

Third Edition of the
**UNIFORM CHART
OF ACCOUNTS**

**FOR LOCAL
GOVERNMENTS
IN GEORGIA**

as required by the
Georgia General Assembly

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

Prepared in cooperation with
**Association of County Commissioners of Georgia
Georgia Municipal Association**

with assistance from
**Carl Vinson Institute of Government
The University of Georgia**

December 2013

Uniform Chart of Accounts

FOR LOCAL GOVERNMENTS IN GEORGIA

Georgia Department of Community Affairs

60 Executive Park South, N.E.
Atlanta, Georgia 30329-2231
www.dca.ga.us

December 2013

If you are disabled and would like to receive this publication in an alternative format, please contact the Georgia Department of Community Affairs at (404) 679-4915 (TDD)

An Equal Opportunity Employer

Table of Contents

I.	Introduction	1 - 8
	Background	2
	Process of Developing the Uniform Chart of Accounts	3
	Document Overview	3
	GASB Statement 34	5
	Amending or Changing This Chart	5
	Sources	5
II.	Account Classifications Overview	1 - 27
	Fund Classifications	1
	Statements of Position Account Classifications	3
	Inflows of Resources Classifications	6
	Outflows of Resources Classifications	14
	Cost Allocation	14
	Function and Activity Classifications	16
	Object Classifications	24
III.	Account Classification Details	1 -72
	Fund Classification Descriptions	1
	Statement of Position Account Classification Descriptions	8
	Assets and Deferred Outflows of Resources Descriptions	8
	Liabilities and Deferred Inflows of Resources Descriptions	13
	Net Position and Equities Descriptions	18
	Inflows of Resources Classification Descriptions	20
	Outflows of Resources Classification Descriptions	39
	Function and Activity Classification Descriptions	39
	Object Classification Descriptions	64
	Appendices	A -C
	Common Uses of Balance Sheet Accounts	A
	Classifications of Government-Wide Non-Capital Net Position	B
	GASB Statement 34 Revenue Classifications	C

List of Figures

<u>Figure</u>		<u>Part</u>	<u>Page</u>
1	Account Coding Structure	I	7
2	Account Coding Examples	I	8
3	Indirect Cost Allocation Sample Journal Entries..	II	16

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, O.C.G.A. §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 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 [O.C.G.A. §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 [O.C.G.A. §36-81-8(b)(1)(A)]) and the rate of taxation for the hotel/motel tax and the amounts collected and expended (O.C.G.A. §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

Although GASBS 34 primarily changed annual reporting under GAAP, it also changed some of the day-to-day accounting for governments. This 2013 edition of the chart of accounts incorporates these changes.

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 OR CHANGING 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.

SOURCES

Aronson, J. Richard, and Eli Schwartz. *Management Policies in Local Government Finance*. Fourth Edition. Washington, D.C.: International City/County Management Association, 1996.

Bland, Robert L. *A Revenue Guide for Local Government*. Washington, D.C.: International City Management Association, 1989.

Bland, Robert L., and Irene S. Rubin. *Budgeting: A Guide for Local Governments*. Washington, D.C.: International City/County Management Association, 1997.

Clements, Betty J., and J. Devereux Weeks. *County and Municipal Revenue Sources in Georgia*. Third Edition. Athens: Carl Vinson Institute of Government, the University of Georgia, 1997.

Coleman, Ronny J., and John A. Granito. *Managing Fire Services*. Second Edition. Washington, D.C.: International City Management Association, 1988.

Georgia Future Communities Commission (GFCC). *A Strategy for Promoting Georgia's Future Prosperity*. Volume I (draft). Atlanta: GFCC, January 1998.

Glick, Paul E. *A Public Manager's Guide to Government Accounting and Financial Reporting*. Chicago: GFOA, 1990.

Government Finance Officers Association (GFOA). *Governmental Accounting, Auditing and Financial Reporting*. Chicago: GFOA, 1994.

Government Finance Officers Association (GFOA). *Recommended Practices for State and Local Governments*. Chicago: GFOA, 1995.

Hardy, Paul T., Richard W. Campbell, and Paul E. Glick. *Compliance Auditing in Georgia Counties and Municipalities: A Practical Guide to State Laws for Auditors and Local Government Officials*. Athens: Carl Vinson Institute of Government, the University of Georgia, 1993.

Jackson, Edwin L., and Mary E. Stakes. *Handbook of Georgia State Agencies*. Second Edition. Athens: Carl Vinson Institute of Government, the University of Georgia, 1988.

Lee, Robert D., Jr., and Ronald W. Johnson. *Public Budgeting Systems*. Sixth Edition. Gaithersburg, Md.: Aspen Publication, 1998.

Morton, Jack, and Richard Hawkins. *Georgia's Taxes: A Summary of Major State and Local Government Taxes*. Fourth Edition. Atlanta: Fiscal Research Program, School of Policy Studies, Georgia State University, 1998.

Peterson, John E., and Dennis R. Strachota, eds. *Local Government Finance: Concepts and Practices*. Chicago: Government Finance Officers Association, 1991.

Weeks, J. Devereux, and Paul T. Hardy, eds. *Handbook for Georgia Mayors and Councilmembers*. Third Edition. Athens: Carl Vinson Institute of Government, the University of Georgia, 1993.

Weeks, J. Devereux, and Paul T. Hardy, eds. *Handbook for Georgia County Commissioners*. Third Edition. Athens: Carl Vinson Institute of Government, the University of Georgia, 1993.

Table 1—Account Coding Structure

Description	Fund	Dept. (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 Agency	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
Interfund/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

<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Department</u>	<u>Account Class</u>	<u>Balance Sheet Account, Revenue Source, and Expenditure Object</u>
XXX	X	XXX	XX (optional)	XX (optional)	XXXX
<u>Balance Sheet</u>					
<i>The government accounts for prepaid items in the electric utility fund.</i>					
<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Department</u>	<u>Class</u>	<u>Account</u>
510	NA	NA	NA	11	3800
510-11-3800 (No function, activity, or department)					
510 - Electric enterprise fund 11 - Assets 3800 - Prepaid items					
<u>Revenue</u>					
<i>The government receives revenue from the local option sales tax (LOST).</i>					
<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Department</u>	<u>Class</u>	<u>Source</u>
100	NA	NA	XX (optional)	31	3100
100-31-3100 (No function or activity; department is optional)					
100 - General fund 31 - Tax revenue 3100 - LOST					
<u>Expenditure</u>					
<i>The government pays the salary of the police chief.</i>					
<u>Fund</u>	<u>Function</u>	<u>Activity</u>	<u>Department</u>	<u>Class</u>	<u>Object</u>
100	3	210	XX (optional)	51	1100
100-3-210-51-1100 (Department is optional)					
100 - General fund 3 - Public safety 210 - Police administration 51 - Personal services and employee benefits 1100 - Regular employees					
NA - Not Applicable					

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:

1. **Governmental funds**—used to account for activities primarily supported by taxes, grants, and similar revenue sources.
2. **Proprietary funds**—used to account for activities that receive significant support from fees and charges.
3. **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, 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 & education fund
- 215 Emergency 911 telephone fund
- 220 Grant fund(s) (required if the fund's expenditures exceed 2% of the general fund's expenditures, otherwise the use is optional)
- 235 Transportation special district local option sales and use tax (TSPLOST) 25% discretionary fund
- 250 Multiple grant fund

270	Special district fund(s) (e.g., fire or recreation district)
275	Hotel/motel tax fund
280	Rental motor vehicle excise tax fund
300	Capital projects funds
310	General obligation bond fund
320	Special purpose local option sales tax (SPLOST) fund
330	Homestead option sales tax (HOST) fund
335	Transportation special district local option sales and use tax (TSPLOST) fund
340	Grant fund
350	Local resources fund
360	Revenue bond fund
400	Debt service funds
410	General obligation bonds fund
420	Revenue bonds fund
430	Special purpose local option sales tax (SPLOST) fund

