

UNIFORM CHART OF ACCOUNTS

FOR LOCAL GOVERNMENTS IN GEORGIA



As required by the Georgia General Assembly (O.C.G.A. §36-81-3(e))

Adopted and approved by:
Georgia Department of Community Affairs
Georgia Department of Audits and Accounts

Prepared in cooperation with:
Association County Commissioners of Georgia (ACCG) and
Georgia Municipal Association (GMA), with assistance from
the Carl Vinson Institute of Government at the University of Georgia

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UNIFORM CHART OF ACCOUNTS FOR LOCAL GOVERNMENTS IN GEORGIA

PART I. INTRODUCTION

In 1997, the Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act (originally HB 491, OCGA §36-81-3(e)). It called for the Georgia Department of Community Affairs (DCA) to develop a uniform chart of accounts for all local governments in the state. The chart of accounts contained in this document is fully compliant with generally accepted accounting principles (GAAP) and initially was approved by the Georgia Department of Audits and Accounts (State Auditor) and adopted by the Board of Community Affairs in December 1998.

Beginning in fiscal years ending in 2001, local governments in the state must have adopted and used this uniform chart in their accounting records, audited financial statements, including Comprehensive Annual Financial Reports (CAFRs), and reports to state agencies. They also are required to classify their transactions in conformity with the fund, balance sheet, revenue, and expenditure classification descriptions contained in this chart. While local government accounting records must reflect these account classifications, more detailed sub-accounts can be used as long as they roll up into accounts specified in this document.

Although DCA references the uniform chart of accounts numbering system when requesting information (such as in the annual Report of Local Government Finances), local governments are not required to use it in their accounting systems. As local governments develop new accounting systems, however, they are encouraged to adopt this numbering system. Since DCA will use these account numbers and descriptions to format its requests for financial data and information, using this chart of accounts for accounting purposes will facilitate local governments' financial reporting.

All cities, counties, and consolidated governments in the state, including their component units, are required to adhere to the provisions of this chart of accounts. This chart is not intended to impose an additional level of accounting requirements on component units where state agency-mandated charts of accounts already exist (e.g., boards of education, county boards of health). These other charts are by reference incorporated into this document.

The list of account titles used in this chart is not comprehensive or exhaustive. Local governments should supplement these classifications as necessary to provide information for policy and management purposes. This chart does not, for instance, include specific detailed revenue and expense classifications for utilities, transportation systems, airports, hospitals, and numerous other activities commonly accounted for in proprietary funds. In these cases, local governments are expected to adhere to the financial reporting and accounting requirements of the appropriate regulatory agencies or professional associations. For example, electric and natural gas utilities may conform to requirements of the Federal Energy Regulatory Commission (FERC) and water and sewer utilities to pronouncements of the National Association of Regulatory Utility Commissioners (NARUC). However, the chart does include accounts necessary to allow local governments to use this chart to account for these proprietary-type activities.

While this chart of accounts requires local governments to account for and report on the use of financial resources in a consistent and uniform format, it does not specify how local government operations are organized and managed. How local governments organize and manage their operations is appropriately the responsibility of local policymakers (e.g., expenditure accounts focus on function and activities rather than departments). The purpose of this chart is to provide a uniform format for local government financial

reporting and accounting, allowing state agencies to collect more reliable and meaningful financial data and information from local governments in the state. It is also the hope of DCA officials and the State Auditor that the chart will prove to be a useful resource for local government policymakers and managers on matters related to budgeting, accounting, and financial reporting.

The chart will require periodic revisions to incorporate changes in GAAP or state law or to address errors and omissions. To facilitate this process, any revisions to the uniform chart of accounts will be posted to DCA’s website with instructions regarding which page(s) should be replaced with updated pages in the chart. Also, a full explanation of such changes will be provided, with citations to the applicable changes in state law, Governmental Accounting Standards Board (GASB) statements, or other circumstances precipitating the change. These changes will be maintained on the DCA website in chronological order for ongoing reference purposes.

Background

All local governments prepare and submit reports of their financial position and operations to various state agencies. Most local governments are required to have annual audits prepared of their financial affairs and transactions of all their funds and activities and to submit those audits either annually or biennially to the state auditor [OCGA §36-81-7(a)]. They also are required to submit financial information and other data to the Department of Community Affairs. Examples include an annual report of their finances (revenues, expenditures, assets, and debts of all funds [OCGA §36-81-8(b)(1)(A)]) and the rate of taxation for the hotel/motel tax and the amounts collected and expended (OCGA §48-13-56).

Historically, most local governments in Georgia have developed their own accounting and financial reporting systems that adhere to GAAP as prescribed by the GASB. Nevertheless, considerable variation existed from one jurisdiction to another in how financial information and data were presented in annual audits and reported to DCA. This variation in approaches to financial reporting limited the utility of local government reports. It also made it difficult for local governments interested in comparing their financial and service delivery situations to make valid and useful comparisons—a complaint registered periodically with DCA by local government officials from around the state.

Policymakers in Georgia recognized for some time the need for a local government uniform chart of accounts. It was discussed in various committees of the General Assembly since the mid-1970s. More recently, it was raised in the deliberations of the Georgia Future Communities Commission (GFCC). The Commission was created by a Joint Resolution (H.R. 324) of the Georgia General Assembly in 1995. Its membership was appointed by the Speaker of the House, Lieutenant Governor, Association County Commissioners of Georgia, Georgia Municipal Association, County Officer’s Association, and Georgia Chamber of Commerce and included local government officials, state legislators, and business leaders. The Commission was created to “examine governmental, social, and economic issues confronting local governments” and “to develop specific proposals to ensure that all of Georgia’s local governments become catalysts for economic prosperity.”

As one of its “guiding principles,” the Commission expressed an interest in “encouraging accountable, responsive, and understandable local government and cost effective, financially sound service delivery systems.” In its review of local government service delivery and financing, the Commission noted how difficult it is “in the absence of a standard chart of accounts” to compare revenues and expenditures from one jurisdiction to another and for state and local officials and citizens to make meaningful judgments about local government operations and finances. The Commission included a proposal for a uniform chart of accounts in its initial set of recommendations developed for the General Assembly in 1996, believing that a uniform chart would contribute in a significant way to this important principle—more accountable, responsive, and understandable local government (GFCC 1998: pp. 4, 5, and 13).

Process of Developing the Uniform Chart of Accounts

In requiring DCA to take responsibility for developing the uniform chart of accounts, the General Assembly was clear about its intent to improve local government financial management practice “while maintaining, preserving, and encouraging the principle of home rule over local matters (HB 491).” DCA designed and initiated a process that systematically solicited the input and advice of local government officials from around the state. A Uniform Chart of Accounts Advisory Committee was established in the summer of 1997. It was composed of city and county officials; staff from DCA, the State Auditor’s Office, and the University of Georgia; and representatives from the Municipal Electric Authority of Georgia (MEAG), Municipal Gas Authority of Georgia (MGAG), and Wachovia Bank. The Advisory Committee created three technical task forces to explore various issues related to the general chart of accounts, fund structure, and cost allocation. The Advisory Committee and the three task forces met periodically throughout the fall and winter, with the Advisory Committee finalizing its recommendations at its last meeting in Macon in April 1998.

DCA contracted with the Carl Vinson Institute of Government at the University of Georgia to assist in preparing this uniform chart of accounts document. The Illustrative Chart of Accounts contained in Appendix C of the *GAAFR* (“Blue Book”) was used as a base or foundation (GFOA 1994: pp. 361–410) and was revised to reflect the unique organizational, legal, and policy context of this state as well as the recommendations of the Uniform Chart of Accounts Advisory Committee. A DCA work group composed of city and county officials and representatives from the Association County Commissioners of Georgia (ACCG), the Georgia Municipal Association (GMA), the Georgia Government Finance Officers Association (GGFOA), and the Georgia Society of Certified Public Accountants (GSCPA) reviewed drafts of the document, ensuring the continued input of local officials throughout the drafting process. Staff from the State Auditor’s Office and DCA also reviewed drafts of the document throughout the summer of 1998. In August, a draft was made available for review by the ACCG and GMA membership, and a two-day work session involving city and county finance officers/directors was held in Macon. As required by the Georgia Administrative Procedures Act, a final draft document was distributed for review and comment in November and a public hearing was held on December 2, 1998. *The Uniform Chart of Accounts for Local Governments in Georgia* was approved by the State Auditor and subsequently adopted by the Board of Community Affairs in December 1998.

In 1999, DCA sponsored a series of statewide workshops to expose the first edition to local government representatives. Based upon the feedback received from these workshops, in late 1999 and early 2000, DCA revised the chart to incorporate the suggestions from these local governments. That revision was approved by the State Auditor and was adopted by the Board of Community Affairs in March 2001.

Later in 2001, in response to the GASB issuance of GASB Statement No. 34, *Basic Financial Statements— and Management’s Discussion and Analysis—State and Local Governments* (GASBS 34), DCA contracted with a consultant with expertise in GASBS 34, to revise the chart (see discussion that follows) to incorporate the provisions of this statement.

Document Overview

This document contains a uniform chart of accounts for local governments in Georgia. It was modeled after the Government Finance Officers Association’s (GFOA’s) Illustrative Chart of Accounts contained in Appendix C of the Blue Book. Like GFOA’s Illustrative Chart, it includes only accounts used in accounting and financial reporting and is divided into two major sections: a **Summary of Account Classifications** and **Account Descriptions**. Both sections follow the same general format, including fund structure, balance sheet accounts, revenues and other financing sources, and expenditures and other financing uses, including function, activity, and object classifications. Appendix A contains a figure summarizing common uses of balance sheet accounts.

In developing this document, deviations from the Blue Book’s illustrative chart of accounts have been incorporated when necessary to reflect laws and policies of the state, the intent of the Local Government Uniform Chart of Accounts and Reporting Act (HB 491), and the perspectives of Georgia finance professionals and local officials. Other account descriptions in this chart have been derived from the sources listed at the end of this Introduction and from selected Georgia cities’ and counties’ charts of accounts.

As noted earlier, in an effort to solicit local input, DCA created a Uniform Chart of Accounts Advisory Committee composed primarily of local government officials. Its recommendations contributed significantly to the content of this document. The Committee focused its attention on the fund structure, cost allocation and indirect costs, and the numbering system and account coding scheme.

Fund Structure—The Advisory Committee was sensitive to the state’s interest in comparability and recognized the value of requiring that local governments consistently account for some activities in specified funds. Thus, while this chart gives local governments some latitude in the use of funds, it requires that selected governmental activities be accounted for in specific funds. For example, water and sewer, solid waste, and various utilities must be accounted for in enterprise funds and law libraries, confiscated assets, and E-911 in special revenue funds (see Part II for a complete list of required funds). The use of these funds is not limited to the activities specified in this chart. Local governments can choose to account for other activities in these fund types as well.

Cost Allocation and Indirect Costs—Since salaries and benefits are a major cost of local government, consistent allocation of these costs is important for achieving comparable cost data for localities in this state. This chart therefore requires all local governments to charge salaries and benefits directly to the various functions, activities, and departments receiving the benefit.

Allocation of indirect costs also has significant implications for understanding and comparing the cost of local government service delivery. The 2001 edition of this chart required all local governments with reported expenditures/expenses totaling \$10 million or more to allocate general fund administrative costs within the general fund and to all other funds within the reporting entity. However, GASB Statement 34 requires governments that allocate indirect costs in their day-to-day accounting records to break them out and report them in a separate column in the government-wide financial statements. Therefore, this chart of accounts no longer requires local governments to allocate indirect costs.

Numbering System/Account Code—The Advisory Committee recommended a numbering system and an account coding structure that is based on the numbering system in GFOA’s Illustrative Chart. Table 1, which follows, summarizes the account coding system used in this chart of accounts, which closely follows the Committee’s recommended system. The structure includes a 13-digit account code, which involves 3 digits for the fund classification; 4 digits for the function and activity; 2 digits for the account class; and 4 digits for the balance sheet accounts, revenue sources, or expenditure objects. Additional digits for department are optional and can be added to expenditure and revenue accounts as desired. Table 1 identifies the numbers of the major categories: fund codes (100–999); balance sheet—assets (11), liabilities (12), and equities (13); revenues (31–39); expenditures (51–61); and functions (1000–9999). Table 2 provides coding examples for specific balance sheet, revenue, and expenditure transactions.

In GFOA’s Illustrative Chart, the numbering system was intended primarily for reference. While local governments are not required to use the specific account numbers included in this chart, they are required to classify their financial transactions in a manner consistent with the account descriptions (more detailed sub-accounts can be used as long as they roll up to the accounts used here). Note, however, that financial reports submitted to DCA and other state agencies must be consistent with this uniform chart of accounts. Because the annual Report of Local Government Finances includes not only the account names but also the account numbers, incorporating the account numbers in this chart into your accounting system will greatly facilitate the completion of this report.

GASB Statement 34 (June 1999)

Although GASBS 34 primarily changed annual reporting under GAAP, it also changed some of the day-to-day accounting for governments.

Classification of Net Position—At the government-wide financial reporting level, GASBS 34 requires governments to classify net position into the following three categories:

1. Net investment in capital assets
2. Restricted
3. Unrestricted

Appendix B of this chart provides guidance classifying non-capital net position as either restricted or unrestricted.

Classification of Revenues—The GASB classifies all revenues into four types (i.e., types a, b, c, and d). GASBS 34 further classifies these types as either program revenues or general revenues. These classifications are required for government-wide reporting in accordance with GAAP. Appendix C classifies revenues within the GASBS 34 classification scheme and provides this cross-referencing for all program revenues.

Amending, Changing, or Updating this Chart

This uniform chart of accounts will require amendments from time to time to accommodate new GASB pronouncements, changes in state policy, and municipal and county experiences implementing it. Any substantive changes to this chart will be made in a manner consistent with the rule-making process required by the Georgia Administrative Procedures Act. They will require the collaborative efforts of state and local government representatives (including the Association County Commissioners of Georgia, Georgia Municipal Association, Georgia Government Finance Officers Association) as well as professional organizations such as the Georgia Society of CPAs and others. All changes must be approved by the State Auditor and adopted by the Board of Community Affairs.

Feedback and recommendations were solicited from local government finance stakeholders throughout 2019 and representatives from DCA, DOAA, GMA, ACCG, and CVIOG convened at the Department of Community Affairs in November 2019 to review and recommend updates for the Fourth Edition of the Uniform Chart of Accounts. Following review by the State Auditor, the Board of Community Affairs approved recommended updates in May 2020, and a subsequent amendment to address GASB Statement 84 language and special purpose local option sales tax management in November 2020.

[Subsequent amendments \(4.2- ARPA Funds\) and \(4.3- Opioid Settlement Funds\) were made through consultations with local government finance stakeholders following the Administrative Procedures Act.](#)

Sources

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Acknowledgements

The Uniform Chart of Accounts for Local Governments in Georgia is a collaborative effort, with individuals from a variety of agencies and entities contributing significant time to best meet the needs of local government finance officials, changes in the local government financial landscape of Georgia, and opportunities to increase the effectiveness and transparency in local government financial management. The Fourth Edition of the UCOA is a result of the efforts of Pam Helton, Kay Love, and Becky Taylor of the Georgia Municipal Association; Clint Mueller and Bill Twomey of the Association County Commissioners of Georgia; Jackie Neubert of the Georgia Department of Audits and Accounts; Wes Clarke, John Hulsey, and Eric McRae of the Carl Vinson Institute of Government;

and Jackson Lilly and Tyler Reinagel of the Georgia Department of Community Affairs. The support of DCA Commissioner G. Christopher Nunn and State Auditor Greg Griffin were also critical in the development and release of this Fourth Edition of the UCOA.



DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Suite 1-156
Atlanta, Georgia 30334-8400

Greg S. Griffin
STATE AUDITOR
(404) 656-2174

January 29, 2020

Mr. Christopher Nunn, Commissioner
Georgia Department of Community Affairs
60 Executive Park South, N.E.
Atlanta, Georgia 30329-2231

Dear Commissioner Nunn:

On December 31, 2019, our office received the final draft of the Uniform Chart of Accounts for Local Governments in Georgia – 2020 Edition. Pursuant to the Official Code of Georgia Annotated, §36-81-3(e), this letter shall serve as my official approval of this document. It is my understanding that the Department of Community Affairs Board of Directors will adopt this Uniform Chart revision at its May 13, 2020, board meeting.

Upon adoption by the Board, please provide our office with an official copy of the Uniform Chart of Accounts for the record.

We greatly appreciate the outstanding work and cooperation provided by Tyler Reinagel as well as the other members of DCA team on this Uniform Chart revision project. Their responsiveness and technical assistance were most helpful during our review of the various drafts of the revised Uniform Chart.

Sincerely,

Greg S. Griffin
State Auditor

GSG/jn

**RESOLUTION OF THE GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS
AMENDING THE RULES OF THE UNIFORM CHART OF ACCOUNTS**

WHEREAS, the Georgia Department of Community Affairs (the "Department") has statutory functions and powers with respect to housing, economic development and community affairs in the state of Georgia, e.g. O.C.G.A. § 50-8-1 et seq.; and

WHEREAS, the Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 calling for the Department to develop a uniform chart of accounts to be used by local governments in the state; and

WHEREAS, the purpose of this chart is to provide a uniform format for local government financial reporting and accounting, allowing state agencies to collect more reliable and meaningful financial data and information from local governments within the state; and

WHEREAS, it becomes necessary to amend and update the rules of the Uniform Chart of Accounts from time to time in order to add, delete, consolidate, or clarify accounts in order to make changes that more accurately reflect and allow for analysis of such data consistently; and

WHEREAS, the Department provided numerous opportunities over a series of months for input from local governments and their staff members, state associations for city and county governments, other state partners, and the State Auditor in order to ensure that any changes were appropriate for use by local governments; and

WHEREAS, after considering comments received from each party above and during a subsequent public comment period, the staff of the Department responsible for administering the Uniform Chart of Accounts has recommended that the Board of Directors (the "Board") adopt the amendment to the Uniform Chart of Accounts attached hereto as Exhibit "A"; and

WHEREAS, the Board believes that the adoption of such amendment would be consistent with the requirements of the Code and with the public purpose of the Department;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS THAT:**

1.

The Board hereby adopts the amendment to the Uniform Chart of Accounts for Local Governments in Georgia attached hereto as Exhibit "A".

2.

This Resolution shall be effective as of July 1, 2020 and staff shall be directed to provide proper notification to the Georgia Secretary of State.

This Resolution is hereby adopted this 13th day of May 2020.

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

By: 
George Mitchell (May 13, 2020)

**George "Chip" Mitchell
Chair
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS**

(SEAL)

Attest: 
Vince Williams (May 13, 2020 21:30 EDT)

**Vince R. Williams
Secretary
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS**

**Uniform Chart of Accounts for Local Governments in Georgia
Fourth Edition, Amendment 4.1 (November 2020)**

The Fourth Edition of the Uniform Chart of Accounts for Local Governments in Georgia (UCOA), adopted by the DCA Board in May 2020, requires updates to a) reflect a Government Accounting Standards Board (GASB) statement on account descriptions; and b) reflect the option of the Transit SPLOST as a potential revenue stream for local governments, and associated funds and intergovernmental transfers.

GASB Statement 84 – “Agency” versus “Custodial” Funds

In compliance with Government Accounting Standards Board (GASB) Statement 84, the UCOA Fourth Edition is amended to replace the terms “Trust and Agency Funds” and “Agency Funds,” with “Trust and Custodial Funds” and “Custodial Funds,” respectively.

UCOA Amendment 4.1(a): Fund Code Verbiage Update

Fund Code	Fund Description
700	Trust and Custodial Funds
710	Custodial Funds

All references to this Fund Code and Sub-Code are updated throughout the UCOA to reflect this updated terminology.

Transit SPLOST Accounts

During the 2017-2018 Legislative Session, HB930 established a Transit Special Purpose Local Option Sales Tax (OCGA 48-8-269.41). Counties within the EPA Clean Air Act “Nonattainment Areas” are able to propose the tax for a single county; those counties outside of the “Nonattainment Areas” must propose the tax in conjunction with one or more neighboring counties. While the context in which a referendum is proposed is distinct, resulting revenue will be handled the same for accounting and reporting purposes.

In the current Fourth Edition of the UCOA, potential Transit SPLOST revenue is *not* included. The Fourth Edition of the UCOA is amended to include three additional sub-fund codes, three additional revenue sub-accounts, and one expenditure codes to account for Transit SPLOST-related funds (additions indicated by “*”).

UCOA Amendment 4.1(b): Additional Fund Code

Fund Code	Fund Description
200	Special Revenue Funds
*236	Transit SPLOST Fund

UCOA Amendment 4.1(c): Additional Fund Code

Fund Code	Fund Description
300	Capital Projects Fund
*336	Transit SPLOST Fund

UCOA Amendment (d): Additional Revenue Account Classification

Account Classification	Account Description
31.3000	General Sales and Use Taxes
*31.3600	Transit Special Purpose Local Option Sales Tax

UCOA Amendment 4.1(e): Additional Intergovernmental Revenue Account Classification

Account Classification		Account Classification Description
33.7000		Local Government Unit (Specify Unit) Shared Revenues
	33.7100	Special Purpose Local Option Sales and Use Taxes (SPLOST)
	*33.7400	Transit Special Purpose Local Option Sales and Use Taxes (Transit SPLOST)

UCOA Amendment 4.1(f): Additional Interest Revenue Code Classification

Code Classification		Code Classification Description
36.1000		Interest Revenues
	*36.1350	Transit SPLOST Fund Interest Revenue

UCOA Amendment 4.1(g): Additional Expenditure Sub-Code Classification

Code Classification		Code Classification Description
4960		Intergovernmental Payments of Shared Sales and Use Tax Revenue
	*4961	Intergovernmental Payment of Shared Special Purpose Local Option Sales Tax (SPLOST)
	*4964	Intergovernmental Payment of Shared Transit Special Purpose Local Option Sales Tax (Transit SPLOST)

**RESOLUTION OF THE GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS
AMENDING THE RULES OF THE UNIFORM CHART OF ACCOUNTS**

WHEREAS, the Georgia Department of Community Affairs (the "Department") has statutory functions and powers with respect to housing, economic development and community affairs in the state of Georgia, e.g. O.C.G.A. § 50-8-1 et seq.; and

WHEREAS, the Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 calling for the Department to develop a uniform chart of accounts to be used by local governments in the state; and

WHEREAS, the purpose of this chart is to provide a uniform format for local government financial reporting and accounting, allowing state agencies to collect more reliable and meaningful financial data and information from local governments within the state; and

WHEREAS, it becomes necessary to amend and update the rules of the Uniform Chart of Accounts from time to time in order to add, delete, consolidate, or clarify accounts in order to make changes that more accurately reflect and allow for analysis of such data consistently; and

WHEREAS, the Department provided numerous opportunities over a series of months for input from local governments and their staff members, state associations for city and county governments, other state partners, and the State Auditor in order to ensure that any changes were appropriate for use by local governments; and

WHEREAS, after considering comments received from each party above and during a subsequent public comment period, the staff of the Department responsible for administering the Uniform Chart of Accounts has recommended that the Board of Directors (the "Board") adopt the amendment to the Fourth Edition of the Uniform Chart of Accounts attached hereto as Appendix "A"; and

WHEREAS, the Board believes that the adoption of such amendment would be consistent with the requirements of the Code and with the public purpose of the Department;

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS THAT:**

1.

The Board hereby adopts the amendment to the Fourth Edition of the Uniform Chart of Account for Local Governments in Georgia attached hereto as Appendix "A".

2.

This Resolution shall be effective as of January 1, 2021 and staff shall be directed to provide proper notification to the Georgia Secretary of State.

This Resolution is hereby adopted this 18th day of November 2020.

GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

By: 
Audrey King (Dec 2, 2020 15:48 EST)

**Audrey King
Chair
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS**

(SEAL)

Attest: 

**Steve Broadbent
Secretary
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS**

Uniform Chart of Accounts for Local Governments in Georgia Fourth Edition, Amendment 4.2 (June 2021)

In accordance with the American Rescue Plan (ARP) Act of 2021, Local Fiscal Recovery Funds will be made available to local governments in the United States, including municipal, county, and consolidated governments in Georgia.

The United States Department of the Treasury has provided guidance (May 17, 2021) on the appropriate handling and accounting of these funds and it is necessary to make an amendment to the UCOA in order for our state’s local governments to maintain compliance with federal guidance and the highest level of transparency in the handling of these funds.

Government Fund Types

200 Special Revenue Funds

230 American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds

Accounts for all Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021 (HR1319, 117th Congress; Public Law No. 117-2). This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.

If a government expends any portion of these ARP proceeds in another fund, the government must report the ARP revenue in this fund first and then transfer the proceeds to the appropriate fund with appropriate documentation. Note that, because of the very specific expenditure, budgeting, and reporting requirements applicable to ARP Local Fiscal Recovery Funds, all receipts, expenditures, and inter-fund transfers of these funds should be accounted for in this fund only.

Eligible transfers of ARP funds to other entities (including state and other local governments) are identified in guidance from the Department of the Treasury (Federal Register, Vol. 86, No. 93, pp. 26786-26824), and should be handled through Special Revenue Fund 230.

Special Revenue Fund 230 must be utilized in accordance with Section 603(c) of ARP Act and guidance from the Department of the Treasury and, barring additional action by Congress, will remain in the UCOA through December 31, 2026.

Revenue Classifications

33 Intergovernmental Revenue

33.2000 Federal Government Transfers (Non-Grant)

33.2100 American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds

Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021. This classification is to include any ARP funds received via intergovernmental transfer from State of Georgia or other local government entity, but not to include any non-ARP federal funds received

Revenue from Classification 33.2100 must be used in accordance with Section 603(c) of ARP Act and guidance from the Department of the Treasury and, barring additional action by Congress, will remain in the UCOA through December 31, 2026.

Brian P. Kemp
Governor



Christopher Nunn
Commissioner

June 14, 2021

Mr. Greg Griffin
State Auditor, Georgia Department of Audits and Accounts
270 Washington Street SW
Atlanta, GA 30334

Mr. Griffin: Greg

I am writing to inform you of my review and approval of the proposed Amendment 4.2 to the Uniform Chart of Accounts for Local Governments in Georgia (O.C.G.A. §36-81-3(e)), providing for a Special Revenue Fund and Revenue Classification for local governments to utilize in receipt and management of American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds (underlined indicating additions).

Government Fund Types
200

Special Revenue Funds

230

American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds

Accounts for all Local Fiscal Recovery Funds received by local government through the American Rescue Plan (ARP) Act of 2021 (HR1319, 117th Congress; Public Law No. 117-2). This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.

All ARP funds received by the local government (either directly from the Federal Government, or through IGR from State/Local Government Entities) should be received into Fund 230, with inter-fund transfers and appropriate documentation to appropriate Fund for designated expenditure.

Eligible transfers of ARP funds to other entities (including state and other local governments) are identified in guidance from the Department of the Treasury (Federal Register, Vol. 86, No. 93, pp. 26786-26824), and should be handled through Special Revenue Fund 230.

Special Revenue Fund 230 must be used in accordance with Section 603(c) of ARP Act and guidance from the Department of the Treasury and, barring additional action by Congress, will remain in the UCOA through December 31, 2026.

Revenue Classifications

33

Intergovernmental Revenue

33.2000

Federal Government Transfers (Non-Grant)

33.2100

American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds

Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021. Not to include any non-ARP federal funds received, but should include any ARP funds received via intergovernmental transfer from State of Georgia or other local government entity.

Revenue from Classification 33.2100 must be used in accordance with Section 603(c) of ARP Act and guidance from the Department of the Treasury and, barring additional action by Congress, will remain in the UCOA through December 31, 2026.

Upon your review and written approval, this amendment will be provided to local government finance officials for immediate use. The amendment will be introduced to the DCA Board for adoption at their next regularly scheduled meeting in August 2021.

Should you have any questions or need additional materials regarding this amendment, please contact DCA Director of Planning and Research Dr. Tyler Reinagel at Tyler.Reinagel@dca.ga.gov or 404-679-4996. We look forward to receiving your approval of this amendment.

Sincerely,

G. Christopher Nunn
Commissioner

GCI/tpr

CC: Dr. Tyler Reinagel, Director of Planning and Research, Georgia Department of Community Affairs

60 Executive Park South, NE | Atlanta, GA 30329-2231 | 404-679-4940
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DEPARTMENT OF AUDITS AND ACCOUNTS

270 Washington Street, S.W., Room 4-101
Atlanta, Georgia 30334-8400

GREG S. GRIFFIN
STATE AUDITOR
(404) 656-2174

KRISTINA A. TURNER
DEPUTY STATE AUDITOR
(404) 657-4352

June 21, 2021

Mr. Christopher Nunn
Commissioner
Georgia Department of Community Affairs
60 Executive Park South, NE
Atlanta, GA 30329

Mr. Tyler Reinagel, Ph.D.
Director of Planning and Research
Georgia Department of Community Affairs
60 Executive Park South, NE
Atlanta, GA 30329

Dear Commissioner Nunn and Mr. Reinagel,

I am writing to inform you of my review and approval of the proposed Amendment 4.2 to the Uniform Chart of Accounts for Local Governments in Georgia (O.C.G.A. § 36-81-3(e)), providing for a Special Revenue Fund and Revenue Classification for local governments to utilize in receipt and management of American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Fund amounts.

Respectfully,

A handwritten signature in blue ink that reads "Greg S. Griffin".

Greg S. Griffin
State Auditor

**Uniform Chart of Accounts for Local Governments in Georgia
Fourth Edition, Amendment 4.3 (April 2023)**

The State of Georgia reached a settlement with certain distributors and manufacturers of opioids which resulted in allocations of funds to certain participating local governments over the course of the next eighteen years.

Guidance on the use and accounting of these funds has been provided by the Georgia Department of Audits and Accounts (DOAA) and the Governor’s Office of Health Strategy and Coordination (OHSC). The Georgia Department of Community Affairs (DCA) has determined that it is necessary to make an amendment to the Uniform Chart of Accounts (UCOA) to maintain compliance and uniformity with the accounting and reporting of these funds.

Following consultation with stakeholders and authorization by the Commissioner of the Department of Community Affairs and State Auditor for immediate use, the following amendment has been made to the UCOA Fund and Revenue Classification (underline indicates added language):

Government Fund Types

200 Special Revenue Funds

213 Local Governments’ Share of Opioid Settlement Payments

Accounts for all Opioid Settlement Payment Funds received by the local government (e.g., through the National Distributor Settlement and the Janssen/J&J Settlement). This Special Revenue Fund is reserved exclusively for the accounting of such settlement funds.

