school projects
7630	Community action programs
7631	Preschool readiness instruction
7632	Study centers
7633	Day-care centers
7634	Remedial instruction for elementary school students
7635	Family health education
7636	Other projects
7640	Adult basic education
7650	Assistance to migrant agricultural workers and families
7660	Work experience programs for needy persons
7670	Job training
7680	Comprehensive economic program

**8000 ★ DEBT SERVICE**

**9000 ★ OTHER FINANCING USES**

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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**OBJECT CLASSIFICATIONS**

<i>Code</i>	<i>Classification</i>
<b>51</b>	<b>PERSONAL SERVICES AND EMPLOYEE BENEFITS</b>
<b>51.1000 ★</b>	<b>Personal services-salaries and wages</b>
51.1100	Regular employees
51.1200	Temporary employees
51.1300	Overtime
<b>51.2000 ★</b>	<b>Personal services-employee benefits</b>
51.2100	Group insurance
51.2200	Social Security (FICA) contributions
51.2300	Medicare
51.2400	Retirement contributions
51.2500	Tuition reimbursements
51.2600	Unemployment insurance
51.2700	Workers' compensation
51.2900	Other employee benefits
<b>52</b>	<b>PURCHASED / CONTRACTED SERVICES</b>
<b>52.1000</b>	<b>Purchased professional and technical services</b>
52.1100 ★	Official/administrative
52.1200 ★	Professional
52.1300 ★	Technical
<b>52.2000</b>	<b>Purchased-property services</b>
52.2100 ★	Cleaning services
52.2110	Disposal (e.g., garbage pickup)
52.2120	Snow plowing
52.2130	Custodial
52.2140	Lawn care
52.2200 ★	Repairs and maintenance
52.2300 ★	Rentals
52.2310	Rental of land and buildings
52.2320	Rental of equipment and vehicles
<b>52.3000</b>	<b>Other purchased services</b>
52.3100 ★	Insurance, other than employee benefits
52.3200 ★	Communications

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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- 52.3300 ★ Advertising
- 52.3400 ★ Printing and binding
- 52.3500 ★ Travel
- 52.3600 ★ Dues and fees
- 52.3700 ★ Education and training
- 52.3800 ★ Licenses
- 52.3850 ★ Contract labor
- 52.3900 ★ Other

**53 SUPPLIES**

- 53.1000 Supplies**
- 53.1100 ★ General supplies and materials
- 53.1200 ★ Energy
  - 53.1210 Water/sewerage
  - 53.1220 Natural gas
  - 53.1230 Electricity
  - 53.1240 Bottled gas
  - 53.1250 Oil
  - 53.1260 Coal
  - 53.1270 Gasoline
- 53.1300 ★ Food
- 53.1400 ★ Books and periodicals
- 53.1500 Supplies/inventory purchased for resale
  - 53.1510 ★ Water
  - 53.1520 ★ Gas
  - 53.1530 ★ Electricity
  - 53.1540 ★ Telecommunications
  - 53.1550 ★ Garbage bags
  - 53.1590 ★ Other
- 53.1600 ★ Small equipment
- 53.1700 ★ Other supplies

**54 CAPITAL OUTLAYS**

- 54.1000 ★ Property**
- 54.1100 Sites
- 54.1200 Site improvements
- 54.1300 Buildings and building improvements
- 54.1400 Infrastructure
  
- 54.2000 ★ Machinery and equipment**

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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54.2100	Machinery
54.2200	Vehicles
54.2300	Furniture and fixtures
54.2400	Computers
54.2500	Other equipment

**55 INTERFUND / INTERDEPARTMENTAL CHARGES**

**55.1000 ★ Indirect cost allocations**  
55.1100 General

**55.2000 ★ Self-funded insurance**  
55.2100 Administrative fees  
55.2200 Claims  
55.2300 Judgments  
55.2400 Allocated self-Insurance costs

**56 DEPRECIATION AND AMORTIZATION**

**56.1000 ★ Depreciation**

**56.2000 ★ Amortization**

**57 OTHER COSTS**

**57.1000 ★ Intergovernmental**

**57.2000 ★ Payments to other agencies**

**57.3000 ★ Payments to others**

**57.4000 ★ Bad debts**

**57.5000 ★ Loss on disposition of **fixed capital** assets**

**57.9000 ★ Contingencies**

**58 DEBT SERVICE**

**58.1000 ★ Principal**  
58.1100 Bonds  
58.1200 Capital lease  
58.1300 Other debt

**UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA**  
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<b>58.2000</b>	★	<b>Interest</b>
58.2100		Bonds
58.2200		Capital lease
58.2300		Other debt
<b>58.3000</b>	★	<b>Fiscal agent's fees</b>
<b>58.4000</b>	★	<b>Issuance costs</b>
<b>58.5000</b>	★	<b>Advance refunding escrow</b>
<b>61</b>		<b>OTHER FINANCING USES</b>
<b>61.1000</b>	★	<b>Transfers out - _____ fund</b>
<b>61.2000</b>	★	<b>Transfers out to component units</b>
<b>61.3000</b>	★	<b>Payments to refunded bond escrow agent</b>
<b>61.5000</b>	★	<b>Discounts on bonds sold</b>

Appendix A - Common Uses of Balance Sheet Accounts

		Governmental Funds				Proprietary Funds		Fiduciary Funds		
		General and	Debt	Capital	Permanent	Enterprise	Internal	Private	Pension	Agency
		Special	Service	Projects			Service	Purpose	Trust	
		Revenue						Trust	Trust	
<b>11</b>	<b>Assets</b>									
<b>1000</b>	<b>Current assets</b>									
1100	Cash (including cash equivalents)	X	X	X	X	X	X	X	X	X
1110	Cash in bank	X	X	X	X	X	X	X	X	X
1160	Petty cash	X	-	-	-	X	X	-	-	-
1180	Change fund	X	-	-	-	X	X	-	-	-
1200	Cash with fiscal agent	X	X	-	-	X	-	-	-	-
1300	Investments-current	X	X	X	X	X	X	X	X	X
1400	Interest receivable-investments	X	X	X	X	X	X	X	X	X
1500	Taxes receivable-current	X	X	-	-	-	-	-	-	-
1510	Allowance for uncollectible current taxes (credit)	X	X	-	-	-	-	-	-	-
1600	Taxes receivable-delinquent	X	X	-	-	-	-	-	-	-
1610	Allowance for uncollectible delinquent taxes (credit)	X	X	-	-	-	-	-	-	-
1700	Interest and penalties receivable-taxes	X	X	-	-	-	-	-	-	-
1710	Allowance for uncollectible interest and penalties (credit)	X	X	-	-	-	-	-	-	-
1800	Tax liens receivable	X	X	-	-	-	-	-	-	-
1810	Allowance for uncollectible tax liens (credit)	X	X	-	-	-	-	-	-	-
1900	Accounts receivable	X	-	-	-	X	X	-	-	-
1930	Allowance for uncollectible accounts receivable (credit)	X	-	-	-	X	X	-	-	-
2100	Unbilled accounts receivable	X	-	-	-	X	X	-	-	-
2110	Allowance for uncollectible unbilled accounts receivable (credit)	X	-	-	-	X	X	-	-	-
2200	Special assessments receivable -current	X	X	-	-	X	-	-	-	-
2230	Allowance for uncollectible current special assessments (credit)	X	X	-	-	X	-	-	-	-
2300	Special assessments receivable -non-current	X	X	-	-	X	-	-	-	-
2330	Allowance for uncollectible non-current special assessments									