450 Permanent funds**PROPRIETARY FUND TYPES**

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

600 Internal service funds**FIDUCIARY FUND TYPES**

700	Trust and agency funds
710	Agency funds
715	Clerk of Superior Court fund
720	Clerk of Probate Court fund
725	Clerk of State Court fund
730	Sheriff's fund
735	Recorder's court fund
740	Tax commissioner's fund
745	Municipal Court fund
750	Magistrate Court fund
760	Other post-employment benefits fund
770	Trust funds
780	Other post-employment benefits trust fund

775	Pension trust fund
785	Private purpose trust fund

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. 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 unbilled accounts receivable (credit)
11.2200	Special assessments receivable—current
11.2230	Allowance for uncollectible current special assessments (credit)
11.2300	Special assessments receivable—non-current
11.2330	Allowance for uncollectible non-current special assessments (credit)
11.2400	Special assessments receivable—delinquent
11.2430	Allowance for uncollectible delinquent special assessments (credit)
11.2500	Special assessment liens receivable
11.2510	Allowance for uncollectible special assessment liens (credit)
11.2600	Interest receivable—special assessments

11.2630	Allowance for uncollectible special assessment interest (credit)
11.2700	Intergovernmental receivable
11.2800	Notes receivable
11.2830	Allowance for uncollectible notes (credit)
11.2900	Rent receivable
11.2930	Allowance for uncollectible rent (credit)
11.3000	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	Interfund 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 and building improvements
11.7410	Accumulated depreciation—buildings and building improvements (credit)
11.7500	Machinery and equipment
11.7510	Accumulated depreciation—machinery and equipment (credit)
11.7600	Construction in progress
11.7850	Works of art and historical treasures
11.7860	Accumulated depreciation works of art and historical treasures
11.7900	Intangible assets
11.7910	Accumulated amortization—intangible assets
11.7950	Other capital assets (nondepreciable)
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 with 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 Agency 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 investment 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 nonexpendable
13.3300	Held in trust for pension benefits
13.3400	Unrestricted
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
13.5120	Fund balance–nonspendable–not in spendable form–_____
13.5130	Fund balance–nonspendable–requirement to maintain intact–endowments.
13.5140	Fund balance–nonspendable–requirement to maintain intact–_____.
13.5200	Fund balance–restricted
13.5300	Fund balance–committed
13.5400	Fund balance–assigned
13.5500	Fund balance–unassigned

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
31.1315★	Motor vehicle title ad valorem tax fee
31.1320★	Mobile home
31.1330★	MARTA
31.1340★	Intangibles (regular and recording)
31.1350★	Railroad equipment
31.1390★	Other
31.1400★	Personal property—prior year
31.1500	Property not on digest
31.1600★	Real estate transfer (intangible)
31.1700	Franchise taxes
31.1710★	Electric
31.1720★	Water
31.1730★	Gas
31.1740★	Sewage
31.1750★	Television cable
31.1760★	Telephone
31.1790★	Other
31.3000	General sales and use taxes
31.3100★	Local option sales and use taxes
31.3200★	Special purpose local option sales and use taxes
31.3300★	Homestead option sales and use taxes
31.3400★	Transportation special district local option sales and use taxes
31.3900★	Other
31.4000	Selective sales and use taxes
31.4100★	Hotel/motel
31.4200★	Alcoholic beverage excise
31.4300★	Local option mixed drink
31.4400★	Excise tax on rental motor vehicles
31.4500★	Excise tax on energy
31.4900★	Other

31.5000	Local option income taxes
31.5100	Individual
31.5200	Corporate
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
31.9120	Personal
31.9200	Selective sales and use
31.9300	Local option income
31.9400	Business
31.9500	Fi Fa
31.9900	Other
32	LICENSES AND PERMITS
32.1000	Business licenses
32.1100★	Alcoholic beverages
32.1110	Beer
32.1120	Wine
32.1130	Liquor
32.1140	Bar cards
32.1200★	General business license
32.1210	Real estate
32.1220	Insurance
32.1230	Logging permits
32.1290	Other fees
32.1900	Other
32.2000	Non-business licenses and permits
32.2200★	Building and signs
32.2210	Zoning and land use
32.2220	House moving
32.2230	Sign
32.2300	Motor vehicle operators
32.2400	Marriage licenses
32.2500	Animal licenses
32.2900★	Other
32.2910	Pistol permit
32.2920	Blasting fee
32.2930	Street maintenance decals
32.2990	Other

- 32.3000 ★ Regulatory fees**
 - 32.3100 ★ Building structures and equipment (building permits)
 - 32.3110 Protective inspection administration
 - 32.3120 Building inspection
 - 32.3130 Plumbing inspection
 - 32.3140 Electrical inspection
 - 32.3150 Gas inspection
 - 32.3160 Air conditioning inspection
 - 32.3170 Boiler inspection
 - 32.3180 Elevator inspection
 - 32.3200 Entertainment
 - 32.3900 Other

- 32.4000 ★ Penalties and interest on delinquent licenses and permits**
 - 32.4100 Business license penalty
 - 32.4200 Sign permit penalty
 - 32.4300 Late tag penalty
 - 32.4400 Interest on business licenses

- 33 INTERGOVERNMENTAL REVENUES**
 - 33.1000 ★ Federal government grants**
 - 33.1100 Operating—categorical
 - 33.1110 Direct
 - 33.1150 Indirect
 - 33.1200 Operating—non-categorical
 - 33.1210 Direct
 - 33.1250 Indirect
 - 33.1300 Capital
 - 33.1310 Direct
 - 33.1350 Indirect

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

 - 33.4000 ★ State government grants**
 - 33.4100 Operating—categorical
 - 33.4110 Direct
 - 33.4150 Indirect
 - 33.4200 Operating—non-categorical
 - 33.4210 Direct
 - 33.4250 Indirect
 - 33.4300 Capital
 - 33.4310 Direct
 - 33.4350 Indirect

 - 33.5000 State government payment in lieu of taxes**
 - 33.5100 ★ Homeowner tax relief grants
 - 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 and use taxes

- 33.8000★** **Local government unit (specify unit) payments in lieu of taxes**

34 **CHARGES FOR SERVICES**

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

- 34.2000** **Public safety**
- 34.2100★ Special police services
- 34.2110 ID card fees
- 34.2120 Accident reports
- 34.2130 False alarms
- 34.2200★ Special fire protection services
- 34.2210 False alarms
- 34.2300★ Detention and correction services
- 34.2310 Fingerprinting fee
- 34.2320 Inmate medical fee
- 34.2330 Prisoner housing fee
- 34.2500★ E-911 charges
- 34.2510★ Prepaid cellular
- 34.2600★ Ambulance fees
- 34.2900★ Other

34.3000	Streets and public improvements
34.3100	Street, sidewalk, and curb repairs
34.3200 ★	Special assessments
34.3210	Capital improvement
34.3220	Service
34.3300	State road maintenance fees
34.3900	Other
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 charges
34.4200 ★	Water/sewerage
34.4210	Water charges
34.4255	Sewerage charges
34.4260 ★	Storm water utility charges
34.4300 ★	Electric
34.4310	Electric charges
34.4400 ★	Gas
34.4410	Gas charges
34.4500 ★	Telephone
34.4510	Telephone charges
34.4600 ★	Television cable
34.4610	Television cable charges
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
34.5610	Telecommunication 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 subscriptions fees
34.7700	Other 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
35	FINES AND FORFEITURES
35.1000	Fines and Forfeiture
35.1100 ★	Court
35.1110	Superior
35.1115	Drug court division
35.1120	State
35.1130	Magistrate
35.1140	Recorder's court
35.1150	Probate court (county only)
35.1160	Juvenile
35.1170	Municipal
35.1200 ★	Bonds
35.1300 ★	Confiscation
35.1320	Cash confiscation
35.1340	Other confiscation/escheats
35.1360	Proceeds from sale of confiscated property
35.1400 ★	Additional penalty assessments
35.1410	Additional penalties substance abuse violations:
35.1500	Library
35.1900	Other
35.1910	Overweight assessments
36	INVESTMENT INCOME
36.1000 ★	Interest revenues
36.2000 ★	Realized gain or loss on investments
36.3000 ★	Unrealized gain or loss on investments

