



**Uniform Chart of Accounts for Local Governments in Georgia
Fourth Edition**

Summary of UCOA Updates and RLGf Reporting Implications – May 2020 (Anticipated Release)

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.

The Third Edition of the UCOA was released in December 2013. Throughout 2019, DCA gathered feedback, concerns, and recommendations from stakeholders for the Fourth Edition update. This update was a collaborative effort between DCA, the Georgia Department of Audits and Accounts, the Georgia Municipal Association, the Association County Commissioners of Georgia, and the Carl Vinson Institute of Government at the University of Georgia.

Part I: Account Updates and Modifications

I. Terminology Changes

Previous Terminology	New Terminology	Affected Account(s)
"Gas"	"Natural Gas"	Fund 515
		Inflow Account 31.1730
		Function and Activity Account 4700
		Function and Activity Account 7250 (<i>"Natural Gas Inspection"</i>)
		Object Classification 53.1520

Previous Terminology	New Terminology	Affected Account(s)
"Sewage"	"Sanitation"	Inflow Account 31.1740

Previous Terminology	New Terminology	Affected Account(s)
"Telecommunication"	"Telecommunication (Broadband)"	Fund 570
		Function and Activity Account 4750
		Inflow Account 34.5600
		Object Classification 53.1540

Previous Terminology	New Terminology	Affected Account(s)
"Highways and streets"	"Roads, Streets, and Bridges"	Function and Activity Accounts 4200; 4210

Previous Terminology	New Terminology	Affected Account(s)
"Sanitation and wastewater"	"Wastewater"	Function and Activity Accounts 4300; 4310

Previous Terminology	New Terminology	Affected Account(s)
"Economic development and assistance"	"Economic Development and Resources"	Function and Activity Accounts 7500; 7510

Previous Terminology	New Terminology	Affected Account(s)
"Economic opportunity"	"Economic Opportunity and Programs"	Function and Activity Account 7600

Previous Terminology	New Terminology	Affected Account(s)
"Pistol permit"	"Weapons Carry License/concealed carry license"	Inflow Account 32.2910

Previous Terminology	New Terminology	Affected Account(s)
"Prepaid Cellular"	"E-911 Prepaid Cellular"	Inflow Account 34.2510

I. Removed Account Classifications

Classification Title	Account Number(s)
"Local Option Income Taxes"	31.5000 (and Individual/31.5100, Corporate/31.5200 Sub-Accounts)

Classification Title	Account Number(s)
"Local option income" (sub-account of "Penalties and interest on delinquent taxes")	Inflow Account 31.9300

Classification Title	Account Number(s)
"Logging permits" (sub-account of "Business licenses")	Inflow Account 32.1230

Classification Title	Account Number(s)
"Homeowner tax relief grants" (sub-account of State Government PILOT)	Inflow Account 33.5100

II. New "Sub-Accounts"

- "Interest Revenues" (Account 36.1000) has been a single account under the "Investment Income" Inflow. The Fourth Edition introduces four "Sub-Accounts" of Interest Revenue:

Account Number	Account Title
36.1000	Interest Revenues
Sub-Account Number	Sub-Account Title
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
36.1400*	Other Interest Revenue

**New Account Number*

2. “General Property Taxes” (Account 31.1000) includes two new sub-accounts, both directly related to vehicles. The Fourth Edition introduces two additional “Sub-Accounts” of Property Taxes:

Account Number	Account Title	Account Description
31.1000	General Property Taxes	
Sub-Account Number	Sub-Account Title	Sub-Account Description
31.1314*	TAVT Administrative Fee Withholding (1%) (County/Consolidated Only)	(O.C.G.A. 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.” (HB329, 2017-2018 Regular Session)
31.1316*	Alternative ad valorem tax (AAVT)	(O.C.G.A. 48-5C-1) Ad valorem tax fee revenue from vehicles and trailed registered through IRP and not subject to TAVT (Account 31.1315).