Appendix A - Common Uses of Balance Sheet Accounts

		Governmental Funds				Proprietary Funds		Fiduciary Funds		
		General and Special <u>Revenue</u>	Debt <u>Service</u>	Capital <u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	Internal <u>Service</u>	Private Purpose <u>Trust</u>	Pension <u>Trust</u>	<u>Agency</u>
	(credit)	X	X	-	-	X	-	-	-	-
2400	Special assessments receivable									
	-delinquent	X	X	-	-	X	-	-	-	-
2430	Allowance for uncollectible-									
	delinquent special assessments									
	(credit)	X	X	-	-	X	-	-	-	-
2500	Special assessments liens									
	receivable	X	X	-	-	X	-	-	-	-
2510	Allowance for uncollectible									
	special assessment liens									
	(credit)	X	X	-	-	X	-	-	-	-
2600	Interest receivable-special									
	assessments	X	X	-	-	X	-	-	-	-
2630	Allowance for uncollectible									
	special assessment interest									
	(credit)	X	X	-	-	X	-	-	-	-
2700	Intergovernmental receivable	X	X	X	-	X	-	-	-	-
2800	Notes receivable	X	-	-	-	X	-	-	-	-
2830	Allowance for uncollectible									
	notes (credit)	X	-	-	-	X	-	-	-	-
2900	Rent receivable	X	-	-	-	X	X	-	-	-
2930	Allowance for uncollectible									
	rent (credit)	X	-	-	-	X	X	-	-	-
3100	Due from other funds-									
	_____fund	X	X	X	X	X	X	X	X	X
3200	Interfund receivable-									
	_____fund	X	X	X	X	X	X	X	X	X
3300	Advances to other funds-									
	_____fund	X	-	-	-	X	-	-	-	-
3400	Advances to other governments	X	-	-	-	X	-	-	-	-
3500	Advances to employees	X	-	-	-	X	X	-	-	-
3600	Inventories-materials and									
	supplies	X	-	-	-	X	X	-	-	-
3700	Inventories-stores for resale	X	-	-	-	X	X	-	-	-
3800	Prepaid items	X	-	-	-	X	X	-	-	-
3900	Unamortized premiums on									
	investments	-	-	-	X	X	X	X	X	-
4100	Unamortized discounts on									
	investments (credit)	-	-	-	X	X	X	X	X	-
<b>5000</b>	<b>Non-current assets</b>									
5100	Receivables-non-current	X	-	-	-	X	-	-	-	-

Appendix A - Common Uses of Balance Sheet Accounts

		Governmental Funds				Proprietary Funds		Fiduciary Funds		
		General and Special <u>Revenue</u>	Debt <u>Service</u>	Capital <u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	Internal <u>Service</u>	Private Purpose <u>Trust</u>	Pension <u>Trust</u>	<u>Agency</u>
5200	Investments-long-term	X	-	-	-	X	X	X	X	-
5300	Deferred charges	-	-	-	-	X	-	-	-	-
<b>6000</b>	<b>Restricted assets</b>									
6100	Cash	X	X	X	X	X	X	X	X	X
6200	Investments	X	X	X	X	X	X	X	X	X
6300	Customer deposits	X	-	-	-	X	-	-	-	X
<b>7000</b>	<b>Capital assets</b>									
7100	Sites	-	-	-	-	X	X	-	-	-
7200	Site improvements	-	-	-	-	X	X	-	-	-
7210	Accumulated depreciation -site improvements	-	-	-	-	X	X	-	-	-
7300	Infrastructure	-	-	-	-	X	X	-	-	-
7310	Accumulated depreciation -Infrastructure	-	-	-	-	X	X	-	-	-
7400	Buildings and building improvements	-	-	-	-	X	X	-	-	-
7410	Accumulated depreciation -buildings and building improvements(credit)	-	-	-	-	X	X	-	-	-
7500	Machinery and equipment	-	-	-	-	X	X	-	-	-
7510	Accumulated depreciation -Machinery and equipment (credit)	-	-	-	-	X	X	-	-	-
7600	Construction in progress	-	-	-	-	X	X	-	-	-
<b>8000</b>	<b>Other assets</b>									
8100	Investments-joint venture	-	-	-	-	X	-	-	-	-
<b>12</b>	<b>Liabilities</b>									
<b>1000</b>	<b>Current liabilities</b>									
1100	Accounts payable	X	X	X	X	X	X	X	X	X
1200	Salaries and wages payable	X	-	X	-	X	X	-	-	-
1300	Payroll deductions payable	X	-	X	-	X	X	-	-	-
1400	Employer's share of employee benefits-current	X	-	-	-	X	X	-	-	-
1500	Claims and judgments payable	X	-	-	-	X	X	-	-	-
1600	Contracts payable	X	-	X	-	X	X	-	-	-
1700	Retainage payable	X	-	X	-	X	X	-	-	-
1800	Intergovernmental payable	X	-	-	-	X	-	-	-	-
1900	Due to other funds-_____fund	X	X	X	X	X	X	X	X	X
2100	Interfund payable- _____fund	X	-	X	X	X	X	-	-	-
2200	Matured bonds payable	X	X	-	-	X	-	-	-	-
2300	Matured interest payable	X	X	-	-	X	-	-	-	-

Appendix A - Common Uses of Balance Sheet Accounts

		Governmental Funds				Proprietary Funds		Fiduciary Funds		
		General and Special <u>Revenue</u>	Debt <u>Service</u>	Capital <u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	Internal <u>Service</u>	Private Purpose <u>Trust</u>	Pension <u>Trust</u>	<u>Agency</u>
2400	Accrued interest payable	X	-	X	-	X	X	-	-	-
2500	Deferred revenue	X	X	-	-	X	X	-	-	-
2600	Deposits payable	X	-	X	-	X	-	-	-	-
2700	Notes payable-current	X	-	-	-	X	-	-	-	-
2800	Bonds payable-current	-	-	-	-	X	-	-	-	-
2820	General obligation bonds payable	-	-	-	-	X	-	-	-	-
2840	Special assessment debt payable with government commitment	-	-	-	-	X	-	-	-	-
2860	Revenue bonds payable	-	-	-	-	X	-	-	-	-
2880	Other bonds payable	-	-	-	-	X	-	-	-	-
2900	Arbitrage payable-current	-	X	X	-	X	-	-	-	-
3100	Capital leases payable-current	-	-	-	-	X	X	-	-	-
3200	Closure and post-closure care-current	-	-	-	-	X	-	-	-	-
3300	Other current liabilities	X	X	X	X	X	X	X	X	X
<b>5000</b>	<b>Non-current liabilities</b>									
5100	Advances from other funds-_____ fund	X	-	X	-	X	-	-	-	-
5200	Employer's share of employee benefits-non-current	X	-	-	-	X	X	-	-	-
5300	Notes payable-non-current	-	-	-	-	X	-	-	-	-
5400	Capital leases payable-non-current	-	-	-	-	X	X	-	-	-
5500	Deferred compensation benefits payable	-	-	-	-	-	-	X	-	-
5600	Bonds payable-non-current	-	-	-	-	X	-	-	-	-
5620	General obligation bonds payable	-	-	-	-	X	-	-	-	-
5640	Special assessment debt with government commitment	-	-	-	-	X	-	-	-	-
5660	Revenue bonds payable	-	-	-	-	X	-	-	-	-
5680	Other bonds payable	-	-	-	-	X	-	-	-	-
5700	Deferred amounts for bond refundings (debit or credit balance)	-	X	-	-	X	-	-	-	-
5800	Unamortized premiums on bonds	-	-	-	-	X	-	-	-	-
5900	Unamortized discounts on bonds (debit)	-	-	-	-	X	-	-	-	-