If a government expends any portion of such proceeds in another fund, the government must report the revenue in this fund first and then transfer the proceeds to the appropriate fund with appropriate documentation. Note that, because of the specific approved purposes applicable to opioid settlement funds, all receipts, expenditures, and inter-fund transfers of these funds should be accounted for in this fund only.

Revenue Classifications

35 FINES AND FORFEITURES

35.1900 Other

35.1920 Local Governments’ Share of Opioid Settlement Payments

Opioid settlement payments received by the local government (e.g., through the National Distributor Settlement and the Janssen/J&J Settlement.) This classification is to include direct payments to local governments signed on as litigating subdivisions to the settlement agreements.

Table 1: Account Coding Structure

Description	Fund	Department (Optional)	Fund and Activity	Account Class	Statement of Position Accounts, Revenue Sources, and Expenditure Objects
Fund Codes					
General	100				
Special Revenue	200–299				
Capital Projects	300–399				
Debt Service	400–449				
Permanent	450–499				
Enterprise	500–599				
Internal Service	600–699				
Trust and Custodial	700–799				
Statement of Position—Assets and Deferred Outflows of Resources					
Current Assets				11	1000–4999
Non-current Assets				11	5000–5999
Restricted Assets				11	6000–6999
Capital Assets				11	7000–7999
Other Assets				11	8000–8999
Deferred Outflows of Resources				11	9000–9999
Statement of Position—Liabilities and Deferred Inflows of Resources					
Current Liabilities				12	1000–4999
Non-current Liabilities				12	5000–6999
Liabilities Payable from Restricted Assets				12	7000–8999
Deferred Inflows of Resources				12	9000–9999
Statement of Position—Equities					
Net Position				13	3000–3999
Fund Balance				13	5100–5999
Inflows of Resources					
Taxes		XX		31	1000–9999
Licenses and Permits		XX		32	1000–9999
Intergovernmental		XX		33	1000–9999
Charges for Services		XX		34	1000–9999
Fines and Forfeitures		XX		35	1000–9999
Investment Income		XX		36	1000–9999
Contributions and Donations		XX		37	1000–9999
Miscellaneous		XX		38	1000–9999
Other Financing Sources		XX		39	1000–9999
Function					
General Government		XX	1000		
Judicial		XX	2000		
Public Safety		XX	3000		
Public Works		XX	4000		
Health and Welfare		XX	5000		
Culture/Recreation		XX	6000		
Housing and Development		XX	7000		
Debt Service		XX	8000		
Other Financing Uses		XX	9000		
Expenditures/Expenses					
Personal Services and Employee Benefits				51	1000–9999
Purchased/Contracted Services				52	1000–9999
Supplies				53	1000–9999
Capital Outlays				54	1000–9999
Inter-fund/Interdepartmental Charges				55	1000–9999
Depreciation and Amortization				56	1000–9999
Other Costs				57	1000–9999
Debt Service				58	1000–9999
Other Financing Uses				61	1000–9999

Table 2: Account Coding Examples

Fund	Function	Activity	Department (Optional)	Account Class (Optional)	Balance Sheet Account, Revenue Source, and Expenditure Object
XXX	X	XXX	XX (Optional)	XX (Optional)	XXXX

Balance Sheet

The government accounts for pre-paid items in the electric utility fund

Fund	Function	Activity	Department	Account Class	Balance Sheet Account, Revenue Source, and Expenditure Object
510	N/A 510-11-3800	N/A (No function, activity, or department) 510	N/A Electric Enterprise Fund	11 Assets	3800 Pre-Paid Items

Revenue

The government receives revenue from the Local Option Sales Tax (LOST)

Fund	Function	Activity	Department	Account Class	Balance Sheet Account, Revenue Source, and Expenditure Object
100	N/A 100-31-3100	N/A (No function or activity; department is optional) 100	Optional General Fund	31 Tax Revenue	3100 Local Option Sales Tax (LOST)

Expenditure

The government pays the salary of the police chief

Fund	Function	Activity	Department	Account Class	Balance Sheet Account, Revenue Source, and Expenditure Object
100	3 100-3-210-51-1100	210 (Department is optional) 100	Optional General Fund	51 Public Safety	1100 Police Administration
				51	Personal Services and Employee Benefits
				1100	Regular Employees

PART II. ACCOUNT CLASSIFICATIONS OVERVIEW

Fund 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	Used to account for activities primarily supported by taxes, grants, and similar revenue sources.
Proprietary funds	Used to account for activities that receive significant support from fees and charges.
Fiduciary funds	Used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

As previously discussed, generally accepted accounting principles (GAAP) require governments to use governmental fund types for their general government operations and proprietary fund types to account for their business-type activities. However, GAAP allow considerable flexibility in this area. Therefore, some governments account for certain activities in governmental fund types, and other governments account for the same activities in proprietary fund types. This inconsistency greatly contributes to the incomparability of data regarding the cost of service delivery and operations.

A major objective of the Local Government Uniform Chart of Accounts and Reporting Act (HB 491) is obtaining financial information and data that allow for meaningful comparisons among local governments in the state. Consequently, this chart of accounts requires that local governments use enterprise funds to account for certain specific activities (e.g., electric, natural gas, cable television, water and sewer, hospitals, solid waste, airports, etc.) and special revenue funds for other specific activities (e.g., law libraries, confiscated assets, E-911, grants, special districts, hotel/motel tax, etc.). The use of enterprise and special revenue funds is not limited to these activities. Local governments may 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.

Governmental Fund Types

100 General Fund

200 Special Revenue Funds

- 205 Law Library Fund
- 210 Confiscated Assets Fund
- 212 County Drug Abuse Treatment and Education Fund
- 213 **Local Governments' Share of Opioid Settlement Payments**
- 215 Emergency 911 Telephone Fund
- 220 Grant Fund(s) (Required if the fund's expenditures exceed 2% of the general fund's expenditures, otherwise use is optional)
- 230 American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds
- 235 Transportation special district local option sales and use tax (TSPLOST) 25% discretionary fund (Only for use in Regional/Multi-County TSPLOST1)
- 236 Transit special purpose local option sales and use tax (Transit SPLOST)
- 250 Multiple Grant Fund
- 270 Special District Fund(s) (e.g., Fire or Recreation District)
- 275 Hotel/Motel Excise 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
- 335 Transportation Special District Local Option Sales Tax (TSPLOST) Fund
- 336 Transit special purpose local option sales and use tax (Transit SPLOST)
- 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

Proprietary Fund Types

500 Enterprise Funds

- 505 Water and Sewer Fund
- 510 Electric Fund
- 515 Natural Gas Fund
- 520 Combined Utility Fund
- 525 Cable Television Fund
- 530 Hospital Fund
- 535 Nursing Home Fund
- 540 Solid Waste Fund (Collection, Recycling, and/or Disposal)
- 545 Mass Transit Fund
- 550 Airport Fund
- 555 Special Facilities Fund
- 560 Stormwater Fund
- 570 Telecommunications (Broadband) Fund

600 Internal Service Funds

Fiduciary Fund Types

700	Trust and Custodial Funds
710	Custodial 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
760	Other Post-Employment Benefits (OPEB) Fund
770	Trust Funds
775	Pension Trust Fund
780	Other Post-Employment Benefits (OPEB) Trust Fund
785	Private Purpose Trust Fund
790	Special Purpose Tax Funds (SPLOST, TSPLOST, Transit SPLOST, etc.)

Statements of Position Account Classifications

The following is a summary of accounts typically used for the governmental fund balance sheet, the government-wide statement of net position, and the proprietary fund statement of net position. Detailed descriptions of these balance sheet accounts are presented in the Account Descriptions Section (following this section). Local governments are not required to use every account listed but may include more detail as desired. However, the accounts needed to complete any state report, most specifically the Report of Local Government Finances, must be used and may not be changed and/or combined. The accounts designated with an asterisk (★) represent the minimum required level of detail for DCA reporting purposes, specifically the Report of Local Government Finance (RLGF), due from each local government within six months of the conclusion of the fiscal year. However, other state and federal reporting requirements as well as the financial information needs of local government administrators and elected officials will necessitate greater detail.

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 the account reduces the amount of reported delinquent taxes receivable to indicate the estimated collectible portion.

11.0000 ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

11.1000 Current Assets

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 Un-Billed 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	Rents Receivable
11.2930	Allowance for Uncollectible Rent (Credit)
11.3000	Pledged Receivable
11.3010	Allowance for Uncollectible Pledged Receivable (Credit)
11.3020	Residual Interest in Excess Receivable Collections
11.3100	Due from Other Funds - _____ Fund
11.3200	Inter-fund Receivable - _____ Fund
11.3300	Advances to Other Funds - _____ Fund
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)
11.5000	Non-Current Assets
11.5100	Receivables – Non-Current
11.5200★	Investments – Long-Term
11.6000	Restricted Assets
11.6100★	Cash
11.6200★	Investments
11.6300★	Customer Deposits
11.7000	Capital Assets
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/Building Improvements
11.7410★	Accumulated Depreciation – Buildings/Building Improvements (Credit)
11.7500★	Machinery and Equipment
11.7510★	Accumulated Depreciation – Machinery and Equipment (Credit)
11.7600★	Construction in Progress
11.7850	Works of Art and Historical Treasures
11.7860	Accumulated Depreciation on Works of Art and Historical Treasures
11.7900★	Intangible Assets
11.7910★	Accumulated Amortization – Intangible Assets
11.7950★	Other Capital Assets (Non-depreciable)
11.8000	Other Assets
11.8100	Investments – Joint Venture
11.9000	Deferred Outflows of Resources
11.9100	Deferred Charge on Refunding
11.9200	Deferred Outflow of Resources (_____)

12.0000 LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

12.1000

Current Liabilities

- 12.1100 Accounts Payable
- 12.1200 Salaries and Wages Payable
- 12.1300 Payroll Deductions Payable
- 12.1400 Employer’s Share of Employee Benefits – Current
- 12.1450 Termination Benefits Payable – 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
- 12.2100 Interfund Payable - _____ Fund
- 12.2200 Matured Bonds Payable
- 12.2300 Matured Interest Payable
- 12.2400 Accrued Interest Payable
- 12.2500 Unearned 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 w/ Government Commitment
 - 12.2860★ Revenue Bonds Payable
 - 12.2880★ Other Bonds Payable
- 12.3000 Pledged Revenues Payable
 - 12.3010 Excess Collections of Purchased Receivables Payable
 - 12.3020 Repurchase of Receivables Obligations Payable
- 12.3100★ Capital Leases Payable – Current
- 12.3200★ Closure and Post-Closure Care Costs – Current
- 12.3400 Pollution Remediation Obligation – Current
- 12.3600 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
- 12.5250 Termination Benefits Payable – Non-Current
- 12.5260 Net Other Post-Employment Benefits Obligation
- 12.5265 Net Pension Obligation
- 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★ Unamortized Charge – Refunding Bonds (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

12.6400	Pollution Remediation Obligation – Non-Current
12.6500	Pledged Revenues Payable – Non-Current
12.6510	Excess Collections of Purchased Receivables Payable – Non-Current
12.6520	Repurchase of Receivables Obligation Payable – Non-Current
12.6600	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
12.7400	Excess OPEB Assets Due to Employers (OPEB Custodial Fund Account)

12.9000 **Deferred Inflows of Resources**

12.9100	Unavailable Revenue
12.9200	Deferred Charge on Refunding
12.9300	Deferred Inflows of Resources

13.0000 NET POSITION

13.3000 Net Position (Proprietary Fund and Fiduciary Fund Types Only)

- 13.3100★ Net Investments in Capital Assets
- 13.3200★ Restricted for _____
- 13.3250 Restricted by Enabling Legislation
- 13.3260 Restricted for Permanent Endowment/Principal – Expendable
- 13.3270 Restricted for Permanent Endowment/Principal – Non-Expendable
- 13.3300 Held in Trust for Pension Benefits
- 13.3400★ Unrestricted

13.5000 Fund Balance (Governmental Fund Types only)

- 13.5100★ Fund Balance – Non-spendable
- 13.5110 Fund Balance – Non-spendable – Not in Spendable Form –
 Inventories and Prepaid Items
- 13.5120 Fund Balance – Non-spendable – Not in Spendable Form –

- 13.5130 Fund Balance – Non-spendable – Required to Maintain Intact –
 Endowments
- 13.5140 Fund Balance – Non-spendable – Required to Maintain Intact –

- 13.5200★ Fund Balance – Restricted
- 13.5300★ Fund Balance – Committed
- 13.5400★ Fund Balance – Assigned
- 13.5500★ Fund Balance – Un-Assigned

Classifications – Inflows of Resources

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 are not required to use every account listed, but may choose to include more detail as needed. However, the accounts designated with an asterisk (★) represent the required level of detail for DCA reporting purposes and should not be changed and/or combined.

31 TAXES

31.1000 General Property Taxes

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
31.1310★	Motor Vehicle
31.1314	TAVT Administrative Fee Withholding (1%) (County/Consolidated Only)
31.1315★	Motor Vehicle Title Ad Valorem Tax Fee (TAVT)
31.1316★	Alternative Ad Valorem Tax (AAVT)
31.1320★	Mobile Home
31.1330	MARTA
31.1340★	Intangibles (Recording Tax)
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★	Natural Gas
31.1740★	Sanitation
31.1750★	Television Cable
31.1760★	Telephone
31.1790★	Other Franchise Taxes

31.3000 General Sales and Use Taxes

31.3100★	Local Option Sales and Use Taxes (LOST)
31.3200★	Special Purpose Local Option Sales and Use Taxes (SPLOST)
31.3300★	Homestead Option Sales and Use Taxes (HOST)
31.3400★	Transportation Special District Local Option Sales and Use Taxes (TSPLOST 1 – Regional/Multi-County)
31.3500★	Transportation Special District Local Option Sales and Use Taxes (TSPLOST 2 – Single-County/County-Specific)
31.3600	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)
31.3900★	Other General Sales and Use Taxes (No Selective/Excise Sales and Use Taxes)

31.4000	Selective Sales and Use Taxes
31.4100★	Hotel-Motel Excise Tax
31.4200★	Beer/Wine Alcoholic Beverage Excise Tax
31.4250	Distilled Spirit Alcoholic Beverage Excise Tax
31.4300★	Mixed Drink Excise Tax
31.4400★	Rental Motor Vehicle Excise Tax
31.4500★	Energy Excise Tax
31.4600	Consumer Fireworks Excise Tax (5%)
31.4900★	Other Selective Sales and Use Taxes
31.6000	Business Taxes
31.6100★	Business and Occupation Taxes
31.6200★	Insurance Premium Taxes
31.6300★	Financial Institutions Taxes
31.8000★	Other Taxes
31.9000★	Penalties and Interest on Delinquent Taxes
31.9100	General Property
31.9110	Real Property
31.9120	Personal Property
31.9200	Selective Sales and Use Taxes
31.9400	Business Taxes
31.9500	Fieri Facias (Fi Fa)
31.9900	Other Penalties and Interest on Delinquent Taxes

32 LICENSES AND PERMITS

32.1000	Business Licenses
32.1100★	Alcoholic Beverages
32.1110	Beer – On-Premise Consumption
32.1115	Beer – Retail Sales
32.1120	Wine – On-Premise Consumption
32.1125	Wine – Retail Sales
32.1130	Liquor/Distilled Spirits – On-Premise Consumption
32.1135	Liquor/Distilled Spirits – Retail Sales
32.1140	On-Premise Pouring License
32.1150	Brew Pub
32.1160	Winery
32.1170	Special Event/Catering
32.1180	Distillery
32.1200★	General Business License
32.1210	Real Estate
32.1220	Insurance
32.1290	Other General Business License Fees
32.1900	Other Business License Fees

32.2000	Non-Business Licenses and Permits
32.2200★	Buildings 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 Non-Business Licenses and Permits
32.2910	Weapons Carry License (WCL)/Concealed Carry License
32.2920	Blasting Fee
32.2930	Street Maintenance Decals
32.2990	Other
32.3000	Regulatory Fees
32.3100★	Building Structures and Equipment (Building Permits)
32.3110	Protective Inspection Administration
32.3120	Building Inspection
32.3130	Plumbing Inspection
32.3140	Electrical Inspection
32.3150	Natural Gas Inspection
32.3160	Air Conditioning Inspection
32.3170	Boiler Inspection
32.3180	Elevator Inspection
32.3200	Entertainment
32.3300	Short-Term Vacation Rental (STVR) Application and Registration
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
32.4500	Other Penalties and Interest

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
33.2000	Federal Government Transfers (Non-Grant)
33.2100	American Rescue Plan (ARP) Act of 2021 Fiscal Recovery Funds
33.3000★	Federal Government Payments in Lieu of Taxes (PILOT)

- 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 Payments in Lieu of Taxes (PILOT)**
 - 33.5200 ★ Forest Land Protection Grants

- 33.6000 ★ Local Government Unit (Specify Unit) Grants**

- 33.7000 ★ Local Government Unit (Specify Unit) Shared Revenues**
 - 33.7100 Special Purpose Local Option Sales Tax (SPLOST)
 - 33.7400 Transit Special Purpose Local Option Sales Tax (Transit SPLOST)

- 33.8000 ★ Local Government Unit (Specify Unit) Payments in Lieu of Taxes (PILOT)**

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 Court Costs, Fees, and Charges
 - 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 Planning and Development Fees and Charges
 - 34.1400 ★ Printing and Duplicating Services
 - 34.1500 Data Processing
 - 34.1600 Motor Vehicle Tag Collection Fees
 - 34.1610 Motor Vehicle Title Fee
 - 34.1700 Indirect Cost Allocations
 - 34.1750 Internal Service Fund Charges
 - 34.1800 Risk Financing Premiums
 - 34.1900 Other General Government Charges for Services
 - 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
34.2510★	E-911 Prepaid Cellular
34.2600★	Ambulance Fees
34.2900	Other Public Safety Fees
34.3000★	Streets and Public Improvements
34.3100	Street, Sidewalk, and Curb Repairs
34.3200★	Special Assessments
34.3210	Capital Improvement
34.3220	Services
34.3300★	State Road Maintenance Fees
34.3900★	Other Streets and Public Improvement Fees
34.4000	Utilities/Enterprise
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 Sanitation 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★	Natural Gas
34.4410	Natural Gas Charges
34.4500★	Telephone
34.4510	Telephone Charges
34.4600★	Television Cable
34.4610	Television Cable Charges

34.5000	Other/Enterprise
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 (Broadband)
34.5610	Telecommunication (Broadband) Charges

34.6000	Other Fees
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
34.6500	Substance Abuse Treatment Fees
34.6510★	Substance Abuse Treatment Fees
34.6900	Other Fees

34.7000★	Culture and Recreation
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 Subscription Fees
34.7700	Tuition Charges
34.7900	Other Culture and Recreation Fees and Charges

34.9000★	Other Charges for Services
34.9100	Cemetery Fees
34.9300	Bad Check Fees
34.9900	Other Charges for Services

35 FINES AND FORFEITURES

35.1000	Fines and Forfeitures
35.1100★	Court
35.1110	Superior Court
35.1114	Accountability Courts
35.1115	Drug Court
35.1116	DUI Court
35.1117	Mental Health Court
35.1118	Veterans Court
35.1119	Family Court
35.1120	State Court
35.1130	Magistrate Court
35.1140	Recorder's Court
35.1150	Probate Court (County Only)
35.1160	Juvenile Court
35.1170	Municipal Court
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
35.1410	Additional Penalties - Substance Abuse Violations
35.1500	Library Fines
35.1900★	Other
35.1910	Overweight Assessments
<u>35.1920</u>	<u>Local Governments' Share of Opioid Settlement Payments</u>

36 INVESTMENT INCOME

36.1000★	Interest Revenues
36.1100	SPLOST Fund Interest Revenue
36.1200	TSPLOST 1 (Regional/Multi-County) Fund Interest Revenue
36.1300	TSPLOST 2 (Single-County/County-Specific) Fund Interest Revenue
36.1350	Transit SPLOST Fund Interest Revenue
36.1400	Other Interest Revenue

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

38.5000 OPEB Trust Fund Contributions

38.5100 Employer Contributions

38.5200 Employee Contributions

38.5300 Contributions from Other Sources

38.9000★ Other Miscellaneous Revenue

39 OTHER FINANCING SOURCES

39.1000 Interfund Transfers In

39.2000★ Proceeds of Capital Asset Dispositions

39.2100 Sale of Assets

39.2200 Property Sale

39.3000★ General Long-Term Debt Issued

39.3100 General Obligation Bond Issued

39.3200 Special Assessment Debt with Government Commitment Issued

39.3300 Refunding Bond Issued

39.3400 Premiums on Bonds Issued

39.3500 Inception of Capital Leases

39.3600 Special Items

39.3700 Extraordinary Items

39.3800 Capital Contributions

Classifications – Outflows of Resources

Multiple classification 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 category/type, function, activity, department (or organizational unit), and object class.

Function classifications provide 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 toward attaining specific purposes or objectives.

Activity classifications are specific and distinguishable services 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 within the public safety function).

Department classification of expenditures (organizational unit) is *not required* by this chart. However, for most governments, it is essential to maintain accountability in a manner that is consistent with the government's organizational structure. A particular organizational unit may be charged with carrying out one or several activities, which often involve more than one function. Moreover, the same activity/function is sometimes carried out by more than one organizational unit. To avoid prescribing a local government's organizational structure, this chart of accounts does not require governments to use the department dimension. However, most governments will find it necessary to use the department codes to appropriately budget and account for their functions and activities.

Object classification of expenditures is based on the types of items purchased or services obtained. Examples of current operating expenditure object classifications are personal services, supplies, and other services and charges. Capital outlays and debt service also are major expenditure object classifications.

Cost Allocation

This chart does not require local governments to allocate indirect costs as part of the day-to-day accounting and budgeting process. However, the Solid Waste Management Act of 1990 requires all local governments to track indirect costs allocable to solid waste activities for inclusion in the annual Solid Waste Management Survey and Full Cost Report. Neither the chart nor the 1990 Act prescribes a specific method for determining this cost allocation. Therefore, any reasonable cost allocation methodology is acceptable.

Allocating Indirect Costs. To appropriately allocate indirect costs, an understanding of both direct and indirect costs is necessary. A direct cost is a cost that a government can assign specifically to a given or particular service. For example, a clerk who works full-time in the parks and recreation department is a direct cost of that department.

An indirect cost is a cost that is necessary for the overall functioning of the government that the government cannot assign directly to one service or department. For example, an accounts payable clerk may process invoices for every department, but the government might assign this employee to the accounting department.

Use of Internal Service Funds. While this chart does not require governments to use internal service funds, these funds can greatly facilitate a government's efforts to appropriately assign costs directly to the functions, activities, and departments benefiting from these costs. For example, a government may choose to account for the operation of a central maintenance garage (servicing all of the government's vehicles) in an

internal service fund. The costs may then be charged as direct costs to the appropriate accounts as charges for services, or the costs could be allocated as part of an indirect cost allocation plan. Alternatively, if a local government operates the central maintenance garage as part of the general fund, the costs could be allocated as part of an indirect cost allocation plan.

Allocation of Salaries and Benefits. All local governments must charge employees’ salaries and benefits (e.g., payroll taxes, pension contributions, and employee and workers’ compensation insurance) to the various functions, activities, and departments (if applicable) receiving the benefits. Governments are encouraged to charge salaries and benefits directly at the time the government records the payroll. However, salaries and benefits may be allocated based on an indirect cost plan as discussed previously. For example, when a single employee serves as both the public works director (i.e., within the general fund) and the water department director (i.e., within an enterprise fund), the government should allocate this employee’s salary to both departments based upon the estimated time spent in each department. The government may decide on an allocation formula/approach at the beginning of the year and then allocate the costs throughout the year.

Recording the Indirect Cost Allocation. The sample journal entries in Table 3, which follows, illustrate the appropriate recording of the indirect cost allocation between general fund and the fund receiving the benefits.

Budgeting for Indirect Costs. Georgia budget law does not prescribe the budgetary basis that a local government must use, and this chart of accounts does not require a specific budgetary basis. However, if indirect costs are charged to each fund for selected governments, the government must decide whether this allocation will be included within each of the funds affected by the adopted budget. If the government were to budget indirect costs and charge the indirect costs to each affected fund, there would be consistency between the GAAP basis and the budgetary basis. In its annual audited financial report, the government would report this information on both the GAAP-based operating statement and the budgetary basis operating statement. However, if the government did not budget the indirect costs, these costs would not be included with the budgetary basis operating statement. As a result, the government would report a difference between GAAP and the budgetary basis (since the indirect costs would be recorded in accounting records). The government would need to reconcile this difference, either on the face of the budgetary basis operating statement or in the notes to the financial statements.

Table 3: Indirect Cost Allocation Sample Journal Entries		
	DR	CR
General Fund:		
Due from other funds (11.3100)	\$ XXX.XX	
Revenues – Charges for Services – Indirect Cost Allocations (34.1700)		\$ XXX.XX
Fund Receiving the Benefits:		
Expense/Expenditure* - Indirect Cost Allocations (55.1000)	\$ XXX.XX	
Due to General Fund (12.1900)		\$ XXX.XX
<i>*This amount would be charged to the appropriate function, activity, and department, as applicable</i>		

Function and Activity Classifications

<i>Code</i>	<i>Classification</i>
1000	GENERAL GOVERNMENT
1100*	Legislative
1110	Governing Body
1120	Legislative Committees and Special Bodies
1130	Clerk of Council/Commission
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 Physical Plant
1570*	Public Information
1575*	General Engineering
1580*	Records Management
1590*	Customer Service
1595*	General Administration Fees

<i>Code</i>	<i>Classification</i>
2000	JUDICIAL

2100*	Judicial Administration
2150*	Superior Court
2160*	Accountability Courts
2161	Drug Court
2162	DUI Court
2163	Mental Health Court
2164	Veterans Court
2165	Family Court

2180★	Clerk of Superior Court (Constitutional Officer)
2200★	District Attorney
2300★	State Court
2400★	Magistrate Court
2450★	Probate Court
2500★	Recorder's Court
2600★	Juvenile Court
2650★	Municipal Court
2700★	Grand Jury
2750★	Law Library
2800★	Public Defender

<i>Code</i>	<i>Classification</i>
3000	PUBLIC SAFETY

3100★	Public Safety Administration
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3200★	Police
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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
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 Police Administration

3300★	Sheriff (Constitutional Officer)
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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
3327	Custody of Property
3328	Crime Laboratory
3330	Traffic Control
3340	Training

3350 Special Detail Services
 3355 Sheriff's Office and Buildings (Facilities)
 3360 Court Services
 3370 Medical Services
 3380 Dispatcher
 3385 Public Relations
 3390 Other Sheriff

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 Services
 3490 Other Corrections

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 (Facilities)
 3590 Other Fire

3600★ Emergency Medical Services (EMS)

3610 EMS Administration
 3620 EMS Training
 3630 EMS Operations
 3650 Medical Services
 3660 EMS Stations and Buildings (Facilities)
 3670 Dispatcher
 3690 Other EMS

3700★ Coroner/Medical Examiner

3800★ E-911

3810 E-911 Emergency Dispatch
 3820 E-911 Non-Emergency Dispatch

3900★ Other Protection

3910 Animal Control
 3920 Emergency Management
 3930 Militia and Armories
 3940 Examination of Licensed Occupations
 3950 Public Scales
 3960 Flood Control

<i>Code</i>	<i>Classification</i>
4000	PUBLIC WORKS
4100*	Public Works Administration
4200*	Roads, Streets, and Bridges
4210	Roads 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
4290	Other Roads, Streets, and Bridges
4300*	Wastewater
4310	Wastewater Administration
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
4390	Other Wastewater
4400*	Water
4410	Water Administration
4420	Water Supply
4430	Water Treatment
4440	Water Distribution
4490	Other Water
4500	Solid Waste and Recycling
4510*	Solid Waste and Recycling Administration
4520*	Solid Waste Collection
4530*	Solid Waste Disposal
4540*	Recyclables Collection
4550*	Recyclables Operations
4560*	Closure and Post-Closure Care
4570*	Future Landfill/Cell Development
4580*	Public Education
4585*	Yard Trimmings Collection and Management
4590	Other Solid Waste and Recycling
4600*	Electric

4700 *	Natural Gas
4750 *	Telecommunications (Broadband)
4800 *	Cable Television
4900 *	Maintenance and Shop
4910 *	Stormwater
4950 *	Cemetery
4960 *	Intergovernmental Payments of Shared Sales/Use Tax
4961	Intergovernmental Payment of Shared Special Purpose Local Option Sales Tax (SPLOST)
4964	Intergovernmental Payment of Shared Transit Special Purpose Local Option Sales Tax (Transit SPLOST)
4970	Other Public Works

Code
5000

Classification
HEALTH AND WELFARE

5100 *	Health
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 Physical Plant
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 Physical Plant

5500* **Community Services**
 5510 Meals on Wheels
 5520 Senior Citizens Center
 5530 Community Center
 5540 Transportation Services
 5590 Other Community Services

5600* **Public Education**

Code *Classification*
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
 6190 Special Facilities/Other Recreation

6200* **Parks**
 6210 Parks Administration
 6220 Park Areas
 6230 Parkways and Boulevards
 6240 Forestry and Nursery
 6250 Park Policing
 6260 Park Lighting
 6290 Other Parks

6500* **Libraries**
 6510 Library Administration

6520	Circulation
6530	Catalog
6540	Reference
6550	Order
6560	Periodicals
6570	Extension
6580	Special Collections
6590	Branch Libraries
6595	Other Libraries

Code
7000

Classification
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
7190	Other Conservation

7200*

Protective Inspection

7210	Protective Inspection Administration
7220	Building Inspection
7230	Plumbing Inspection
7240	Electrical Inspection
7250	Natural Gas Inspection
7260	Air Conditioning Inspection
7270	Boiler Inspection
7280	Elevator Inspection
7290	Other Protective Inspection

7300*

Urban Redevelopment and Housing

7310	Urban Redevelopment and Housing Administration
7320	Urban Redevelopment
7321	Redevelopment Administration
7322	Conservation Projects
7323	Rehabilitation Projects
7324	Clearance Projects
7325	Relocation
7330	Public Housing
7340	Other Urban Redevelopment

7400*

Planning and Zoning

7410	Planning and Zoning
7420	Code Enforcement

7500*

Economic Development and Resources

7510	Economic Development and Resources 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
7590	Other Economic Development and Resources

7600★ Economic Opportunity and Programs

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	Daycare Centers
7634	Remedial Instruction for Elementary School Students
7635	Family Health Education
7636	Other Community Action 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
7690	Other Economic Opportunity and Programs

<i>Code</i>	<i>Classification</i>
8000★	DEBT SERVICE

<i>Code</i>	<i>Classification</i>
9000★	OTHER FINANCING USES

Object Classifications

<i>Code</i>	<i>Classification</i>
51	PERSONAL SERVICES AND EMPLOYEE BENEFITS
51.1000	Personal Services – Salaries and Wages
51.1100	Regular Employees
51.1200	Temporary Employees
51.1300	Overtime
51.2000	Personal Services – Employee Benefits
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
51.2800	Termination Benefits
51.2850	OPEB Contribution
51.2900	Other Employee Benefits
52	PURCHASED/CONTRACTED SERVICES
52.1000	Purchased Professional and Technical Services
52.1100	Official/Administrative
52.1200	Professional
52.1300	Technical
52.2000	Purchased – Property Services
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
52.3000	Other Purchased Services
52.3100	Insurance, Other than Employee Benefits
52.3200	Communications
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 Purchased Services

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 Natural Gas
 - 53.1530 Electricity
 - 53.1540 Telecommunications (Broadband)
 - 53.1550 Garbage Bags
 - 53.1590 Other Supplies/Inventory Purchased for Resale
- 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**
- 54.2100 Machinery
- 54.2200 Vehicles
- 54.2300 Furniture and Fixtures
- 54.2400 Computers
- 54.2500 Other Equipment

54.3000 Intangibles

55 INTERFUND/INTER-DEPARTMENTAL 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 Capital Assets
57.5100	Loss on Impairment of Capital Assets
57.9000	Contingencies
58	DEBT SERVICE
58.1000	Principal
58.1100	Bonds
58.1200	Capital Lease
58.1300	Other Debt
58.2000	Interest
58.2100	Bonds
58.2200	Capital Lease
58.2300	Other Debt
58.3000	Fiscal Agent's Fees
58.4000	Issuance Costs
58.5000	Advance Refunding Escrow – From Existing Resources
61	OTHER FINANCING USES
61.1000	Interfund Transfers Out - _____ Fund
61.2000	Transfers out to Component Units
61.3000	Payments to Refunded Bond Escrow Agent – From Debt Issuance
61.5000	Discounts on Bonds Issued
62	SPECIAL ITEMS
63	EXTRAORDINARY ITEMS

PART III. ACCOUNT CLASSIFICATIONS DETAILS

The account descriptions in this uniform chart of accounts have been derived from the Illustrative Accounts contained in Appendix E of GFOA’s Blue Book, the sources listed in the Introduction of this document, and account definitions used in selected Georgia city and county charts of accounts. Governments must use each individual fund included in this chart of accounts if the government provides the services described for each fund type.