37	CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES
37.1000 ★	Contributions and donations from private sources
38	MISCELLANEOUS REVENUE
38.1000 ★	Rents and royalties
38.2000 ★	Telephone commissions
38.3000 ★	Reimbursement for damaged property
38.4000 ★	Pension trust fund contributions
38.4100	Employer contributions
38.4200	Employee contributions
38.4300	Contributions from other sources
38.5000 ★	OPEB trust fund contributions
38.5100	Employer contributions
38.5200	Employee contributions
38.5300	Contributions from other sources
38.9000 ★	Other
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

CLASSIFICATION—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 the 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**

	<u>DR</u>	<u>CR</u>
General Fund:		
Due from other funds (11.3100)	\$xxxxx	
Revenues—charges for services— Indirect cost allocations (34.1700)		\$xxxxx
Fund Receiving the Benefits:		
Expense/expenditure—* Indirect cost allocations (55.1000)	\$xxxxx	
Due to general fund (12.1900)		\$xxxxx

* This amount would be charged to the appropriate function, activity, and department, as applicable.

FUNCTION AND ACTIVITY CLASSIFICATIONS

- 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 plant
1570 ★	Public information
1575 ★	General engineering
1580 ★	Records management
1590 ★	Customer service
1595 ★	General administration fees

2000**JUDICIAL**

2100 ★	Judicial administration
2150 ★	Superior court
2160 ★	Drug court division
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

3000**PUBLIC SAFETY****3100 ★ Public safety administration****3200 ★****Police**

3210	Police administration
3220	Crime control and investigation
3221	Criminal investigation
3222	Vice control
3223	Patrol
3224	Records and identification

3225 Youth investigation and control
 3226★ Custody of prisoners
 3227 Custody of property
 3228 Crime laboratory
 3230 Traffic control
 3231 Motor vehicle inspection and regulation
 3240 Police training
 3250 Special detail services
 3260 Police stations and buildings
 3270 Dispatcher
 3280 Medical services
 3285 Public relations
 3290 Other

3300★ Sheriff (constitutional officer)
 3310 Law enforcement administration
 3320 Crime control and investigation
 3321 Criminal investigation
 3322 Vice control
 3323 Uniform patrol
 3324 Records and identification
 3325 Youth investigation and control
 3326★ Jail operations
 3327 Custody of property
 3328 Crime laboratory
 3330 Traffic control
 3340 Training
 3350 Special detail services
 3355 Sheriff's office and buildings
 3360 Court services
 3370 Medical services
 3380 Dispatcher
 3385 Public relations
 3390 Other

3400★ Corrections
 3410 Correctional administration
 3420 Adult correctional institutions
 3430 Juvenile correctional institutions
 3440 Delinquents in other institutions
 3450 Adult probation and parole
 3460 Juvenile probation and parole
 3470 Medical service

3500★ Fire
 3510 Fire administration
 3520 Fire fighting
 3530 Fire prevention
 3540 Fire training
 3550 Fire communications
 3560 Medical services
 3570 Fire stations and buildings

3600 ★	Emergency medical services (EMS)
3610	EMS administration
3620	EMS training
3630	EMS operations
3650	Medical services
3660	EMS stations and buildings
3670	Dispatcher
3700 ★	Coroner/medical examiner
3800 ★	E-911
3900 ★	Other protection
3910	Animal control
3920	Emergency management
3930	Militia and armories
3940	Examination of licensed occupations
3950	Public scales
3960	Flood control
4000	PUBLIC WORKS
4100 ★	Public works administration
4200 ★	Highways and streets
4210	Highways and streets administration
4220	Roadways and walkways
4221	Paved streets
4222	Unpaved streets
4223	Alleys
4224	Sidewalks and crosswalks
4225	Street cleaning
4226	Other maintenance
4230	Bridges, viaducts, and grade separations
4240	Tunnels
4250	Storm drainage
4260	Street lighting
4270	Traffic engineering
4300 ★	Sanitation and wastewater
4310	Sanitary administration
4320	Stormwater collection and disposal
4330	Sewage collection and disposal
4331	Sanitary sewer maintenance
4332	Sanitary sewer cleaning
4333	New sewer services
4334	Sewer lift stations
4335	Sewage treatment plants

4400 ★	Water
4410	Water administration
4420	Supply
4430	Treatment
4440	Distribution
4500	Solid waste and recycling
4510 ★	Solid waste and recycling administration
4520 ★	Solid waste collection
4530 ★	Solid waste disposal
4540 ★	Recyclables collection
4550 ★	Recyclables operations
4560 ★	Closure and post-closure care
4570 ★	Future landfill/cell development
4580 ★	Public education
4585 ★	Yard trimmings collection and management
4600 ★	Electric
4700 ★	Gas
4750 ★	Telecommunications
4800 ★	Cable television
4900 ★	Maintenance and shop
4950 ★	Cemetery
4960 ★	Intergovernmental payments of special purpose local option sales tax
4970	Other
5000	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 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 plant
5500 ★	Community services
5510	Meals on wheels
5520	Senior citizens center
5530	Community center
5540	Transportation services
5600 ★	Public education
6000	CULTURE/RECREATION
6100 ★	Recreation
6110	Culture/recreation administration
6120	Participant recreation
6121	Supervision
6122	Recreation centers
6123	Playgrounds
6124	Swimming pools
6130	Sport facilities
6149	Other recreational facilities
6170	Spectator recreation
6171	Botanical gardens
6172	Museums
6173	Art galleries

6174 Zoos
 6180 Special recreational facilities
 6190 Special facilities

6200★ Parks

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

6500★ Libraries

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

7000 HOUSING AND DEVELOPMENT**7100★ Conservation**

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

7200★ Protective inspection

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

7300★ Urban redevelopment and housing

7310 Urban redevelopment and housing administration
 7320 Urban redevelopment
 7321 Redevelopment administration
 7322 Conservation projects
 7323 Rehabilitation projects
 7324 Clearance projects
 7325 Relocation

7330	Public housing
7340	Other urban redevelopment
7400 ★	Planning and zoning
7410	Planning and zoning
7450	Code enforcement
7500 ★	Economic development and assistance
7510	Economic development and assistance administration
7520	Economic development
7530	Employment security
7540	Tourism
7550	Downtown development
7560	Enterprise operations
7561	Mass transit
7563	Airport
7564	Parking
7565	Special facilities
7600 ★	Economic opportunity
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 projects
7640	Adult basic education
7650	Assistance to migrant agricultural workers and families
7660	Work experience programs for needy persons
7670	Job training
7680	Comprehensive economic program
8000 ★	DEBT SERVICE
9000 ★	OTHER FINANCING USES

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

53 SUPPLIES

53.1000 Supplies

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

54 CAPITAL OUTLAYS

54.1000 ★ Property

- 54.1100 Sites
- 54.1200 Site improvements
- 54.1300 Buildings and building improvements
- 54.1400 Infrastructure

54.2000 ★ Machinery and equipment

- 54.2100 Machinery
- 54.2200 Vehicles
- 54.2300 Furniture and fixtures
- 54.2400 Computers
- 54.2500 Other equipment

54.3000 ★ Intangibles

55	INTERFUND/INTERDEPARTMENTAL CHARGES
55.1000 ★	Indirect cost allocations
55.1100	General
55.2000 ★	Self-funded insurance
55.2100	Administrative fees
55.2200	Claims
55.2300	Judgments
55.2400	Allocated self-insurance costs
56	DEPRECIATION AND AMORTIZATION
56.1000 ★	Depreciation
56.2000 ★	Amortization
57	OTHER COSTS
57.1000 ★	Intergovernmental
57.2000 ★	Payments to other agencies
57.3000 ★	Payments to others
57.4000 ★	Bad debts
57.5000 ★	Loss on disposition of capital assets
57.5100 ★	Loss on impairment of capital asset
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 CLASSIFICATION 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

- 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 either from a cash confiscation or cash received from a sale of capital assets acquired from drug raids.
- 212 County drug abuse treatment & education fund**—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.
- 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)**—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.