Appendix A - Common Uses of Balance Sheet Accounts

		Governmental Funds				Proprietary Funds		Fiduciary Funds		
		General and Special <u>Revenue</u>	Debt <u>Service</u>	Capital <u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	Internal <u>Service</u>	Private Purpose <u>Trust</u>	Pension <u>Trust</u>	<u>Agency</u>
6000	Arbitrage payable-non-current	-	X	X	-	X	-	-	-	-
6100	Closure and post-closure care-non-current	-	-	-	-	X	-	-	-	-
6200	Other non-current liabilities	-	-	-	-	X	X	-	-	-
<b>7000</b>	<b>Liabilities payable from restricted sources</b>									
7100	Customer deposits payable	-	-	-	-	X	-	-	-	-
7200	Revenue bonds payable	-	-	-	-	X	-	-	-	-
7300	Accrued interest payable	-	-	-	-	X	X	-	-	-
<b>13</b>	<b>Equities and net assets</b>									
<b>3000</b>	<b>Net assets</b>									
3100	Invested in capital assets, net of related debt	-	-	-	-	X	X	-	-	-
3200	Restricted for _____	-	-	-	-	X	X	X	-	-
3300	Held in trust for pension benefits	-	-	-	-	-	-	-	X	-
3400	Unrestricted	-	-	-	-	X	X	X	-	-
<b>4000</b>	<b>Fund balance</b>									
4100	Fund balance-reserved									
4105	Fund balance-reserved for debt service	X	X	-	-	-	-	-	-	-
4110	Fund balance-reserved for endowments	X	-	-	X	-	-	-	-	-
4115	Fund balance-reserved for encumbrances	X	-	X	X	-	-	-	-	-
4120	Fund balance-reserved for inventories	X	-	-	-	-	-	-	-	-
4125	Fund balance-reserved for prepaid items	X	-	-	-	-	-	-	-	-
4130	Fund balance-reserved for non-current loans receivable	X	-	-	X	-	-	-	-	-
4135	Fund balance-reserved for advances to other funds	X	-	-	X	-	-	-	-	-
4140	Fund balance-reserved for fixed assets held for resale	X	-	-	-	-	-	-	-	-
4150	Fund balance-reserved for _____	X	X	X	X	-	-	-	-	-
4200	Fund balance-unreserved									
4210	Fund balance-unreserved designated for _____	X	X	X	X	-	-	-	-	-
4220	Fund balance-unreserved undesignated	X	X	X	X	-	-	-	-	-

## Appendix A - Common Uses of Balance Sheet Accounts

Governmental Funds				Proprietary Funds		Fiduciary Funds		
General and Special <u>Revenue</u>	Debt <u>Service</u>	Capital <u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	Internal <u>Service</u>	Private Purpose <u>Trust</u>	Pension <u>Trust</u>	<u>Agency</u>

Source: Adapted from Appendix C, "Illustrative Accounts, Classifications and Descriptions" in Government Finance Officers Association (GFOA), *Governmental Accounting, Auditing and Financial Reporting*. Chicago, Ill. GFOA, 1990, pp. 405-10.

# Uniform Chart of Accounts For Local Governments In Georgia

## Appendix B Classifications of Government-Wide Non-Capital Net Assets Preview

The purpose of this appendix is to provide guidance regarding the reporting of the restriction of net assets at the government-wide financial reporting level. These restrictions relate to the governmental fund type reporting at the government-wide financial reporting level and to proprietary fund type reporting at both the government-wide financial reporting level and the proprietary fund type reporting level. This appendix does not apply to the fund reporting level for governmental fund types as they may reserve, but not restrict fund balance.

GASB Statement No. 34, *Basic Financial Statements--and Management's Discussion and Analysis—for State and Local Governments* (GASBS 34) divides net assets into three components:

- Invested in capital assets, net of related debt
- Restricted net assets
- Unrestricted net assets

As indicated above, this appendix provides guidance regarding the classification of non-capital net assets (i.e., as restricted or unrestricted). However, to determine the amount of non-capital net assets, a government first must calculate the “investment in capital assets, net of related debt,” as demonstrated by the following example:

Cost of capital assets	\$ 176,890,453
Less accumulated depreciation	( <u>86,403,980</u> )
Book value of capital assets	\$ 90,486,473
Less capital related debt	( <u>\$ 37,474,653</u> )
Invested in capital assets, net of related debt	<u>\$ 53,011,820</u>

Continuing this example, the non-capital net assets are calculated as follows:

Total net assets	\$ 77,998,485*
Less invested in capital assets, net of related debt	( <u>53,011,820</u> )
Non-capital net assets	<u>\$ 24,986,665</u>

\* “Total net assets” is the difference between assets and liabilities applying the accrual basis of accounting.

## Appendix B - Classifications of Government-Wide Non-Capital Net Assets Preview

The classification “restricted net assets” only relates to the financial statements prepared using the accrual basis. Local governments must determine what amounts are to be included in total net assets before determining what net assets should be classified as restricted or unrestricted. For example, unspent bond proceeds generally are reserved at the fund reporting level in a capital projects fund. The related debt would be in a debt service fund. These bond proceeds generally would not be restricted at the government-wide financial reporting level because of the offsetting bond debt (net assets are reported net of related liabilities).

GASBS 34 requires governments to restrict net assets when constraints placed on net asset use are either:

- externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws/regulations of other governments; or
- imposed by law through constitutional provisions or enabling legislation.<sup>1</sup>

Enabling legislation, as the term applies to GASBS 34, is legislation that authorizes the reporting government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

The term “external resource providers” perhaps creates some ambiguity regarding the intent of GASBS 34. However, Question 100 of the original GASBS 34 Implementation Guide<sup>2</sup> provides sufficient clarification, stating that the “... enabling legislation part of the definition in paragraph 34 covers situations when the government passes a law that gives them the ability to levy a tax or otherwise raise revenues, and *in that law*, the government commits to using those resources for a particular purpose. That arrangement is tantamount to a legally binding agreement between the government and the resource providers (the taxpayers) establishing limitations on how those funds can be used. The government generally cannot unilaterally decide to do something else with those resources. This is different from situations when a government passes a law that says existing resources are restricted to a specific purpose....”

One complication governments must address when restricting net assets is when a fund includes both restricted and unrestricted net assets. If a fund includes both types of assets, it is difficult to determine the year-end net assets for each type. Often, when a government reports expenditure in a fund, no distinction is made between the source of funds used to pay the expenditure. The GASB addresses this issue in their GASBS 34 Implementation Guide, Volume II, question 13. The Guide indicates that the government should establish policies regarding the application of restricted versus unrestricted assets. A government may develop a policy that indicates that they spend any restricted assets first, before they spend any unrestricted net assets.