Fund Classification Descriptions

Governmental Funds

<i>Fund</i>	<i>Classification</i>	<i>Description</i>
100	General Fund	Accounts for all financial resources except those required to be accounted for in another fund.
200	Special Revenue Funds	Account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
205	Law Library Fund	Accounts for county-operated law libraries.
210	Confiscated Assets Fund	Accounts for the cash received from either a cash confiscation or cash received from a sale of capital assets acquired from drug raids.
212	County Drug Abuse Treatment and Education Fund	Special revenue fund to account for funds collected pursuant to (OCGA 15-21-100) and restricted expenditures pursuant to (OCGA 15-21-101 (b) 1 and 2). Additionally, activities of Drug Court Divisions certified by the Judicial Council of Georgia pursuant to (OCGA 15-1-15) shall be accounted for in this fund.
<u>213</u>	<u>Local Governments’ Share of Opioid Settlement Payments</u>	<p><u>Accounts for all Opioid Settlement Payment Funds received by the local government (e.g., through the National Distributor Settlement and the Janssen/J&J Settlement.) This Special Revenue Fund is reserved exclusively for the accounting of such settlement funds.</u></p> <p><u>If a government expends any portion of such proceeds in another fund, the government must report the revenue in this fund first and then transfer the proceeds to the appropriate fund with appropriate documentation. Note that, because of the specific approved purposes applicable to opioid settlement funds, all receipts, expenditures, and inter-fund transfers of these funds should be accounted for in this fund only.</u></p>

215	Emergency 911 Telephone Fund	Accounts for operations of E-911 centers. E-911 centers provide an open channel between citizens and public safety providers (i.e., police, fire, and medical responders) to efficiently, effectively, and appropriately respond to calls received for emergency services and non-emergency assistance/information. If a government’s E-911 program is integrated within its telecommunications activity, they must account for E-911 within the Telecommunications Fund (fund 570).
220	Grant Fund(s)	<p>Accounts used for certain individual grants. Grants to finance general fund operations, should be accounted for in the general fund. Grants for major construction projects related to general government operations should be accounted for in fund 340. Grants for enterprise fund purposes should be accounted for directly in the appropriate enterprise fund.</p> <p>All other grants with projected expenditures exceeding 2% of the general fund’s budgeted total operating expenditures must be accounted for here under Grant funds. Some governments adopt grant budgets with fiscal years differing from the government’s fiscal year. For example, the grant budget period begins on September 1, and ends on August 31 of the following year, while the government’s fiscal year ends on June 30. In applying the 2% rule, the grant budget period that begins in the government’s fiscal year would be used (e.g., the grant budget period beginning on September 1 would be used to measure the 2% rule for the government’s fiscal year beginning July 1).</p> <p>In some instances a multi-year grant might not meet the 2% rule criterion the first year, but could in the second fiscal year. Once the criterion is met, the government must continue to report the grant in this fund until the grant is closed.</p> <p>Required if the fund’s expenditures exceed 2% of the general fund’s expenditures, otherwise use is optional.</p>
230	American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds	<p>Accounts for <i>all</i> Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021 (HR1319, 117th Congress; Public Law No. 117-2). This Special Revenue Fund is reserved exclusively for the accounting of these recovery funds, in accordance with guidance from the United States Department of the Treasury.</p> <p>If a government expends any portion of these ARP proceeds in another fund, the government must report the ARP revenue in this fund first and then transfer the proceeds to the appropriate fund with appropriate documentation. Note that, because of the very specific expenditure, budgeting, and reporting requirements applicable to ARP Local Fiscal Recovery Funds, all receipts, expenditures, and inter-fund transfers of these funds should be accounted for in this fund only.</p> <p>Eligible transfers of ARP funds to other entities (including state and other local governments) are identified in guidance from the Department of the Treasury (Federal Register, Vol. 86, No. 93, pp. 26786-26824), and should be handled through Special Revenue Fund 230.</p> <p>Special Revenue Fund 230 must be utilized in accordance with Section 603(c) of ARP Act and guidance from the Department of the Treasury and, barring additional action by Congress, will remain in the UCOA through December 31, 2026.</p>

235	Transportation special district local option sales and use tax (TSPLOST) 25% discretionary fund	Accounts for the collection of the discretionary portion of the TSPLOST proceeds and expenditures for transportation projects that are not capital projects. If the government is expending these funds on a capital transportation project, the government must report the revenue in this fund first and then transfer the proceeds to fund 335. This fund is applicable only for local discretionary funds collected under the Regional/Multi-County TSPLOST1.
236	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)	Account for the collection of Transit SPLOST collections made under authorization of OCGA 48-8-269.41. This account is for special revenue funds utilized for maintenance and operations of eligible transit-related expenditures. Any capital expenditure funds are accounted for in Fund 336 (Capital Projects Transit SPLOST Fund). The fund is used for jurisdictions collecting the tax both as a single county (those inside EPA Non-Attainment Areas) and as a multi-county referendum (those outside EPA Non-Attainment Areas).
250	Multiple Grant Fund	Accounts for all grants not appropriately accounted for in the general fund, capital project funds, or enterprise funds, and not meeting the 2% rule criterion specified in fund 220. Note that the UCOA does not prohibit the use of Grant funds (220) to account for grants that do not meet the 2% rule criterion.
270	Special District Fund(s)	Accounts for each special taxing district in a separate fund. For example, a county government may provide fire services only in the unincorporated area of the county and tax only those properties located in the unincorporated area to pay for these services. These property taxes and the fire services they finance should be accounted for in a separate special district fund.
275	Hotel/Motel Excise Tax Fund	Accounts for the hotel/motel taxes collected as required by general law. If a government expends the any portion of these tax proceeds in another fund, the government must report the tax revenue in this fund first and then transfer the proceeds to the appropriate fund. Note that, because of the very specific expenditure, budgeting, and reporting requirements applicable to the restricted portion of this tax revenue, expenditures of the restricted portion should be accounted for in this fund only (unless the funds are being used to finance construction projects or to make debt service payments specifically authorized/required by state law).
280	Rental Motor Vehicle Excise Tax Fund	Accounts for rental motor vehicle excise tax collected as allowed by general law. If the government is expending these tax proceeds in another fund type, the government must report the tax revenue in this fund first and then transfer the proceeds to the appropriate fund.

<i>Fund</i>	<i>Classification</i>	<i>Description</i>
300	Capital Projects Funds	<p>Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. If a government finances a capital project from multiple funding sources, the following rules apply in this order:</p> <ol style="list-style-type: none"> 1. If general obligation bonds are one of the funding sources, fund 310 must be used for the total financing of the project. 2. If special purpose local option sales taxes are one of the funding sources (and no general obligation bonds are being used) fund 320 must be used for the total financing of the project. 3. If transportation special district local option sales taxes (75% approved projects list funds) are one of the funding sources (and no general obligation bonds or special purpose local option sales taxes are being used) fund 335 must

be used for the total financing of the project.

4. With any other combinations of revenue sources, the primary revenue source in terms of “total project revenues” defines which fund a government must use.

310	General Obligation Bond Fund	Accounts for general obligation bond proceeds to be used for the acquisition and construction of major capital facilities.
320	Special Purpose Local Option Sales Tax (SPLOST) Fund	Accounts for capital projects financed from SPLOST funds. If the government is expending these tax proceeds in an enterprise fund, the government must report the tax revenue in this fund first and then transfer the proceeds to the enterprise fund.
330	Homestead Option Sales Tax (HOST) Fund)	Accounts for HOST proceeds used to replace funds lost as a result of providing for a homestead exemption from county ad valorem taxes.
335	Transportation Special District Local Option Sales Tax (TSPLOST) Fund	Accounts for capital transportation projects financed from TSPLOST 1 (Regional/Multi-County) (OCGA 48-8-240—256) or TSPLOST 2 (Single-County/County-Specific) (OCGA 48-8-260—269) funds.
336	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)	Account for the collection of Transit SPLOST collections made under authorization of OCGA 48-8-269.41. This account is for special revenue funds utilized for eligible transit-related capital expenditures. Any maintenance and operations expenditures are accounted for in Fund 236 (Special Revenue Transit SPLOST Fund). The fund is used for jurisdictions collecting the tax both as a single county (those inside EPA Non-Attainment Areas) and as a multi-county referendum (those outside EPA Non-Attainment Areas).
340	Grant Fund	Accounts for capital grants used to finance major capital projects. The 2% grant rule (see fund 220) does not apply to this fund.
350	Local Resources Fund	Accounts for capital projects financed from other unrestricted local funds, usually as a result of an operating transfer from the general fund.
360	Revenue Bond Fund	Accounts for revenue bond proceeds to be used for the acquisition and construction of major capital facilities.

<i>Fund</i>	<i>Classification</i>	<i>Description</i>
400	Debt Service Funds	Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
410	General Obligation Bonds Fund	Accounts for property taxes to be used to retire bond principal and to pay interest on general obligation bonds.
420	Revenue Bonds Fund	Accounts for user charges to be used to retire bond principal and to pay interest on revenue bonds that are not accounted for in enterprise funds.

430	Special Purpose Local Option Sales Tax (SPLOST) Fund	Accounts for SPLOST taxes to be used to retire debt incurred (e.g., bonds or capital leases) to finance SPLOST- approved projects.
450	Permanent Funds	Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government’s programs—that is, for the benefit of the government or its citizenry.

Proprietary Funds

<i>Fund</i>	<i>Classification</i>	<i>Description</i>
500	Enterprise Funds	<p>Enterprise funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are <i>required</i> to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity’s <i>principal revenue sources</i>.</p> <ul style="list-style-type: none"> a) The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges <i>and</i> the full faith and credit of a related primary government or component unit — even if that government is not expected to make any payments — is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity). b) Laws or regulations require that the activity’s costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues. c) The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

While there may be other activities for which an enterprise fund would be appropriate, this chart specifically requires local governments to use the following enterprise funds.

505	Water and Sewer Fund	Accounts for government-provided water and sewer services financed by user charges and other revenues. A government may establish separate funds for water and sewer services.
510	Electric Fund	Accounts for government-provided electricity financed by user charges and other revenues.
515	Natural Gas Fund	Accounts for government-provided natural gas financed by user charges and other revenues.
520	Combined Utility Fund	Accounts for the services of a combined utility operation (e.g., water/sewer and electricity or water/sewer and natural gas) financed by user charges and other revenues.

525	Cable Television Fund	Accounts for government-provided cable television. If a government’s fiber optic program is merged with their cable television program, they should use fund 570. The government may provide this service directly to customers or may contract for the service but still collect the revenues for the service.
530	Hospital Fund	Accounts for a government-owned or operated hospital (GASB Codification Section Ho5.102).
535	Nursing Home Fund	Accounts for government-provided nursing home care.
540	Solid Waste Fund (Collection, Recycling, and/or Disposal)	<p>Accounts for solid waste management services. All local governments that own and/or operate an <i>open</i> municipal solid waste or construction and demolition landfill must establish an enterprise fund to account for all solid waste management revenues and expenditures. All counties with a population of 25,000 and above (at the last census) and all cities with a population of 5,000 and above, that charge fees for any portion of their solid waste management services, must establish enterprise funds to account for all solid waste management revenues and expenditures. Solid waste management revenues and expenditures should include those associated with collection, recycling and disposal of solid waste; waste reduction practices; and solid waste public education efforts.</p> <p>If the government is in the solid waste business, it must use this fund classification. A government is considered to be in the solid waste business if it contracts for these services (e.g., collection, recycling, disposal) with a private vendor and the government has input into the management of the service such as determining the number of pickups per week, whether the pickup is at the street or the curb or house, etc. If a government’s only solid waste-related activity is the receipt of host fees from a privately owned landfill, this fund classification need not be used. If a government simply franchises geographic areas to particular private vendors and has no management input, the government is not in the collection business. If the government collects any fees from citizens for the contractor as a convenience and simply forwards the fees to the contractor (with or without an administrative fee deducted), and the government has no control over the services provided, the government is not be considered in the solid waste business, and therefore is not required to use this fund type.</p>
545	Mass Transit Fund	Accounts for government-provided transit service that is generally available and financed by user charges or other revenues. This classification is intended for larger transit systems and is not to be used for transportation service to specific population groups (e.g., senior citizens, ride share programs).
550	Airport Fund	Accounts for government-operated airports that are financed by user charges and other revenues and that offer commercial service. Airports that a fixed base operator manages are not required to be classified in this fund classification.

555	Special Facilities Fund	<p>Accounts for all facilities owned or operated by the government for public gatherings, including: civic centers, government centers, arts centers, convention centers, trade centers, exposition centers, community centers, conference centers, theaters, amphitheaters, and museums. They must satisfy one or more of the following criteria:</p> <ol style="list-style-type: none"> 1) Facility is supported primarily by the hotel/motel tax; 2) Facility is financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) are financed or recovered primarily through user charges; 3) Governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes; 4) Primary use of the facility includes recreational and/or cultural events for which participants are charged a fee for attendance/admission; and 5) Primary use of the facility includes meetings, conventions, trade shows, and other events for which fees are charged for use of facility space and which are not intended for attendance solely by the government’s employees. <p>This definition excludes facilities used primarily for government purposes, such as public meetings, voting precincts, and other purposes generally benefiting the government’s citizenry. Also, this definition is not meant to include gymnasiums, sports centers, senior centers, recreation centers, and swimming pools that may be used for events for which the public is charged a fee or that may rent space for events.</p>
560	Stormwater Fund	Accounts for government-provided stormwater management infrastructure and services. Local governments should account for stormwater investments and services under this fund number if administered as an enterprise (proprietary) fund.
570	Telecommunications (Broadband) Fund	Accounts for government-sponsored fiber optic/cable systems (i.e., integrated systems, Internet service provider). If a government’s E-911 program is integrated into their telecommunications program, they must account for it in this fund.
<i>Fund</i> 600	<i>Classification</i> Internal Service Funds	<p style="text-align: center;"><i>Description</i></p> <p>Account for any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis. Internal service funds should be used only if the reporting government is the predominant participant in the activity. Otherwise, the activity should be reported as an enterprise fund.</p>
<i>Fiduciary Funds</i>		
<i>Fund</i> 700	<i>Classification</i> Trust and Custodial Funds	<p style="text-align: center;"><i>Description</i></p> <p>Account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs.</p>
710	Custodial Funds	Account for resources held by the reporting government in a purely custodial capacity. Custodial funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Examples include assets the government is holding temporarily for the various courts and for county constitutional officers.

715	Clerk of Superior Court Fund	Accounts on a temporary basis for collections from the clerk of the superior court that ultimately are transmitted to the general fund.
720	Clerk of Probate Court Fund	Accounts on a temporary basis for collections from the clerk of the probate court that ultimately are transmitted to the general fund.
725	Clerk of State Court Fund	Account on a temporary basis for collections from the clerk of the state court that ultimately are transmitted to the general fund.
730	Sheriff’s Fund	Accounts on a temporary basis for fees that the sheriff’s office collects and ultimately transmits to the general fund.
735	Recorder’s Court Fund	Accounts on a temporary basis for collections from the recorder’s courts that ultimately are transmitted to the general fund.
740	Tax Commissioner’s Fund	Accounts on a temporary basis for taxes collected by the tax commissioner that ultimately are transmitted to the appropriate taxing body and/or other county funds.
745	Municipal Court Fund	Accounts on a temporary basis for fines collected by the municipal court that ultimately are transmitted to the general fund.
750	Magistrate Court Fund	Accounts on a temporary basis for fines collected by the magistrate court that ultimately are transmitted to the general fund.
760	Other Post-Employment Benefits (OPEB) Fund	Accounts for OPEB plans not required to be accounted for in a trust fund.
770	Trust Funds	Account for assets held by a government in a trustee capacity.
775	Pension Trust Fund	Account for resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans and defined contribution plans.
780	Other Post-Employment Benefits (OPEB) Trust Fund	Account for resources that are required to be held in trust for other postemployment benefit plans or other employee benefit plans.
785	Private Purpose Trust Fund	Account for all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.
790	Special Purpose Tax Funds (SPLOST, TSPLOST, Transit SPLOST, etc.)	Custodial fund used by county and consolidated governments while serving as custodian for any special purpose sales/use taxes awaiting distributed to municipal governments.

Statements of Position – Account Descriptions

11 Assets and Deferred Outflows of Resources

<i>Account</i>	<i>Classification</i>	<i>Description</i>
11.1000	Current Assets	
11.1100	Cash (Including Cash Equivalents)	Currency, coins, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds.
11.1110	Cash in Bank	Demand deposits with financial institutions.
11.1160	Petty Cash	Currency and coins set aside to pay small obligations when the issuance of a check is not cost-effective.
11.1180	Change Fund	Currency and coins set aside to make change.
11.1200	Cash with Fiscal Agent	Deposits with fiscal agents, such as commercial banks, for the payment of matured bonds and interest.
11.1300	Investments – Current	Securities expected to be held for less than one year and that generate revenue as interest or dividends.
11.1400	Interest Receivable – Investments	The interest receivable on all investments.
11.1500	Taxes Receivable - Current	The uncollected portion of taxes that a government has levied, that are due within one year and that are not yet considered delinquent. Governments would report sales taxes receivable in account 11.2700.
11.1510	Allowance for Uncollectible Current Taxes (Credit)	That portion of current taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from taxes receivable—Current to indicate net current taxes receivable.
11.1600	Taxes Receivable – Delinquent	Taxes remaining unpaid on and after the date, on which a penalty for nonpayment attaches. Delinquent taxes receivable are classified as such until paid, abated, canceled, or converted into tax liens.
11.1610	Allowance for Uncollectible Delinquent Taxes (Credit)	That portion of delinquent taxes receivable estimated not to be collectible. The balance in this account is reported as a deduction from taxes receivable—delinquent to indicate net delinquent taxes receivable.
11.1700	Interest and Penalties Receivable – Taxes	The uncollected portion of interest and penalties receivable on taxes.

11.1710	Allowance for Uncollectible Interest and Penalties (Credit)	That portion of interest and penalties receivable on taxes estimated not to be collectible. The balance in this account is reported as a deduction from interest and penalties receivable— taxes to indicate net interest and penalties receivable—taxes.
11.1800	Tax Liens Receivable	Legal claims against property that have been exercised because of nonpayment of delinquent taxes, interest, and penalties. Amounts accumulated in this account include delinquent taxes, interest and penalties receivable thereon, and costs of converting delinquent taxes into tax liens.
11.1810	Allowance for Uncollectible Tax Liens (Credit)	That portion of tax liens receivable estimated not to be collectible. The balance in this account is reported as a deduction from tax liens receivable to indicate net tax liens receivable.
11.1900	Accounts Receivable	Amounts owed on open accounts from private individuals or organizations for goods and services furnished by a government (excluding amounts due from other funds or intergovernmental receivables). Although taxes and special assessments receivable could be considered forms of accounts receivable, they should be recorded and reported separately in taxes receivable and special assessments receivable accounts.
11.1930	Allowance for Uncollectible Accounts Receivable (Credit)	That portion of accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from accounts receivable to indicate net accounts receivable.
11.2100	Unbilled Accounts Receivable	The estimated amount of accounts receivable for goods and services rendered but not yet billed to customers.
11.2110	Allowance for Uncollectible Un-Billed Accounts Receivable (Credit)	That portion of unbilled accounts receivable estimated not to be collectible. The balance in this account is reported as a deduction from unbilled accounts receivable to indicate net unbilled accounts receivable.
11.2200	Special Assessments Receivable – Current	The uncollected portion of special assessments a government unit has levied. This account represents amounts due within one year and not yet considered delinquent.
11.2230	Allowance for Uncollectible Current Special Assessments (Credit)	That portion of current special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from special assessments receivable— Current to indicate net current special assessments receivable.
11.2300	Special Assessments Receivable – Non-Current	Special assessments that governments have levied but that are not due within one year.
11.2330	Allowance for Uncollectible Non-Current Special Assessments (Credit)	That portion of non-current special assessments receivable estimated not to be collectible. The balance is reported as a deduction from special assessments receivable—non- current to indicate net non-current special assessments receivable.
11.2400	Special Assessments Receivable – Delinquent	Special assessments remaining unpaid on and after the date to which a government attaches a penalty for nonpayment.

11.2430	Allowance for Uncollectible Delinquent Special Assessments (Credit)	That portion of delinquent special assessments receivable estimated not to be collectible. The balance in this account is reported as a deduction from special assessments receivable—delinquent to indicate net delinquent special assessments receivable.
11.2500	Special Assessment Liens Receivable	Legal claims that have been exercised against property because of nonpayment of delinquent special assessments, interest, and penalties. Amounts accumulated in this account include delinquent special assessments, interest and penalties receivable thereon, and costs of converting delinquent special assessments into special assessment liens.
11.2510	Allowance for Uncollectible Special Assessment Liens (Credit)	That portion of special assessment liens receivable estimated not to be collectible. The balance in this account is reported as a deduction from special assessment liens receivable to indicate net special assessment liens receivable.
11.2600	Interest Receivable – Special Assessments	The uncollected portion of interest receivable due on unpaid installments of special assessments.
11.2630	Allowance for Uncollectible Special Assessment Interest (Credit)	That portion of special assessment interest estimated not to be collectible. The balance in the account is reported as a deduction from interest receivable—special assessments to indicate net special assessment interest receivable.
11.2700	Intergovernmental Receivable	Amounts due the reporting government from another government. These amounts may represent intergovernmental grants, entitlements, or shared revenues or may represent taxes collected for the city government by the county government, loans, and charges for goods or services rendered by the reporting government for another government. This account may include the sales taxes that the State of Georgia has collected on behalf of local governments and not yet remitted.
11.2800	Notes Receivable	An unconditional written promise, signed by the maker, to pay a certain sum on demand or at a fixed or determinable future time either to the bearer or to the order of a person designated therein. For example, a government sells a piece of property for a note that the maker will repay over several years. This account may include the use of CDBG resources for mortgage loans.
11.2830	Allowance for Uncollectible Notes (Credit)	That portion of notes receivable estimated not to be collectible. The balance in this account is reported as a deduction from notes receivable to indicate net notes receivable.
11.2900	Rents Receivable	Amounts due to the government pursuant to operating leases and rental agreements.
11.2930	Allowance for Uncollectible Rent (Credit)	That portion of rent estimated not to be collectible. The balance in this account is reported as a deduction from rent receivable to indicate net rent receivable.
11.3000	Pledged Receivable	Amounts owed to the government that have been pledged as collateral in a collateralized borrowing transaction.
11.3010	Allowance for Uncollectible Pledged Receivable (Credit)	The portion of pledged receivable estimated not to be collectible.

11.3020	Residual Interest in Excess Receivable Collections	Amount reflecting a residual right (of the transferor government in a collateralized borrowing arrangement) to excess collections of pledged receivables.
11.3100	Due from Other Funds - _____ Fund (Specify Fund)	Amounts owed for goods and services rendered to a particular fund by another fund in the government reporting entity (see account 12.1900).
11.3200	Interfund Receivable - _____ Fund (Specify Fund)	Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund in the government reporting entity and that are due within one year. This amount normally includes short- term loans between funds (see account 12.2100).
11.3300	Advances to Other Funds - _____ Fund (Specify Fund)	Amounts that are owed, other than charges for goods and services rendered, to a particular fund by another fund in the government reporting entity and that are not due within one year. This account normally includes long-term loans between funds (see account 12.5100).
11.3500	Advances to Employees	Amounts employees owe to the government for cash advances (e.g., travel advances).
11.3600	Inventories – Materials and Supplies	Materials and supplies on hand for future consumption.
11.3700	Inventories – Stores for Resale	Goods held for resale rather than for use in operations.
11.3800	Prepaid Items	Charges entered in the accounts for benefits not yet received. Prepaid items (e.g., prepaid rent and unexpired insurance premiums) differ from deferred charges and are regularly recurring costs of operation.
11.3900	Unamortized Premiums on Investments	The unamortized portion of the excess of the amount paid for securities over their face value (excluding accrued interest).
11.4100	Unamortized Discounts on Investments (Credit)	The unamortized portion of the excess of the face value of securities over the amount paid for them (excluding accrued interest).

<i>Account</i>	<i>Classification</i>	<i>Description</i>
11.5000	Non-Current Assets	
11.5100	Receivables – Non-Current	Amounts owed to the government by other third parties that these parties will not repay within one year. For example, if a government were to sell a piece of land that the purchaser would repay over several years, the non-current portion of the total receivable would be recorded here.
11.5200	Investments – Long-Term	Securities and real estate that are held for more than one year and that generate revenue as interest, dividends, rentals, or operating lease payments. This account does not include real estate used in government operations. This account includes certain securities (e.g., certificates of deposit) that are classified as deposits in the notes to the financial statements to disclose credit and market risks.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
11.6000	Restricted Assets	
11.6100	Cash	Currency, coins, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions for restricted assets. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds.
11.6200	Investments	Securities that generate revenue as interest and dividends for restricted assets.
11.6300	Customer Deposits	Deposits made by customers as a prerequisite to receiving the goods or services the government provides.
11.7000	Capital Assets	
11.7100	Sites	Land purchased or otherwise acquired by the government. This account includes costs incurred in preparing land for use (e.g., razing of structures).
11.7200	Site Improvements	Permanent improvements, other than infrastructure (11.7300) and buildings (11.7400), that add value to land (e.g., fences, retaining walls, pavements).
11.7210	Accumulated Depreciation – Site Improvements (Credit)	The accumulation of systematic and rational allocations of the estimated cost of using improvements, on a historical cost basis, over the useful lives of the improvements.
11.7300	Infrastructure	Infrastructure that the government built or for which the government assumed title. Examples include highways, roads, streets, bridges, curbs, gutters, tunnels, and street lights.
11.7310	Accumulated Depreciation – Infrastructure (Credit)	The accumulation of systematic and rational allocations of the estimated costs of using infrastructure.
11.7400	Buildings/Building Improvements	Permanent structures purchased or otherwise acquired by the government and improvements thereon. This account includes costs incurred in the acquisition of buildings (e.g., broker's fees).
11.7410	Accumulated Depreciation – Buildings/Building Improvements (Credit)	The accumulation of systematic and rational allocations of the estimated cost of using buildings, over the useful lives of the buildings.
11.7500	Machinery and Equipment	Tangible property of a permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, trucks, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation costs).

11.7510	Accumulated Depreciation – Machinery and Equipment (Credit)	The accumulation of systematic and rational allocations of the estimated cost of using machinery and equipment, on an historical cost basis, over the useful lives of the machinery and equipment.
11.7600	Construction in Progress	The cumulative cost of construction undertaken but not yet completed.
11.7850	Works of Art and Historical Treasures	The balance of this account represent the cost of individual works of art or a group of original art works, documents and books with historical or literary significance, and artifacts. The items in this category have useful lives that are diminished over time.
11.7860	Accumulated Depreciation on Works of Art and Historical Treasures	The accumulation of systematic and rational allocations of the estimated cost of displaying the collection of works of art and historical treasures.
11.7900	Intangible Assets	Assets having no physical substance, not in monetary form and with no claims or rights to assets in a monetary form, and that have a life of more than one year.
11.7910	Accumulated Amortization – Intangible Assets	The accumulation of periodic credits made to record the expiration in the useful life of intangible assets.
11.7950	Other Capital Assets (Nondepreciable)	Capital assets with an indefinite useful life not properly reported in some other category (for example, easements).

<i>Account</i>	<i>Classification</i>	<i>Description</i>
11.8000	Other Assets	
11.8100	Investments – Joint Venture	Government investments and subsequent allocations of earnings or losses for joint ventures reported using the equity method of accounting.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
11.9000	Deferred Outflows of Resources	Outflow of a resource that relates to a future period
11.9100	Deferred Charge on Refunding	Unamortized difference between the carrying value of refunded debt and the resources used toward defeasance.
11.9200	Deferred Outflow of Resources (___)	Deferred outflows of resources other than deferred charges on re-funding.