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).

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.

- 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.
- 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 Chart 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 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.
- 300 **Capital projects funds**— 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:
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 and use tax (TSPLOST) fund**—Accounts for capital transportation projects financed from TSPLOST funds (O.C.G.A. 48-8-244).
- 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.
- 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.
- 500 **Enterprise funds**— Enterprise funds may be used to report any activity for which a fee is

charged to external users for goods or services. Activities are *required* 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 *principal revenue sources*.

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 *and* 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 **Gas fund**—Accounts for government-provided 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 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)**—Accounts for solid waste management services. All local governments that own and/or operate an *open* 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.

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.

- 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**—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: (1) the facility is supported primarily by the hotel/motel tax; (2) the 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) the 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) the primary use of the facility includes recreational and/or cultural events for which participants are charged a fee for attendance/admission; and (5) the 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. 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.

However, this is not meant to preclude a government from accounting for these types of facilities as enterprise funds if the government determines that doing so is appropriate.

- 570 **Telecommunications 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.
- 600 **Internal service funds**— 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.
- 700 **Trust and agency funds**— Account for assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs. These include the following sub-classifications:
- 710 **Agency funds**— Account for resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency 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 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 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.

CLASSIFICATIONS - STATEMENT OF POSITION**11 ASSETS and DEFERRED OUTFLOWS OF RESOURCES****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 unbilled 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 **Rent 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** (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** (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** (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).
- 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.

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 and 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 and 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—works of art and historical treasures (credit)**—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 (credit)**—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).
- 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.
- 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 to defease it.
- 11.9200 **Deferred outflow of resources _____**. Deferred outflows of resources other than deferred charges on refundings.
- 12 LIABILITIES AND DEFERRED INFLOWS OF RESOURCES**
- 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** (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** (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 with 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 (O.C.G.A. §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 (O.C.G.A. §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.
- 12.5000 Non-current liabilities**

- 12.5100 **Advances from other funds** (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 (O.C.G.A. §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 payable 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 (O.C.G.A. §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 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 portion of the amount of excess collections to be remitted to the transferor government from a collateralized borrowing arrangement.
- 12.6520 **Repurchase of receivables obligations payable-** -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.
- 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 Agency Fund account)**—Account should only be used in an agency fund.
- 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 to defease it.
- 12.9300 **Deferred inflows of resources**—Deferred inflows of resources other than deferred charges on refundings.
- 13 NET POSITION--EQUITIES**
- 13.3000 Net position (Proprietary and Fiduciary Fund Types only)**
- 13.3100 **Net investment 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 for enabling legislation**—Segregation of a portion of net position when constraints placed on net position use are imposed by enabling legislation.
- 13.3260 **Restricted—permanent endowment/principal expendable**
- 13.3270 **Restricted—permanent endowment/principal nonexpendable**
- 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.
- 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—requirement 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—requirement to maintain intact—_____.** 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 nonroutine 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 nonroutine 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—unassigned**—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.

CLASSIFICATIONS—INFLOWS OF RESOURCES

31 TAXES

- 31.1000 General property taxes** are 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. (Ga. Const., Art VII, §1, para 3, Art IX, §4, Art VII, §2; O.C.G.A. §§48-5-2, 48-5-7.1—48-5-7.5, 48-5-40—48-5-56, 48-5-273, 48-5-359.1; Title 48, ch. 6, arts. 1 and 3.)
- 31.1100 **Real property—Current year** includes land, buildings, permanent fixtures, and improvements due in the current year.
- 31.1110★ **Public utility**—Levied on real property owned by public utilities.
- 31.1120★ **Timber**—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.

- 31.1315 ★ **Motor vehicle title ad valorem tax fee**—(O.C.G.A. 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.
- 31.1320 ★ **Mobile home**—Levied on mobile home personal property.
- 31.1330 ★ **MARTA**—Levied on MARTA. This should only be applied to Fulton and DeKalb Counties.
- 31.1340 ★ **Intangible** (regular and recording)—Levied on intangible personal property. O.C.G.A. §48-6-60
- 31.1350 ★ **Railroad equipment**—Levied on railroad equipment. O.C.G.A. §48-5-511
- 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)**—Revenues received from taxes imposed on any conveyance of real property when the value of the interest transferred exceeds \$100 (O.C.G.A. §§48-6-1 through 48-6-10).
- 31.1700 **Franchise taxes**—Imposed on the privilege of using public property for private purposes. The taxes should be classified by type of service as follows (O.C.G.A. Title 48, ch. 5, art. 9 and O.C.G.A. Title 36, ch. 18; §36-34-2.):
- 31.1710 ★ **Electric**
- 31.1720 ★ **Water**
- 31.1730 ★ **Gas**
- 31.1740 ★ **Sewage**
- 31.1750 ★ **Television cable**
- 31.1760 ★ **Telephone**
- 31.1790 ★ **Other**
- 31.3000 General sales and use taxes** are 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**—Levied on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services and are subject to voter approval. (Ga. Const., Art IX, §2, para 6; O.C.G.A. §§48-7-149, 48-8-3; Title 48, ch. 8, art. 2.)
- 31.3200 ★ **Special purpose local option sales and use taxes**—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. (O.C.G.A. §§48-7-149, 48-8-3; Title 48, ch. 8, art. 3, pt. 1.) This account applies to counties only. Municipalities should report sales tax received from counties in revenue account 33.7100.
- 31.3300 ★ **Homestead option sales and use taxes**—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. (Ga. Const., Art IX, § 2, para 6; O.C.G.A. §§48-7-149, 48-8-3, 48-8-6; Title 48, Ch. 8, art. 2A.)
- 31.3400 ★ **Transportation special district local option sales and use taxes**—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).
- 31.3900 ★ **Other**—Levies not included above.
- 31.4000** **Selective sales and use taxes** are imposed on the sale, distribution or consumption of selected goods or services.
- 31.4100 ★ **Hotel/motel**—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. (O.C.G.A. Title 48, ch. 13, art. 3.)
- 31.4200 ★ **Alcoholic beverage excise**—Levied on the distribution of distilled spirits, malt beverages, and wine. (O.C.G.A., §§3-3-2, 3-4-40, 3-4-80, 3-5-4, 3-5-40, 3-5-80, 3-5-81, 3-6-3, 3-6-40, 3-6-60.)
- 31.4300 ★ **Local option mixed drink**—Levied on the sale of distilled spirits by the drink. (O.C.G.A. §§3-4-130, 3-4-131.)
- 31.4400 ★ **Excise tax on rental motor vehicles**—Levied for the rent or lease of a motor vehicle for 31 or fewer consecutive days. (Ga. Const., Art IX, §2, para 6; O.C.G.A. Title 48, ch. 13, art. 5.)
- 31.4500 ★ **Excise tax on energy**—Optional local excise tax on energy used in manufacturing within the local government’s jurisdiction (O.C.G.A. 48-13-110)

through 48-13-118).