One option a government could use is to establish a sub-fund for restricted assets and a sub-fund for unrestricted net assets. When the government spends the resources, the expenditures could be reported in either fund. Year-end balances would then reflect the applicable amounts for both restricted and unrestricted net assets.

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<sup>1</sup> GASB Statement No. 34, *Basic Financial Statements-- and Management's Discussion and Analysis—for State and Local Governments*, paragraph 34.

<sup>2</sup> GASB Implementation Guide, *Guide to Implementation of GASB Statement 34 on Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments (original was followed by volume II)*.

## **Appendix B - Classifications of Government-Wide Non-Capital Net Assets Preview**

At the fund reporting level, fund balances are reported as either reserved or unreserved. Reserved fund balances at the fund reporting level may not be reported necessarily as restricted net assets at the government-wide reporting level. For example, fund balances reserved because they are not available to spend, such as fund balances reserved for advances, inventories or prepaid items normally will be reported as unrestricted net assets at the government-wide reporting level. Another example is funds reserved at the fund level for outstanding encumbrances normally will be reported as unrestricted net assets in the government-wide financial statements.

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The following section is organized by Fund. The discussions focus on the funding sources generating the assets commonly associated with each Fund, and the applicable laws/ regulations, contract provisions, etc. affecting the use of these assets. Note that there could be specific circumstances in which a conclusion presented below may not be applicable.

### **100 General fund**

Generally, the general fund's net assets are unrestricted. However, there may be occasions when net assets would be restricted depending upon which revenue streams they report in this fund. O.C.G.A. §48-7-149 and O.C.G.A. §48-8-3 authorizes local governments to levy a local option sale and use tax. Governments usually report this tax revenue in their general fund. The law restricts the millage rate that can be applied to local governments' current year tax digests, effectively reducing the ad valorem taxes by the amount of the local option sales tax revenues collected in the prior year. Although the prior year local option sales tax revenues collections are used in determining the millage rate adjustments, there does not appear to be any restrictions on the actual local option sales tax revenues. The local option sales tax revenues are simply another form of taxation (in lieu of ad valorem) for generating the necessary revenues to meet the local governments' budgetary needs. As a result, any balance of local option sales tax revenues should be reported as unrestricted net assets, rather than as restricted net assets.

O.C.G.A. §33-8 authorizes local governments to levy an insurance premium tax. This revenue usually is reported in the general fund. There are no limitations as to how municipalities may use these revenues. Therefore, they should report any remaining net assets from this revenue stream as unrestricted. The proceeds of these taxes that county governments receive must be used for the purpose of either:

- Funding police and fire protection; garbage and solid waste collection; curbs, sidewalks, and street lights; and such other services as may be provided for the primary benefit of the residents of the unincorporated area of the county, or
- Reducing the ad valorem taxes of the inhabitants of the unincorporated areas of those counts in which the county does not provide any of the services enumerated in the law.

As a result, counties should restrict any net assets reported at year-end from the insurance premium tax.

### **200 Special revenue funds**

**205 Law library fund** - O.C.G.A. § 36-15-7 is the enabling legislation that allows county governments to add a fee to court fines for law library purposes.

## **Appendix B - Classifications of Government-Wide Non-Capital Net Assets Preview**

The use of these revenues (i.e., the fees) that the county collects for the law library is limited to the purchase of law books, reports, texts, periodicals, supplies, desks, and equipment and for the maintenance, upkeep, and operation of the law library, including the services of a librarian, and for the purchase or leasing of computer related legal research equipment and programs, and, at the discretion of the county governing authority, for the establishment and maintenance of the codification of county ordinances. In addition, the county may use these revenues to establish a law library or libraries for the judges of the superior courts of the judicial circuit in which the county lies.

If the county has excess funds after the above expenditures, such funds as may be designated by the board of trustees and shall be granted to charitable tax-exempt organizations that provide civil legal representation for low-income people. Any remaining excess funds shall be turned over to the county commissioners, and they shall use these revenues for the purchase of fixtures and furnishings for the courthouse.

Since the use of all these court fees the county collects are restricted to selected expenditures, the county should report any net assets at year-end as restricted.

**210 Confiscated assets fund** - Generally, local governments will receive resources in this fund by the following three alternatives:

- Fines imposed in Superior Court
- Forfeitures of property and cash from Superior Court
- Forfeitures of property and cash in confiscations involving federal officials

Fines Imposed in Superior Court - O.C.G.A. § 15-21-100 is the enabling legislation that requires local governments to impose a penalty of 50% of the original fine for a conviction for certain drug-related offenses. O.C.G.A. § 15-21-101 limits the expenditure of these penalties to drug abuse treatment and education programs related to controlled substances and marijuana. Any of these resources remaining at year-end should be reported as restricted net assets.

Forfeitures of property and cash from Superior Court - O.C.G.A. § 16-13-49 authorizes the forfeitures of property and cash relating to a drug arrest, without any involvement by federal officials. The use of these resources is limited to supplement the county district attorney's office, for supplementing any official law enforcement purpose and other limited uses. Any of these resources remaining at year-end should be reported as restricted net assets.

Forfeitures of property and cash in confiscations involving federal officials – Federal forfeiture law are set forth at 18 U.S.C. § 881, 18 U.S.C. § 981 and 18 U.S.C. § 1616. This law allows, but does not require the sharing of these assets with local governments. Federal administrative rules govern how the governments may spend these assets. Generally, they are limited to various law enforcement activities. As a result, any of these resources remaining at year-end should be reported as restricted net assets.

**215 Emergency 911 telephone fund** - O.C.G.A. § 48-5-133 authorizes governments to impose a monthly "911" charge upon each exchange access facility subscribed to by specific telephone subscribers. O.C.G.A. § 48-5-134 limits the use of these charges to installation, maintenance, service, and network charges of a wireless service supplier and other related costs. Since the use of these charges is restricted, any net assets remaining at year-end should be reported as restricted net assets.

## **Appendix B - Classifications of Government-Wide Non-Capital Net Assets Preview**

**220 Grant fund (s)** - In most instances, local governments will not report net assets in these funds as most revenue is recognized when the government incurs the expenditure (i.e., revenues = expenditures = zero equity). However, if the government reports net assets in this fund, they must classify them as restricted or unrestricted. With most categorical grants, the grantor (e.g., the State of Georgia or the Federal government) limits the use of these resources to specific purposes. In these cases, any net assets should be restricted.

If the government participates in a non-categorical grant and reports net assets, normally it reports these net assets as unrestricted.

**250 Multiple grant fund** - See above discussion for fund 220.

**270 Special district fund (s)** - O.C.G.A. § 36-64-10 is the enabling legislation that allows governments to levy a property tax to provide for an adequate recreation program for the area specified in the petition for the election.

Since local governments may levy property taxes for specific purposes (e.g., fire or recreation services), the unspent portion of these property taxes should be included in net assets and reported as restricted.

If these funds include any unrestricted resources (e.g., general fund resources were transferred to this fund), these net assets would be reported as unrestricted.