12 *Liabilities and Deferred Inflows of Resources*

<i>Account</i>	<i>Classification</i>	<i>Description</i>
11.1000	Current Assets	
11.1100	Cash (Including Cash Equivalents)	Currency, coins, checks, money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds.
12.1000	Current Liabilities	
12.1100	Accounts Payable	A short-term liability account reflecting amounts owed to private persons or organizations for goods and services a government receives.
12.1200	Salaries and Wages Payable	Amounts owed to employees for salaries and wages earned but that the government has not yet paid.
12.1300	Payroll Deductions Payable	Voluntary and non-voluntary deductions from employees' adjusted gross payroll that the government has not yet remitted to the receiving third party. Separate accounts may be established for each sub-account.
12.1400	Employer's Share of Employee Benefits – Current	Amounts due and payable from current resources to employees for compensated absences and to third parties for the employer's share of employee benefits (e.g., Social Security, pension, and employee insurance). Separate accounts may be established for each sub-account.
12.1450	Termination Benefits Payable – Current	Liability for benefits owed to terminated employees due within one year.
12.1500	Claims and Judgments Payable	Amounts owed as the result of administrative or court decisions, including workers' compensation, unemployment, improper arrests, property damage, and condemnation awards.
12.1600	Contracts Payable	Amounts due on contracts for goods or services furnished to a government.
12.1700	Retainage Payable	Amounts due on construction contracts. Such amounts represent a percentage of the total contract price that is not paid pending final inspection, the lapse of a specified time, or both.
12.1800	Intergovernmental Payable	Amounts owed by the government reporting entity to another government.
12.1900	Due to Other Funds - _____ Fund (specify fund)	Amounts owed for goods and services rendered by a particular fund to another fund in the government reporting entity (see account 11.3100).

12.2100	Interfund Payable - _____ Fund (specify fund)	Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund in the government reporting entity, and that are due within one year (see account 11.3200).
12.2200	Matured Bonds Payable	Unpaid bonds that have reached or passed their maturity date
12.2300	Matured Interest Payable	Unpaid interest on bonds that have reached or passed their maturity date
12.2400	Accrued Interest Payable	Interest costs related to the current period and prior periods, but not due until a later date.
12.2500	Unearned Revenue	Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met. Under the modified accrual basis of accounting, such amounts can be measurable but are not available for expenditure.
12.2600	Deposits Payable	Deposits received from third parties, other than customer deposits (see account 12.7100) for specific purposes, that the government will subsequently return.
12.2700	Notes Payable – Current	The face value of notes generally due within one year, including all tax anticipation and revenue anticipation notes payable (Ga. Const., Art IX, §5, para 45).
12.2800	Bonds Payable – Current	The face value of bonds due within one year, except for deep-discount bonds (e.g., zero-coupon). The accreted value of deep-discount bonds due within one year should be presented in this account.
12.2820	General Obligation Bonds Payable	The face value of general obligation bonds due within one year (Ga. Const., Art IX, §5, para 1).
12.2840	Special Assessment Debt Payable w/ Government Commitment	The face value of special assessment bonds due within one year when the government is obligated in some manner for repayment of the bonds.
12.2860	Revenue Bonds Payable	The face value of revenue bonds due within one year (OCGA §36-82-64).
12.2880	Other Bonds Payable	The face value of bonds that are due within one year and that are to be repaid from specific governmental fund revenues.
12.3000	Pledged Revenues Payable	The liability of the pledging government to be repaid from collections of pledged receivables from a collateralized transaction. (for government-wide statements and proprietary funds).
12.3010	Excess Collections of Purchased Receivables Payable	The amount of excess collections to be remitted to the transferor government from a collateralized borrowing arrangement.

12.3020	Repurchase of Receivables Obligations Payable	The estimated liability of a transferor government for amounts owed to the transferee related to obligations to repurchase the receivables or obligations resulting from recourse provisions.
12.3100	Capital Leases Payable – Current	Current portion of the discounted present value of total future stipulated payments on lease agreements that were capitalized (OCGA §36-60-13a).
12.3200	Closure and Post-Closure Care Costs – Current	The current portion of closure and post-closure care costs for government-owned landfills (GASB Codification Section L10.109).
12.3400	Pollution Remediation Obligation – Current	The balance of this account represents the government’s liability for remediation activities to address the current detrimental effects of existing pollution within the next 12 months.
12.3600	Other Current Liabilities	Current portion of liabilities for unfunded pension obligations and similar items. Appropriately descriptive account titles should be used for such items.
<i>Account</i>	<i>Classification</i>	<i>Description</i>
12.5000	Non-Current Liabilities	
12.5100	Advances from Other Funds - _____ Fund (specify fund)	Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund in the government reporting entity and that are not due within one year.
12.5200	Employer’s Share of Employee Benefits – Non-Current	Amounts due and payable from future resources to employees for compensated absences and to third parties for the employer’s share of employee benefits (e.g., Social Security, pension, and employee insurance). Separate accounts may be established for each sub-account.
12.5250	Termination Benefits Payable – Non-Current	Liability for benefits owed to terminated employees that are not due within one year.
12.5260	Net Other Post-Employment Benefits Obligation	The balance of this account represents the difference between the annual actuarially determined OPEB Cost and the government’s contributions to the plan.
12.5265	Net Pension Obligation	The balance of this account represents the difference between the annual actuarially determined Pension Cost and the government’s contributions to the plan.
12.5300	Notes Payable – Non-Current	The face value of notes not due within one year.
12.5400	Capital Leases Payable – Non-Current	Non-current portion of the discounted present value of total future stipulated payments on lease agreements that are capitalized (OCGA §36-60-13a).

12.5500	Deferred Compensation Benefits Payable	Amounts held by the government or others on behalf of participants in Internal Revenue Code Section 457 deferred compensation plans.
12.5600	Bonds Payable – Non-Current	The face value of bonds not due within one year, except for deep-discount bonds (e.g., zero-coupon). The accreted value of deep-discount bonds not due within one year should be presented in this account.
12.5620	General Obligation Bonds Payable	The face value of general obligation bonds not due within one year (Ga. Const., Art IX, §5, para 1).
12.5640	Special Assessment Debt with Government Commitment	The face value of special assessment bonds not due within one year when the government is obligated in some manner for repayment of the bonds.
12.5660	Revenue Bonds Payable	The face value of revenue bonds not due within one year (OCGA §36-82-64).
12.5680	Other Bonds Payable	The face value of bonds that are not due within one year and that are to be repaid from specific governmental fund revenues.
12.5700	Unamortized Charge – Refunding Bonds (Debit or Credit Balance)	The unamortized portion of the difference between the reacquisition price and the net carrying amount of debt that has been refunded in either an advance refunding or current refunding transaction. This account is added to or deducted from the related debt reported on the balance sheet.
12.5800	Unamortized Premiums on Bonds	The unamortized portion of the excess of bond proceeds over their face value (excluding accrued interest and issuance costs).
12.5900	Unamortized Discounts on Bonds (Debit)	The unamortized portion of the excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance costs).
12.6000	Arbitrage Payable – Non-Current	The long-term portion of the arbitrage due to the United States Treasury Department as required by federal law.
12.6100	Closure and Post-Closure Care Costs – Non-Current	The long-term portion of closure and post-closure care costs for government-owned landfills (GASB Codification Section L10.109).
12.6400	Pollution Remediation Obligation – Non-Current	The balance of this account represents the government’s liability for remediation activities to address the current or potential detrimental effects of existing pollution not due within the next 12 months.
12.6500	Pledged Revenues Payable – Non-Current	Non-current portion of the liability of the pledging government to be repaid from collections of pledged receivables from a collateralized transaction. (for government wide statements and proprietary funds).
12.6510	Excess Collections of Purchased Receivables Payable – Non-Current	Non-current portion of the amount of excess collections to be remitted to the transferor government from a collateralized borrowing arrangement.

12.6520	Repurchase of Receivables Obligation Payable – Non- Current	Non-current portion of the estimated liability of a transferor government for amounts owed to the transferee related to obligations to repurchase the receivables or obligations resulting from recourse provisions.
12.6600	Other Non-Current Liabilities	Non-current portions of liabilities for items not addressed in above accounts. Appropriately descriptive account titles should be used for these items.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
12.7000	Liabilities Payable from Restricted Assets	
12.7100	Customer Deposits Payable	Liability for deposits made by customers as a prerequisite to receiving the goods or services the government provides.
12.7200	Revenue Bonds Payable	The face value of revenue bonds due from restricted assets.
12.7300	Accrued Interest Payable	Interest costs from restricted assets, related to the current period and prior periods, but not due until a later date.
12.7400	Excess OPEB Assets Due to Employers (OPEB Custodial Fund Account)	Account should only be used in a custodial fund.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
12.9000	Deferred Inflows of Resources	Inflow of a resource that relates to a future period.
12.9100	Unavailable Revenue	Amounts under the modified accrual basis of accounting for which asset recognition criteria has been met, but for which revenue recognition criteria have not yet been met because such amounts are measurable but not available for expenditures.
12.9200	Deferred Charge on Refunding	Unamortized difference between the carrying value of refunded debt and the resources used toward defeasance.
12.9300	Deferred Inflows of Resources	Deferred inflows of resources other than deferred charges on re-funding.

13 *Net Position*

<i>Account</i>	<i>Classification</i>	<i>Description</i>
13.3000	Net Position (Proprietary Fund and Fiduciary Fund Types Only)	
13.3100	Net Investments in Capital Assets	The cost of the capital assets, less accumulated depreciation, less any capital related debt (e.g., bonds, capital leases).
13.3200	Restricted for _____	Segregation of a portion of net position when constraints are placed on net position use are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provisions.
13.3250	Restricted by Enabling Legislation	Segregation of a portion of net position when constraints placed on net position use are imposed by enabling legislation.
13.3260	Restricted for Permanent Endowment/Principal – Expendable	
13.3270	Restricted for Permanent Endowment/Principal – Non-Expendable	
13.3300	Held in Trust for Pension Benefits	The difference between the assets and liabilities of pension plans reported by the employer or sponsor government in a pension trust fund.
13.3400	Unrestricted	The residual amount of total net position less invested in capital assets net of related debt and restricted net position.
<i>Account</i>	<i>Classification</i>	<i>Description</i>
13.5000	Fund Balance (Governmental Fund Types only)	
13.5100	Fund Balance – Nonspendable	
13.5110	Fund Balance – Nonspendable – Not in Spendable Form – Inventories and Prepaid Items	Segregation of a portion of fund balances to indicate that inventories and prepaid items cannot be spent because they are not in spendable form.
13.5120	Fund Balance – Nonspendable – Not in Spendable Form – _____	Amount cannot be spent because they are not in spendable form. This category typically includes items such as assets for resale, long-term notes and loans receivable, and advances to other funds. However, if the proceeds from the sale or collection of these items are restricted, committed, or assigned they should be included in the restricted, committed or assigned category rather than Nonspendable fund balance.

13.5130	Fund Balance – Nonspendable – Required to Maintain Intact – Endowments	Segregation of a portion of fund balance to indicate that there is a legal or contractual requirement that the amount be maintained intact. The corpus of a permanent fund is an example of this situation.
13.5140	Fund Balance – Nonspendable – Required to Maintain Intact – <hr/>	For other than endowments, a segregation of a portion of fund balance to indicate that there is a legal or contractual requirement that the amount be maintained intact.
13.5200	Fund Balance – Restricted	Portion of fund balance representing amounts that are subject to externally enforceable legal restrictions that include those externally imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. This amount includes resources that will be used to liquidate encumbrances payable from restricted resources. Stabilization funds (amounts set aside for protection from emergencies, revenue shortfalls, and budgetary imbalances), if formally set aside for use only upon the occurrence of specific circumstances, would be classified as restricted. In order to be classified as restricted, the circumstances in which the stabilization funds can be used must be non-routine and specific, as well as externally enforceable. Stabilization funds are different from minimum fund balance requirements. Minimum fund balance policies do not place a limitation on how resources can be spent; therefore, minimum fund balance amounts should be disclosed in the notes to the financial statements.
13.5300	Fund Balance – Committed	Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts. The authorization specifying the purposes for which amounts can be used should have the consent of both the legislative and executive branches of the government, if applicable. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Committed fund balance would include resources committed to liquidate encumbrances. If a stabilization arrangement is in place based on internally imposed constraints, and if circumstances are non-routine and specific in nature, these resources may be committed. The formal action to commit fund balance must occur prior to the end of the reporting period (even if the precise amount is not known at that time).

- 13.5400 Fund Balance – Assigned Amounts that the government intends to use for a specific purpose; the intent shall be expressed by the governing body or a body to which the governing body has delegated authority. The portion of fund balance that will be used to balance the subsequent year’s budget should also be classified as an assignment. However, the amount assigned to cover a budget shortfall shall not exceed the budgeted excess expenditures over revenues. Also, assignment includes resources that will be used to liquidate encumbrances related to purchase orders payable from assigned resources. Stabilization funds should NOT be reported as assigned fund balance. The General Fund may report an assigned fund balance only if it does not result in a deficit unassigned fund balance. Assigned fund balance actions may occur after the end of the reporting period.
- 13.5500 Fund Balance – Un-Assigned The difference between the total fund balance in a governmental fund and its Nonspendable, restricted, committed, and assigned components. Only the General Fund may report positive amounts of unassigned fund balance. If a governmental fund other than the General Fund were to have Nonspendable, restricted, and committed fund balance in excess of total fund balance, the difference would be reported as negative unassigned fund balance.

Inflows of Resources – Classification Descriptions

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 are not required to use every account listed, but may choose to include more detail as needed.

31 Taxes

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
31.1000	General Property Taxes	Ga. Const., Art VII, §1, para 3; Ga. Const., Art VII, §2; Ga. Const., Art IX, §4; OCGA §48-5-2; §48-5-7.1—7.5; §48-5-40—56; §48-5-56; §48-5-273; §48-5-359.1; §48-6-1,	Ad valorem taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity, and (3) assessed on the general property. From this group are eliminated (1) all non-tax revenues, (2) all taxes levied by another level of government, such as a county or state or the federal government, even when they are distributed to another government, and (3) all taxes levied by the government reporting entity upon subjects or bases other than general property.
31.1100	Real Property – Current Year		Land, buildings, permanent fixtures, and improvements due in the current year.
31.1110	Public Utility	OCGA §48-5-510—524	Levied on real property owned by public utilities.
31.1120	Timber	OCGA §48-5-7.5; OCGA §48-5-600--607	Levied on sales of timber.
31.1190	Other		Levies not included above.
31.1200	Real Property – Prior Year		Includes land, buildings, permanent fixtures, and improvements due in the prior year.
31.1300	Personal Property – Current Year		Includes property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods due in the current year.
31.1310	Motor Vehicle		Levied on motor vehicle personal property.
31.1314	TAVT Administrative Fee Withholding (1%) (County/Consolidated Only)	OCGA §48-5C-1	“An amount to be retained by the tag agent not to exceed 1 percent of the total amount otherwise required to be remitted under this subparagraph to defray the cost of administration.”

31.1315	Motor Vehicle Title Ad Valorem Tax Fee (TAVT)	OCGA §48-5C-1	Effective March 1, 2013 title ad valorem tax fee revenue will be received when a vehicle is purchased and/or titled in Georgia.
31.1316	Alternative Ad Valorem Tax (AAVT)	OCGA §48-5C-1	Ad valorem tax fee revenue from vehicles and trailed registered through IRP and not subject to TAVT (Account 31.1315).
31.1320	Mobile Home	OCGA §48-5-490—495	Levied on mobile home personal property.
31.1330	MARTA		Levied on MARTA. This should only be applied to Fulton, DeKalb, and Clayton Counties.
31.1340	Intangibles (Regular and Recording)	OCGA §48-6-60	Levied on intangible personal property.
31.1350	Railroad Equipment	OCGA §48-5-511	Levied on railroad equipment.
31.1390	Other		Levies not included above.
31.1400	Personal Property – Prior Year		Includes property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods due in the prior year.
31.1500	Property Not on Digest		Includes the assessed value of properties that are not on the digest at the time tax bills are calculated and mailed to taxpayers and could include, for example, property inadvertently left off the digest, failure of a property owner to file with the tax assessor, and the differences in assessed value resulting from the settlement of appeals.
31.1600	Real Estate Transfer (Intangible)	OCGA §48-6-1—10	Revenues received from taxes imposed on any conveyance of real property when the value of the interest transferred exceeds \$100
31.1700	Franchise Taxes	OCGA §36-34-2; OCGA §48-5-420—425	Imposed on the privilege of using public property for private purposes. The taxes should be classified by type of service as follows
31.1710	Electric		
31.1720	Water		
31.1730	Natural Gas		
31.1740	Sanitation		
31.1750	Television Cable		
31.1760	Telephone		
31.1790	Other Franchise Taxes		

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
31.3000	General Sales and Use Taxes		Imposed upon the sale or consumption of goods and/or services, generally with few or limited exemptions. An example of a general sales tax is a tax on the retail price of all goods sold within a taxing jurisdiction, with the exception of food purchased for consumption off the premises.
31.3100	Local Option Sales and Use Taxes (LOST)	Ga. Const., Art IX, §2, para 6; OCGA §48-8-3; OCGA §48-8-80—96	Levied on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services and are subject to voter approval. LOST funds collected at the point of sale are remitted to Georgia Department of Revenue and subsequently distributed to local governments based on LOST distribution certificates. Despite DOR serving as the intermediary, these funds should be reported in account 31.3100 as LOST revenue, <i>not</i> as intergovernmental revenue.
31.3200	Special Purpose Local Option Sales and Use Taxes (SPLOST)	OCGA §48-8-3; OCGA §48-8-110—124	Levied for certain purposes and subject to voter approval, imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services.
31.3300	Homestead Option Sales and Use Taxes (HOST)	Ga. Const., Art IX, §2, para 6; OCGA §48-8-3; OCGA §48-8-6; OCGA §48-8-100--109	Levied by counties that do not levy local option sales and use tax. They may be imposed in conjunction with an additional homestead exemption—subject to voter approval of both the tax and the homestead exemption—as a 1% tax imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services.
31.3400	Transportation Special District Local Option Sales and Use Taxes - (TSPLOST 1 – Regional/Multi-County)	OCGA §48-8-240—256	Levied pursuant to the Transportation Investment Act of 2010 for public transportation projects within the district and subject to voter approval.
31.3500	Transportation Special District Local Option Sales and Use Taxes - (TSPLOST 2 – Single-County/County-Specific)	OCGA §48-8-260—269	Levied pursuant to the Transportation Funding Act of 2015 for public transportation projects within a single county and subject to voter approval.
31.3600	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)	OCGA §48-8-269.41	Levied by counties in a 30-year referendum. Within the EPA-designated Clean Air Act non-attainment areas may call for referendum and one-percent collection as a single county. Outside of the EPA-designated non-attainment areas, a referendum must be called in conjunction with one or more neighboring counties.
31.3900	Other General Sales and Use Taxes (No Selective/Excise Sales and Use Taxes)	OCGA §48-8-200—212	Sales and use tax levies not included above.

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
31.4000	Selective Sales and Use Taxes		Imposed on the sale, distribution or consumption of selected goods or services.
31.4100	Hotel-Motel Excise Tax	OCGA §48-13-51	Levied for rooms, lodging, or accommodations furnished by hotels, motels, inns, tourist camps, tourist cabins, or any other place regularly furnishing rooms, lodgings, and accommodations.
31.4200	Beer/Wine Alcoholic Beverage Excise Tax	OCGA §3-3-2; OCGA §3-5-4; OCGA §3-5-40—43; OCGA §3-5-80--81 (Beer); OCGA §3-6-60 (Wine)	Levied on the distribution of beer and wine.
31.4250	Distilled Spirit Alcoholic Beverage Excise Tax	OCGA §3-3-2 OCGA §3-4-40--48, OCGA §3-4-80;	Levied on the distribution of distilled spirits and malt beverages
31.4300	Mixed Drink Excise Tax	OCGA §3-4-130—133	Local excise levied on the sale of distilled spirits by the drink.
31.4400	Rental Motor Vehicle Excise Tax	Ga. Const., Art IX, §2, para 6; OCGA §48-13-93	Levied for the rent or lease of a motor vehicle for 31 or fewer consecutive days.
31.4500	Energy Excise Tax	OCGA §48-13-110	Optional local excise tax on energy used in manufacturing within the local government's jurisdiction
31.4600	Consumer Fireworks Excise Tax (5%)	OCGA §25-10-1 OCGA §48-13-130—133	Excise tax of 5% levied on the sale of consumer fireworks as defined in (OCGA §25-10-1) for the benefit of 911 systems
31.4900	Other Selective Sales and Use Taxes		Selective Sales and Use/Excise tax revenues not included above.

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
31.6000	Business Taxes		Levied on business activities of all or designated types of businesses.
31.6100	Business and Occupation Taxes	Ga. Const., Art. IX, §4, para. 1(b); OCGA §2-10-105; OCGA §33-8-8; OCGA §36-1-22; OCGA §43-12-1; OCGA §48-5-354—356; OCGA §48-6-93; OCGA §48-13-1—29; OCGA §48-13-55	Levied on businesses and practitioners of occupations and professions which maintain a physical location or office within the unincorporated area of a county or within the corporate limits of a city. The tax may also be levied on those businesses and practitioners of professions and occupations with no location or office in the state under certain conditions as outlined in OCGA §48-13-7. The tax can be based on one or a combination of the following: flat tax, profitability ratio, gross receipts, and number of employees.
31.6200	Insurance Premium Taxes	Ga. Const., Art IX, §4, para. 1(c); OCGA §33-8-8.1—8.3; OCGA §33-8-13	Levied by county, municipal, and consolidated governments based on gross direct premiums collected by all insurance companies doing business in the state.
31.6300	Financial Institutions Taxes	OCGA §48-6-93	Levied by counties, municipalities, and consolidated governments based on Georgia gross receipts
31.8000	Other Taxes		Tax revenues not included above.
31.9000	Penalties and Interest on Delinquent Taxes		Amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes from their due date to the date of actual payment. Separate accounts should be used for penalties and interest on each type of tax.
31.9100	General Property		Penalties and interest on general property taxes.
31.9110	Real Property		Penalties and interest on delinquent real property taxes.
31.9120	Personal Property		Penalties and interest on delinquent personal property taxes.
31.9200	Selective Sales and Use Taxes		Penalties and interest on delinquent selective sales and use taxes.
31.9400	Business Taxes		Penalties and interest on delinquent business taxes.
31.9500	Fieri Facias (Fi Fa)		Amounts collected to recover the cost of filing Fi Fa's (Fieri Facias) on delinquent taxes and fees for filing tax liens.
31.9900	Other Penalties and Interest on Delinquent Taxes		Other penalties and interest on delinquent tax revenues not included above.

32 Licenses and Permits

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
32.1000	Business Licenses		Revenues collected from businesses for the issuance of licenses and permits by the local government.
32.1100	Alcoholic Beverages		Fees collected for the issuance of licenses relating to alcoholic sales.
32.1110	Beer – On-Premise Consumption	OCGA §3-5-40—43;	Fees collected for the issuance of beer licenses authorizing the sale of beer for on-site consumption.
32.1115	Beer – Retail Sales	OCGA §3-5-40—43; OCGA §3-4-48;	Fees collected for the issuance of beer licenses authorizing the retail sale of beer.
32.1120	Wine – On-Premise Consumption	OCGA §3-6-21.3	Fees collected for the issuance of wine licenses authorizing the sale of wine for on-site consumption.
32.1125	Wine – Retail Sales	OCGA §3-4-48; OCGA §3-6-60	Fees collected for the issuance of wine licenses authorizing the retail sale of wine.
32.1130	Liquor/Distilled Spirits – On-Premise Consumption	OCGA §3-4-130—133	Fees collected for the issuance of distilled spirits licenses authorizing the sale of distilled spirits for on-site consumption.
32.1135	Liquor/Distilled Spirits – Retail Sales	OCGA §3-4-48; OCGA §3-4-80	Fees collected for the issuance of distilled spirits licenses authorizing the retail sale of distilled spirits.
32.1140	On-Premise Pouring License	OCGA §3-3-3	Fees collected for the issuance of distilled spirits licenses authorizing the pouring of distilled spirits.
32.1150	Brew Pub	OCGA §3-5-36	Fees collected for the issuance of licenses authorizing the pouring of beer brewed on-site for consumption on premises.
32.1160	Winery	OCGA §3-6-21.1	Fees collected for the issuance of licenses authorizing the pouring of wine at a facility at which the wine is produced for consumption on premises.
32.1170	Special Event/Catering	OCGA §3-11-2; OCGA §3-14-1	Fees collected for the issuance of licenses authorizing the pouring of beer, wine, distilled spirits, or malt liquors for consumption on premise by special event or catering licensee.
32.1180	Distillery	OCGA §3-4-24	Fees collected for the issuance of licenses authorizing the pouring of distilled spirits at a facility at which the distilled spirits are produced for consumption on premises

32.1200	General Business License		Fees collected relating to general business licenses.
32.1210	Real Estate	OCGA §43-40-1; OCGA §48-13-17	Fees relating to real estate licenses.
32.1220	Insurance	OCGA §33-8-1; OCGA §33-8-8	Fees relating to insurance licenses.
32.1290	Other General Business License Fees		Fees not included above.
32.1900	Other Business License Fees		Fees not included any other classification under business licenses.
<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
32.2000	Non-Business Licenses and Permits		Revenues from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit.
32.2200	Buildings and Signs		Fees relating to buildings and signs.
32.2210	Zoning and Land-Use		Fees collected from applicants for zoning and land use permits.
32.2220	House Moving		Fees collected for the issuance of permits to move a house.
32.2230	Sign		Fees collected for the issuance of sign permits authorizing the use of freestanding signs.
32.2300	Motor Vehicle Operators	OCGA §40-1-190—200	Fees collected for issuance of motor vehicle operators licenses (e.g., taxi operators).
32.2400	Marriage Licenses	OCGA §19-3-30	Fees collected for issuance of marriage licenses.
32.2500	Animal Licenses		Fees collected for issuance of animal licenses.
32.2900	Other Non-Business Licenses and Permits		Fees not included above.
32.2910	Weapons Carry License (WCL)/Concealed Carry License	OCGA §16-11-129	Fees collected for issuance/re-issuance of weapons carry license and/or certificates of residency.
32.2920	Blasting Fee	OCGA §25-2-17	Fees collected for the issuance of blasting permits.
32.2930	Street Maintenance Decals		Fees collected for painting street numbers on street curbs to better identify the residences to emergency personnel.
32.2990	Other		Fees not included in any other classification under non-business licenses and permits.

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
32.3000	Regulatory Fees		Revenues assessed by local governments on businesses and occupations for which the local government customarily performs investigation or inspection. The fee must be revenue-neutral and must approximate the reasonable cost of the actual regulatory activity performed by the local government.
32.3100	Building Structures and Equipment (Building Permits)	Ga. Const., Art IX, §2, para 3; OCGA Title 8, ch. 2; OCGA Title 36, ch. 13; OCGA §48-13-8—9	Fees collected to help defray the cost of enforcing building codes. The fees may be classified by type of inspection as follows:
32.3110	Protective Inspection Administration		
32.3120	Building Inspection		
32.3130	Plumbing Inspection		
32.3140	Electrical Inspection		
32.3150	Natural Gas Inspection		
32.3160	Air Conditioning Inspection		
32.3170	Boiler Inspection		
32.3180	Elevator Inspection		
32.3200	Entertainment		License and permit fees charged to carnival operators, palm readers, adult entertainment establishments, exotic dancers, etc.
32.3300	Short-Term Vacation Rental (STVR) Application and Registration		Application, registration, license, and permit fees charged to owners of dwelling units utilized as short-term (30 days or less) vacation rental. This account should include any flat-rate or fee-based administrative charges, but should <i>not</i> include sales and use or excise taxes collected on the rental unit (See classifications 31.3000 and/or 31.4100)
32.3900	Other		Regulatory fees that are not included above.
32.4000	Penalties and Interest on Delinquent Licenses and Permits		
			<i>Description</i> Penalties for the payment of licenses and permits after their due date, and the interest charged on delinquent licenses and permits from their due date to the date of actual payment.
32.4100	Business License Penalty		Revenues received from penalties assessed on delinquent business license renewals.
32.4200	Sign Permit Penalty		Revenues received from penalties assessed for sign violators.

32.4300	Late Tag Penalty	Revenues received from penalties assessed for purchasing a motor vehicle tag after the annually required purchase date.
32.4400	Interest on Business Licenses	Revenues received from interest charged on delinquent business licenses.
32.4500	Other Penalties and Interest	

33 *Intergovernmental Revenues*

Revenues from other governments in the form of operating grants, entitlements, shared revenues, or payments in lieu of taxes.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
33.1000	Federal Government Grants	Transfers or payments to local governments for specified purposes, usually subject to a measure of supervision and review by the federal government grantor agency in accordance with prescribed standards and requirements.
33.1100	Operating – Categorical	Transfers or payments received from the federal government for limited use directed toward specific objectives, usually with specific conditions attached and often requiring the recipient to match a portion of the grant. (e.g., Community Development Block Grant)
33.1110	Direct	Transfers or payments received by a local government directly from the federal government.
33.1150	Indirect	Federal transfers or payments that are passed through another agency (e.g., a state agency) before being received by a local government.
33.1200	Operating – Non-Categorical	Transfers or payments received from the federal government for broadly stated purposes, with recipient local governments eligible through formula or through a very broad application process.
33.1210	Direct	Transfers or payments received by a local government directly from the federal government.
33.1250	Indirect	Federal transfers or payments that are passed through another agency (e.g., a state agency) before being received by a local government.
33.1300	Capital	Transfers or payments received from the federal government for the acquisition and/or construction of capital assets.
33.1310	Direct	Transfers or payments received by a local government directly from the federal government.
33.1350	Indirect	Federal transfers or payments that are passed through another agency (e.g., a state agency) before being received by a local government.
33.2000	Federal Government Transfers (Non-Grant)	Transfers or payments to local governments for specified purposes, not considered grants in the context of Revenue Classification 33.1000, subject to a measure of supervision and review by the federal government
33.2300	American Rescue Plan (ARP) Act of 2021 Fiscal Recovery Funds	Local Fiscal Recovery Funds received by the local government through the American Rescue Plan (ARP) Act of 2021. This classification is to include any ARP funds received via intergovernmental transfer from State of Georgia or other local government entity, but not to include any non-ARP federal funds received.
		Revenue from Classification 33.2100 must be used in accordance with Section 603(c) of ARP Act and guidance from the Department of the Treasury and, barring additional action by Congress, will remain in the UCOA through December 31, 2026.