- 31.4900 ★ **Other**—revenues not included above.
- 31.5000** **Local option income taxes** are levied on the same income taxable by the State of Georgia, subject to voter approval. (O.C.G.A. Title 48, ch. 7, art. 6.)
- 31.5100 **Individual**—Levied on the same individual income taxable by the State of Georgia.
- 31.5200 **Corporate**—Levied on the same corporate income taxable by the State of Georgia.
- 31.6000** **Business taxes** are levied on business activities of all or designated types of businesses.
- 31.6100 ★ **Business and occupation taxes**—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 O.C.G.A. §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. (Ga. Const., Art. IX, §4, para. 1(b); O.C.G.A. §§2-10-105, 33-8-8, 36-1-22, 43-12-1, 48-5-354—48-5-356; 48-6-93; Title 48, ch. 13, art. 1; §48-13-55.)
- 31.6200 ★ **Insurance premium taxes**—Levied by counties, municipalities, and consolidated governments based on the gross direct premiums collected by all insurance companies doing business in the state. (Ga. Const., Art IX, §4, para. 1(c); O.C.G.A. §§33-8-8.1, 33-8-8.2, 33-8-8.3, 33-8-13.)
- 31.6300 ★ **Financial institution taxes**—Levied by counties, municipalities, and consolidated governments based on Georgia gross receipts, O.C.G.A. §48-6-93
- 31.8000 ★** **Other taxes** are tax revenues not included above.
- 31.9000 ★** **Penalties and interest on delinquent taxes** are 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**—Penalties and interest on delinquent real property taxes.
- 31.9120 **Personal**—Penalties and interest on delinquent personal property taxes.
- 31.9200 **Selective sales and use**—Penalties and interest on delinquent selective sales and use taxes.
- 31.9300 **Local option income**—Penalties and interest on delinquent local option income

- taxes.
- 31.9400 **Business**—Penalties and interest on delinquent business taxes.
- 31.9500 **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**—Revenues not included above.
- 32** **LICENSES AND PERMITS** (Ga. Const., Art. IX, § 4, para. 1(b); O.C.G.A. §§3-4-50, 3-5-43; Title 48, ch. 13, art. 1.)
- 32.1000** **Business Licenses** are 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**—Fees collected for the issuance of beer licenses authorizing the retail sale of beer.
- 32.1120 **Wine**—Fees collected for the issuance of wine licenses authorizing the retail sale of wine.
- 32.1130 **Liquor**—Fees collected for the issuance of distilled spirits licenses authorizing the retail sale of distilled spirits.
- 32.1140 **Bar cards**—Fees collected for the issuance of distilled spirits licenses authorizing the pouring of distilled spirits.
- 32.1200 ★ **General business license**—Fees collected relating to general business licenses.
- 32.1210 **Real estate**—Fees relating to real estate licenses.
- 32.1220 **Insurance**—Fees relating to insurance licenses.
- 32.1230 **Logging permits**—Fees relating to logging permits.
- 32.1290 **Other fees**—Fees not included above.
- 32.1900 **Other**—Fees not included any other classification under business licenses.
- 32.2000** **Non-business licenses and permits** are revenues from all non-business licenses and permits levied according to the benefits presumably conferred by the license or permit.
- 32.2200 ★ **Building 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**—Fees collected for issuance of motor vehicle operators licenses (e.g., taxi operators).
- 32.2400 **Marriage licenses**—Fees collected for issuance of marriage licenses.
- 32.2500 **Animal licenses**—Fees collected for issuance of animal licenses.
- 32.2900 ★ **Other** fees not included above.
- 32.2910 **Pistol permit**—Fees collected for issuance/re-issuance of pistol permits and/or certificates of residency.
- 32.2920 **Blasting fee**—Fees collected for the issuance of blasting permits.
- 32.2930 **Street number 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.
- 32.3000 ★** **Regulatory Fees** are 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)—Fees collected to help defray the cost of enforcing building codes. The fees may be classified by type of inspection as follows: (Ga. Const., Art IX, § 2, para 3; O.C.G.A. Title 8, ch. 2; Title 36, ch. 13; §§48-13-8, 48-13-9.)
- 32.3110 **Protective inspection administration**
- 32.3120 **Building inspection**
- 32.3130 **Plumbing inspection**
- 32.3140 **Electrical inspection**
- 32.3150 **Gas inspection**
- 32.3160 **Air conditioning inspection**
- 32.3170 **Boiler inspection**
- 32.3180 **Elevator inspection**
- 32.3200 **Entertainment**—license and permit fees charged to carnival operators, palm readers, adult entertainment establishments, exotic dancers, etc.
- 32.3900 **Other**—regulatory fees that are not included above.

32.4000 ★ **Penalties and interest on delinquent licenses and permits** are assessed as 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.

33 INTERGOVERNMENTAL REVENUES

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

33.1000 ★ Federal government grants are 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.

33.3000 ★ Federal government payments in lieu of taxes are 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).

33.4000 ★ State government grants are 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.
- 33.5000** **State government payment in lieu of taxes** are 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.
- 33.5100★ **Homeowner tax relief grants**—payments made by the State of Georgia to county governments to compensate for property tax revenues lost as a result of increasing the homestead exemption. O.C.G.A. §36-89-4
- 33.5200★ **Forest land protection grants**—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. O.C.G.A. §48-5A-3
- 33.6000★** **Local government unit (specify unit) grants** are 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** are 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 and use taxes** are 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. (O.C.G.A. §§48-7-149, 48-8-3; Title 48, ch. 8, art. 3, pt. 1.) This account applies to municipalities only. Counties report these taxes in account 31.3200.

33.8000★ **Local government unit (specify unit) payments in lieu of taxes** are 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

Charges for services are fees collected by local governments, generally for services provided. (Ga. Const., Art IX, §§ 2 and 3; O.C.G.A. §§36-70-24.)

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**—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**—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**—Fees that may be imposed by counties, municipalities, and consolidated governments to finance the public facilities needed to serve new growth and development. (O.C.G.A. Title 36, ch. 71.)

- 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 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**—Fees for each motor vehicle license plate or revalidation decal issued (e.g., the mail fee). (O.C.G.A. §40-2-33.)

- 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** fees not included above.

- 34.1910 **Election qualifying fee**—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).

- 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 cards**—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**—Fees not included above.
- 34.3000** **Streets and public improvements**—Fees or special assessments collected from home owners, 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**—those special assessments relating to capital improvements (e.g., street lights, road paving).

- 34.3220 **Service**—those 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** fees not included above.
- 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 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 ★ **Storm water 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 ★	Gas
34.4410	Gas charges —Charges for providing 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.
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
34.5610	Telecommunication charges —Charges for an integrated fiber optic/cable system.

34.6000	Other fees
34.6100	Animal control and shelter
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 —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 —Fees received by a drug court division for substance abuse treatment and service (O.C.G.A. 15-1-15 (f)).
34.6900	Other fees not included above.
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 subscriptions fees —Fees collected from related royalties and subscriptions.
34.7700	Other 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.

34.9000 ★ Other charges for services not included above

34.9100 **Cemetery fees** include 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** fees not included above.

35 FINES AND FORFEITURES (O.C.G.A. Title 15, chs. 6, 7, 9, and 10; §15-16-21; Title 15, ch. 21, arts. 1, 3, 5, and 6; §§27-3-48, 32-1-7; Title 36, ch. 32, art. 1; Title 40, ch. 6, art. 14.)

35.1000 Fines and forfeitures

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 revenues**—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
35.1115	Drug court division
35.1120	State
35.1130	Magistrate
35.1140	Recorder’s court
35.1150	Probate court (county only)
35.1160	Juvenile
35.1170	Municipal

35.1200 ★ **Bonds**—Derived from confiscating deposits held as performance guarantees (i.e. bond forfeitures on bids on public contracts).

35.1300 ★ **Confiscations**—Cash and other properties that the government has confiscated.

35.1320 **Cash confiscations** relating to illegal activities.

35.1340 **Other confiscations/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**—Pursuant to (O.C.G.A. 15-21-100 (a)) 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**—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**—revenue received from assessments on overweight trucks.

36 INVESTMENT INCOME

Investment income—Includes monies derived from the investment of assets.

36.1000 ★ **Interest revenues**—Compensation for the use of financial resources over a period of time.

36.2000 ★ **Realized gain or loss on investments**—The difference between financial inflows and the carrying value of the disposed investments.

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

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

Miscellaneous revenue—Revenues not included in any classification above.

- 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 **Other contributions**—Contributions to the OPEB plan from sources other than the employer and plan member-employees.
- 38.9000 ★ **Other**—Miscellaneous revenue not included above.

39 OTHER FINANCING SOURCES

- 39.1000 ★ **Interfund transfers in - _____ fund**—Are 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 bonds 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.