**275 Hotel/motel tax fund** - O.C.G.A. § 48-13-51 enables governments to levy an excise tax (i.e., hotel/motel tax) on charges made for various types of lodging. The rates may vary anywhere from 3% - 8% depending upon the local government's actions. Generally, the use of these taxes is limited to:

- promoting tourism, conventions, and trade shows;
- supporting a facility owned or operated by a state authority for convention and trade show purposes or any other similar or related purposes;
- supporting a facility owned or operated by a local government or local authority for convention and trade show purposes.

Because the use of these taxes are limited, any remaining net assets at year-end should be reported as restricted.

**280 Rental motor vehicle excise tax fund** - O.C.G.A. § 48-13-90 is the enabling legislation that allows governments to levy an excise tax on motor vehicles for rent or lease.

The use of these revenues derived from such tax is limited to the purpose of promoting industry, trade, commerce, and tourism; for the provision of convention, trade, sports, and recreational facilities; and for public safety purposes. Because of these limitations, any net assets at year-end would be reported as restricted.

### **300 Capital projects funds**

**310 General obligation bond fund** - Generally, any unspent bond proceeds are not included in net assets as no revenue is reported (i.e., when the government issues the bonds, they report them as a liability rather than as revenue), as a result, no restricted net assets exist. If interest is earned on the unspent bond proceeds and it is required to be used for capital construction, the unspent

## Appendix B - Classifications of Government-Wide Non-Capital Net Assets Preview

portion would be reported as restricted.

**320 Special purpose local option sales tax (SPLOST) fund** - O.C.G.A. § 48-8-111 allows counties to call for a referendum on whether or not to levy a 1% sales and use tax. In most counties, voters have approved the levy of the SPLOST through a referendum for specific purposes. If the purposes in the referendum limit the use of these taxes to specific types of governmental activities (e.g., road paving), the net assets in this fund should be reported as restricted.

**330 Homestead option sales tax (HOST) fund** - O.C.G.A. § 48-8-103 & 48-8-104 authorizes counties to levy a sales tax, subject to voter approval, to replace the revenues lost due to granting a homestead exemption. Counties may use the majority of this revenue to fund general county services. Any resources remaining at year-end should be reported as unrestricted net assets.

If a county has excess revenues (i.e., over the amount of authorized expenditures above), this amount must be used to reduce the county's millage rate. In addition, a portion of these taxes may be restricted for capital outlay. Any resources remaining at year-end relating to these purposes should be reported as restricted net assets.

**340 Grant fund** - In most instances, local governments will not report net assets in these funds as most revenue is recognized when the government incurs the expenditure (i.e., revenues = expenditures = zero equity). However, if the government reports net assets in this fund, they must classify them as restricted or unrestricted. With most capital grants, the grantor (e.g., the State of Georgia or the Federal government) limits the use of these resources to capital purposes. In these cases, any net assets should be restricted.

**350 Local resources fund** - Since normally any net assets in this fund have been transferred from other funds (e.g., the general fund), these net assets would be reported as unrestricted.

**360 Revenue Bond Fund** - Generally, any unspent bond proceeds are not included in net assets as no revenue is reported (i.e., when the government issues the bonds, they report them as a liability rather than as revenue), as a result, no restricted net assets exist. If interest is earned on the unspent bond proceeds and it is required to be used for capital construction, the unspent portion would be reported as restricted.

### **400 Debt service funds**

**410 General obligation bonds fund** - Normally the net assets reported in this fund are unspent property taxes the government levied for debt service. Generally, these net assets would be reported as restricted.

**420 Revenue bonds fund** - Normally the net assets reported in this fund are excess user charges, after operations, which the government will use to retire debt service. Generally, these net assets would be reported as restricted.

**430 Special purpose local option sales tax (SPLOST) fund** - O.C.G.A. § 48-8-111 allows counties to call for a referendum on whether or not to levy a 1% sales and use tax to retire general obligation debt. If the purposes in the referendum limit the use of these taxes to retire debt, the net assets in this fund should be reported as restricted.

## Appendix B - Classifications of Government-Wide Non-Capital Net Assets Preview

**500 Permanent funds** - Since governments use permanent funds to report resources legally restricted so that only their earnings, and not their principal may be used for purposes that support the government's programs, the amount of the principal included in net assets should be reported as restricted net assets at year-end. If the earnings on the principal are limited to specific uses (e.g., perpetual care for a cemetery), any remaining earnings included in net assets at year-end would be reported as restricted.

If the earnings on the principal is not limited to specific uses and may be used for a variety of general government purposes, any remaining earnings included in net assets at year-end would be reported as unrestricted.

**600 Enterprise funds** - Since most enterprise funds will have the same circumstances regarding restricted net assets, each individual enterprise fund is not listed separately in this appendix. If there are special circumstances that apply only to the specific enterprise fund, it is listed separately. Although the same guidance that applies to enterprise funds also applies to governmental funds regarding restricting net assets, generally the primary restriction in an enterprise fund relates to bond indentures for revenue bonded debt. Often, an enterprise fund is required to restrict resources that the fund will use to retire revenue bonds. Some examples that would require a restriction of net assets include:

- the revenue bond operations and maintenance account (accumulations of resources equal to operating costs for a specified period);
- the revenue bond current debt service account (accumulations of resources for principal and interest payments due within one year);
- the revenue bond future debt service account (accumulations of resources for principal and interest payments beyond the subsequent 12 months);
- the revenue bond renewal and replacement account (accumulations of resources for unforeseen repairs and replacements of assets originally acquired with bond proceeds).

Most other (than above) net assets at year-end would be reported as unrestricted.

**630 Hospital fund** - The above restrictions relating to debt issuances also apply here. In addition, O.C.G.A. §31-7-75 requires governments that sold or lease a hospital that they own (or owned) must use the proceeds to retire any outstanding debt. Any remaining balance (after debt service retirement) must be placed in an irrevocable trust and these funds shall be used exclusively to provide hospital care for indigent residents of the government that owned the hospital. Generally, these net assets would be reported as restricted.

**700 Internal service funds** - Neither GAAP or Georgia statutes require governments to report internal service funds. If a government reports internal service funds, by definition, they should report no non-capital net assets. However, in practice, internal service funds often report non-capital net assets. Since most governments use internal service funds for management purposes only, any net assets would be reported as unrestricted.

### Fiduciary Fund Types

**800 Trust and agency funds** - Trust and agency funds are not reported at the government-wide financial reporting level.

# Uniform Chart of Accounts For Local Governments In Georgia

## Appendix C GASB Statement No. 34 Revenue Classifications

GASB Statement No. 34, *Basic Financial Statements-- and Management's Discussion and Analysis-- for State and Local Governments* (GASBS 34) requires governments to classify revenues on the Statement of Activities at the government wide financial reporting level as either program revenues or general revenues, defined as follows:

- Program revenues – Revenues derived directly from the program itself or parties outside the reporting governments' taxpayers or citizenry, as a whole.
- General revenues – All revenues are general revenues, unless GASBS 34 requires them to be classified as program revenue.

GASBS 34 further classifies program revenues into three categories:

- Charges for services
- Operating grants and contributions
- Capital grants and contributions

Both program revenues and general revenues are categorized into four types:

- Type a revenues – Those who purchase, use or directly benefit from the goods or services of the program (e.g., user charges).
- Type b revenues – Parties outside the reporting government's citizenry (e.g., intergovernmental revenues, or nongovernmental entities).
- Type c revenues – The reporting government's taxpayers (e.g., sales taxes).
- Type d revenues – The government institution itself (e.g., interest).