**New Account Number*

3. “General Sales and Use Taxes” (Account 31.3000) includes the addition of a new sub-account and delineation between the two types of TSPLOST revenue. The Fourth Edition delineates between two “Sub-Accounts” of TSPLOST funds:

Account Number	Account Title	Account Description
31.3000	General Sales and Use Taxes	
Sub-Account Number	Sub-Account Title	Sub-Account Description
31.3400	TSPLOST 1 – Regional/Multi-County	“Levied pursuant to the Transportation Investment Act of 2010 for public transportation projects within the district and subject to voter approval. (O.C.G.A. 48-8-244)”
31.3500*	TSPLOST 2 – Single-County/County-Specific	“Levied pursuant to the Transportation Funding Act of 2015 for public transportation projects within a single county and subject to voter approval. (O.C.G.A. 48-8-261)”

**New Account Number*

4. “Selective Sales and Use Taxes” (Account 31.4000) includes the addition of a new sub-account for the Consumer Fireworks Excise Tax (OCGA §25-10-1) of 5%:

Account Number	Account Title	Account Description
31.4000	Selective Sales and Use Taxes	
Sub-Account Number	Sub-Account Title	Sub-Account Description
31.4600*	Consumer Fireworks Excise Tax (5%)	“Excise tax of 5% levied on the sale of consumer fireworks as defined in (OCGA §25-10-1) for the benefit of 911 systems”

**New Account Number*

5. “Regulatory Fees” (Account 32.3300) includes the addition of a new sub-account for the registration and licensing fees of Short Term Vacation Rentals (STVR), for use in jurisdictions regulating those dwelling units that may appear on platforms such as AirBnB or VRBO:

Account Number	Account Title	Account Description
32.3300	Regulatory Fees	
Sub-Account Number	Sub-Account Title	Sub-Account Description
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 not include general sales and use or excise taxes collected on the rental unit (See classifications 31.3000 and/or 31.4100)

**New Account Number*

6. "E-911" (Account 3800) in "Public Safety" Outflow includes the addition two sub-accounts and delineation between emergency/non-emergency dispatch expenditures:

Account Number	Account Title
3800	E-911
Sub-Account Number	Sub-Account Title
3810*	E-911 Emergency Dispatch
3820*	E-911 Non-Emergency Dispatch

**New Account Number*

7. "Other" classifications have been added to Penalties and Interest on Delinquent Licenses and Permits Classification to capture inflows deemed to not fit in existing, more narrowly defined descriptions:

Account Number	Account Title
32.4000	Penalties and Interest on Delinquent Licenses and Permits
Sub-Account Number	Sub-Account Title
32.4590*	Other Penalties and Interest

**New Account Number*

8. "Other" classifications have been added to several outflow classifications to capture expenditures which are deemed to not fit in existing, more narrowly defined descriptions:

Account Number	Account Title
3400	Corrections
Sub-Account Number	Sub-Account Title
3490*	Other Corrections

Account Number	Account Title
3500	Fire
Sub-Account Number	Sub-Account Title
3590*	Other Fire

Account Number	Account Title
3600	Emergency Medical Services (EMS)
Sub-Account Number	Sub-Account Title
3690*	Other EMS

Account Number	Account Title
4200	Roads, Streets, and Bridges (Formerly "Highways and streets")
Sub-Account Number	Sub-Account Title
4290*	Other Roads, Streets, and Bridges

Account Number	Account Title
4300	Wastewater (Formerly "Sanitation and wastewater")
Sub-Account Number	Sub-Account Title
4390*	Other Wastewater

Account Number	Account Title
4400	Water
Sub-Account Number	Sub-Account Title
4490*	Other Water

Account Number	Account Title
4500	Solid Waste and Recycling
Sub-Account Number	Sub-Account Title
4590*	Other Solid Waste and Recycling

Account Number	Account Title
5500	Community Services
Sub-Account Number	Sub-Account Title
5590*	Other Community Services

Account Number	Account Title
6200	Parks
Sub-Account Number	Sub-Account Title
6290*	Other Parks

Account Number	Account Title
6500	Libraries
Sub-Account Number	Sub-Account Title
6595*	Other Libraries

Account Number	Account Title
7100	Conservation
Sub-Account Number	Sub-Account Title
7190*	Other Conservation

Account Number	Account Title
7200	Protective Inspection
Sub-Account Number	Sub-Account Title
7290*	Other Protective Inspection

Account Number	Account Title
7500	Economic Development and Resources (Formerly "Economic development and assistance")
Sub-Account Number	Sub-Account Title
7590*	Other Economic Development and Resources

Account Number	Account Title
7600	Economic Opportunity and Programs (Formerly "Economic opportunity")
Sub-Account Number	Sub-Account Title
7690*	Other Economic Opportunity and Programs

III. New Accounts

1. A stand-alone fund number has been assigned for Stormwater Management

Classification Title	Account Number(s)	Classification Description
"Stormwater Fund"	Fund 560	"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."