<i>Account</i>	<i>Classification</i>	<i>Description</i>	
33.3000	Federal Government Payments in Lieu of Taxes (PILOT)	Payments received by a local government made from general revenues of the federal government in lieu of taxes it would have to pay, had its property or other tax base been subject to taxation by the recipient local government on the same basis as privately owned property or other tax base (e.g., payments for housing authorities or wildlife refuges).	
<i>Account</i>	<i>Classification</i>	<i>Description</i>	
33.4000	State Government Grants	Transfers or payments received from the State of Georgia by local governments for specified purposes, usually subject to a measure of supervision and review by the granting agency in accordance with prescribed standards and requirements.	
33.4100	Operating – Categorical	Transfers or payments received from the State of Georgia for limited use directed toward a specific purpose, usually with specific conditions attached and sometimes requiring the recipient to match a portion of the grant.	
33.4110	Direct	Transfers or payments received by a local government directly from the State of Georgia.	
33.4150	Indirect	State transfers or payments that are passed through another agency (e.g., a sub-state regional body) before being received by a local government.	
33.4200	Operating – Non-Categorical	Transfers or payments received from the State of Georgia for broadly stated purposes, with recipient local governments eligible through formula or through a very broad application process.	
33.4210	Direct	Transfers or payments received by a local government directly from the State of Georgia.	
33.4250	Indirect	Transfers or payments from the State of Georgia that are passed through another agency (e.g., a sub-state agency) before being received by a local government.	
33.4300	Capital	Transfers or payments received from the State of Georgia for the acquisition and/or construction of capital assets.	
33.4310	Direct	Transfers and payments received by a local government directly from the State of Georgia.	
33.4350	Indirect	State transfers or payments received that are passed through another agency (e.g., a sub-state agency) before being received by a local government.	
<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
33.5000	State Government Payments in Lieu of Taxes (PILOT)		Payments received by a local government from general revenues of the State of Georgia in lieu of taxes it would have to pay, had its property or other tax base been subject to taxation by the recipient local government on the same basis as privately owned property or other tax base.
33.5200	Forest Land Protection Grants	OCGA §48-5A-3	Payments made by the State of Georgia to county governments to compensate for property tax revenues lost as a result of the forest land protection act exemption.

<i>Account</i>	<i>Classification</i>	<i>Description</i>	
33.6000	Local Government Unit (Specify Unit) Grants	Transfers or payments received by one local government from another local government for specified purposes, usually subject to a measure of supervision and review by the granting local government in accordance with prescribed standards and requirements.	
33.7000	Local Government Unit (Specify Unit) Shared Revenues	Revenues levied or earned by one local government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.	
33.7100	Special Purpose Local Option Sales Tax (SPLOST)	OCGA §48-8-3; OCGA §48-8-110—124	Taxes, for certain purposes and subject to voter approval, imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services that counties collect and share with municipalities, usually pursuant to a contractual agreement. This account applies to municipalities only. Counties report these taxes in account 31.3200.
33.7400	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)	OCGA §48-8-269.41	Taxes, for certain purposes and subject to voter approval, imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services that counties collect and share with municipalities, usually pursuant to a contractual agreement. This account applies to municipalities only. Counties report these taxes in account 31.3600.
33.8000	Local Government Unit (Specify Unit) Payments in Lieu of Taxes (PILOT)	Payments received by a local government from another local government in lieu of taxes it would have to pay, had its property or other tax base been subject to taxation by the recipient local government on the same basis as privately owned property or other tax base.	

34 *Charges for Services*

Fees collected by local governments, generally for services provided. (Ga. Const., Art IX, §§2 and 3; OCGA §36-70-24.)

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
34.1000	General Government		Fees collected relating to general government operations.
34.1100	Court Costs, Fees, and Charges		Fees related to court proceedings.
34.1110	Bond Administration		Fees collected from individuals who apply and qualify for the Pre-Trial Release Program.
34.1120	Probation Fee		Fees collected by judges from certain defendants sentenced to probation.
34.1130	Drug Testing Fee		Fees collected as reimbursement for court-ordered drug testing.
34.1190	Other Court Costs, Fees, and Charges		General government fees not included above.
34.1200	Recording of Legal Instruments		Fees collected from individuals or estates for the recording of legal instruments.
34.1300	Planning and Development Fees and Charges		Fees collected from individuals or developers relating to planning and development activities.
34.1310	Plat Reduction Fee		Fees collected for the reduction of plats to be filed in the Clerk of Superior Court’s Office.
34.1320	Impact Fees	OCGA §36-71-3	Fees that may be imposed by counties, municipalities, and consolidated governments to finance the costs of additional growth and development.
34.1321	Impact Fees for Facilities	OCGA §36-71-3(c)	Fees that may be imposed by counties, municipalities, and consolidated governments to finance the public facilities needed to serve new growth and development.
34.1322	Impact Fees for Other Services		Fees that may be imposed by counties, municipalities, and consolidated governments to help defray the cost of additional services required as a result of growth.
34.1390	Other Planning and Development Fees and Charges		Planning and development fees and charges not included above.
34.1400	Printing and Duplicating Services		Fees collected for the printing and duplication of materials.
34.1500	Data Processing		Fees collected for providing data processing services.

34.1600	Motor Vehicle Tag Collection Fees	OCGA §40-2-33	Fees for each motor vehicle license plate or revalidation decal issued (e.g., the mail fee).
34.1610	Motor Vehicle Title Fee	OCGA §40-3-38(c); OCGA §40-3-39	The tax commissioner retains 50 cents of the \$18 fee referenced in 40-3-38(c).
34.1700	Indirect Cost Allocations		Charges to other funds, functions, activities, or departments resulting from the allocation of expenditures from internal service funds and/or the general fund.
34.1750	Internal Service Fund Charges		Fees that internal service funds collect for the services they provide. Risk financing premium revenues should be recorded in revenue account 34.1800.
34.1800	Risk Financing Premiums		Premiums paid to an internal service fund from other funds for a government’s risk financing activities (reciprocal Interfund transactions).
34.1900	Other General Government Charges for Services		Fees not included above.
34.1910	Election Qualifying Fee	OCGA §21-2-131	Fees charged for filing for elections.
34.1920	Advertising Fee		Collected for the legal advertisement of civil suits, adoptions, name changes, trade names, and public hearings for all applications requesting a license to sell alcoholic beverages.
34.1930	Sale of Maps and Publications		Revenues received from the sale of maps and other publications.
34.1940	Commissions on Tax Collections		Fees collected by the county for expenses incurred in collecting taxes for other jurisdictions (e.g., municipalities, school boards).

<i>Account</i>	<i>Classification</i>	<i>Description</i>
34.2000	Public Safety	Fees collected to help defray the cost of selected public safety services
34.2100	Special Police Services	Fees collected for special police services.
34.2110	ID Card Fees	Fees collected for providing ID cards.
34.2120	Accident Reports	Fees collected for providing accident reports.
34.2130	False Alarms	Fees collected as a result of a police call to a false alarm.

34.2200	Special Fire Protection Services	Fees collected for special fire services.
34.2210	False Alarms	Fees collected as a result of a fire call to a false alarm.
34.2300	Detention and Correction Services	Fees collected from individuals and other governments for services provided.
34.2310	Fingerprinting Fee	Fees collected from applicants for pistol permits, immigration licenses, and liquor licenses.
34.2320	Inmate Medical Fee	Collected each time an inmate requests medical attention.
34.2330	Prisoner Housing Fee	Fees the county receives from the state, other counties, and cities for housing state prisoners.
34.2500	E-911 Charges	Fees collected on monthly land-based telephone bills and cellular telephones to recover the cost of operating the Emergency 911 service.
34.2510	E-911 Prepaid Cellular	Fees collected on prepaid cellular accounts to recover the cost of operating the Emergency 911 service.
34.2600	Ambulance Fees	Fees collected from use of ambulance services.
34.2900	Other Public Safety Fees	Other Public Safety fees not included above.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
34.3000	Streets and Public Improvements	Fees or special assessments collected from homeowners, contractors and the State of Georgia for services provided.
34.3100	Street, Sidewalk, and Curb Repairs	Fees collected for services provided to private properties.
34.3200	Special Assessments	Amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
34.3210	Capital Improvement	Special assessments relating to capital improvements (e.g., street lights, road paving).
34.3220	Services	Special assessments relating to services (e.g., special police services).
34.3300	State Road Maintenance Fees	Fees collected by counties from the Department of Transportation for maintenance of state roads.
34.3900	Other Streets and Public Improvement Fees	Fees not included above.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
34.4000	Utilities/Enterprise	Fees charged for local government-provided utility services, classified by type of utility.
34.4100	Sanitation	
34.4110	Refuse Collection Charges	Charges for refuse collection to residential, commercial, and municipal/county customers.
34.4120	Sale of Waste and Sludge	Charges for the sale of waste and sludge, usually to private companies for use in either fertilizer or compost.
34.4130	Sale of Recycled Materials	Charges for the sale of recycled materials, usually to private companies for recycling into new products.
34.4150	Landfill Use Fees	Include the tipping fee and the host fee governments charge privately owned landfills. Governments may establish separate accounts for each type of charge.
34.4160	Solid Waste Recycling Fees	Charges for the provision of recycling services. For example, if a local government provides curbside recycling, this account would reflect the total monthly fees collected by the government from its residents subscribing to the curbside recycling program.
34.4190	Other Sanitation Charges	Other sanitation fees not included above.
34.4200	Water/Sewerage	
34.4210	Water Charges	Charges for providing water service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge (e.g., tap fees, late fees, reconnect fees, fees by type of customer or size of meter).
34.4255	Sewerage Charges	Charges for providing sewerage service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.4260	Stormwater Utility Charges	Separate charges, often as a surcharge to the water bill, to cover the cost of storm water drains.
34.4300	Electric	
34.4310	Electric Charges	Charges for providing electric service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.4400	Natural Gas	
34.4410	Natural Gas Charges	Charges for providing natural gas service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.4500	Telephone	
34.4510	Telephone Charges	Charges for providing telephone service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.
34.4600	Television Cable	
34.4610	Television Cable Charges	Charges for providing television cable service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge.

<i>Account</i>	<i>Classification</i>		<i>Description</i>
34.5000	Other/Enterprise		Charged by local governments providing services, classified by the type of service.
34.5200	Golf Course		
34.5210	Golf Course Charges		Charges for playing rounds of golf at municipal/county golf courses, cart rentals and concession sales.
34.5300	Airport		
34.5310	Airport Charges		Charges for the use of municipal/county airports.
34.5400	Parking		
34.5410	Parking Charges		Charges for the use of public parking facilities.
34.5500	Transit		
34.5510	Passenger Fares		Revenue collected from passengers using public transit systems.
34.5600	Telecommunication (Broadband)		
34.5610	Telecommunication (Broadband) Charges		Charges for an integrated fiber optic/cable system.
<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
34.6000	Other Fees		
34.6100	Animal Control and Shelter Fees		
34.6110	Animal Control and Shelter Fees		Fees received for the control, adoption, or reclaim of animals.
34.6200	Divorcing Parents Fees		
34.6210	Divorcing Parents Fees		Fees collected by the Superior Court for seminars held for divorcing parents.
34.6300	Child Support Fees		
34.6310	Child Support Fees	OCGA §15-15-5	Fees collected by the District Attorney for the collection and disbursement of child support payments.
34.6400	Background Check Fees		
34.6410	Background Check Fees		Fees collected for providing background check (i.e. criminal background check)
34.6500	Substance Abuse Treatment Fees		
34.6510	Substance Abuse Treatment Fees	OCGA §15-1-15(f)	Fees received by a drug court division for substance abuse treatment and service
34.6900	Other Fees		Other fees not included above.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
34.7000	Culture and Recreation	
34.7100	Library Use Fees	Fees collected for use of libraries.
34.7200	Activity Fees	Fees collected for use of recreational and other facilities.
34.7300	Event Admission Fees	Fees collected for admission to events, such as fairs, sporting events, and conventions.
34.7400	Exhibit Admission Fees	Fees collected for admission to exhibits, such as museums, zoos, aquariums, and botanical gardens.
34.7500	Program Fees	Fees collected for recreational programs (e.g., Little League, swimming lessons, camps, arts, and softball).
34.7600	Periodical Subscription Fees	Fees collected from related royalties and subscriptions.
34.7700	Tuition Charges	Fees collected for other tuition charges, such as conference fees and consumer education programs.
34.7900	Other Culture and Recreation Fees and Charges	Fees collected for other culture and recreation charges, such as concessions.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
34.9000	Other Charges for Services	Other charges for services not included above
34.9100	Cemetery Fees	Revenue from charges for cemetery services, sales of lots, seasonal care, perpetual care certificates, etc.
34.9300	Bad Check Fees	Fees governments charge for depositing an “NSF” check.
34.9900	Other Charges for Services	Other fees not included above.

35 *Fines and Forfeitures*

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
35.1000	Fines and Forfeitures		Include monies derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, for the neglect of official duty, and from forfeiture of bonds paid for the release of jailed individuals.
35.1100	Court		Received from fines imposed upon those violating Georgia laws and county and municipal ordinances. Governments may establish separate accounts for each type of fine (e.g., traffic or moving violations, parking violations, bad checks) within each court.
35.1110	Superior Court	OCGA §15-6-8(5)	
35.1114	Accountability Courts	OCGA §15-1-18	
35.1115	Drug Court	OCGA §15-1-15	
35.1116	DUI Court	OCGA §15-1-19	
35.1117	Mental Health Court	OCGA §15-1-16	
35.1118	Veterans Court	OCGA §15-1-17	
35.1119	Family Court	OCGA §15-11-70	
35.1120	State Court	OCGA §15-7-5	
35.1130	Magistrate Court	OCGA §15-10-80—87	
35.1140	Recorder’s Court		
35.1150	Probate Court (County Only)	OCGA §15-9-60	
35.1160	Juvenile Court		
35.1170	Municipal Court		
35.1200	Bonds	OCGA §15-21-2	Derived from confiscating deposits held as performance guarantees (i.e. bond forfeitures on bids on public contracts).
35.1300	Confiscation	OCGA §9-16-10	Cash and other properties that the government has confiscated.
35.1320	Cash Confiscation		Cash confiscations relating to illegal activities.
35.1340	Other Confiscation/Escheats		The uncompensated acquisition of private property abandoned or otherwise alienated by its owners.
35.1360	Proceeds from Sale of Confiscated Property		Includes revenues from sale of confiscated property conducted by the local government.

35.1400	Additional Penalty Assessments		Additional assessments added to criminal and traffic cases and cases involving violations of ordinances of political subdivisions. Governments may establish separate accounts for each type of court and/or each type of assessment.
35.1410	Additional Penalties - Substance Abuse Violations	OCGA §15-21-100	An additional 50% penalty shall also be imposed in every case in which a fine is imposed for violation of: code section 16-13-30, 16-13-30.1, 16-13-30.2, 16-13-30.3, 16-13-30.5, 16-13-31, 16-13-31.1, 16-13-32, 16-13-32.1, 16-13-32.2, 16-13-32.3, 16-13-32.4, 16-13-32.5, 16-13-32.6, 3-3-23.1, 40-6-391 or 40-6-393 or 40-6-394 if the offender was also charged with a violation of 40-6-391. (Funds from this revenue source shall be accounted for in the County drug abuse treatment & education fund).
35.1500	Library Fines		Revenues received in the form of overdue book fines; fees for replacement cards; accommodation cards, lost transaction cards, and non-resident cards; and replacement fees for the loss of materials and hardware.
35.1900	Other		Revenues not included in fines and forfeiture classifications above.
35.1910	Overweight Assessments	OCGA §32-6-27	Revenue received from assessments on overweight trucks.
35.1920	<u>Local Governments' Share of Opioid Settlement Payments</u>		<u>Opioid settlement payments received by the local government (e.g., through the National Distributor Settlement and the Janssen/J&J Settlement.) This classification is to include direct payments to local governments signed on as litigating subdivisions to the settlement agreements.</u>

36 *Investment Income*

Includes monies derived from the investment of assets

<i>Account</i>	<i>Classification</i>	<i>Citation</i>	<i>Description</i>
36.1000	Interest Revenues		Compensation for the use of financial resources over a period.
36.1100	SPLOST Fund Interest Revenue	OCGA §48-8-3; OCGA §48-8-110—124	
36.1200	TSPLOST 1 (Regional/Multi-County) Fund Interest Revenue	OCGA §48-8-240—256	
36.1300	TSPLOST 2 (Single-County/County-Specific) Fund Interest Revenue	OCGA §48-8-260—269	
36.1350	Transit SPLOST Fund Interest Revenue	OCGA §48-8-269.41	
36.1400	Other Interest Revenue		

<i>Account</i>	<i>Classification</i>	<i>Description</i>
36.2000	Realized Gain or Loss on Investments	The difference between financial inflows and the carrying value of the disposed investments.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
36.3000	Unrealized Gain or Loss on Investments	The difference between the cost of the investment and the fair market value at balance sheet date (GASB Codification Section I50.111).

37 *Contributions and Donations from Private Sources*

<i>Account</i>	<i>Classification</i>	<i>Description</i>
37.1000	Contributions and Donations from Private Sources	Financial resources provided by private contributors. Governments may establish separate accounts for the purpose of each contribution or donation (e.g., animal control).

38 *Miscellaneous Revenue*

Revenues not included in any classification above.

<i>Account</i>	<i>Classification</i>	<i>Description</i>
38.1000	Rents and Royalties	Financial resources derived from the use by others of the government’s tangible and intangible assets.
38.2000	Telephone Commissions	Collected by the government as a result of public telephones being located on government property (e.g., the telephones in the county jail).
38.3000	Reimbursement for Damaged Property	Collected by the government primarily from citizens and insurance companies.
38.4000	Pension Trust Fund Contributions	Contributions to single employer pension plans administered by the government. The pension trust fund activity should be reported in Fund 775.
38.4100	Employer Contributions	Contributions to the single employer pension plan from other funds or from component units that do not represent contributions from pension plan member-employees.
38.4200	Employee Contributions	Contributions to the single employer pension plan from pension plan member-employees.
38.4300	Contributions from Other Sources	Contributions to the single employer pension plan from sources other than the employer and plan member-employees.
38.5000	OPEB Trust Fund Contributions	Contributions to other post employment benefit plan.
38.5100	Employer Contributions	Contributions to the OPEB plan from other fund or component units not from plan member-employees.
38.5200	Employee Contributions	Contributions to the OPEB plan from plan member- employees.
38.5300	Contributions from Other Sources	Contributions to the OPEB plan from sources other than the employer and plan member-employees.
38.9000	Other Miscellaneous Revenue	Miscellaneous revenue not included above.

39 Other Financing Sources

<i>Account</i>	<i>Classification</i>	<i>Description</i>
39.1000	Interfund Transfers In	Financial inflows from other funds of the government reporting entity that are not classified as Interfund services provided and used, reimbursements, or loans, (includes transfer in from blended component units).
39.2000	Proceeds of Capital Asset Dispositions	Financial inflows provided from the disposition of general fixed assets.
39.2100	Sale of Assets (Governmental Fund Types)	The proceeds from the sale (often through a surplus sale) of capital assets and other assets below the government's asset capitalization threshold, excluding assets recorded by proprietary funds.
39.2200	Property Sale (Proprietary Fund Types)	Includes the gain or loss on the sale of capital assets.
39.3000	General Long-Term Debt Issued	The face amount of general long term debt, which is often different from the financial resources provided because of discounts and premiums, resulting from market conditions, or bond issuance costs (for example, underwriting or legal fees). In the case of capital leases, however, it is the net present value of the minimum lease payments.
39.3100	General Obligation Bond Issued	The face amount of the bonds issued. Bond issuance costs, premiums and discounts should be reported separately.
39.3200	Special Assessment Debt with Government Commitment Issued	The face amount of the bonds issued used to finance projects that will be repaid from special assessments. Bond issuance costs, premiums and discounts should be reported separately.
39.3300	Refunding Bond Issued	The face amount of the bonds issued of a current or advance refunding. Bond issuance costs, premiums and discounts should be reported separately from bond proceeds. (GASB Codification D20.106.)
39.3400	Premiums on Bonds Issued	The adjustments in the interest rate that reflect the difference between the present value and the face amount of bonds when the former is greater than the latter.
39.3500	Inception of Capital Leases	The net present values of future minimum lease payments when the government enters into the capital leases. (GASB Codification Section L20.115.)
39.3600	Special Items	Significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
39.3700	Extraordinary Items	Transactions or other events that are both unusual in nature and infrequent in occurrence.
39.3800	Capital Contributions	Contributions to permanent or term endowments, including those reported in permanent funds.

Outflows of Resources – Classification Descriptions

1000 ***General Government***

Includes all expenditures for the legislative and judicial branches of a government. It also expenditures made by the chief executive officer and other top-level auxiliary and staff agencies in the administrative branch of the government. The accounts are subdivided into three groups: legislative, executive, and judicial.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
1100	Legislative	Expenditures of the governing body in the performance of its primary duties and subsidiary activities.
1110	Governing Body	With the direct expenditures of the governing body (i.e., the county commission or the city council). Direct expenditures, which include salaries and travel costs, represent expenditures incurred by members themselves.
1120	Legislative Committees and Special Bodies	Expenditures of regular committees of the governing body, special investigating committees, boards, or representatives responsible solely to the governing body.
1130	Clerk of Council/Commission	Expenditures for the office of clerk. Governments should use this account when the primary activity of the clerk is providing services to the council or commission. Generally, this classification applies to larger governments. For clerks that have responsibilities for the government’s executive activities, see activity account 1330.
1300	Executive	Expenditures of general executive officers and boards of the government.
1310	Mayor/Commission Chairperson	Expenditures for salaries and other costs of the mayor/chairperson and employees connected with his or her office in the mayor- council/chairperson-commission form of government. Expenditures of a mayor/chairperson under the council-manager/commission-manager form of government are charged to account 1110 (governing body), and those for a mayor/chairperson under the commission form are charged to the functions the mayor/chairperson directs.
1320	Chief Executive (Manager or Administrator)	Expenditures of the government’s chief executive and the employees connected with his or her office.
1330	Clerk – Administration	Expenditures of clerks (who serve the council) for executive services when the government does not employ a manager or administrator and/or where this position is responsible for a variety of duties that the government cannot allocate easily between the various functions and activities. Generally, this classification applies to smaller governments. When the primary activities of a clerk are providing services to the council or commission, activity account 1130 will apply.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
1400	Elections	Direct expenditures for registering voters and holding general, primary, and special elections. Salaries of the officials and police performing election duties recurrently and incidentally as part of their broader duties are not charged to elections but to their respective departmental activities. The salaries of election deputies, judges, tellers, hired watchers or inspectors, special clerks, and special police are chargeable to this account.
1500	General Administration	Includes accounts for recording expenditures of central staff agencies performing general management functions for the government.
1510	Financial Administration	Specific financial administrative activities account below:
1511	General Supervision	Expenditures related to supervision of all financial activities, including expenditures for the finance director's office.
1512	Accounting	Expenditures related to pre-audits of all purchase orders, receipts, and disbursements; preparation of payrolls; issuance of checks; and maintenance of general accounting records. Other activities include maintaining or supervising cost accounts; billing special assessments and utility charges and other service charges; and maintaining inventory records of all local government property.
1513	Budget	Expenditures related to assembling budget estimates, assisting in the preparation of the budget document, and controlling the administration of the budget. Other activities related to preparation, adoption, and execution of the budget are also charged to this activity, including the development of efficiency, effectiveness, and productivity measures used in the budget process.
1514	Tax Administration	Expenditures associated with tax collection and tax compliance activities not charged to the tax commissioner (1545). Tax administration normally involves determining the objects or services to be taxed, applying the tax, collecting the revenues, and enforcing the law.
1515	Treasury	Expenditures related to maintaining custody of all local government funds, planning cash flows, disbursing local government funds, and investing available funds. Banking-related and other cash management services are also chargeable to this activity.
1516	Licensing	Expenditures for the issuance of licenses.
1517	Purchasing	Expenditures for purchasing all materials, supplies, and equipment and for other procurement activities, including establishing standards and preparing specifications; testing and inspecting materials and supplies; and maintaining warehouses and storage systems.

1518	Debt Administration	Expenditures related to the issuance and management of short-term and long-term debt.
1530	Law	Expenditures for legal services required by a government in the discharge of its functions and activities. Included are the costs of the attorney or other attorneys who render legal advice to the governing body or administrative agencies of the government, who draft laws, ordinances, or administrative regulations for it and its constituent agencies, and who serve as counsel in lawsuits to which the government is a party.
1535	Data Processing/MIS	Expenditures related to the maintenance of databases, computer systems, networks, and other activities related to the managing and processing of information and data.
1540	Human Resources	Expenditures of the agency or agencies performing central personnel and related services for the entire government. Such services include general supervision of personnel management, classification of positions, recruitment including all applicable testing, placement (e.g., transfers, promotions, demotions, service ratings, attendance, certification of payrolls, separations, fringe benefits, and retirement systems).
1545	Tax Commissioner (Constitutional Officer)	Expenditures incurred in the execution of the duties of the tax commissioner. The duties include receiving all tax returns, maintaining county tax digests, receiving property tax exemption allocations, collecting and paying over tax funds to state and local units of government, and issuing executions against delinquent taxpayers.
1550	Tax Assessor	Expenditures related to making studies of property values for assessment purposes. Other activities include preparing and maintaining property maps and records, assessing property for taxation, preparing assessment roles, and spreading special assessments for local improvements.
1555	Risk Management	Expenditures for overseeing claims handling, accident investigations, insurance premiums (except employee health premiums and workers' compensation), and enforcement of safety rules; ensuring proper application of loss reporting procedures and personnel rules; and conducting inspections and program reviews. If the government self insures for one or more types of risk, expenditures/expenses should be accounted for using this activity classification and the object classifications within 55.2000, as appropriate.
1560	Internal Audit	Expenditures for monitoring transactions and activities of the government, including financial and performance audits. Activities include determining whether a governmental unit is acquiring, protecting, and using its resources economically, efficiently, and effectively and whether it has complied with applicable laws and regulations.
1565	General Government Buildings and Physical Plant	Expenditures for general administration and maintenance of buildings and plant, including grounds keeping. If buildings are rented, rental payments are charged to this account.

1570	Public Information	Expenditures for recording public relations activities of the general government not charged to other specific programs, such as police.
1575	General Engineering	Expenditures for general engineering work performed for General Government (1000) functions. Engineering work performed for other functions outside the general fund should be charged to the specific function.
1580	Records Management	Expenditures for records management program activities. If the government maintains a records center, the center's costs would be charged here. Expenditures related to law enforcement crime records should be recorded in activity 3224 or 3323, as appropriate.
1590	Customer Service	Expenditures for providing customer support for general government activities and enterprise operations.
1595	General Administration Fees	Local government fees paid to the regional commissions, the Atlanta Regional Commission, the Georgia Municipal Association, and the Association County Commissioners of Georgia.

2000 *Judicial*

Includes accounts for recording expenditures for judicial activities of the government.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
2100	Judicial Administration	Expenditures of staff performing general management functions for the total judicial system.
2150	Superior Court	Expenditures incurred in hearing felony cases, divorce and alimony, child custody, equity cases, and cases involving land titles. The court also has concurrent jurisdiction with the other courts to try other civil cases and misdemeanor criminal cases. This court also determines appeals from the Probate Court and in certain instances from the Juvenile and the Municipal Courts.
2160	Accountability Courts	
2161	Drug Court	Expenditures incurred in hearing cases assigned to a drug court division which has been certified by the Judicial Council of Georgia pursuant to (OCGA 15-1-15).
2162	DUI Court	Expenditures incurred in hearing cases assigned to a DUI court division which has been certified by the Judicial Council of Georgia pursuant to (OCGA 15-1-19).
2163	Mental Health Court	Expenditures incurred in hearing cases assigned to a Mental Health court division which has been certified by the Judicial Council of Georgia pursuant to (OCGA 15-1-16).
2164	Veterans Court	Expenditures incurred in hearing cases assigned to a Veterans court division which has been certified by the Judicial Council of Georgia pursuant to (OCGA 15-1-17).
2165	Family Court	Expenditures incurred in hearing cases assigned to a Family Treatment court division which has been certified by the Judicial Council of Georgia pursuant to (OCGA 15-11-70).
2180	Clerk of Superior Court (Constitutional Officer)	Expenditures incurred in keeping the records of the court and administering the fiscal affairs of the court and clerk's office. Expenditures related to providing ministerial duties to the court, jury management, and the publication and distribution of court mandated forms should also be charged here. Expenditures related to recording all real estate and personal property records, collection of intangible recording tax, and real estate transfer tax should be charged here as well.
2200	District Attorney	Expenditures incurred in the prosecution of criminal cases in Superior Court, and prosecution of criminal cases including indictment by the Grand Jury, and in taking a plea in the case or trying the case before a jury and handling any and all appeals. Further duties include attending Grand Jury sessions to indict the criminal cases as well as advising the Grand Jury in their presentments. Other duties include handling all civil forfeitures arising from drug cases. The District Attorney also handles prosecution of juveniles but only in seven designated felonies; otherwise, the solicitor-general handles the case.

2300	State Court	Expenditures incurred in trying misdemeanor criminal cases and all civil actions except where Superior Court has exclusive jurisdiction. Also included here are the expenditures for the Solicitor-general of state court incurred for prosecuting misdemeanors and ordinance violations appealed from another court. The Solicitor also works with a State Court Judge-appointed probation company to ensure fine payments, community service performance, jail reporting, and restitution.
2400	Magistrate Court	Expenditures incurred in jurisdiction of small claims courts (\$15,000 limit). In addition, Magistrate Courts have jurisdiction in county ordinance violations, preliminary hearings, and applications for and issuance of arrest and search warrants, dispossessory warrants, and distress warrants.
2450	Probate Court	Expenditures incurred in legal issues regarding the probate of wills; administration of estates; issuance of marriage licenses and maintenance of other vital records; mental health statutes; appointment of guardians for minors and other incompetent persons; and traffic cases in some counties. In addition, this classification should include expenditures associated with the Judge of Probate Court (constitutional officer) in legal issues regarding the probate of wills; administration of estates; marriage licenses; mental health statutes; and guardians for minors.
2500	Recorder’s Court	Expenditures incurred in hearing all traffic, criminal, and county ordinance cases. Such services include setting bail, issuing warrants, collecting fines/bonds, hearing and determining if probable cause exists for Superior/State Court offenses, and adjudicating county ordinances and certain state offenses.
2600	Juvenile Court	Expenditures incurred in the jurisdiction of cases involving children under the age of 17 who are alleged to be unruly, delinquent, deprived, or in need of treatment or who are alleged to have committed a traffic offense. In addition, Juvenile court has concurrent jurisdiction with the Superior court in certain cases involving minors; child custody and support cases and termination of parental rights.
2650	Municipal Court	Expenditures incurred in jurisdiction of misdemeanor criminal and certain civil cases that arise within the boundaries of the municipality. It is essential to examine the charter of an individual municipality to determine the specific jurisdiction of an individual Municipal Court.
2700	Grand Jury	Expenditures for Grand Jury hearings and includes compensation of jurors, witness fees, investigation costs, and clerical costs.
2750	Law Library	Expenditures for acquiring and maintaining a law library.
2800	Public Defender	Expenditures for the office of public defender. If the public defender is attached to and a part of the law office, it may not be possible to segregate expenditures related to the activities performed as public defender. In such a case, the expenditure should be included in account 1530 (law).