In addition, governments must report program revenues as a reduction of the function expenses on the statement of activities to determine net function costs. When identifying which program revenue pertains to which expense function, the determining factor for *charges for services* is which function *generates* the revenue. For *grants and contributions*, the determining factor is to which function the revenues are *restricted*. GASBS 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* provides this guidance.

In some instances, the function references “various” functions. The applicable function will be known when the actual revenue stream is determined. For example, in the “state government grants” classification (revenue account 33.4000), the applicable function will depend upon which function that utilizes the grant (i.e., the grant is restricted to this function).

This appendix provides specific guidance on how Georgia local governments should apply GASBS 34 to the chart of accounts revenue classifications. The classifications in this appendix (i.e., classified by the four types and further classified as program or general revenues) are

**Appendix C – GASB Statement No. 34 Revenue Classifications**

suggested but Georgia local governments are not required to classify their revenues exactly as presented here. Local circumstances may differ and cause a government to classify certain revenue streams different from those included in this Appendix. Finally, the program revenues are matched against the applicable functions in the chart of accounts. It is possible that the organizational structure in selected governments will differ, causing revenues to be matched against different functions than those included in this Appendix.

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges	Operating Grants	Capital Grants	Function Number	Function Description	
		For Services					
<b>31.0000</b>	<b>TAXES</b>	—	—	—	—	—	c
<b>31.1000</b>	<b>General property taxes</b>	—	—	—	—	—	c
31.1100	Real property-current year	—	—	—	—	—	c
31.1110	Public utility	—	—	—	—	—	c
31.1120	Timber	—	—	—	—	—	c
31.1190	Other	—	—	—	—	—	c
31.1200	Real property-prior year	—	—	—	—	—	c
31.1300	Personal property-current year	—	—	—	—	—	c
31.1310	Motor vehicle	—	—	—	—	—	c
31.1320	Mobile home	—	—	—	—	—	c
31.1330	MARTA	—	—	—	—	—	c
31.1340	Intangibles (regular and recording)	—	—	—	—	—	c
31.1350	Railroad equipment	—	—	—	—	—	c
31.1390	Other	—	—	—	—	—	c
31.1400	Personal property-prior year	—	—	—	—	—	c
31.1500	Property not on digest	—	—	—	—	—	c
31.1600	Real estate transfer (intangible)	—	—	—	—	—	c
31.1700	Franchise taxes	—	—	—	—	—	c
31.1710	Electric	—	—	—	—	—	c
31.1720	Water	—	—	—	—	—	c
31.1730	Gas	—	—	—	—	—	c
31.1740	Sewage	—	—	—	—	—	c
31.1750	Television cable	—	—	—	—	—	c
31.1760	Telephone	—	—	—	—	—	c
31.1790	Other	—	—	—	—	—	c
<b>31.3000</b>	<b>General sales and use taxes</b>	—	—	—	—	—	c
31.3100	Local option sales and use taxes	—	—	—	—	—	c
31.3200	Special purpose local option sales and use taxes	—	—	—	—	—	c
31.3300	Homestead option sales and use taxes	—	—	—	—	—	c
31.3900	Other	—	—	—	—	—	c

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges	Operating Grants	Capital Grants	Function Number	Function Description	
		For Services					
<b>31.4000</b>	<b>Selective sales and use taxes</b>	—	—	—	—	—	c
31.4100	Hotel/Motel	—	—	—	—	—	c
31.4200	Alcoholic beverage excise	—	—	—	—	—	c
31.4300	Local option mixed drink	—	—	—	—	—	c
31.4400	Excise tax on rental motor vehicles	—	—	—	—	—	c
31.4900	Other	—	—	—	—	—	c
<b>31.5000</b>	<b>Local option income taxes</b>	—	—	—	—	—	c
31.5100	Individual	—	—	—	—	—	c
31.5200	Corporate	—	—	—	—	—	c
<b>31.6000</b>	<b>Business taxes</b>	—	—	—	—	—	c
31.6100	Business and occupaion taxes	—	—	—	—	—	c
31.6200	Insurance premium taxes	—	—	—	—	—	c
31.6300	Financial institutions taxes	—	—	—	—	—	c
<b>31.8000</b>	<b>Other Taxes</b>	—	—	—	—	—	c
<b>31.9000</b>	<b>Penalties and interest on delinquent taxes</b>	—	—	—	—	—	c
31.9100	General property	—	—	—	—	—	c
31.9110	Real	—	—	—	—	—	c
31.9120	Personal	—	—	—	—	—	c
31.9200	Selective sales and use	—	—	—	—	—	c
31.9300	Local option income	—	—	—	—	—	c
31.9400	Business	—	—	—	—	—	c
31.9500	Fi Fa	—	—	—	—	—	c
31.9900	Other	—	—	—	—	—	c

**APPENDIX C**  
**CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
<b>32.0000</b>	<b>LICENSES AND PERMITS</b>	a	—	—	1516	Licensing	—
<b>32.1000</b>	<b>Business licenses</b>	a	—	—	1516	Licensing	—
32.1100	Alcoholic beverages	a	—	—	1516	Licensing	—
32.1110	Beer	a	—	—	1516	Licensing	—
32.1120	Wine	a	—	—	1516	Licensing	—
32.1130	Liquor	a	—	—	1516	Licensing	—
32.1140	Bar cards	a	—	—	1516	Licensing	—
32.1200	General business license	a	—	—	1516	Licensing	—
32.1210	Real estate	a	—	—	1516	Licensing	—
32.1220	Insurance	a	—	—	1516	Licensing	—
32.1230	Logging permits	a	—	—	1516	Licensing	—
32.1290	Other fees	a	—	—	1516	Licensing	—
32.1900	Other	a	—	—	1516	Licensing	—
<b>32.2000</b>	<b>Non-business licenses and permits</b>	a	—	—	Various	Various	—
32.2200	Building and signs	a	—	—	1516	Licensing	—
32.2210	Zoning and land use	a	—	—	1516	Licensing	—
32.2220	House moving	a	—	—	1516	Licensing	—
32.2230	Sign	a	—	—	1516	Licensing	—
32.2300	Motor vehicle operators	a	—	—	1516	Licensing	—
32.2400	Marriage licenses	a	—	—	2450	Probate Court	—
32.2500	Animal licenses	a	—	—	3910	Animal Control	—
32.2900	Other	a	—	—	Various	Various	—
32.2910	Pistol permit	a	—	—	1516	Licensing	—
32.2920	Blasting fee	a	—	—	1516	Licensing	—
32.2930	Street maintenance decals	a	—	—	1516	Licensing	—
32.2990	Other	a	—	—	1516	Licensing	—