IV. Restructuring of Alcoholic Beverage Fund Classifications

With the growth of the industry in communities across Georgia – breweries, wineries, distilleries, etc. – classification for inflow accounts related to alcoholic beverages have been updated to reflect the diversity of activities and permits. These include distinctions between types of beverage (beer/malt, wine, and distilled spirit/liquor), as well as on-site consumption versus retail sales. Changes are seen in two inflow accounts – 1) Selective Sales and Use Taxes, and 2) Business Licenses:

Account Number	Account Title
31.4000	Selective Sales and Use Taxes
Sub-Account Number	Sub-Account Title
31.4200	Beer/Wine Alcoholic Beverage Excise (No longer "Alcoholic Beverage Excise")
31.4250*	Distilled Spirit Alcoholic Beverage Excise (Now distinguished from Beer/Wine)
31.4300	Mixed Drink Excise

*New Account Number

Account Number	Account Title	
32.1000	Business Licenses	
Sub-Account Number	Sub-Account Title	Sub-Account Description
32.1110	Beer – On-Premise Consumption	"Fees collected for the issuance of beer licenses authorizing the sale of beer for on-site consumption."
32.1115*	Beer – Retail Sales	"Fees collected for the issuance of beer licenses authorizing the retail sale of beer."
32.1120	Wine – On-Premise Consumption	"Fees collected for the issuance of wine licenses authorizing the sale of wine for on-site consumption."
32.1125*	Wine – Retail Sales	"Fees collected for the issuance of wine licenses authorizing the retail sale of wine."
32.1130	Liquor/Distilled Spirits – On-Premise Consumption	"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	"Fees collected for the issuance of distilled spirits licenses authorizing the retail sale of distilled spirits."
32.1140	On-Premise Pouring License (formerly titled "Bar Card")	"Fees collected for the issuance of distilled spirits licenses authorizing the pouring of distilled spirits."
32.1150*	Brew Pub	"Fees collected for the issuance of licenses authorizing the pouring of beer brewed on-site for consumption on premises."

32.1160*	Winery	"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	"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	"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."

*New Account Number

V. Restructuring of "Drug Courts" to Broader "Accountability Courts"

By virtue of the design and structure of the Council of Accountability Court Judges of Georgia (<https://www.gaaccountabilitycourts.org/>), references that had existing exclusively to "Drug Court" or "Drug Court Division" have been restructured to more appropriately identify "Accountability Courts" and the sub-divisions therein. This includes the addition of several sub-accounts in both inflow and outflow classifications:

Inflow Account Number	Inflow Account Title	
35.1114	Accountability Courts	
Inflow Sub-Account Number	Inflow Sub-Account Title	Inflow Sub-Account Citation
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

Outflow Account Number	Outflow Account Title	
2160	Accountability Courts	
Outflow Sub-Account Number	Outflow Sub-Account Title	Outflow Sub-Account Description
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)."

VI. **LOST (Account 31.3100) Reporting Specification**

Because of the mechanics of Local Option Sales Tax (LOST) remittance (Vendor remits collections to Georgia Department of Revenue, DOR remits to local governments based on distribution certificate percentages), there are frequently questions from local government finance officials about how to report this revenue – LOST (31.3100), since that is the origination of the funds; or Intergovernmental Revenue, since the payment is received from the Georgia Department of Revenue. The language of the LOST definition has been specified to clarify reporting as LOST (31.3100) (updated language underlined and italicized):

“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, not as intergovernmental revenue. (Ga. Const., Art IX, §2, para 6; O.C.G.A. §§48-7-149, 48-8-3; Title 48, ch. 8, art. 2.)”

VII. **Additional Notes**

1. Funds with commonly used acronyms have had them added to Account Descriptions – LOST, SPLOST, HOST, TSPLOST, etc.
2. MARTA Object Classification (31.1330) updated, defined as “Levied on MARTA. This should only be applied to Fulton, DeKalb, and Clayton Counties.” (Clayton County joined MARTA in 2014 after UCOA Third Edition was released)

**This document does not address non-substantive changes, such as updating edition number references, updating release date information, or correcting typographical errors.*

Any inquiries regarding the Uniform Chart of Accounts for Local Governments in Georgia should be emailed to DCA.Research@dca.ga.gov. Questions surrounding the document and administrative processes can be addressed, however the Department of Community Affairs may not provide direction on jurisdiction-specific accounting practices.