3000 *Public Safety*

Includes functions to protect persons and property. The major sub-functions under public safety are police protection, fire protection, protective inspection, and corrections.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
3100	Public Safety Administration	Expenditures relating to the administration of the government’s public safety activities including provision of quality police, fire, emergency medical and emergency management services to facilitate the protection and well-being of residents. This classification generally is applicable in larger governments.
3200	Police	Expenditures incurred by the police department in the administration of various law enforcement activities.
3210	Police Administration	Expenditures incurred by the chief of police and assistant chiefs in supervising the activities of the police department. In addition to directing departmental personnel and budgetary responsibilities, this supervision may include long-range planning, research into problems of criminal activity and law enforcement, and investigatory and intelligence activities that disclose the integrity and effectiveness of the department’s administrative activities and that provide information on known criminals and organized crime.
3220	Crime Control and Investigation	Expenditures relating to police crime control and investigation.
3221	Criminal Investigation	Expenditures made by detectives in investigating criminal activities, detecting and arresting criminal offenders, obtaining evidence for prosecution of criminal cases, filing cases, returning fugitive felons from other jurisdictions, testifying in court cases, locating missing persons, and recovering lost or stolen property. If a separate organizational unit handles youth and juvenile delinquency problems, its expenditures should not be recorded in this account, but should be recorded in account 3225 (youth investigation and control).
3222	Vice Control	Expenditures arising out of activities to suppress vice. These include investigation and procurement of evidence necessary for prosecution in gambling, prostitution, narcotics, and related cases and for regulation of vice-related businesses. This classification would include the government’s drug task force.
3223	Patrol	Expenditures for uniformed police patrol of assigned districts and such related police activities as investigating law violations of all kinds, arresting law violators, checking premises for illegal entry, checking open doors and windows, and other law violations, including suspected criminal activity.
3224	Records and Identification	Expenditures connected with the maintenance of the records of all police incidents and criminals, such as fingerprints, photographs, and case histories.

3225	Youth Investigation and Control	Expenditures arising out of investigations of complaints against juveniles; programs to control juvenile delinquency; law violations involving accessories, accomplices, or contributors to the delinquency of minors; programs for reformed youths; and location of missing juveniles.
3226	Custody of Prisoners	Expenditures for the temporary detention and custody of offenders. Expenditures include costs of operating a jail and caring for prisoners pending conviction or permanent disposition of their cases. Maintaining prisoners serving sentences in penal institutions should not be charged to this account, but should be charged to appropriate corrections accounts (3400). Municipality payments to counties for housing municipal prisoners would be recorded here.
3227	Custody of Property	Expenditures required in caring for property belonging to prisoners, lost and found properties, and stolen and recovered properties.
3228	Crime Laboratory	Expenditures for laboratory examinations and analyses of physical evidence involved in law enforcement.
3230	Traffic Control	Expenditures arising out of controlling traffic, enforcing traffic laws, operating radar units, investigating traffic accidents, checking parking meter violations, issuing tickets for such violations, and issuing tickets for moving violations.
3231	Motor Vehicle Inspection and Regulation	Expenditures for examining and licensing motor vehicles and motor vehicle operators.
3240	Police Training	Expenditures for training police officers. This training may include formal basic training for recruits and in-service training for commissioned police officers and maintenance of training facilities.
3250	Special Detail Services	Expenditures for police personnel exercising police functions outside of regular police assignments. This account includes special services for which the government receives compensation from private sources or other governments.
3260	Police Stations and Buildings	Expenditures for police stations and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.
3270	Dispatcher	Expenditures for a police dispatcher that is not part of the 911 program.
3280	Medical Services	Expenditures for the medical examination, treatment, and care of sick or injured police officers.
3285	Public Relations	Expenditures for police public relations.
3290	Other Police Administration	Expenditures for all other police activities

<i>Code</i>	<i>Classification</i>	<i>Description</i>
3300	Sheriff (Constitutional Officer)	Expenditures incurred in the execution of the duties of the sheriff. Duties include the execution and the return of processes and orders of the courts; attendance of all sessions of the Superior Court and all sessions of the Probate Court whenever required by the judge; presence on election days at all the locations where elections are held from the opening to the closing of the polls; publication of sales, citations, and other proceedings as required by law and maintenance of a file of all newspapers in which the official advertisements appear; maintenance of an execution docket for entering a description of all executions received, the dates of their delivery, and the actions taken on them; maintenance of a book that contains a record of all sales made by process of court or by agreement under the sanction of the court and that describes the property and the process under which sold, the date of the levy and sale, the purchaser, and the price; receipt from the preceding sheriff of all unexecuted writs and processes and proceeding to execute them and to complete other unfinished duties; and service as the county jailor. In some counties, the sheriff also is responsible for police.
3310	Law Enforcement Administration	Expenditures incurred by sheriffs and sheriff deputies in supervising the activities of the law enforcement functions. This supervision may include long-range planning, research into problems of criminal activity and law enforcement, and investigatory and intelligence activities that disclose the integrity and effectiveness of the function's administrative activities and that provide information on known criminals and organized crime.
3320	Crime Control and Investigation	Expenditures relating to crime control and investigation conducted by the Sheriff.
3321	Criminal Investigation	Expenditures made by detectives in investigating criminal activities, detecting and arresting criminal offenders, obtaining evidence for prosecution of criminal cases, filing cases, returning fugitive felons from other jurisdictions, testifying in court cases, locating missing persons, and recovering lost or stolen property. If a separate organizational unit handles youth and juvenile delinquency problems, its expenditures should not be recorded in this account, but should be recorded in account 3325 (youth investigation and control).
3322	Vice Control	Expenditures arising out of activities to suppress vice. These include investigation and procurement of evidence necessary for prosecution in gambling, prostitution, narcotics, drug task force and related cases and for regulation of vice-related businesses.
3323	Uniform Patrol	Expenditures for uniformed patrol of assigned districts and such related law enforcement activities as investigating law violations of all kinds, arresting law violators, checking premises for illegal entry, checking open doors and windows, and other law violations, including suspected criminal activity.
3324	Records and Identification	Expenditures connected with the maintenance of the records of all law enforcement incidents and criminals, such as fingerprints, photographs, and case histories.
3325	Youth Investigation and Control	Expenditures arising out of investigations of complaints against juveniles; programs to control juvenile delinquency; law violations involving accessories, accomplices, or contributors to the delinquency of minors; programs for reformed youths; and location of missing juveniles.

3326	Jail Operations	Expenditures for the temporary detention and custody of offenders. Expenditures include costs of operating a jail. Maintaining prisoners serving sentences in penal institutions should not be charged to this account, but should be charged to appropriate corrections account (3400).
3327	Custody of Property	Expenditures required in caring for property belonging to prisoners, lost and found properties, and stolen and recovered properties.
3328	Crime Laboratory	Expenditures for laboratory examinations and analyses of physical evidence involved in law enforcement.
3330	Traffic Control	Charged with expenditures arising out of controlling traffic, enforcing traffic laws, operating radar units, investigating traffic accidents, checking parking meter violations, issuing tickets for such violations, and issuing tickets for moving violations.
3340	Training	Expenditures incurred in evaluating and coordinating training needs and requirements and maintaining proper training records.
3350	Special Detail Services	Expenditures for law enforcement personnel exercising law enforcement functions outside of regular assignments. This account includes special services for which the government receives compensation from private sources or other governments.
3355	Sheriff's Office and Buildings (Facilities)	Expenditures for the sheriff's office and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.
3360	Court Services	Expenditures incurred in providing security and service to the Superior, State, Magistrate, Municipal, Juvenile, and Probate Courts; in executing and returning processes and orders of the various courts; in publishing sales, citations, and other proceedings as required by law; in executing civil arrest orders, providing transportation and security of prisoners to and from scheduled court appearances, as well as transferring prisoners throughout the state and from various correctional facilities and institutions; and in transporting mental patients to local mental health facilities.
3370	Medical Services	Expenditures for the medical examination, treatment, and care of sick or injured sheriff employees.
3380	Dispatcher	Expenditures for a sheriff's dispatcher that is not part of the 911 program.
3385	Public Relations	Expenditures for sheriff public relations.
3390	Other Sheriff	Expenditures for all other sheriff activities.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
3400	Corrections	Expenditures for confinement of law violators and for probation and parole activities involved in their rehabilitation. This classification includes county operated correctional institutions and work camps. Generally, these facilities are administered by a warden, rather than by the sheriff.
3410	Correctional Administration	Expenditures of any officer, board, or commission having top-level responsibility for correctional activities. Expenditures for supervision of individual institutions are charged to the appropriate institution.
3420	Adult Correctional Institutions	Expenditures for the construction, operation, and maintenance of such correctional institutions as prisons, jails, prison factories, and prison farms. A separate subsidiary account should be established for each institution operated by the government. If a facility is used to house predominantly pre-trial detainees, charge to 3226 or 3326, depending on whether police or sheriff operates the facility.
3430	Juvenile Correctional Institutions	Expenditures for the construction, operation, and maintenance of correctional institutions for the punishment and rehabilitation of juvenile offenders. Correctional institutions include jails, detention homes, and reformatories. When a government maintains more than one institution of this kind, separate accounts should be established for each institution.
3440	Delinquents in Other Institutions	Expenditures for offenders confined in correctional institutions of other government jurisdictions, including jails, prisons, detention homes, reformatories, and foster homes. These expenditures include payments for transporting delinquents to and from such institutions. If both adult and youth offenders are cared for in this manner, this account should be divided into two separate accounts, one for youth and one for adults.
3450	Adult Probation and Parole	Expenditures incurred in the supervision of adult offenders who are paroled or placed on probation.
3460	Juvenile Probation and Parole	Expenditures incurred in the supervision of juvenile offenders who are paroled or placed on probation.
3470	Medical Services	Expenditures for the medical examination, treatment, and care of sick or injured correction officers.
3490	Other Corrections	
3500	Fire	<i>Description</i> Expenditures incurred by the fire department and the fire marshal in preventing and fighting fires.
3510	Fire Administration	Expenditures of the fire chief and immediate assistants in supervising all the activities of the fire department. These activities include general administration of all official policies, budgetary and personnel administration, and long-range planning and research.

3520	Fire Fighting	Expenditures for extinguishing fires and for providing such special services as building and fire-hydrant inspections and assistance to persons and property during a disaster. Generally, payments to a volunteer fire department would be classified here.
3530	Fire Prevention	Expenditures for such fire prevention activities as inspection of fire hazards, investigation of the causes of fires, investigation and prosecution of persons involved in incendiary fires, fire prevention education, control of inflammable materials, and enforcement of fire prevention ordinances.
3540	Fire Training	Expenditures for training firefighters either in the department or by educational institutions outside the government. This account is also charged with maintenance of special training facilities.
3550	Fire Communications	Expenditures for the acquisition, operation, and maintenance of fire alarm systems and other communication systems used by the fire department in preventing and fighting fires. It also is charged with the maintenance of current coverage maps and assignment schedules for fire apparatus and with the maintenance of records showing the locations of and changes in fire hydrants and sprinkler systems.
3560	Medical Services	Expenditures for the medical examination, treatment, and care of sick or injured firefighters.
3570	Fire Stations and Buildings (Facilities)	Expenditures for fire stations and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.
3590	Other Fire	
<i>Code</i> 3600	<i>Classification</i> Emergency Medical Services (EMS)	<i>Description</i> Expenditures for maintaining and operating a dispatch and communications facility (other than E-911, which would be charged to 3800); training personnel in first aid or basic life support; operating first-response units, basic life support units, and advanced life support units; and providing community relations about emergency medical procedures.
3610	EMS Administration	Expenditures incurred in supervising the activities of the emergency medical service department.
3620	EMS Training	Expenditures for training EMS officers. This training may include formal basic training for recruits and in-service training for EMS officers.
3630	EMS Operations	Expenditures for the provision of the EMS department.
3650	Medical Services	Expenditures for the medical examination, treatment, and care of sick or injured EMS employees.

3660	EMS Stations and Buildings (Facilities)	Expenditures for EMS stations and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.
3670	Dispatcher	Expenditures for an EMS dispatcher that is not part of the 911 program.
3690	Other EMS	
<i>Code</i> 3700	<i>Classification</i> Coroner/Medical Examiner	<i>Description</i> Expenditures relating to investigating deaths from unknown or violent causes, and deaths that occur while unattended by a physician. Other activities include holding inquests, assisting law enforcement agencies with investigations, locating, advising, and counseling with families of the deceased, and maintaining an up-to-date and complete record system on each case.
<i>Code</i> 3800	<i>Classification</i> E-911	<i>Description</i> Expenditures to sustain an E-911 center. Such centers provide open channels between citizens and public safety providers (e.g., police, fire, and medical responders). Dispatchers not operating a 911 program would be classified in activity 3270, 3380, or 3670.
3810	E-911 Emergency Dispatch	
3820	E-911 Non-Emergency Dispatch	
<i>Code</i> 3900	<i>Classification</i> Other Protection	<i>Description</i> Expenditures for protection activities that are not strictly a part of the foregoing major account groupings.
3910	Animal Control	Expenditures for the operation of the animal control activity.
3920	Emergency Management	Expenditures for the preparation of survival plans to be used in the event of war or natural disaster, for the administration of training programs for protection and survival, and for the provision and inspection of shelters, shelter supplies, sirens and other civil defense installations and equipment. All administration expenditures relating to this activity would be charged here.
3930	Militia and Armories	Expenditures for the construction and maintenance of armories, support of militias, and construction and maintenance of related facilities.
3940	Examination of Licensed Occupations	Expenditures of boards and other administrative personnel who examine and license individuals to practice certain professions and vocations.
3950	Public Scales	Expenditures incurred in the provision and maintenance of public scales.
3960	Flood Control	Expenditures for walls, levees, and other devices that protect persons and property from surface water damage.

4000 *Public Works*

<i>Code</i>	<i>Classification</i>	<i>Description</i>
4100	Public Works Administration	Expenditures relating to the administration of the total public works program.
4200	Roads, Streets, and Bridges	Expenditures for roadways and walkways, according to the type of facility involved. Roadways and walkways in parks are not charged to this account, but to appropriate accounts under the function of culture/recreation (6000).
4210	Roads and Streets Administration	Expenditures for general administrative direction related to highways and streets.
4220	Roadways and Walkways	
4221	Paved Streets	Expenditures for construction, maintenance, and repair of street surfaces, and curbs and gutters on streets paved with concrete, asphalt, or brick.
4222	Unpaved Streets	Expenditures incurred for construction, maintenance, and repair of unpaved streets, including scraping, grading, graveling, dragging, cindering, and oiling.
4223	Alleys	Expenditures for the construction, maintenance, and repair of alleys.
4224	Sidewalks and Crosswalks	Expenditures for the construction, maintenance, and repair of sidewalks, crosswalks, steps, and stairs.
4225	Street Cleaning	Expenditures for sweeping and washing streets, flushing gutters and underpasses, and collecting and disposing of debris from streets and public roadways.
4226	Other Maintenance	Expenditures for removing snow and ice and for sanding or salting streets, alleys, bridges, and sidewalks, the maintenance of right-of- ways, weed control and for lawn mowing.
4230	Bridges, Viaducts, and Grade Separations	Expenditures for the construction, maintenance, and repair of bridges (stationary and movable), viaducts, grade separations, trestles, and railroad crossings.
4240	Tunnels	Expenditures for the construction, maintenance, and repair of tunnels, including payments to other government jurisdictions for the joint construction and maintenance of tunnels.
4250	Storm Drainage	Expenditures for the construction, maintenance, and repair of storm drainage inlets as part of the road systems maintained by the local government.

4260	Street Lighting	Expenditures for street lighting fixtures and for lighting all streets, alleys, bridges, subways, and tunnels, except those located in parks.
4270	Traffic Engineering	Expenditures for investigations relating to the design and location of traffic control devices and for the installation and maintenance of such traffic control and parking devices as traffic signals, street and curb markings, street signs, and parking meters.
4290	Other Roads, Streets, and Bridges	
<i>Code</i> 4300	<i>Classification</i> Wastewater	<i>Description</i> Includes all activities involved in the removal and disposal of sewage and other types of waste.
4310	Wastewater Administration	Expenditures for the general administrative direction of sanitation activities.
4330	Sewage Collection and Disposal	Expenditures incurred in the collection and disposal of sewage.
4331	Sanitary Sewer Maintenance	Expenditures for repair, reconstruction, and maintenance of sanitary sewer lines.
4332	Sanitary Sewer Cleaning	Expenditures for routine cleaning of sanitary sewer lines.
4333	New Sewer Services	Expenditures for installing of new sanitary sewer lines, emergency clearing of stoppages in sanitary sewer service lateral lines, and making taps for service laterals installed by plumbers.
4334	Sewer Lift Stations	Expenditures for construction and operation of lift stations that pump sewage over geographical elevations prior to disposition into gravity-flow sewer lines.
4335	Sewage Treatment Plants	Expenditures for the construction and operation of plants that treat and dispose of sewage.
4390	Other Wastewater	
<i>Code</i> 4400	<i>Classification</i> Water	<i>Description</i> Includes all activities involved in the supply, treatment, and distribution of water.
4410	Water Administration	Expenditures for the general administration of water activities.
4420	Water Supply	Expenditures for the construction and maintenance of facilities that supply water.
4430	Water Treatment	Expenditures for the construction and maintenance of facilities that treat water.

4440	Water Distribution	Expenditures for the construction and maintenance of facilities that distribute water.
4490	Other Water	
<i>Code</i>	<i>Classification</i>	<i>Description</i>
4500	Solid Waste and Recycling	Expenditures for all activities involved in the collection and disposal of solid waste and recycled material.
4510	Solid Waste and Recycling Administration	Expenditures for the general administration of solid waste and recycling activities.
4520	Solid Waste Collection	Expenditures for collecting garbage and other refuse and delivering it to the place of disposal.
4530	Solid Waste Disposal	Expenditures for disposing of garbage and other refuse. When several methods of disposal are used, such as sanitary landfill and incineration, appropriate accounts should be set up for each disposal facility.
4540	Recyclables Collection	Expenditures for collecting recyclable material and delivering it to the place of recycling.
4550	Recyclables Operations	Expenditures for operations of recycling facilities.
4560	Closure and Post-Closure Care	Estimated total current cost of the landfill's closure and post-closure care, based on applicable federal, state, or local laws or regulations, including the cost of final cover (capping) and the cost of monitoring and maintaining the landfill during the post-closure period.
4570	Future Landfill/Cell Development	Expenditures for development of future landfills and future disposal cells within existing landfills.
4580	Public Education	Expenditures for providing public education involving solid waste (i.e. recycling, disposal).
4585	Yard Trimmings Collection and Management	Expenditures for collection and processing of yard trimmings
4590	Other Solid Waste and Recycling	
<i>Code</i>	<i>Classification</i>	<i>Description</i>
4600	Electric	Expenses for all activities involved in the supply and distribution of electricity.
<i>Code</i>	<i>Classification</i>	<i>Description</i>
4700	Natural Gas	Expenses for all activities involved in the supply and distribution of natural gas.
<i>Code</i>	<i>Classification</i>	<i>Description</i>
4750	Telecommunications (Broadband)	Expenses for all activities involved in the supply of lines for telecommunications.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
4800	Cable Television	Expenses for all activities involved in the government’s cable television enterprise operation.
4900	Maintenance and Shop	Expenses for all activities involved in the operation of the government’s maintenance shop.
4910	Stormwater	Expenses for all activities involved in the operation of local government stormwater collection, management, and disposal functions.
4950	Cemetery	Expenses for all activities involved in the day-to-day care of the cemetery grounds; perpetual care of grave sites; coordination for all funerals held on the grounds; and coordination of grave site preparation and completions.
4960	Intergovernmental Payments of Shared Sales/Use Tax Revenue	Payments made by a county to municipalities located therein pursuant to contract or intergovernmental agreement in accordance with the provisions of O.C.G.A. Title 48, Chapter 8, Article 3. This expenditure classification applies only to counties. Counties should record collections transmitted from the State as revenue source account number reflective of type of shared revenue collected (31.3XXX), and municipalities should record collections transmitted from the county as revenue source reflective of type of shared revenue received (33.7XXX)
4961	Intergovernmental Payment of Shared Special Purpose Local Option Sales Tax (SPLOST)	Payments made by county government to municipal governments in accordance with contract/intergovernmental agreement stipulating sharing of SPLOST revenues collected in account 31.3200 (OCGA §48-8-3; and OCGA §48-8-110—124). Municipal governments receiving payments from county governments should report in revenue account 33.7100.
4964	Intergovernmental Payment of Shared Transit Special Purpose Local Option Sales Tax (Transit SPLOST)	Payments made by county government to municipal governments in accordance with contract/intergovernmental agreement stipulating sharing of Transit SPLOST revenues collected in account 31.3600 (OCGA §48-8-269.41). Municipal governments receiving payments from county governments should report in revenue account 33.7400.
4970	Other Public Works	Public works expenditures not included above.

5000 *Health and Welfare*

<i>Code</i>	<i>Classification</i>	<i>Description</i>
5100	Health	Includes all activities involved in the conservation and improvement of public health.
5110	Public Health Administration	Expenditures for the general administration of public health activities including payments to hospitals, county health departments and county mental health departments.
5120	Vital Statistics	Expenditures for preparing and maintaining vital records of births, deaths, adoptions, marriages, and divorces; preparing reports and statistical analyses of such data and issuing certified copies of birth certificates, death certificates, and other records, as permitted and required by law.
5130	Regulation and Inspection	Expenditures for various inspection and regulatory activities essential to the conservation and improvement of public health.
5140	Communicable Disease Control	Expenditures incurred in the prevention and treatment (except hospitalization) of certain defined communicable diseases.
5141	Tuberculosis	Expenditures incurred for the prevention and treatment (except hospitalization) of tuberculosis.
5142	Socially Transmitted Diseases	Expenditures incurred for the prevention and treatment (except hospitalization) of socially transmitted diseases.
5143	Rabies and Animal Control	Expenditures incurred for the prevention and treatment (except for hospitalization) of rabies.
5144	Mosquito Control	Expenditures incurred for the mosquito, fly and other insect inspections, prevention and treatment.
5145	Other Communicable Diseases	Expenditures incurred for the prevention and treatment (except hospitalization) of all communicable diseases other than tuberculosis, socially transmitted diseases, and rabies. Covered activities include vaccination and immunization against diseases, quarantine and disinfection, extermination of rodents, and operation of clinics and dispensaries.
5150	Maternal and Child Health Services	Expenditures incurred for various maternal and child health services (except communicable diseases).
5151	Maternal and Preschool	Expenditures for child hygiene, except in schools. Pertinent activities include operation of prenatal clinics, nursing visits to expectant mothers, supervision and medicine, operation of preschool clinics, and home visits to children by nurses.

5152	School	Expenditures for health and hygiene activities in public and private schools. These activities include medical examination of school children and treatment by health officers, dental examination of school children and treatment by health officers, operation of school clinics, school nursing, nutrition nursing, and psychological and psychiatric examinations and treatment of school children.
5160	Adult Health Services	Expenditures for health services for adults other than those rendered in connection with communicable diseases. These services include educational programs aimed at prevention and control of chronic diseases and accidents.
5170	Health Centers and General Clinics	Expenditures for health centers and general clinics furnishing two or more types of clinical services. If the clinic is maintained exclusively for one service, such as tuberculosis, the expenditures should be charged to the appropriate activity account under communicable disease control (5140). Dispensaries operated in connection with clinics should be considered part of the clinic.
5180	Laboratory	Expenditures for laboratory tests essential to the maintenance of public health. These tests would include serologic tests for syphilis and bacteriological analysis for tuberculosis and other diseases.
5190	Indigent Medical Care	Expenditures for indigent medical care.
5195	Buildings and Physical Plant	Expenditures for operation of county health buildings (e.g., utilities, insurance, and cleaning).
<i>Code</i> 5400	<i>Classification</i> Welfare	<i>Description</i> Includes all activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves.
5410	Welfare Administration	Expenditures for the general administration of all public welfare activities.
5420	Institutional Care	Expenditures for the construction and operation of welfare institutions maintained by the government for the care of the indigent. Separate activity accounts should be set up for each type of institution, such as homes for the aged and orphanages.
5430	Direct Assistance	Expenditures, in cash or in kind, made directly to eligible welfare recipients by the government. If there are several categories of assistance programs, expenditures should be classified under one or more of the following categories.
5431	General Assistance	Expenditures to families or individuals who meet specified eligibility criteria and who are not classified under one of the other welfare programs. General assistance refers to such forms of welfare as home relief and general emergency relief.

5432	Senior Assistance	Expenditures made by the government to persons older than a specified age.
5433	Aid to Dependent Children	Expenditures for the care and support of needy dependent children, including payments made to parents, guardians, and foster parents.
5434	Aid to the Blind	Expenditures made by the government to persons judged legally blind.
5435	Aid to the Disabled	Expenditures made by the government to persons judged legally disabled.
5436	Other Direct Assistance	Expenditures to needy persons other than those classified under the foregoing categories. If several additional classes of persons are welfare recipients, separate activity accounts should be established for each class.
5440	Intergovernmental Welfare Payments	Expenditures made by the government to another government for welfare programs administered by it. The county's contribution to the county's DFCS (other than for the buildings, see activity 5460) and expenditures for the care of foster children would be classified here. Such expenditures should be classified under one of the following categories:
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	Expenditures made directly to private individuals and organizations who furnish authorized care, commodities, and services to welfare recipients.
5451	Vendor Medical Payments	Expenditures to private individuals and organizations for medical assistance for the aged under federal and/or state programs and for medical assistance payments under general assistance, aid to the blind, and other programs.
5452	Other Vendor Payments	Expenditures made to vendors of care, commodities, and services for welfare recipients other than those for medical services. Examples include legal services, burial services, rent, food, and clothing. If more than one class of vendor payments exists, separate accounts should be established for each class.
5460	Buildings and Physical Plant	Expenditures for operation of the county welfare (Department of Family and Children Services [DFCS]) building (e.g., utilities, insurance, and cleaning).

<i>Code</i>	<i>Classification</i>	<i>Description</i>
5500	Community Services	Expenditures incurred for community service activities.
5510	Meals on Wheels	Expenditures for providing meals to senior citizens
5520	Senior Citizens Center	Expenditures for the upkeep of a senior citizen center.
5530	Community Center	Expenditures for the upkeep of a community center.
5540	Transportation Services	Expenditures for providing transportation services (e.g. Dial-A-Ride).
5590	Other Community Services	
<i>Code</i>	<i>Classification</i>	<i>Description</i>
5600	Public Education	Expenditures for operations, administration, and maintenance of city public school systems that are component units of a city government reporting entity.

6000 Culture/Recreation

Includes functions include expenditures for all cultural and recreational activities maintained for the benefit of residents and visitors.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
6100	Recreation	Expenditures for the government’s recreation program.
6110	Culture/Recreation Administration	Expenditures for the general administration of all cultural and recreational activities and facilities. This would include payments to a historical society.
6120	Participant Recreation	Expenditures for recreational facilities and activities in which direct participation is the primary attribute. Examples include organized athletics, individual participant sports such as golf, indoor and outdoor games of various kinds, and dancing.
6121	Supervision	Expenditures for supervision of two or more recreational activities classified under participant recreation (6120).
6122	Recreation Centers	Expenditures for the construction, maintenance, and operation of multipurpose recreation centers that contain a full complement of recreational facilities such as gymnasium, athletic fields, and craft rooms.
6123	Playgrounds	Expenditures for the construction, maintenance, and operation of neighborhood playgrounds.
6124	Swimming Pools	Expenditures for the construction, maintenance, and operation of swimming pools. If more than one pool is maintained, a separate account may be established for each one. If a government operates types of swimming facilities other than those in recreation centers, such as a public beach, this account classification may be expanded to include them.
6130	Sport Facilities	Expenditures for the construction, maintenance, and operation of golf courses, tennis courts, softball and soccer fields and related facilities.
6149	Other Recreational Facilities	Expenditures for all participant recreational facilities And areas other than those listed in the foregoing accounts.
6170	Spectator Recreation	Expenditures for cultural and scientific recreational activities benefiting the public as spectators. These expenditures should be charged to one of the following accounts.
6171	Botanical Gardens	
6172	Museums	
6173	Art Galleries	
6174	Zoos	
6180	Special Recreational Facilities	Expenditures for special recreational facilities not included in the foregoing accounts and maintained as separate recreational facilities. Examples include auditoriums, stadiums, camping areas, and marinas. When more than one type of special facility is maintained, a separate account could be established for each one.
6190	Special Facilities/Other Recreation	Expenditures for operating special facilities and or activities (e.g., summer camps, after school programs, special festivals and celebrations).

<i>Code</i>	<i>Classification</i>	<i>Description</i>
6200	Parks	Expenditures for public parks, public squares, and similar ornamental areas. Excluded from this account classification are grounds surrounding public buildings, land encompassed in other recreational facilities, such as zoos and incidental landscaping, and maintenance of areas elsewhere classified under recreation.
6210	Parks Administration	Expenditures for supervision and administration of park activities or facilities.
6220	Park Areas	All expenditures for acquiring, operating, and maintaining park areas and related facilities. These include land used for a park; planting and care of park lawns, trees, shrubs, and flowers; park roads, walks, and paths; park waterways; and park structures and equipment.
6230	Parkways and Boulevards	Expenditures for landscaped areas with traffic lanes running through or adjacent to them. These parkways and boulevards are constructed primarily for beautification and recreation and must be distinguished from so-called boulevards routinely maintained by the street or highway department.
6240	Forestry and Nursery	Expenditures for growing trees and other plants and transplanting them along streets and in parks, parkways, or other public areas. Other activities whose expenditures should be included in this account include removal and disposal of undesirable trees and other plants, supervision of tree trimming on public property, and granting of permits to plant trees in parks and other public areas.
6250	Park Policing	Charged with expenditures for special policing in parks, whether under the direction of the police department or special park police.
6260	Park Lighting	Charged with expenditures for lighting parks, whenever such expenditures can be separated from the cost of street lighting.
6290	Other Parks	
6500	Libraries	Expenditures for operation of, or contributions to a library system.
6510	Library Administration	Expenditures for general administration of the library or the library system. County payments to a county or regional library system would be classified here.
6520	Circulation	Expenditures incurred in the circulation of library books, periodicals, and other materials. Circulation activities include the registration of borrowers, maintenance of loan records, notification to borrowers of delinquencies, collection of fines for overdue or lost books, assistance to library patrons in the use of the card or online catalog, and provision of information about library circulation policies, resources, and schedules.