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
<b>32.3000</b>	<b>Regulatory fees</b>	<b>a</b>	—	—	Various	Various	—
32.3100	Building structures and equipment (building permits)	<b>a</b>	—	—	Various	Various	—
32.3110	Protective inspection administration	<b>a</b>	—	—	7210	Protective inspection administration	—
32.3120	Building inspection	<b>a</b>	—	—	7220	Building inspection	—
32.3130	Plumbing inspection	<b>a</b>	—	—	7230	Plumbing inspection	—
32.3140	Electrical inspection	<b>a</b>	—	—	7240	Electrical inspection	—
32.3150	Gas inspection	<b>a</b>	—	—	7250	Gas inspection	—
32.3160	Air conditioning inspection	<b>a</b>	—	—	7260	Air conditioning inspection	—
32.3170	Boiler inspection	<b>a</b>	—	—	7270	Boiler inspection	—
32.3180	Elevator inspection	<b>a</b>	—	—	7280	Elevator inspection	—
32.3200	Entertainment	<b>a</b>	—	—	1516	Licensing	—
32.3900	Other	<b>a</b>	—	—	1516	Licensing	—
<b>32.4000</b>	<b>Penalties and interest on delinquent licenses and permits</b>	—	—	—	Various	Various	—
32.4100	Business license penalty	—	—	—	1516	Licensing	—
32.4200	Sign permit penalty	—	—	—	7410	Planning and zoning	—
32.4300	Late tag penalty	—	—	—	—	—	<b>c</b>
32.4400	Interest on business licenses	—	—	—	1516	Licensing	—
<b>33.0000</b>	<b>INTERGOVERNMENTAL REVENUES</b>	—	<b>b</b>	<b>b</b>	Various	Various	—
<b>33.1000</b>	<b>Federal government grants</b>	—	<b>b</b>	<b>b</b>	Various	Various	—
33.1100	Operating-categorical	—	<b>b</b>	—	Various	Various	—
33.1110	Direct	—	<b>b</b>	—	Various	Various	—
33.1150	Indirect	—	<b>b</b>	—	Various	Various	—
33.1200	Operating-non-categorical	—	—	—	Various	Various	<b>b</b>
33.1210	Direct	—	—	—	Various	Various	<b>b</b>
33.1250	Indirect	—	—	—	Various	Various	<b>b</b>
33.1300	Capital	—	—	<b>b</b>	Various	Various	—
33.1310	Direct	—	—	<b>b</b>	Various	Various	—
33.1350	Indirect	—	—	<b>b</b>	Various	Various	—

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
<b>33.3000</b>	<b>Federal government payments in lieu of taxes</b>	—	—	—	—	—	<b>b</b>
<b>33.4000</b>	<b>State government grants</b>	—	<b>b</b>	<b>b</b>	Various	Various	<b>b</b>
33.4100	Operating-categorical	—	<b>b</b>	—	Various	Various	—
33.4110	Direct	—	<b>b</b>	—	Various	Various	—
33.4150	Indirect	—	<b>b</b>	—	Various	Various	—
33.4200	Operating-non-categorical	—	—	—	—	—	<b>b</b>
33.4210	Direct	—	—	—	—	—	<b>b</b>
33.4250	Indirect	—	—	—	—	—	<b>b</b>
33.4300	Capital	—	—	<b>b</b>	Various	Various	—
33.4310	Direct	—	—	<b>b</b>	Various	Various	—
33.4350	Indirect	—	—	<b>b</b>	Various	Various	—
<b>33.5000</b>	<b>State government payment in lieu of taxes</b>	—	—	—	—	—	<b>b</b>
33.5100	Homeowner tax relief grants	—	—	—	—	—	<b>b</b>
<b>33.6000</b>	<b>Local government unit (specify unit) grants</b>	—	<b>b</b>	<b>b</b>	Various	Various	<b>b</b>
<b>33.7000</b>	<b>Local government unit (specify unit) shared revenues</b>	—	<b>b</b>	<b>b</b>	Various	Various	<b>b</b>
33.7100	Special purpose local option sales and use taxes	—	<b>b</b>	<b>b</b>	Various	Various	—
<b>33.8000</b>	<b>Local government unit (specify unit) payments in lieu of taxes</b>	—	—	—	—	—	<b>b</b>

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching Function Number	Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants			
<b>34.0000</b>	<b>CHARGES FOR SERVICES</b>	<b>a</b>	—	—	Various	Various	—
<b>34.1000</b>	<b>General government</b>	<b>a</b>	—	—	Various	Various	—
34.1100	Court costs, fees, and charges	<b>a</b>	—	—	2100	Judicial administration	—
34.1110	Bond administration	<b>a</b>	—	—	2100	Judicial administration	—
34.1120	Probation fee	<b>a</b>	—	—	2100	Judicial administration	—
34.1130	Drug testing fee	<b>a</b>	—	—	2100	Judicial administration	—
34.1190	Other	<b>a</b>	—	—	2100	Judicial administration	—
34.1200	Recording of legal instruments	<b>a</b>	—	—	1330	Clerk - Administration	—
34.1300	Planning and development fees						
	and charges	<b>a</b>	—	—	Various	Various	—
34.1310	Plat reduction fee	<b>a</b>	—	—	2180	Clerk of Superior Court	—
34.1320	Impact fees	<b>a</b>	—	—	Various	Various	—
34.1321	Impact fees for facilities	<b>a</b>	—	—	Various	Various	—
34.1322	Impact fees for other services	<b>a</b>	—	—	Various	Various	—
34.1390	Other	<b>a</b>	—	—	Various	Various	—
34.1400	Printing and duplicating services	<b>a</b>	—	—	1330	Clerk - administration	—
34.1500	Data processing	<b>a</b>	—	—	1535	Data processing/MIS	—
34.1600	Motor vehicle tag collection fees	<b>a</b>	—	—	1545	Tax commissioner	—
34.1700	Indirect cost allocations	<b>a</b>	—	—	Various	Various	—
34.1750	Internal service fund charges	<b>a</b>	—	—	Various	Various	—
34.1800	Risk financing premiums	<b>a</b>	—	—	1555	Risk management	—
34.1900	Other	<b>a</b>	—	—	Various	Various	—
34.1910	Election qualifying fee	<b>a</b>	—	—	1400	Elections	—
34.1920	Advertising fee	<b>a</b>	—	—	Various	Various	—
34.1930	Sale of maps and publications	<b>a</b>	—	—	Various	Various	—
34.1940	Commissions on tax collections	<b>a</b>	—	—	1545	Tax commissioner	—

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching Function Number	Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants			
<b>34.2000</b>	<b>Public safety</b>	<b>a</b>	—	—	3000	Public safety	—
34.2100	Special police services	<b>a</b>	—	—	Various	Various	—
34.2110	ID card fees	<b>a</b>	—	—	3210	Police administration	—
34.2120	Accident reports	<b>a</b>	—	—	3223	Patrol	—
34.2130	False alarms	<b>a</b>	—	—	3220	Crime control and investigation	—
34.2200	Special fire protection services	<b>a</b>	—	—	3520	Fire fighting	—
34.2210	False alarms	<b>a</b>	—	—	3520	Fire fighting	—
34.2300	Detention and correction services	<b>a</b>	—	—	Various	Various	—
34.2310	Fingerprinting fee	<b>a</b>	—	—	3250/3350	Special detail services	—
34.2320	Inmate medical fee	<b>a</b>	—	—	3420	Adult correctional institutions	—
34.2330	Prisoner housing fee	<b>a</b>	—	—	3326	Jail operations	—
34.2500	E-911 charges	<b>a</b>	—	—	3800	E-911	—
34.2600	Ambulance fees	<b>a</b>	—	—	3630	EMS operations	—
34.2900	Other	<b>a</b>	—	—	3000	Public safety	—
<b>34.3000</b>	<b>Streets and public improvements</b>	<b>a</b>	—	<b>b</b>	4200	Highway and streets	—
34.3100	Street, sidewalk, and curb repairs	<b>a</b>	—	—	4220	Roadways and walkways	—
34.3200	Special assessments	<b>a</b>	—	<b>b</b>	Various	Various	—
34.3210	Capital improvement	—	—	<b>b</b>	Various	Various	—
34.3220	Service	<b>a</b>	—	—	Various	Various	—
34.3300	State road maintenance fees	<b>a</b>	—	—	4221	Paved roads	—
34.3900	Other	<b>a</b>	—	—	4200	Highway and streets	—