CLASSIFICATION—OUTFLOWS OF RESOURCES

FUNCTION AND ACTIVITY CLASSIFICATIONS**1000 GENERAL GOVERNMENT**

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.

- 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.

- 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**—see 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 (county 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 (county constitutional officer)**—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 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

JUDICIAL includes accounts for recording expenditures for judicial activities of the government.

- 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 ★ **Drug court division**—Expenditures incurred in hearing cases assigned to a drug court division which has been certified by the Judicial Council of Georgia pursuant to (O.C.G.A. 15-1-15).
- 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

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

- 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**—Expenditures for all other police activities.
- 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**—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**—Expenditures for all other sheriff activities.
- 3400 ★ Corrections**
- 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.
- 3500 ★** **Fire**—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**—Expenditures for fire stations and buildings other than the general administration building. If buildings are rented, rental payments are charged to this account.
- 3600 ★** **Emergency medical services (EMS)**—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**—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.
- 3700 ★** **Coroner/medical examiner**—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.
- 3800 ★** **E-911**—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.
- 3900 ★** **Other protection**—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**
- 4100 ★ Public works administration**—Expenditures relating to the administration of the total public works program.
- 4200 ★ Highways and streets**—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 **Highways 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.

- 4300 ★ **Sanitation and wastewater**—includes all activities involved in the removal and disposal of sewage and other types of waste.
- 4310 **Sanitary administration**—Expenditures for the general administrative direction of sanitation activities.
- 4320 **Storm water collection and disposal**—Expenditures for collection and disposal of storm water drainage. This activity must be used if the government charges a separate fee for storm water drainage.
- 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.
- 4400 ★ **Water**—includes all activities involved in the supply, treatment, and distribution of water.
- 4410 **Water administration**—Expenditures for the general administration of water activities.
- 4420 **Supply**—Expenditures for the construction and maintenance of facilities that supply water.
- 4430 **Treatment**—Expenditures for the construction and maintenance of facilities that treat water.
- 4440 **Distribution**—Expenditures for the construction and maintenance of facilities that distribute water.
- 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
- 4600 ★ **Electric**—Expenses for all activities involved in the supply and distribution of electricity.
- 4700 ★ **Gas**—Expenses for all activities involved in the supply and distribution of natural gas.
- 4750 ★ **Telecommunications**—Expenses for all activities involved in the supply of lines for telecommunications.
- 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.
- 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 special purpose local option sales tax**—payments made by a county to municipalities located therein pursuant to contract in accordance with the provisions of OCGA 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 31.3200 and municipalities should record collections transmitted from the county as revenue source account number 33.7100.
- 4970 Other**—public works expenditures not included above.
- 5000 HEALTH AND WELFARE**
- 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 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 plant**—Expenditures for operation of county health buildings (e.g., utilities, insurance, and cleaning).
- 5400 ★** **Welfare**—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 plant**—Expenditures for operation of the county welfare (Department of Family and Children Services [DFCS]) building (e.g., utilities, insurance, and cleaning).
- 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** are charged with expenditures for providing transportation services (e.g. Dial-A-Ride).
- 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**
- CULTURE/RECREATION** includes expenditures for all cultural and recreational activities maintained for the benefit of residents and visitors.
- 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 **Sports 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 and activities**—Expenditures for operating special facilities and or activities (e.g., summer camps, after school programs, special festivals and celebrations).
- 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.
- 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.

7000 HOUSING AND DEVELOPMENT

HOUSING AND DEVELOPMENT includes all housing and development activities that the government provides.

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.

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 **Gas inspection**—Expenditures incurred in the examination of gas installations and fittings and issuance of 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.
- 7300 ★** **Urban redevelopment and housing**—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.

- 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.
- 7450 **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.
- 7500 ★ Economic development and assistance**—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 assistance 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.

7600 ★ Economic opportunity—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 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 opportunity program** to account for locally established programs providing multiple types of assistance.

8000 ★ DEBT SERVICE

DEBT SERVICE includes interest and principal payments on general long-term debt.

9000 ★ OTHER FINANCING USES

OTHER FINANCING USES includes limited financial outflows classified separately from expenditures.

OBJECT CLASSIFICATIONS

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

- 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.
- 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. Government may establish sub codes locally for various accrued amounts, such as unused compensated absences.

52 **PURCHASED/CONTRACTED SERVICES**

- 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.
- 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**—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**—Expenditures for other purchased services not listed above.
- 53 SUPPLIES**
- 53.1000 Supplies**
- 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 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 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 ★ **Gas**—The cost of purchasing 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**—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**—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

54.1000 ★ **Property**

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**
- 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/INTERDEPARTMENTAL CHARGES

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.

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

56.1000 ★ Depreciation—The recording of the periodic cost expiration of capital assets.

56.2000 ★ Amortization—The recording of the periodic cost expiration of intangible type assets (e.g., bond issuance costs).

57. OTHER COSTS

57.1000 ★ Intergovernmental—Expenditures (transfers of resources) from one local government to another government entity (e.g., libraries).

57.2000 ★ Payments to other agencies—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.

57.3000 ★ Payments to others—Expenditures for payments to individuals and others (e.g., local government single employer pension plan).

- 57.4000 ★ **Bad debts**—Expenses for write off of bad debts in proprietary funds.
- 57.5000 ★ **Loss on disposition of capital assets**—The loss occurring from the disposition of capital assets (proprietary fund types only).
- 57.5100 ★ **Loss on impairment of capital asset**—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.
- 57.9000 ★ **Contingencies**—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.
- 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.
- 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.
- 58.3000 ★ **Fiscal agent’s fees**—Expenditures made to financial institutions for services rendered in paying interest and redeeming debt.
- 58.4000 ★ **Issuance costs**—Payments to bond underwriters, legal fees, and other costs associated with bond issuance.
- 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 function 9000 only)
- 61.1000 ★ **Interfund transfers out - _____ fund**—are 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).

- 61.3000 ★** **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 ★** **Discount 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

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

Appendix A - Common Uses of Balance Sheet Accounts

		Governmental Funds				Proprietary Funds		Fiduciary Funds		
		General and Special <u>Revenue</u>	Debt <u>Service</u>	Capital <u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	Internal <u>Service</u>	Private Purpose <u>Trust</u>	Pension <u>Trust</u>	<u>Agency</u>
	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	-	-	-	-
2840	Special assessment debt payable with government commitment	-	-	-	-	X	-	-	-	-
2860	Revenue bonds payable	-	-	-	-	X	-	-	-	-
2880	Other bonds payable	-	-	-	-	X	-	-	-	-
3000	Pledged revenues payable	x	-	-	-	x	-	-	-	-
3010	Excess collections of purchased receivables payble	x	-	-	-	x	-	-	-	-
3020	Repurchase of receivables obligations payable	x	-	-	-	x	-	-	-	-
3100	Capital leases payable- current	-	-	-	-	X	X	-	-	-
3200	Closure and post-closure care-current	-	-	-	-	X	-	-	-	-
3400	Pollution remediation obligation-current	-	-	-	-	x	-	-	-	-
3600	Other current liabilities	X	X	X	X	X	X	X	X	X
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									
5300	Notes payable-non-current	-	-	-	-	X	-	-	-	-
5400	Capital leases payable- non-current	-	-	-	-	X	X	-	-	-