6530	Catalog	Expenditures incurred in the classification and cataloging of library materials, the preparation and filing of catalog cards and other acquisition records, and the processing and distribution of cataloged materials to various library divisions and/or branch libraries
6540	Reference	Expenditures for all reference services. These services include maintaining special files of clippings and pamphlets to supplement books and periodicals, answering reference questions, assisting library patrons in their search for information and in the use of indexes and finding aids, processing interlibrary loans, and supervising rare book collections.
6550	Order	Expenditures incurred in ordering books, checking materials upon receipt, processing gift materials, and forwarding materials to the catalog division for further processing.
6560	Periodicals	Expenditures incurred in ordering, receiving, and maintaining magazines and periodicals; maintaining records of periodical holdings; and furnishing information and assistance to library patrons in the use of periodicals.
6570	Extension	Expenditures incurred in the selection, maintenance, and circulation of books and other library materials from bookmobiles.
6580	Special Collections	Expenditures made for special collections or clientele sections within the library. Examples of such special collections are children's and young adults' divisions, art, music, science and technology, local history and culture, and newspapers. When more than one special collection of this type is maintained, a separate account should be established for each one.
6590	Branch Libraries	Expenditures for the construction, maintenance, and operation of branch libraries located away from the central library or library headquarters of a library system.
6595	Other Libraries	

7000 *Housing and Development*

Includes all housing and development activities that the government provides.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
7100	Conservation	Includes activities designed to conserve and develop such natural resources as water, soil, forests, and minerals. Expenditures for conservation should be classified according to the specific type of resource.
7110	Conservation Administration	Expenditures for the administration of the conservation program.
7120	Water Resources	Expenditures relating to water resources.
7130	Agricultural Resources	Expenditures for various agricultural resources including soil conservation and soil erosion. Also, the expenditures for the county agent should be charged here.
7140	Forest Resources	Expenditures for forest resources including payments made by the county to the Georgia Forestry Commission (e.g., the acreage maintenance fee). Also included would be the expenditures relating to maintaining marsh lands and fire towers.
7150	Mineral Resources	Expenditures relating to mineral resources.
7160	Fish and Game Resources	Expenditures relating to fish and game resources.
7190	Other Conservation	
7200	Protective Inspection	Includes expenditures incurred in making protective inspections, except those related to health and fire and those definitively assigned to other functions.
7210	Protective Inspection Administration	Expenditures for the centralized administration of two or more inspection services.
7220	Building Inspection	Expenditures incurred in the examination of building plans, inspection of building construction, inspection of existing buildings for structural defects and compliance with minimum housing standards, and issuance of building permits.
7230	Plumbing Inspection	Expenditures incurred in the examination of plumbing plans, inspection of plumbing installations, and issuance of plumbing permits.
7240	Electrical Inspection	Expenditures incurred in the examination of electrical plans, inspection of electrical installations, and issuance of electrical permits.
7250	Natural Gas Inspection	Expenditures incurred in the examination of natural gas installations and fittings and issuance of natural gas permits.

7260	Air Conditioning Inspection	Expenditures incurred in the examination of plans for air conditioning installations, inspection of such installations, and issuance of permits.
7270	Boiler Inspection	Expenditures for examining plans for the installation and operation of boilers, pressure tanks, steam engines, and similar devices.
7280	Elevator Inspection	Expenditures for examining the plans for and the installation and operation of elevators, dumbwaiters, and escalators.
7290	Other Protective Inspection	
<i>Code</i> 7300	<i>Classification</i> Urban Redevelopment and Housing	<i>Description</i> Expenditures incurred for planning and provision of adequate housing and the redevelopment of substandard and blighted physical facilities in urban areas.
7310	Urban Redevelopment and Housing Administration	Expenditures for general administration of all urban redevelopment and housing activities when these are combined under a single administrative head.
7320	Urban Redevelopment	Expenditures for activities involved in the government’s conservation, rehabilitation, and clearance of designated portions of urban areas. It also is charged with expenditures involved in the relocation of individuals, families, and businesses from clearance areas to new neighborhoods.
7321	Redevelopment Administration	Expenditures for planning and administering all redevelopment activities and projects carried out by the government.
7322	Conservation Projects	Expenditures for conservation of existing neighborhood structures and facilities to prolong their usable life and to prevent subsequent deterioration and blight.
7323	Rehabilitation Projects	Expenditures for renovation of deteriorated neighborhoods that still are capable of renovation without total clearance and complete redevelopment. If more than one project of this type is carried on, a separate account should be established for each project.
7324	Clearance Projects	Expenditures for complete demolition, clearance, and redevelopment. If more than one project of this type is carried on, a separate account should be established for each project.
7325	Relocation	Expenditures incurred in the relocation and rehousing of persons displaced by redevelopment projects.
7330	Public Housing	Expenditures for the acquisition, furnishing, maintenance, and operation of the government’s public housing for low-income persons. When more than one project of this type is carried on, a separate account should be established for each project.

7340 Other Urban Redevelopment Expenditures for urban redevelopment and housing projects not included under the foregoing accounts. Included are all intergovernmental expenditures for urban redevelopment and housing activities administered by other governments.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
7400	Planning and Zoning	
7410	Planning and Zoning	Expenditures for developing and implementing a comprehensive plan or land use plan for the community including the costs of the government’s planner. This activity also would include administration of zoning ordinances or other ordinances intended to manage land use within the local government’s jurisdiction.
7420	Code Enforcement	Expenditures for the government removing junk cars, clearing high grass, removing garbage or trash from private property and for cutting and removing weeds from private property when property owners are negligent.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
7500	Economic Development and Resources	Expenditures for all activities directed toward economically developing the area encompassed by the government and providing assistance to and opportunity for economically disadvantaged persons and businesses.
7510	Economic Development and Resources Administration	Expenditures for the general supervision and administration of all development and assistance activities performed by the government.
7520	Economic Development	Expenditures made to foster economic growth and development of the area over which the government exercises jurisdiction. These development activities include economic and industrial surveys, financial assistance to new industries and businesses, acquisition of industrial sites, contact activities of industrial development agencies, and promotional advertising. Examples include payments to the Chamber of Commerce (often the Hotel/Motel taxes are used to fund this payment) and Industrial Development Authority.
7530	Employment Security	Expenditures for the administration of unemployment compensation programs, public employment offices, and related activities.
7540	Tourism	Expenditures to enhance tourism including the operations of welcome centers and rest areas. Often the Hotel/Motel taxes are used to fund this activity (see revenue account 31.4100).
7550	Downtown Development	Expenditures to develop the downtown areas of the government.
7560	Enterprise Operations	Expenses in the operations of enterprise type services that enhance economic development.
7561	Mass Transit	Expenses incurred in the operation of a government’s mass transit system.
7563	Airport	Expenses incurred in the operation of a government’s airport. Payments to an Airport Authority should be classified here.

7564	Parking	Incurred in the operation a government’s parking facilities.
7565	Special Facilities	Expenses to operate a government’s special facilities.
7590	Other Economic Development and Resources	

<i>Code</i>	<i>Classification</i>	<i>Description</i>
7600	Economic Opportunity and Programs	Expenditures for various programs designed to eliminate or ameliorate poverty and its causes. Expenditures should be classified according to the specific type of program and/or project and in accordance with current federal grants made for such programs as follows.
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	Daycare Centers	
7634	Remedial Instruction for Elementary School Students	
7635	Family Health Education	
7636	Other Community Action 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	To account for locally established programs providing multiple types of assistance.
7690	Other Economic Opportunity and Programs	

8000 ***Debt Service***
 Includes interest and principal payments on general long-term debt.

9000 ***Other Financing Uses***
 Includes limited financial outflows classified separately from expenditures.

Object Classifications – Classification Descriptions

This classification is used to describe the service or commodity obtained as the result of an expenditure. There are nine major object categories, each of which is further subdivided. The following are definitions of the object classes and selected subject categories.

51 Personal Services and Employee Benefits

<i>Code</i>	<i>Classification</i>	<i>Description</i>
51.1000	Personal Services – Salaries and Wages	Expenditures for both permanent and temporary government employees, including personnel substituting for those in permanent positions. This category includes gross salary for personal services rendered while on the payroll of the government. The last two positions in this number series have not been used so that a job classification code can be inserted by the government if desired (e.g., vacation pay, sick pay, incentive pay, shift premium pay, standby pay, and longevity pay).
51.1100	Regular Employees	Full-time, part-time, and prorated portions of the costs for work performed by employees of the government.
51.1200	Temporary Employees	Full-time, part-time, and prorated portions of the costs for work performed by employees of the government who are hired on a temporary or substitute basis.
51.1300	Overtime	Expenditures for employees of the government in either temporary or permanent positions for work performed in addition to the normal work period for which the employees are compensated.
<i>Code</i>	<i>Classification</i>	<i>Description</i>
51.2000	Personal Services – Employee Benefits	Expenditures incurred by the government on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such amounts are fringe benefits and, although not paid directly to employees, they are part of the cost of personal services. The last two positions in this number series have not been used so that a job classification code can be inserted by the government if desired.
51.2100	Group Insurance	Employer’s share of any insurance plan.
51.2200	Social Security (FICA) Contributions	Employer’s matching share of Social Security.
51.2300	Medicare	Employer’s matching share of federal Medicare tax.
51.2400	Retirement Contributions	Employer’s share of any state or local employee retirement system, including employer’s contribution to a deferred compensation plan, including the amount paid for employees assigned to federal programs. Payments to the ACCG and GMA retirement plans would be classified here.

51.2500	Tuition Reimbursements	Amounts reimbursed by the government to any employee qualifying for tuition reimbursement, based on government policy.
51.2600	Unemployment Insurance	Amounts incurred by the government to provide unemployment compensation for its employees.
51.2700	Workers' Compensation	Amounts incurred by the government to provide workers' compensation insurance for its employees.
51.2800	Termination Benefits	Expense/expenditure for voluntary or involuntary termination benefits.
51.2850	OPEB Contribution	Amounts paid into OPEB trust fund by the government.
51.2900	Other Employee Benefits	Employee benefits other than those classified above.

52 ***Purchased/Contracted Services***

<i>Code</i>	<i>Classification</i>	<i>Description</i>
52.1000	Purchased Professional and Technical Services	Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Included are the services of architects, engineers, auditors, dentists, physicians, lawyers, and consultants. A separate account should be established for each type of service provided to the government.
52.1100	Official/Administrative	Services in support of the government's various policy-making and managerial activities. These services include management consulting activities directed toward general governance or business and financial management of the government, management support activities, election, and tax-assessing and collecting services.
52.1200	Professional	Services supporting government operations and administration. These include the services of physicians, lawyers, architects, engineers, surveyors, auditors, actuaries, therapists, systems analysts, solicitors, and planners. Architectural and engineering services that result in the completion of a capital asset should be charged to object 54.1000, Property. If legal fees are part of a bond issuance, record expenditures in 58.4000.
52.1300	Technical	Services to the government that are not regarded as professional but that require basic scientific knowledge, manual skills, or both. These services include data processing, purchasing, court-reporting, water-testing, and warehousing.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
52.2000	Purchased – Property Services	Services purchased to operate, repair, maintain, and rent property owned or used by the government. These services are performed by persons other than government employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.
52.2100	Cleaning Services	Services purchased to clean buildings (apart from services provided by government employees).
52.2110	Disposal (e.g., Garbage Pickup)	Expenditures for garbage pickup and handling not provided by government personnel.
52.2120	Snow Plowing	Expenditures for snow removal not provided by government personnel.
52.2130	Custodial	Expenditures to an outside contractor for custodial services.
52.2140	Lawn Care	Expenditures for lawn and grounds upkeep, minor landscaping, and nursery service not provided by government personnel.
52.2200	Repairs and Maintenance	Expenditures for repair and maintenance services not provided directly by government personnel. These expenditures include contracts and agreements covering the upkeep of buildings and equipment.
52.2300	Rentals	Costs for renting or leasing land, buildings, equipment, and vehicles.
52.2310	Rental of Land and Buildings	Expenditures for leasing or renting land and buildings for both temporary and long-term use by the government.
52.2320	Rental of Equipment and Vehicles	Expenditures for leasing or renting equipment or vehicles for both temporary and long-term use by the government. These expenditures include bus and other vehicle rental when operated by a local government, capital lease arrangements, and other rental agreements.
52.3000	Other Purchased Services	Expenditures for services separate from professional and technical services or property services.
52.3100	Insurance, Other than Employee Benefits	Expenditures for all types of insurance coverage, including property, liability, and fidelity. Group health insurance is not charged here, but is recorded under object 51.2100 (group insurance). If a government is self-insuring its risk management, it should use object 55.2000.
52.3200	Communications	Services provided by persons or businesses to assist in transmitting and receiving messages or information. This category includes telephone, cellular phones, pagers, internet services, and postage.

52.3300	Advertising	Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, legal ads, sale of new and used equipment, and sale of property. Costs for professional advertising or public relations services are not recorded here, but are charged to object 52.1200 (professional).
52.3400	Printing and Binding	Expenditures for job printing and binding, usually according to specifications of the government. This category includes designing and printing forms and posters, as well as printing and binding government publications. Preprinted standard forms are not charged here, but are recorded under object 53.1100 (general supplies and materials).
52.3500	Travel	Expenditures for transportation, meals, hotel, and other expenses associated with staff travel for the government. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here.
52.3600	Dues and Fees	Expenditures for dues and fees. Examples include personnel in professional or authorized organizations, bailiff fees, jurors fees, witness fees, and court-ordered fees. The mandatory annual per capita fees paid to regional commissions should be classified here. Includes fees for bank and credit card processing fees. Fees for education and training are not included here, but are reported under object 52.3700 (education and training).
52.3700	Education and Training	Education and training expenditures are costs for training programs and activities, excluding travel and lodging.
52.3800	Licenses	Expenditures for licenses for professional personnel.
52.3850	Contract Labor	Expenditures for the cost of payments to individuals (independent contractors) who are not employees, performing casual labor services for the government (e.g., poll workers, temporary workers, umpires)
52.3900	Other Purchased Services	Expenditures for other purchased services not listed above.

53 *Supplies*

<i>Code</i>	<i>Classification</i>	<i>Description</i>
53.1000	Supplies	Amounts paid for items that are consumed or deteriorate through use or that lose their identity through fabrication or incorporation into different or more complex units or substances.
53.1100	General Supplies and Materials	Expenditures for all supplies (other than those listed below) for the operation of a government, including freight.
53.1200	Energy	Expenditures for energy, including natural gas, oil, coal, gasoline, and services received from public or private utility companies.
53.1210	Water/Sewerage	Expenditures for water/sewage utility services from a private or public utility company.
53.1220	Natural Gas	Expenditures for natural gas utility services from a public or private utility company.
53.1230	Electricity	Expenditures for electric utility services from a private or public utility company.
53.1240	Bottled Gas	Expenditures for bottled gas, such as propane gas received in tanks.
53.1250	Oil	Expenditures for bulk oil normally used for heating.
53.1260	Coal	Expenditures for raw coal normally used for heating.
53.1270	Gasoline/Diesel	Expenditures for gasoline and diesel fuel purchased in bulk or periodically from a gasoline service station.
53.1300	Food	Expenditures for food used in various governmental activities including costs of catered meals.
53.1400	Books and Periodicals	Expenditures for books, textbooks, and periodicals available for general use, including reference books. These expenditures include the cost of workbook and textbook binding or repairs, as well as textbooks that are purchased to be resold or rented.
53.1500	Supplies/Inventory Purchased for Resale	The cost of purchasing energy and goods and supplies for resale to the public to produce revenue for government operations and related expenses.
53.1510	Water	The cost of purchasing water for resale to the public to produce revenue for government operations and related expenses.

53.1520	Natural Gas	The cost of purchasing natural gas for resale to the public to produce revenue for government operations and related expenses.
53.1530	Electricity	The cost of purchasing electricity for resale to the public to produce revenue for government operations and related expenses.
53.1540	Telecommunications (Broadband)	The cost of purchasing telecommunications inventory for resale to the public to produce revenue for government operations and related expenses.
53.1550	Garbage Bags	The cost of garbage bags for resale to the public to produce revenue for government operations and related expenses. Many governments require residents to purchase and use unique garbage bags in order for the residents' garbage to be picked up.
53.1590	Other Supplies/Inventory Purchased for Resale	The cost of purchasing other inventory items for resale to the public to produce revenue for government operations and related expenses.
53.1600	Small Equipment	Expenditures for items such as space heaters, coffee makers, office clocks, flatware, servers, warmers, and other small equipment.
53.1700	Other Supplies	Includes expenditures for uniform rental services.

54 Capital Outlays

<i>Code</i>	<i>Classification</i>	<i>Description</i>
54.1000	Property	Expenditures for acquiring capital assets, including land or existing buildings, site improvements, infrastructure, and equipment. Any building contractor, architectural and engineering services costs relating to property would be classified here, rather than as a “purchased service.” Proprietary fund types would report these purchases as capital assets, rather than as expenses.
54.1100	Sites	Expenditures for the purchase of land.
54.1200	Site Improvements	Expenditures for acquiring improvements not associated with buildings. These improvements include the paving of parking lots and the building of fences and retaining walls. Also included are special assessments against the government for capital improvements, such as streets, curbs, and drains. Not included here, but generally charged to object 52.1300 (technical) as appropriate, are expenditures for improving sites and adjacent ways after acquisition by the government.
54.1300	Buildings and Building Improvements	Expenditures for acquiring existing buildings. These expenditures include the principal amount of capital lease payments resulting in the acquisition of buildings, except payments to building authorities or similar agencies. Buildings constructed and alterations performed by the government’s own staff are charged to objects 51.1000 (personal services—salaries and wages), 51.2000 (personal services—Employee benefits), 53.1100 (general supplies and materials), and 54.1200 (site improvements), as appropriate.
54.1400	Infrastructure	Infrastructure that the government built or for which the government assumed title. Examples of infrastructure built by government include highways, roads, streets, bridges, sidewalks, curbs, gutters, tunnels, and street lights.
54.2000	Machinery and Equipment	Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles.
54.2100	Machinery	Expenditures for equipment usually composed of a complex combination of parts (excluding vehicles). Examples are lathes, drill presses, and printing presses.
54.2200	Vehicles	Expenditures for equipment used to transport persons or objects. Examples include automobiles, trucks, and buses.
54.2300	Furniture and Fixtures	Expenditures for furniture and fixtures, including office furniture and building fixtures.
54.2400	Computers	Expenditures for mainframes, desktops, laptops, and peripheral equipment.
54.2500	Other Equipment	Expenditures for other equipment including office equipment (e.g., copy machines, calculators).
54.3000	Intangibles	Expenditures for assets having no physical substance, not in monetary form and with no claims or rights to assets in a monetary form, and that have a life of more than one year.

55 *Interfund/Inter-Departmental Charges*

<i>Code</i>	<i>Classification</i>	<i>Description</i>
55.1000	Indirect Cost Allocations	The allocation of expenditures to operating departments and divisions from the general fund or possibly other funds. Usually when an internal service fund charges another fund for a service, the charge relates to a specific service and the fund incurring the expenditure charges the cost to the applicable object. For example, a charge from the maintenance garage internal service fund would be reported in the repairs and maintenance object (52.2200), rather than in this object.
55.1100	General	The allocated costs of service departments and divisions of a general nature that cannot specifically be related to a service. For example, this object would be used to record expenditures relating to an amount determined through an indirect cost allocation rate.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
55.2000	Self-Funded Insurance	The allocated costs of maintaining self-funded insurance, including risk management.
55.2100	Administrative Fees	Costs of administration of self-funded insurance, including fees paid to third party administrators.
55.2200	Claims	Insurance claims—costs for the self-funded insurance program.
55.2300	Judgments	Insurance judgment costs for the self-funded insurance program.
55.2400	Allocated Self-Insurance Costs	Payments to the General Fund or an Internal Service Fund from other funds for premiums related to the government’s risk financing activities accounted for in accordance with the provisions of GASB Cod. Sec. C50.126 or C50.129

56 *Depreciation and Amortization*

<i>Code</i>	<i>Classification</i>	<i>Description</i>
56.1000	Depreciation	The recording of the periodic cost expiration of capital assets.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
56.000	Amortization	The recording of the periodic cost expiration of intangible type assets (e.g., bond issuance costs).

57 *Other Costs*

<i>Code</i> 57.1000	<i>Classification</i> Intergovernmental	<i>Description</i> Expenditures (transfers of resources) from one local government to another government entity (e.g., libraries).
<i>Code</i> 57.2000	<i>Classification</i> Payments to Other Agencies	<i>Description</i> Expenditures for payments to other agencies (e.g., volunteer fire departments, chambers of commerce, convention and visitors bureaus, United Way, and humane societies). Although these payments are for purchased services, they should be classified here.
<i>Code</i> 57.3000	<i>Classification</i> Payments to Others	<i>Description</i> Expenditures for payments to individuals and others (e.g., local government single employer pension plan).
<i>Code</i> 57.4000	<i>Classification</i> Bad Debts	<i>Description</i> Expenses for write off of bad debts in proprietary funds.
<i>Code</i> 57.5000	<i>Classification</i> Loss on Disposition of Capital Assets	<i>Description</i> The loss occurring from the disposition of capital assets (proprietary fund types only).
<i>Code</i> 57.5100	<i>Classification</i> Loss on Impairment of Capital Assets	<i>Description</i> The difference between the book value of the asset at time of impairment and the determined impaired value. Loss from impairment of capital asset should be reduced by insurance recovery when both transactions happen in the same fiscal year.
<i>Code</i> 57.9000	<i>Classification</i> Contingencies	<i>Description</i> An account used for budgetary purposes only. If a government is going to use resources budgeted in this account, they would amend the budget and transfer the resources to the appropriate fund, function, activity and object accounts.

58 *Debt Service*

Expenditures for both long-term and short-term debt.

<i>Code</i>	<i>Classification</i>	<i>Description</i>
58.1000	Principal	
58.1100	Bonds	Expenditures for periodic principal maturities of general obligation and revenue bonds.
58.1200	Capital Lease	Expenditures for capital leases.
58.1300	Other Debt	Expenditures for principal on general long-term debt other than bonds or capital leases.
<i>Code</i>	<i>Classification</i>	<i>Description</i>
58.2000	Interest	Expenditures for short-term and long-term debt.
58.2100	Bonds	Periodic interest payments on general obligation and revenue bonds.
58.2200	Capital Lease	Interest payments on capital leases.
58.2300	Other Debt	Interest payments on tax anticipation notes and general long-term debt other than bonds or capital leases.
<i>Code</i>	<i>Classification</i>	<i>Description</i>
58.3000	Fiscal Agent’s Fees	Expenditures made to financial institutions for services rendered in paying interest and redeeming debt.
<i>Code</i>	<i>Classification</i>	<i>Description</i>
58.4000	Issuance Costs	Payments to bond underwriters, legal fees, and other costs associated with bond issuance.
<i>Code</i>	<i>Classification</i>	<i>Description</i>
58.5000	Advance Refunding Escrow – From Existing Resources	Payments made to an escrow agent from sources other than refunding proceeds, normally debt service fund resources.

61 *Other Financing Uses*

Use with 9000 Function Only

<i>Code</i>	<i>Classification</i>	<i>Description</i>
61.1000	Interfund Transfers Out - _____ Fund	Financial outflows to other funds of the government reporting entity that are not classified as Interfund services provided and used, reimbursements, or loans (includes transfers out to blended component units).
61.2000	Transfers out to Component Units	
61.3000	Payments to Refunded Bond Escrow Agent – From Debt Issuance	Payments to an escrow agent from advance refunding bond proceeds that are to be placed in an irrevocable trust.
61.5000	Discounts on Bonds Issued	The adjustment in the interest rate that reflects the difference between the present value and the face amount of bonds when the former is less than the latter.

62 *Special Items*

Results from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.

63 *Extraordinary Items*

Transactions or other events that are both unusual in nature and infrequent in occurrence.

Appendix A Common Uses of Balance Sheet Accounts

	<u>Governmental Funds</u>				<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>		
	<u>General and</u>	<u>Debt</u>	<u>Capital</u>	<u>Permanent</u>	<u>Enterprise</u>	<u>Internal</u>	<u>Private-</u>	<u>Pension</u>	<u>Custodial</u>
	<u>Special</u>						<u>Revenue</u>	<u>Service</u>	
11	<u>Assets and Deferred Outflows of Resources</u>								
1000	Current Assets								
1100	Cash (Including cash equivalents)	X	X	X	X	X	X	X	X
1110	Cash in Bank	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
1400	Interest Receivable – Investments	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	--	--	--	--	--	--
	Allowance for Uncollectible Delinquent Taxes	X	X	--	--	--	--	--	--
1610	(Credit)	X	X	--	--	--	--	--	--
1700	Interest and Penalties Receivable – Taxes	X	X	--	--	--	--	--	--
	Allowance for Uncollectible Interest and Penalties	X	X	--	--	--	--	--	--
1710	(Credit)	X	X	--	--	--	--	--	--
1800	Tax Liens Receivable	X	X	--	--	--	--	--	--
1810	Allowance for Uncollectible Tax Liens (Credit)	X	X	--	--	--	--	--	--
1900	Accounts Receivable	X	--	--	--	X	X	--	--
	Allowance for Uncollectible Accounts Receivable	X	--	--	--	X	X	--	--
1930	(Credit)	X	--	--	--	X	X	--	--
2100	Unbilled Accounts Receivable	X	--	--	--	X	X	--	--
	Allowance for Uncollectible Un-Billed Accounts	X	--	--	--	X	X	--	--
2110	Receivable (Credit)	X	--	--	--	X	X	--	--
2200	Special Assessments Receivable – Current	X	X	--	--	X	--	--	--
	Allowance for Uncollectible Current Special	X	X	--	--	X	--	--	--
2230	Assessments (Credit)	X	X	--	--	X	--	--	--
2300	Special Assessments Receivable – Non-Current	X	X	--	--	X	--	--	--
	Allowance for Uncollectible Non-Current Special	X	X	--	--	X	--	--	--
2330	Assessments (Credit)	X	X	--	--	X	--	--	--

		<u>Governmental Funds</u>				<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>		
		<u>General and</u>	<u>Debt</u>	<u>Capital</u>			<u>Internal</u>	<u>Private-</u>	<u>Pension</u>	
		<u>Special</u>	<u>Service</u>	<u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	<u>Service</u>	<u>Purpose</u>	<u>Trust</u>	<u>Custodial</u>
		<u>Revenue</u>						<u>Trust</u>	<u>Trust</u>	
2400	Special Assessments Receivable – Delinquent Allowance for Uncollectible Delinquent Special	X	X	--	--	X	--	--	--	--
2430	Assessments (Credit)	X	X	--	--	X	--	--	--	--
2500	Special Assessment Liens Receivable Allowance for Uncollectible Special Assessment	X	X	--	--	X	--	--	--	--
2510	Liens (Credit)	X	X	--	--	X	--	--	--	--
2600	Interest Receivable – Special Assessments Allowance for Uncollectible Special Assessment	X	X	--	--	X	--	--	--	--
2630	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	Rents Receivable	X	--	--	--	X	X	--	--	--
2930	Allowance for Uncollectible Rent (Credit)	X	--	--	--	X	X	--	--	--
3000	Pledged Receivable Allowance for Uncollectible Pledged Receivable	X	--	--	--	X	--	--	--	--
3010	(Credit)	X	--	--	--	X	--	--	--	--
3020	Residual Interest in Excess Receivable Collections	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	--	--	--	--
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	--
5000	Non-Current Assets									
5100	Receivables – Non-Current	X	--	--	--	X	--	--	--	--
5200	Investments – Long-Term	X	--	--	--	X	X	X	X	--
6000	Restricted Assets									
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

		<u>Governmental Funds</u>				<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>		
		<u>General and</u>	<u>Debt</u>	<u>Capital</u>			<u>Internal</u>	<u>Private-</u>	<u>Pension</u>	
		<u>Special</u>	<u>Service</u>	<u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	<u>Service</u>	<u>Purpose</u>	<u>Trust</u>	<u>Custodial</u>
		<u>Revenue</u>						<u>Trust</u>	<u>Trust</u>	
7000	Capital Assets									
7100	Sites	--	--	--	--	X	X	--	--	--
7200	Site Improvements	--	--	--	--	X	X	--	--	--
	Accumulated Depreciation – Site Improvements				--		X			
7210	(Credit)	--	--	--		X		--	--	--
7300	Infrastructure	--	--	--	--	X	X	--	--	--
7310	Accumulated Depreciation – Infrastructure (Credit)	--	--	--	--	X	X	--	--	--
7400	Buildings/Building Improvements	--	--	--	--	X	X	--	--	--
	Accumulated Depreciation – Buildings/Building				--		X			
7410	Improvements (Credit)	--	--	--		X		--	--	--
7500	Machinery and Equipment	--	--	--	--	X	X	--	--	--
	Accumulated Depreciation – Machinery and				--		X			
7510	Equipment (Credit)	--	--	--		X		--	--	--
7600	Construction in Progress	--	--	--	--	X	X	--	--	--
7850	Works of Art and Historical Treasures	--	--	X	X	X	--	--	--	--
	Accumulated Depreciation on Works of Art and				X		--			
7860	Historical Treasures	--	--	X		X		--	--	--
7900	Intangible Assets	--	--	X	X	X	--	--	--	--
7910	Accumulated Amortization – Intangible Assets	--	--	X	X	X	--	--	--	--
7950	Other Capital Assets (Nondepreciable)	--	--	X	X	X	--	--	--	--
8000	Other Assets									
8100	Investments – Joint Venture	--	--	--	--	X	--	--	--	--
9000	Deferred Outflows of Resources									
9100	Deferred Charge on Refunding	--	X	X	--	X	X	--	--	--
9200	Deferred Outflow of Resources (_____)	X	--	--	--	--	--	--	--	--