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching Function Number	Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants			
<b>34.4000</b>	<b>Utilities / enterprise</b>	<b>a</b>	—	—	Various	Various	—
34.4100	Sanitation	a	—	—	4500	Solid waste and recycling	—
34.4110	Refuse collection charges	a	—	—	4520	Solid waste collection	—
34.4120	Sale of waste and sludge	a	—	—	4530	Solid waste disposal	—
34.4130	Sale of recycled materials	a	—	—	4550	Recycables opeations	—
34.4150	Landfill use fees	a	—	—	4530	Solid waste disposal	—
34.4160	Solid waste recycling fees	a	—	—	4540/4550	Recycables	—
34.4190	Other charges	a	—	—	4510	Solid waste and recycling administration	—
34.4200	Water/sewerage	a	—	—	Various	Various	—
34.4210	Water charges	a	—	—	4410	Water administration	—
34.4255	Sewerage charges	a	—	—	4330	Sewage collection and disposal	—
34.4260	Stormwater utility charges	a	—	—	4320	Stormwater collection and disposal	—
34.4300	Electric	a	—	—	4600	Electric	—
34.4310	Electric charges	a	—	—	4600	Electric	—
34.4400	Gas	a	—	—	4700	Gas	—
34.4410	Gas charges	a	—	—	4700	Gas	—
34.4500	Telephone	a	—	—	4970	Other public works	—
34.4510	Telephone charges	a	—	—	4970	Other public works	—
34.4600	Television cable	a	—	—	4800	Cable television	—
34.4610	Television cable charges	a	—	—	4800	Cable television	—

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching Function Number	Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants			
<b>34.5000</b>	<b>Other/enterprise</b>	<b>a</b>	—	—	Various	Various	—
34.5200	Golf course	a	—	—	6130	Sport facilities	—
34.5210	Golf course charges	a	—	—	6130	Sport facilities	—
34.5300	Airport	a	—	—	7563	Enterprise operations - airport	—
34.5310	Airport charges	a	—	—	7563	Enterprise operations - airport	—
34.5400	Parking	a	—	—	7564	Enterprise operations - parking	—
34.5410	Parking charges	a	—	—	7564	Enterprise operations - parking	—
34.5500	Transit	a	—	—	7561	Enterprise operations - mass transit	—
34.5510	Passenger fares	a	—	—	7561	Enterprise operations - mass transit	—
34.5600	Telecommunication	a	—	—	4750	Telecommunications	—
34.5610	Telecommunication charges	a	—	—	4750	Telecommunications	—
<b>34.6000</b>	<b>Other Fees</b>	<b>a</b>	—	—	Various	Various	—
34.6100	Animal control and shelter fees	a	—	—	3910	Animal control	—
34.6110	Animal control and shelter fees	a	—	—	3910	Animal control	—
34.6200	Divorcing parents fees	a	—	—	2150	Superior court	—
34.6210	Divorcing parents fees	a	—	—	2150	Superior court	—
34.6300	Child support fees	a	—	—	2200	District attorney	—
34.6310	Child support fees	a	—	—	2200	District attorney	—
34.6400	Background check fees	a	—	—	3250/3350	Special detail services	—
34.6410	Background check fees	a	—	—	3250/3350	Special detail services	—
34.6900	Other fees	a	—	—	Various	Various	—

**APPENDIX C  
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Account Number	Account Description	Program Revenues			Matching Function Number	Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants			
<b>34.7000</b>	<b>Culture and recreation</b>	<b>a</b>	—	—	Various	Various	—
34.7100	Library use fees	a	—	—	6510	Library administration	—
34.7200	Activity fees	a	—	—	6120	Participant recreation	—
34.7300	Event admission fees	a	—	—	6180/7565	Special recreation facilities	—
34.7400	Exhibit admission fees	a	—	—	6170	Spectator recreation	—
34.7500	Program fees	a	—	—	6120	Participant recreation	—
34.7600	Periodical subscriptions fees	a	—	—	6000	Culture/Recreation	—
34.7700	Other tuition charges	a	—	—	6000	Culture/Recreation	—
34.7900	Other culture and recreation fees and charges	a	—	—	6000	Culture/Recreation	—
<b>34.9000</b>	<b>Other charges for services</b>	<b>a</b>	—	—	Various	Various	—
34.9100	Cemetery fees	a	—	—	4950	Cemetery	—
34.9300	Bad check fees	a	—	—	1511	General supervision	—
34.9900	Other	a	—	—	1511	General supervision	—

**APPENDIX C  
CLASSIFICATION OF REVENUES - GASBS 34**

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
<b>35.0000</b>	<b>FINES AND FORFEITURES</b>	<b>a</b>	—	—	Various	Various	—
<b>35.1000</b>	<b>Fines and Forfeiture</b>	<b>a</b>	—	—	Various	Various	—
35.1100	Court	<b>a</b>	—	—	Various	Various	—
35.1110	Superior	<b>a</b>	—	—	2150	Superior court	—
35.1120	State	<b>a</b>	—	—	2300	State court	—
35.1130	Magistrate	<b>a</b>	—	—	2400	Magistrate court	—
35.1140	Recorder's court	<b>a</b>	—	—	2500	Recorder's court	—
35.1150	Probate court (county only)	<b>a</b>	—	—	2450	Probate court	—
35.1160	Juvenile	<b>a</b>	—	—	2600	Juvenile court	—
35.1170	Municipal	<b>a</b>	—	—	2650	Municipal court	—
35.1200	Bonds	<b>a</b>	—	—	Various	Various	—
35.1300	Confiscations	<b>a</b>	—	—	3222/3322	Vice control	—
35.1320	Cash confiscation	<b>a</b>	—	—	3222/3322	Vice control	—
35.1340	Other confiscation / escheats confiscated property	<b>a</b>	—	—	3222/3322	Vice control	—
35.1360	Proceeds from sale of confiscated property	<b>a</b>	—	—	3222/3322	Vice control	—
35.1400	Additional penalty assessments	<b>a</b>	—	—	2000	Judicial	—
35.1500	Library	<b>a</b>	—	—	6510	Library administration	—
35.1900	Other	<b>a</b>	—	—	Various	Various	—
35.1910	Overweight assessments	<b>a</b>	—	—	3223/3323	Patrol	—
<b>36.000</b>	<b>INVESTMENT INCOME</b>	—	—	—	—	—	<b>d</b>
<b>36.100</b>	<b>Interest revenues</b>	—	—	—	—	—	<b>d</b>
<b>36.200</b>	<b>Realized gain or loss on investments</b>	—	—	—	—	—	<b>d</b>
<b>36.300</b>	<b>Unrealized gain or loss on investments</b>	—	—	—	—	—	<b>d</b>