Appendix A - Common Uses of Balance Sheet Accounts

	Governmental Funds				Proprietary Funds		Fiduciary Funds		
	General and Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Private Purpose Trust	Pension Trust	Agency
5500 Deferred compensation benefits payable	-	-	-	-	-	-	X	-	-
5600 Bonds payable-non-current	-	-	-	-	X	-	-	-	-
5620 General obligation bonds payable	-	-	-	-	X	-	-	-	-
5640 Special assessment debt with government commitment	-	-	-	-	X	-	-	-	-
5660 Revenue bonds payable	-	-	-	-	X	-	-	-	-
5680 Other bonds payable	-	-	-	-	X	-	-	-	-
5700 Unamortized charge-refunding bonds (debit or credit 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-non-current	-	-	-	-	X	-	-	-	-
6400 Pollution remediation obligation--non-current	-	-	-	-	x	-	-	-	-
6500 Pledged revenues payable--non-current	x	-	-	-	x	-	-	-	-
6510 Excess collections of purchased receivables payable--non-current	x	-	-	-	x	-	-	-	-
6520 Repurchase of receivables obligations payable non-current	x	-	-	-	x	-	-	-	-
6600 Other non-current liabilities	-	-	-	-	X	X	-	-	-
7000 Liabilities payable from restricted sources									
7100 Customer deposits payable	-	-	-	-	X	-	-	-	-
7200 Revenue bonds payable	-	-	-	-	X	-	-	-	-
7300 Accrued interest payable	-	-	-	-	X	X	-	-	-
7400 Excess OPEB assets due to employers (OPED Agency fund account)	-	-	-	-	-	-	-	-	x
9000 Deferred inflows of resources									
9100 Unavailable revenue	x	-	-	-	x	-	-	-	-
9200 Deferred charge on refunding	-	x	x	-	x	-	-	-	-
9300 Deferred inflows of resources-	x	-	-	-	x	-	-	-	-
13 Net Position									
3000 Net Position (Proprietary and fiduciary funds)									
3100 Net investment in capital assets	-	-	-	-	x	x	x	x	-
3200 Restricted for _____	-	-	-	-	X	X	X	x	x
3250 Restricted for enabling legislation	-	-	-	-	x	-	-	-	-
3260 Restricted for permanent endowment/principal expendable	-	-	-	-	x	-	-	-	-

Appendix A - Common Uses of Balance Sheet Accounts

		Governmental Funds				Proprietary Funds		Fiduciary Funds		
		General and Special <u>Revenue</u>	Debt <u>Service</u>	Capital <u>Projects</u>	<u>Permanent</u>	<u>Enterprise</u>	Internal <u>Service</u>	Private Purpose <u>Trust</u>	Pension <u>Trust</u>	<u>Agency</u>
3270	Restricted for permanent endowment/ principal nonexpendable	-	-	-	-	X	-	-	-	-
3300	Held in trust for pension benefits	-	-	-	-	-	-	-	X	-
3400	Unrestricted	-	-	-	-	X	X	X	-	-
5000	Fund balance (governmental fund types only)									
5100	Fund balance-nonspendable	X	X	X	X	-	-	-	-	-
5110	Fund balance-nonspendable-not in spendable form-inventories and prepaid items	X	X	X	X	-	-	-	-	-
5120	Fund balance-nonspendable-not in spendable form-_____	X	X	X	X	-	-	-	-	-
5130	Fund balance-nonspendable-requirement to maintain intact-endowments.	-	-	-	X	-	-	-	-	-
5140	Fund balance-nonspendable-requirement to maintain intact-_____.	X	X	X	X	-	-	-	-	-
5200	Fund balance-restricted	X	X	X	X	-	-	-	-	-
5300	Fund balance-committed	X	X	X	X	-	-	-	-	-
5400	Fund balance-assigned	X	X	X	X	-	-	-	-	-
5500	Fund balance-unassigned	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.

Uniform Chart of Accounts For Local Governments In Georgia

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

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

Continuing this example, the non-capital net position is calculated as follows:

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

* “Total net position” represents the difference between assets plus deferred outflow of resources and liabilities plus deferred inflows of resources applying the accrual basis of accounting.

Appendix B -- Classifications of Government-Wide Non-Capital Net Position

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 legislation.¹

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.

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 was followed by volume II)*.

Appendix B -- Classifications of Government-Wide Non-Capital 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.

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

100 General fund

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

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

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

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

200 Special revenue funds

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

Appendix B -- Classifications of Government-Wide Non-Capital Net Position

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

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

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

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

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

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

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

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

212 County drug abuse treatment & education fund—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.

Appendix B -- Classifications of Government-Wide Non-Capital Net Position

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

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

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

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. Any net assets remaining at year-end should be reported as restricted net assets.

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

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

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

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

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

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

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

Appendix B -- Classifications of Government-Wide Non-Capital Net Position

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

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

300 Capital projects funds

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

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

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

360 Revenue Bond Fund - Generally, any unspent bond proceeds are not included in net assets

Appendix B -- Classifications of Government-Wide Non-Capital Net Position

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

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

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

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

Appendix B -- Classifications of Government-Wide Non-Capital Net Position

Other than the above, most net assets at year-end would be reported as unrestricted.

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

Uniform Chart of Accounts For Local Governments In Georgia

Appendix C GASB Statement No. 34 Revenue Classifications

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

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

GASBS 34 further classifies program revenues into three categories:

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

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

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

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

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

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

Appendix C – GASB Statement No. 34 Revenue Classifications

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

APPENDIX C
CLASSIFICATION OF REVENUES - GASBS 34

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges 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
31.1315	Motor vehicle title ad valorem tax fee	—	—	—	—	—	c
31.1320	Mobile home	—	—	—	—	—	c
31.1330	MARTA	—	—	—	—	—	c
31.1340	Intangibles (regular and recording)	—	—	—	—	—	c
31.1350	Railroad equipment	—	—	—	—	—	c
31.1390	Other	—	—	—	—	—	c
31.1400	Personal property-prior year	—	—	—	—	—	c
31.1500	Property not on digest	—	—	—	—	—	c
31.1600	Real estate transfer (intangible)	—	—	—	—	—	c
31.1700	Franchise taxes	—	—	—	—	—	c
31.1710	Electric	—	—	—	—	—	c
31.1720	Water	—	—	—	—	—	c
31.1730	Gas	—	—	—	—	—	c
31.1740	Sewage	—	—	—	—	—	c
31.1750	Television cable	—	—	—	—	—	c
31.1760	Telephone	—	—	—	—	—	c
31.1790	Other	—	—	—	—	—	c
31.3000	General sales and use taxes	—	—	—	—	—	c
31.3100	Local option sales and use taxes	—	—	—	—	—	c
31.3200	Special purpose local option sales and use taxes	—	—	—	—	—	c
31.3300	Homestead option sales and use taxes	—	—	—	—	—	c
31.3400	Transportation special district local option sales taxes	—	—	—	—	—	c
31.3900	Other	—	—	—	—	—	c

APPENDIX C
CLASSIFICATION OF REVENUES - GASBS 34

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
31.4000	Selective sales and use taxes	—	—	—	—	—	c
31.4100	Hotel/Motel	—	—	—	—	—	c
31.4200	Alcoholic beverage excise	—	—	—	—	—	c
31.4300	Local option mixed drink	—	—	—	—	—	c
31.4400	Excise tax on rental motor vehicles	—	—	—	—	—	c
31.4500	Excise tax on energy	—	—	—	—	—	c
31.4900	Other	—	—	—	—	—	c
31.5000	Local option income taxes	—	—	—	—	—	c
31.5100	Individual	—	—	—	—	—	c
31.5200	Corporate	—	—	—	—	—	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	—	—	—	—	—	c
31.9110	Real	—	—	—	—	—	c
31.9120	Personal	—	—	—	—	—	c
31.9200	Selective sales and use	—	—	—	—	—	c
31.9300	Local option income	—	—	—	—	—	c
31.9400	Business	—	—	—	—	—	c
31.9500	Fi Fa	—	—	—	—	—	c
31.9900	Other	—	—	—	—	—	c