	<u>Governmental Funds</u>				<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>			
	<u>General and</u>	<u>Debt</u>	<u>Capital</u>	<u>Permanent</u>	<u>Enterprise</u>	<u>Internal</u>	<u>Private-</u>	<u>Pension</u>	<u>Custodial</u>	
	<u>Special</u>	<u>Service</u>	<u>Projects</u>				<u>Purpose</u>	<u>Trust</u>		
	<u>Revenue</u>					<u>Service</u>	<u>Trust</u>	<u>Trust</u>		
12	<u>Liabilities and Deferred Inflows of Resources</u>									
1000	Current Liabilities									
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	--	--	--
1450	Termination Benefits Payable – 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	--	--	--	--
2400	Accrued Interest Payable	X	--	X	--	X	X	--	--	--
2500	Unearned 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	--	--	--	--
	Special Assessment Debt Payable w/ Government				--		--			
2840	Commitment	--	--	--		X		--	--	--
2860	Revenue Bonds Payable	--	--	--	--	X	--	--	--	--
2880	Other Bonds Payable	--	--	--	--	X	--	--	--	--
3000	Pledged Revenues Payable	X	--	--	--	X	--	--	--	--
	Excess Collections of Purchased Receivables				--		--			
3010	Payable	X	--	--		X		--	--	--
3020	Repurchase of Receivables Obligations Payable	X	--	--	--	X	--	--	--	--
3100	Capital Leases Payable – Current	--	--	--	--	X	X	--	--	--
3200	Closure and Post-Closure Care Costs – Current	--	--	--	--	X	--	--	--	--
3400	Pollution Remediation Obligation – Current	--	--	--	--	X	--	--	--	--
3600	Other Current Liabilities	X	X	X	X	X	X	X	X	X

		<u>Governmental Funds</u>				<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>		
		<u>General and</u>	<u>Debt</u>	<u>Capital</u>			<u>Internal</u>	<u>Private-</u>	<u>Pension</u>	
		<u>Special</u>	<u>Service</u>	<u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	<u>Service</u>	<u>Purpose</u>	<u>Trust</u>	<u>Custodial</u>
		<u>Revenue</u>						<u>Trust</u>	<u>Trust</u>	
5000	Non-Current Liabilities									
5100	Advances from Other Funds - _____ Fund	X	--	X	--	X	--	--	--	--
5200	Employer's Share of Employee Benefits – Non-Current	X	--	--	--	X	X	--	--	--
5250	Termination Benefits Payable – Non-Current	X	--	--	--	X	X	--	--	--
5260	Net Other Post-Employment Benefits Obligation	X	--	--	--	X	X	--	--	--
5265	Net Pension Obligation	--	--	--	--	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	--	--	--	--
	Special Assessment Debt with Government				--		--			
5640	Commitment	--	--	--		X		--	--	--
5660	Revenue Bonds Payable	--	--	--	--	X	--	--	--	--
5680	Other Bonds Payable	--	--	--	--	X	--	--	--	--
	Unamortized Charge – Refunding Bonds (Debit or Credit									
5700	Balance)	--	X	--	--	X	--	--	--	--
5800	Unamortized Premiums on Bonds	--	--	--	--	X	--	--	--	--
5900	Unamortized Discounts on Bonds (Debit)	--	--	--	--	X	--	--	--	--
6000	Arbitrage Payable – Non-Current	--	X	X	--	X	--	--	--	--
6100	Closure and Post-Closure Care Costs – Non-Current	--	--	--	--	X	--	--	--	--
6400	Pollution Remediation Obligation – Non-Current	--	--	--	--	X	--	--	--	--
6500	Pledged Revenues Payable – Non-Current	X	--	--	--	X	--	--	--	--
	Excess Collections of Purchased Receivables				--		--			
6510	Payable – Non-Current	X	--	--		X		--	--	--
	Repurchase of Receivables Obligation Payable –				--		--			
6520	Non-Current	X	--	--		X		--	--	--
6600	Other Non-Current Liabilities	--	--	--	--	X	X	--	--	--
7000	Liabilities Payable from Restricted Assets									
7100	Customer Deposits Payable	--	--	--	--	X	--	--	--	--
7200	Revenue Bonds Payable	--	--	--	--	X	--	--	--	--
7300	Accrued Interest Payable	--	--	--	--	X	X	--	--	--
	Excess OPEB Assets Due to Employers (OPEB Custodial									
7400	Fund Account)	--	--	--	--	--	--	--	--	X

	<u>Governmental Funds</u>				<u>Proprietary Funds</u>		<u>Fiduciary Funds</u>		
	<u>General and Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Private- Purpose Trust</u>	<u>Pension Trust</u>	<u>Custodial</u>
9000	Deferred Inflows of Resources								
9100	X	--	--	--	X	--	--	--	--
9200	--	X	X	--	X	--	--	--	--
9300	X	--	--	--	X	--	--	--	--
13	<u>Net Position</u>								
	Net Position (Proprietary Fund and Fiduciary Fund Types Only)								
3000	Types Only								
3100	--	--	--	--	X	X	X	X	--
3200	--	--	--	--	X	X	X	X	X
3250	--	--	--	--	X	--	--	--	--
3260	--	--	--	--	X	--	--	--	--
3270	--	--	--	--	X	--	--	--	--
3300	--	--	--	--	--	--	--	X	--
3400	--	--	--	--	X	X	X	--	--
5000	Fund Balance (Governmental Fund Types only)								
5100	X	X	X	X	--	--	--	--	--
5110	X	X	X	X	--	--	--	--	--
5120	X	X	X	X	--	--	--	--	--
5130	--	--	--	X	--	--	--	--	--
5140	X	X	X	X	--	--	--	--	--
5200	X	X	X	X	--	--	--	--	--
5300	X	X	X	X	--	--	--	--	--
5400	X	X	X	X	--	--	--	--	--
5500	X	X	X	X	--	--	--	--	--

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

Appendix B

Classifications of Government-Wide Non-Capital Net Position

The purpose of this appendix is to provide guidance regarding the reporting of the restriction of net position 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) and GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources and Net Position* divide net assets into three components:

- Net investment in capital assets
- Restricted net position
- Unrestricted net position

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

	Cost of Capital Assets	\$176,890,453
	Less Accumulated Depreciation	(\$86,403,980)
	Book Value of Capital Assets	\$90,486,473
	Less Capital-Related Debt	(\$37,474,653)
	Net Investment in Capital Assets	\$53,011,820
<i>Continuing this example, the non-capital net position is calculated as follows:</i>		

Total Net Position	\$77,998,485*
Less Net Investment in Capital Assets	(\$53,011,820)
Non-Capital Net Position	\$24,986,665

**"Total Net Position" represents the different between assets plus deferred outflow of resources and liabilities, plus deferred inflows of resources applying the accrual basis of accounting.*

The classification “restricted net position” only relates to the financial statements prepared using the accrual basis. Local governments must determine what amounts are to be included in total net position before determining what net position 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 position is reported net of related liabilities).

GASBS 34 and 63 require governments to restrict net position 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 legislation¹

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 Guide² 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 position is when a fund includes both restricted and unrestricted net position. If a fund includes both types of assets, it is difficult to determine the year-end net position for each type. Often, when a government reports expenditures 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 net position. A government may develop a policy that indicates that they spend any restricted assets first, before they spend any unrestricted net position.

One option a government could use is to establish a sub-fund for restricted assets and a sub-fund for unrestricted net position. 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 position.

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 position 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.

¹ GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments*, Paragraph 34

² 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 followed by Volume II)*

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	<p>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.</p> <p>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.</p> <p>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:</p> <ul style="list-style-type: none"> - 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. <p>As a result, counties should restrict any net assets reported at year-end from the insurance premium tax.</p>
200	Special Revenue Funds	
205	Law Library Fund	<p>O.C.G.A. §36-15-7 allows county governments to add a fee to court fines for law library purposes.</p> <p>The use of these revenues (i.e., the fees) that the county collects 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.</p> <p>If the county has excess funds after the above expenditures, such funds 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.</p>

210	Confiscated Assets Fund	<p>Generally, local governments will receive resources in this fund by the following three alternatives:</p> <ul style="list-style-type: none"> • Fines imposed in Superior Court • Forfeitures of property and cash from Superior Court • Forfeitures of property and cash in confiscations involving federal officials <p>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.</p> <p>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.</p> <p>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.</p>
212	County drug abuse treatment & education fund	<p>Special revenue fund to account for funds collected pursuant to (O.C.G.A. 15-21-100) and restricted expenditures pursuant to (O.C.G.A. 15-21-101 (b) 1 and 2). Additionally, activities of Drug Court Divisions certified by the Judicial Council of Georgia pursuant to (O.C.G.A. 15-1-15) shall be accounted for in this fund. As a result, any of these resources remaining at year-end should be reported as restricted net assets.</p>
<u>213</u>	<u>Local Governments’ Share of Opioid Settlement Payments</u>	<p><u>Accounts for all Opioid Settlement Payment Funds received by the local government (e.g., through the National Distributor Settlement and the Janssen/J&J Settlement.) This Special Revenue Fund is reserved exclusively for the accounting of such settlement funds.</u></p>
215	Emergency 911 Telephone Fund	<p>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.</p>
220	Grant Fund(s)	<p>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.</p> <p>If the government participates in a non-categorical grant and reports net assets, normally it reports these assets as unrestricted.</p>

230	American Rescue Plan (ARP) Act of 2021 Local Fiscal Recovery Funds	This Special Revenue Fund is exclusively for the use of American Rescue Plan Act (ARPA) Local Fiscal Recovery Funds. These funds should be isolated from all other revenue streams, including other revenues or intergovernmental receipts from the Federal Government. Barring additional Congressional action, this Special Revenue Fund will cease December 31, 2026.
235	Transportation special district local option sales and use tax (TSPLOST) 25% discretionary fund	Accounts for the collection of the discretionary portion of the TSPLOST proceeds and expenditures for transportation projects that are not capital projects. If the government is expending these funds on a capital transportation project, the government must report the revenue in this fund first and then transfer the proceeds to fund 335. This fund is applicable only for local discretionary funds collected under the Regional/Multi-County TSPLOST1.
236	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)	Account for the collection of Transit SPLOST collections made under authorization of OCGA 48-8-269.41. This account is for special revenue funds utilized for maintenance and operations of eligible transit-related expenditures. Any capital expenditure funds are accounted for in Fund 336 (Capital Projects Transit SPLOST Fund). The fund is used for jurisdictions collecting the tax both as a single county (those inside EPA Non-Attainment Areas) and as a multi-county referendum (those outside EPA Non-Attainment Areas).
250	Multiple Grant Fund	See above discussion for fund 220.
270	Special District Fund(s)	<p>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.</p> <p>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.</p> <p>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.</p>
275	Hotel/Motel Tax Fund	<p>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:</p> <ul style="list-style-type: none"> • 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. <p>Because the use of these taxes are limited, any remaining net assets at year-end should be reported as restricted.</p>
280	Rental Motor Vehicle Excise Tax Fund	<p>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.</p> <p>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.</p>
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 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.
335	Transportation special district local option sales and use tax (TSPLOST) fund	Accounts for capital transportation projects financed from TSPLOST funds (O.C.G.A. 48-8-244). Any resources remaining at year-end relating to these purposes should be reported as restricted net assets.
335	Transportation Special District Local Option Sales Tax (TSPLOST) Fund	Accounts for capital transportation projects financed from TSPLOST 1 (Regional/Multi-County) (OCGA 48-8-240—256) or TSPLOST 2 (Single-County/County-Specific) (OCGA 48-8-260—269) funds.
336	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)	Account for the collection of Transit SPLOST collections made under authorization of OCGA 48-8-269.41. This account is for special revenue funds utilized for eligible transit-related capital expenditures. Any maintenance and operations expenditures are accounted for in Fund 236 (Special Revenue Transit SPLOST Fund). The fund is used for jurisdictions collecting the tax both as a single county (those inside EPA Non-Attainment Areas) and as a multi-county referendum (those outside EPA Non-Attainment Areas).
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.
450	Permanent Funds	<p>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.</p> <p>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.</p>
500	Enterprise Funds	<p>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:</p> <ul style="list-style-type: none"> - Revenue bond operations and maintenance account (accumulations of resources equal to operating costs for a specified period); - Revenue bond current debt service account (accumulations of resources for principal and interest payments due within one year); - Revenue bond future debt service account (accumulations of resources for principal and interest payments beyond the subsequent 12 months); - Revenue bond renewal and replacement account (accumulations of resources for unforeseen repairs and replacements of assets originally acquired with bond proceeds). <p>Other than the above, most net assets at year-end would be reported as unrestricted.</p>
530	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.
600	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	
700	Trust and Custodial Funds	Trust and custodial funds are not reported at the government-wide financial reporting level.

Appendix C

GASB Statement #34 - Revenue Classifications

GASB Statement No. 34 (GASBS 34), *Basic Financial Statements - and Management's Discussion and Analysis – for State and Local Governments* (June 1999), 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.

Both program revenues and general revenues are categorized into four (4) types:

“A” Revenue	Those who purchase, use, or directly benefit from the goods or services of the program (e.g., user charges)
“B” Revenue	Parties outside the reporting government’s citizenry (e.g., intergovernmental revenues, or non-governmental entities)
“C” Revenue	The reporting government’s taxpayers (e.g., sales and use taxes)
“D” Revenue	The government institution itself (e.g., interest)

GASB 34 further classifies program revenues into three categories:

Charges for Services
Operating Grants and Contributions
Capital Grants and Contributions

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*. GASB Statement 37 – *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* (June 2001) – 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 utilizes the grant (i.e., the grant is restricted to a particular function).

This appendix provides specific guidance on how local governments in Georgia should apply GASB Statement #34 to the Uniform 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 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 Uniform Chart of Accounts. It is possible that the organizational structure in specific local governments will differ, causing revenues to be matched against different functions than those reflected in this Appendix.

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
31.0000	TAXES						C
31.1000	General Property Taxes						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
31.1314	TAVT Administration (1%) (County Only)						C
31.1315	Motor Vehicle Title Ad Valorem Tax Fee (TAVT)						C
31.1316	Alternative Ad Valorem Tax (AAVT)						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	Natural Gas						C
31.1740	Sanitation						C
31.1750	Television Cable						C
31.1760	Telephone						C
31.1790	Other						C
31.3000	General Sales and Use Taxes						C
31.3100	Local Option Sales and Use Taxes (LOST)						C
31.3200	Special Purpose Local Option Sales and Use Taxes (SPLOST)						C
31.3300	Homestead Option Sales and Use Taxes (HOST)						C
31.3400	Transportation Special District Local Option Sales Taxes (TSPLOST 1 – Regional/Multi-County)						C
31.3500	Transportation Special District Local Option Sales Taxes (TSPLOST 2 – Single-County/County-Specific)						C
31.3600	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)						C
31.3900	Other General Sales and Use Taxes (No Selective/Excise Sales and Use Taxes)						C

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
31.4000	Selective Sales and Use Taxes						C
31.4100	Hotel/Motel Excise Tax						C
31.4200	Beer/Wine Alcoholic Beverage Excise Tax						C
31.4250	Distilled Spirit Alcoholic Beverage Excise Tax						C
31.4300	Mixed Drink Excise Tax						C
31.4400	Excise Tax on Rental Motor Vehicles						C
31.4500	Excise Tax on Energy						C
31.4600	Consumer Fireworks Excise Tax (5%)						C
31.4900	Other Selective Sales and Use Taxes						C
31.6000	Business Taxes						C
31.6100	Business and Occupation Taxes						C
31.6200	Insurance Premium Taxes						C
31.6300	Financial Institutions Taxes						C
31.8000	Other Taxes						C
31.9000	Penalties and Interest on Delinquent Taxes						C
31.9100	General Property Taxes						C
31.9110	Real Property						C
31.9120	Personal Property						C
31.9200	Selective Sales and Use Taxes						C
31.9400	Business Taxes						C
31.9500	Fi Fa						C
31.9900	Other Penalties and Interest						C
32.0000	LICENSES AND PERMITS	A	--	--	1516	Licensing	
32.1000	Business Licenses	A	--	--	1516	Licensing	
32.1100	Alcoholic Beverages	A	--	--	1516	Licensing	
32.1110	Beer – On-Premise Consumption	A	--	--	1516	Licensing	
32.1115	Beer – Retail Sales	A	--	--	1516	Licensing	
32.1120	Wine – On-Premise Consumption	A	--	--	1516	Licensing	
32.1125	Wine – Retail Sales	A	--	--	1516	Licensing	
32.1130	Liquor/Distilled Spirits – On-Premise Consumption	A	--	--	1516	Licensing	
32.1135	Liquor/Distilled Spirits – Retail Sales	A	--	--	1516	Licensing	
32.1140	On-Premise Pouring License	A	--	--	1516	Licensing	
32.1150	Brew Pub	A	--	--	1516	Licensing	
32.1160	Winery	A	--	--	1516	Licensing	
32.1170	Special Event/Catering	A	--	--	1516	Licensing	
32.1180	Distillery	A	--	--	1516	Licensing	

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
32.1200	General Business License	A	--	--	1516	Licensing	
32.1210	Real Estate	A	--	--	1516	Licensing	
32.1220	Insurance	A	--	--	1516	Licensing	
32.1290	Other General Business License Fees	A	--	--	1516	Licensing	
32.1900	Other Business License Fees	A	--	--	1516	Licensing	
32.2000	Non-Business Licenses and Permits	A	--	--	Various	Various	
32.2200	Buildings 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 Operations	A	--	--	1516	Licensing	
32.2400	Marriage Licenses	A	--	--	2450	Probate Court	
32.2500	Animal Licenses	A	--	--	3910	Animal Control	
32.2900	Other Non-Business Licenses and Permits	A	--	--	Various	Various	
32.2910	Weapons Carry License (WCL)/ Concealed Carry Licenses	A	--	--	1516	Licensing	
32.2920	Blasting Fee	A	--	--	1516	Licensing	
32.2930	Street Maintenance Decals	A	--	--	1516	Licensing	
32.2990	Other	A	--	--	1516	Licensing	
32.3000	Regulatory Fees	A			Various		
32.3100	Building Structures and Equipment	A			Various		
32.3110	Protective Inspection Administration	A			7210		
32.3120	Building Inspection	A			7220		
32.3130	Plumbing Inspection	A			7230		
32.3140	Electrical Inspection	A			7240		
32.3150	Natural Gas Inspection	A			7250		
32.3160	Air Conditioning Inspection	A			7260		
32.3170	Boiler Inspection	A			7270		
32.3180	Elevator Inspection	A			7280		
32.3200	Entertainment	A			1516		
32.3300	Short-Term Vacation Rental (STVR) Application and Registration	A			1516		
32.3900	Other Regulatory Fees	A			1516		
32.4000	Penalties/Interest on Delinquent Licenses/Permits				Various	Various	
32.4100	Business License Penalty				1516	Licensing	
32.4200	Sign Permit Penalty				7410	Planning and Zoning	
32.4300	Late Tag Penalty						C
32.4400	Interest on Business Licenses				1516	Licensing	

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
33.0000	INTERGOVERNMENTAL REVENUES		B	B	Various	Various	
33.1000	Federal Government Grants		B	B	Various	Various	
33.1100	Operating – Categorical		B		Various	Various	
33.1110	Direct		B		Various	Various	
33.1120	Indirect		B		Various	Various	
33.1200	Operating – Non-Categorical				Various	Various	
33.1210	Direct				Various	Various	
33.1220	Indirect				Various	Various	
33.1300	Capital			B	Various	Various	
33.1310	Direct			B	Various	Various	
33.1320	Indirect			B	Various	Various	
33.3000	Federal Government Payments in Lieu of Taxes (PILOT)	--	--	--	--	--	B
33.4000	State Government Grants	--	B	B	Various	Various	B
33.4100	Operating – Categorical	--	B	--	Various	Various	
33.4110	Direct	--	B	--	Various	Various	
33.4120	Indirect	--	B	--	Various	Various	
33.4200	Operating – Non-Categorical	--	--	--	--	--	B
33.4210	Direct	--	--	--	--	--	B
33.4220	Indirect	--	--	--	--	--	B
33.4300	Capital	--	--	B	Various	Various	
33.4310	Direct	--	--	B	Various	Various	
33.4320	Indirect	--	--	B	Various	Various	
33.5000	State Government Payments in Lieu of Taxes (PILOT)	--	--	--	--	--	B
33.5200	Forest Land Protection Grants	--	--	--	--	--	B
33.6000	Local Government Unit (Specify Unit) Grants	--	B	B	Various	Various	B
33.7000	Local Government Unit (Specify Unit) Shared Revenues	--	B	B	Various	Various	B
33.7100	Special Purpose Local Option Sales Tax (SPLOST)	--	--	--	--	--	B
33.7400	Transit Special Purpose Local Option Sales Tax (Transit SPLOST)	--	--	--	--	--	B
33.8000	Local Government Unit (Specify Unit) Payments in Lieu of Taxes (PILOT)	--	--	--	--	--	B

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
34.0000	CHARGES FOR SERVICES	A	--	--	Various	Various	
34.1000	General Government	A	--	--	Various	Various	
34.1100	Court Costs, Fees, and Charges	A	--	--	2100	Judicial Administration	
34.1110	Bond Administration	A	--	--	2100	Judicial Administration	
34.1120	Probation Fee	A	--	--	2100	Judicial Administration	
34.1130	Drug Testing Fee	A	--	--	2100	Judicial Administration	
34.1190	Other Court Costs, Fees, and Charges	A	--	--	2100	Judicial Administration	
34.1200	Recording of Legal Instruments	A	--	--	1330	Clerk - Administration	
34.1300	Planning and Development Fees and Charges	A	--	--	Various	Various	
34.1310	Plat Reduction Fee	A	--	--	2180	Clerk of Superior Court	
34.1320	Impact Fees	A	--	--	Various	Various	
34.1321	Impact Fees for Facilities	A	--	--	Various	Various	
34.1322	Impact Fees for Other Services	A	--	--	Various	Various	
34.1390	Other Planning and Development Fees	A	--	--	Various	Various	
34.1400	Printing and Duplicating Services	A	--	--	1330	Clerk-Administration	
34.1500	Data Processing	A	--	--	1535	Data Processing/MIS	
34.1600	Motor Vehicle Tag Collection Fees	A	--	--	1545	Tax Commissioner	
34.1610	Motor Vehicle Title Fee	A	--	--	1545	Tax Commissioner	
34.1700	Indirect Cost Allocations	A	--	--	Various	Various	
34.1750	Internal Service Fund Charges	A	--	--	Various	Various	
34.1800	Risk Financing Premiums	A	--	--	1555	Risk Management	
34.1900	Other General Government Charges for Services	A	--	--	Various	Various	
34.1910	Election Qualifying Fee	A	--	--	1400	Elections	
34.1920	Advertising Fee	A	--	--	Various	Various	
34.1930	Sale of Maps and Publications	A	--	--	Various	Various	
34.1940	Commissions on Tax Collections	A	--	--	Various	Various	
34.2000	Public Safety	A	--	--	3000	Public Safety	
34.2100	Special Police Services	A	--	--	Various	Various	
34.2110	ID Card Fees	A	--	--	3210	Police Administration	
34.2120	Accident Reports	A	--	--	3223	Patrol	
34.2130	False Alarms	A	--	--	3220	Crime Control/Invest.	
34.2200	Special Fire Protection Services	A	--	--	3520	Fire Fighting	
34.2210	False Alarms	A	--	--	3520	Fire Fighting	
34.2300	Detention and Correction Services	A	--	--	Various	Various	
34.2310	Fingerprinting Fee	A	--	--	3250/3350	Special Detail Services	
34.2320	Inmate Medical Fee	A	--	--	3420	Adult Correctional Inst.	
34.2330	Prisoner Housing Fee	A	--	--	3326	Jail Operations	
34.2500	E-911 Charges	A	--	--	3800	E-911	
34.2510	E-911 Prepaid Cellular	A	--	--	3800	E-911	
34.2600	Ambulance Fees	A	--	--	3630	EMS Operations	
34.2900	Other Public Safety Fees	A	--	--	3000	Public Safety	

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
34.3000	Streets and Public Improvements	A	--	B	4200	Highways and Streets	
34.3100	Street, Sidewalk, and Curb Repairs	A	--	--	4200	Roadways/Walkways	
34.3200	Special Assessments	A	--	B	Various	Various	
34.3210	Capital Improvement	--	--	B	Various	Various	
34.3220	Services	A	--	--	Various	Various	
34.3300	State Road Maintenance Fees	A	--	--	4221	Paved Streets	
34.3900	Other Streets and Public Improvement Fees	A	--	--	4200	Highways and Streets	
34.4000	Utilities/Enterprise	A	--	--	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	Recyclables	
34.4150	Landfill Use Fees	A	--	--	4530	Solid Waste Disposal	
34.4160	Solid Waste Recycling Fees	A	--	--	4540/4550	Recyclables	
34.4190	Other Sanitation 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/Disposal	
34.4260	Stormwater Utility Charges	A	--	--	4320	Stormwater Collection/Disposal	
34.4300	Electric	A	--	--	4600	Electric	
34.4310	Electric Charges	A	--	--	4600	Electric	
34.4400	Natural Gas	A	--	--	4700	Natural Gas	
34.4410	Natural Gas Charges	A	--	--	4700	Natural 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	
34.5000	Other/Enterprise	A	--	--	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 Ops - Airport	
34.5310	Airport Charges	A	--	--	7563	Enterprise Ops - Airport	
34.5400	Parking	A	--	--	7564	Enterprise Ops – Parking	
34.5410	Parking Charges	A	--	--	7564	Enterprise Ops - Parking	
34.5500	Transit	A	--	--	7561	Enterprise Ops – Transit	
34.5510	Passenger Fares	A	--	--	7561	Enterprise Ops – Transit	
34.5600	Telecommunication (Broadband)	A	--	--	4750	Telecommunications	
34.5610	Telecommunication (Broadband) Charges	A	--	--	4750	Telecommunications	

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
34.6000	Other Fees	A	--	--	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	
34.6500	Substance Abuse Treatment Fees	A	--	--	2160	Drug Court Division	
34.6510	Substance Abuse Treatment Fees	A	--	--	2160	Drug Court Division	
34.6900	Other Fees	A	--	--	Various	Various	
34.7000	Culture and Recreation	A	--	--	Various	Various	
34.7100	Library Use Fees	A	--	--	6510	Library Administration	
34.7200	Activity Fees	A	--	--	6120	Participant	
34.7300	Event Admission Fees		--	--			
34.7400	Exhibit Admission Fees	A	--	--	6180/7565	Special Recreation Facilities	
34.7500	Program Fees	A	--	--	6170	Spectator Recreation	
34.7600	Periodical Subscription Fees	A	--	--	6120	Participant Recreation	
34.7700	Tuition Charges	A	--	--	6000	Culture/Recreation	
34.7900	Other Culture and Recreation Fees and Charges	A	--	--	6000	Culture/Recreation	
34.9000	Other Charges for Services	A	--	--	Various	Various	
34.9100	Cemetery Fees	A	--	--	4950	Cemetery	
34.9300	Bad Check Fees	A	--	--	1511	General Supervision	
34.9900	Other Charges for Services	A	--	--	1511	General Supervision	
35.0000	FINES AND FORFEITURES	A			Various	Various	
35.1000	Fines and Forfeitures	A			Various	Various	
35.1100	Court	A			Various	Various	
35.1110	Superior Court	A			2150	Superior Court	
35.1114	Accountability Courts	A					
35.1115	Drug Court	A					
35.1116	DUI Court	A					
35.1117	Mental Health Court	A					
35.1118	Veterans Court	A					
35.1119	Family Court	A					
35.1120	State Court	A			2300	State Court	
35.1130	Magistrate Court	A			2400	Magistrate Court	
35.1140	Recorder's Court	A			2500	Recorder's Court	

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
35.1150	Probate Court (County Only)	A			2450	Probate Court	
35.1160	Juvenile Court	A			2600	Juvenile Court	
35.1170	Municipal Court	A			2650	Municipal Court	
35.1200	Bonds	A			Various	Various	
35.1300	Confiscations	A			3222/3322	Vice Control	
35.1320	Cash Confiscations	A			3222/3322	Vice Control	
35.1340	Other Confiscations/Escheats	A			3222/3322	Vice Control	
35.1360	Proceeds from Sale of Confiscated Property	A			3222/3322	Vice Control	
35.1400	Additional Penalty Assessments	A			2000	Judicial	
35.1410	Additional Penalties – Substance Abuse Violations	A			2160	Drug Court Division	
35.1500	Library Fines	A			6510	Library Administration	
35.1900	Other	A			Various	Various	
35.1910	Overweight Assessments	A			3223/3323	Patrol	
<u>35.1920</u>	<u>Local Governments' Share of Opioid Settlement Payments</u>	<u>B</u>			<u>Various</u>	<u>Various</u>	
36.0000	INVESTMENT INCOME						D
36.1000	Interest Revenues						D
36.1100	SPLOST Fund Interest Revenue						D
36.1200	TSPLOST 1 (Regional/Multi-County) Fund Interest Revenue						D
36.1300	TSPLOST 2 (Single-County/County-Specific) Fund Interest Revenue						D
36.1350	Transit SPLOST Interest Revenue						D
36.1400	Other Interest Revenue						D
36.2000	Realized Gain or Loss on Investments						D
36.3000	Unrealized Gain or Loss on Investments						D
37.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES						
37.1000	Contributions and Donations from Private Sources				Various	Various	B
38.0000	MISCELLANEOUS REVENUE				Various	Various	
38.1000	Rents and Royalties				--	--	
38.2000	Telephone Commissions				3326	Jail Operations	
38.3000	Reimbursement for Damaged Property				Various	Various	
38.4000	Pension Trust Fund Contributions						
38.4100	Employer Contributions						
38.4200	Employee Contributions						
38.4300	Contributions from Other Sources						
38.5000	OPEB Trust Fund Contributions						
38.5100	Employer Contributions						
38.5200	Employee Contributions						

38.5300	Contributions from Other Sources		
38.9000	Other Miscellaneous Revenue	Various	Various

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
39.0000	OTHER FINANCING SOURCES						
39.1000	Interfund Transfers In						
39.2000	Proceeds of Capital Asset Dispositions						
39.2100	Sale of Assets						
39.2200	Property Sale						
39.3000	General Long-Term Debt Issued						
39.3100	General Obligation Bond Issued						
39.3200	Special Assessment Debt with Government Commitment Issued						
39.3300	Refunding Bond Issued						
39.3400	Premiums on Bonds Issued						
39.3500	Inception of Capital Leases						
39.3600	Special Items						
39.3700	Extraordinary Items						
39.3800	Capital Contributions						