APPENDIX C
CLASSIFICATION OF REVENUES - GASBS 34

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

APPENDIX C
CLASSIFICATION OF REVENUES - GASBS 34

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
32.3000	Regulatory fees	a	—	—	Various	Various	—
32.3100	Building structures and equipment (building permits)	a	—	—	Various	Various	—
32.3110	Protective inspection administration	a	—	—	7210	Protective inspection administration	—
32.3120	Building inspection	a	—	—	7220	Building inspection	—
32.3130	Plumbing inspection	a	—	—	7230	Plumbing inspection	—
32.3140	Electrical inspection	a	—	—	7240	Electrical inspection	—
32.3150	Gas inspection	a	—	—	7250	Gas inspection	—
32.3160	Air conditioning inspection	a	—	—	7260	Air conditioning inspection	—
32.3170	Boiler inspection	a	—	—	7270	Boiler inspection	—
32.3180	Elevator inspection	a	—	—	7280	Elevator inspection	—
32.3200	Entertainment	a	—	—	1516	Licensing	—
32.3900	Other	a	—	—	1516	Licensing	—
32.4000	Penalties and interest on delinquent licenses and 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	—
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	—
33.1150	Indirect	—	b	—	Various	Various	—
33.1200	Operating-non-categorical	—	—	—	Various	Various	b
33.1210	Direct	—	—	—	Various	Various	b
33.1250	Indirect	—	—	—	Various	Various	b
33.1300	Capital	—	—	b	Various	Various	—
33.1310	Direct	—	—	b	Various	Various	—
33.1350	Indirect	—	—	b	Various	Various	—

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

Account Number	Account Description	Program Revenues			Matching		General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description	
33.3000	Federal government payments						
	in lieu of taxes	—	—	—	—	—	b
33.4000	State government grants						
33.4100	Operating-categorical	—	b	b	Various	Various	b
33.4110	Direct	—	b	—	Various	Various	—
33.4150	Indirect	—	b	—	Various	Various	—
33.4200	Operating-non-categorical	—	—	—	—	—	b
33.4210	Direct	—	—	—	—	—	b
33.4250	Indirect	—	—	—	—	—	b
33.4300	Capital	—	—	b	Various	Various	—
33.4310	Direct	—	—	b	Various	Various	—
33.4350	Indirect	—	—	b	Various	Various	—
33.5000	State government payment						
	in lieu of taxes		—	—	—	—	b
33.5100	Homeowner tax relief grants	—	—	—	—	—	b
33.5200	Forest land protection grant	—	—	—	—	—	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 and use taxes	—	b	b	Various	Various	—
33.8000	Local government unit (specify unit)						
	payments in lieu of taxes	—	—	—	—	—	b

APPENDIX C
CLASSIFICATION OF REVENUES - GASBS 34

Account Number	Account Description	Program Revenues			Matching		Function Description	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	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	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	—	
34.1700	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	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	—	—	1545	Tax commissioner	—	

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

Account Number	Account Description	Program Revenues			Matching		Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description		
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 and investigation	—	
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	—	—	3250/3550	Special detail services	—	
34.2320	Inmate medical fee	a	—	—	3420	Adult correctional institutions	—	
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	a	—	—	3000	Public safety	—	
34.3000	Streets and public improvements	a	—	b	4200	Highway and streets	—	
34.3100	Street, sidewalk, and curb repairs	a	—	—	4220	Roadways and walkways	—	
34.3200	Special assessments	a	—	b	Various	Various	—	
34.3210	Capital improvement	—	—	b	Various	Various	—	
34.3220	Service	a	—	—	Various	Various	—	
34.3300	State road maintenance fees	a	—	—	4221	Paved streets	—	
34.3900	Other	a	—	—	4200	Highway and streets	—	

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

Account Number	Account Description	Program Revenues			Matching		Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description		
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 operations	—	
34.4150	Landfill use fees	a	—	—	4530	Solid waste disposal	—	
34.4160	Solid waste recycling fees	a	—	—	4540/4550	Recyclables	—	
34.4190	Other charges	a	—	—	4510	Solid waste and recycling administration	—	
34.4200	Water/sewerage	a	—	—	Various	Various	—	
34.4210	Water charges	a	—	—	4410	Water administration	—	
34.4255	Sewerage charges	a	—	—	4330	Sewage collection and disposal	—	
34.4260	Stormwater utility charges	a	—	—	4320	Stormwater collection and disposal	—	
34.4300	Electric	a	—	—	4600	Electric	—	
34.4310	Electric charges	a	—	—	4600	Electric	—	
34.4400	Gas	a	—	—	4700	Gas	—	
34.4410	Gas charges	a	—	—	4700	Gas	—	
34.4500	Telephone	a	—	—	4970	Other public works	—	
34.4510	Telephone charges	a	—	—	4970	Other public works	—	
34.4600	Television cable	a	—	—	4800	Cable television	—	
34.4610	Television cable charges	a	—	—	4800	Cable television	—	

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

Account Number	Account Description	Program Revenues			Matching		Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number			
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 operations - airport	—	
34.5310	Airport charges	a	—	—	7563	Enterprise operations - airport	—	
34.5400	Parking	a	—	—	7564	Enterprise operations - parking	—	
34.5410	Parking charges	a	—	—	7564	Enterprise operations - parking	—	
34.5500	Transit	a	—	—	7561	Enterprise operations - mass transit	—	
34.5510	Passenger fares	a	—	—	7561	Enterprise operations - mass transit	—	
34.5600	Telecommunication	a	—	—	4750	Telecommunications	—	
34.5610	Telecommunication charges	a	—	—	4750	Telecommunications	—	
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	—	

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

Account Number	Account Description	Program Revenues			Matching		Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants	Function Number	Function Description		
34.7000	Culture and recreation	a	—	—	Various	Various	—	
34.7100	Library use fees	a	—	—	6510	Library administration	—	
34.7200	Activity fees	a	—	—	6120	Participant recreation	—	
34.7300	Event admission fees	a	—	—	6180/7565	Special recreation facilities	—	
34.7400	Exhibit admission fees	a	—	—	6170	Spectator recreation	—	
34.7500	Program fees	a	—	—	6120	Participant recreation	—	
34.7600	Periodical subscriptions fees	a	—	—	6000	Culture/Recreation	—	
34.7700	Other tuition charges	a	—	—	6000	Culture/Recreation	—	
34.7900	Other culture and recreation fees and charges	a	—	—	6000	Culture/Recreation	—	
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	a	—	—	1511	General supervision	—	

APPENDIX C
CLASSIFICATION OF REVENUES - GASBS 34

Account Number	Account Description	Program Revenues			Matching Function Number	Function Description	General Revenues
		Charges For Services	Operating Grants	Capital Grants			
37.0000	CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES	—	b	b	Various	Various	b
37.1000	Contributions and Donations from Private Sources	—	b	b	Various	Various	b
38.0000	MISCELLANEOUS REVENUE	a	—	—	Various	Various	—
38.1000	Rents and royalties	a	—	—	—	—	—
38.2000	Telephone commissions	a	—	—	3326	Jail Operations	—
38.3000	Reimbursement for damaged property	a	—	—	Various	Various	—
38.4000	Pension Trust fund contributions	—	—	—	—	—	—
38.4100	Employer contributions	—	—	—	—	—	—
38.4200	Employee contributions	—	—	—	—	—	—
38.4300	contribution from other sources	—	—	—	—	—	—
38.5000	OPER trust fund contributions	—	—	—	—	—	—
38.5100	Employer contributions	—	—	—	—	—	—
38.5200	Employee contributions	—	—	—	—	—	—
38.5300	Other contributions	—	—	—	—	—	—
38.9000	Other	a	—	—	Various	Various	—
39.1000	Interfund transfers	—	—	—	—	—	d
39.2000	Proceeds of capital asset dispositions	—	—	—	—	—	a
39.2100	Sale of assets	—	—	—	—	—	a
39.2200	Property Sale	—	—	—	—	—	a
39.3000	General obligation bonds issued	—	—	—	—	—	—
39.3100	General obligation bonds issued	—	—	—	—	—	—
39.3200	Special assessment debt with government commitment issued	—	—	—	—	—	—
39.3300	Refunding bond issue	—	—	—	—	—	—
39.3400	Premiums on bond issued	—	—	—	—	—	—
39.3500	Inception of capital leases	—	—	—	—	—	—
39.3600	Special Items	—	—	—	—	—	b
39.3700	Extraordinary items	—	—	—	—	—	b
39.3800	Capital contributions	—	—	—	—	—	b