



State Chart of Accounts and Other Accounting Identifiers

Fund Listing

General Fund

| | |
|-------|-----------------------------------------------|
| 10100 | Operations |
| 10101 | OTFS Administration |
| 10102 | Office of State Administrative Hearings |
| 10103 | Games Commission |
| 10104 | Civil War Commission |
| 10105 | Council on American Indian Concerns |
| 10106 | Criminal Justice Coordinating Council |
| 10107 | Police Academy |
| 10108 | Fire Academy |
| 10109 | Public Safety Training Center |
| 10110 | Peace Officers Standards and Training Council |
| 10111 | Fire Fighters Standards and Training Council |
| 10112 | Office of Highway Safety |
| 10113 | Prosecuting Attorneys Council |
| 10116 | Juvenile Courts |
| 10200 | Revenue Collections |

Special Revenue Fund

| | |
|-------|-----------------------------|
| 20100 | Transportation - Motor Fuel |
|-------|-----------------------------|

Enterprise Funds

| | |
|-------|--------------------------------------------------------|
| 30100 | State Health Benefit Plan |
| 30200 | Unemployment Compensation Fund |
| 30300 | Georgia Technology Authority |
| | Higher Ed |
| 30410 | Board of Regents - Enterprise Fund |
| | DTAE |
| 30421 | DTAE - Enterprise Fund |
| 30422 | DTAE - Auxiliary Enterprise (Bookstore) (Augusta Only) |
| 30423 | DTAE - Construction Fund |
| 30424 | DTAE - Agency Funds |

Internal Service Funds

| | |
|-------|--------------------------|
| | Administrative Services |
| 40110 | Mail and Courier |
| 40120 | US Post Office |
| 40130 | Vehicle Rentals |
| 40140 | Fleet Support Services |
| 40150 | State Surplus Property |
| 40160 | Federal Surplus Property |
| 40200 | Correctional Industries |



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| | |
|-------|-------------------------------------------|
| | Internal Service Funds (continued) |
| 40300 | Merit System |
| 40400 | Removal of Hazardous Materials |
| | Risk Management |
| 40510 | Administrative Fund |
| 40520 | Liab Insurance |
| 40530 | Property Insurance |
| 40540 | SEAD |
| 40550 | State Indemnification |
| 40560 | Suppl Pay |
| 40570 | Teacher Indemn |
| 40580 | Unempl Comp |
| 40590 | Workers Comp |
| 40700 | Aviation Authority, Georgia |
| | Capital Projects Funds |
| 50100 | GSFIC |
| 50200 | GBA (Hospital) |
| 50300 | GBA (Markets) |
| 50400 | GBA (Penal) |
| 50500 | GEA (University) |
| 50600 | Construction Project Fund |
| | Agency Funds |
| 60100 | Child Support Recovery Program |
| 60110 | County Medicaid Administrative Funds |
| 60120 | Detainees' Accounts |
| 60130 | Flexible Benefits Program |
| 60140 | Telecommunications Relay Service Fund |
| 60150 | Universal Service Fund |
| 60160 | Taxes |
| | Miscellaneous |
| 60501 | Ag. Commodity Commission - Apples |
| 60502 | Ag. Commodity Commission - Canola |
| 60503 | Ag. Commodity Commission - Corn |
| 60504 | Ag. Commodity Commission - Cotton |
| 60505 | Ag. Commodity Commission - Eggs |
| 60506 | Ag. Commodity Commission - Milk |
| 60507 | Ag. Commodity Commission - Peaches |
| 60508 | Ag. Commodity Commission - Pecans |
| 60509 | Ag. Commodity Commission - Soybeans |
| 60510 | Ag. Commodity Commission - Sweet Potatoes |
| 60511 | Ag. Commodity Commission - Tobacco |
| 60512 | Boll Weevil |



State Chart of Accounts and Other Accounting Identifiers

Fund Listing

Agency Funds (continued)

Miscellaneous (continued)

| | |
|-------|----------------------------------|
| 60513 | Conferences and Workshops |
| 60514 | Settlements |
| 60515 | Surety Bonds and Escrow Accounts |
| 60516 | Charitable Contributions |
| 60517 | Deposits |
| 60518 | Victims Compensation |
| 60519 | Custodial Accounts - Individuals |
| 60520 | Asset Forfeitures |
| 60521 | Qualifying Fees |
| 60522 | Office of Dispute Resolution |
| 60523 | Georgia Public Defenders Council |
| 60524 | Undistributed |
| 60525 | Other |
| 69999 | Payroll Withholdings |

Other Governmental Funds

Permanent Fund

| | |
|-------|--------------------------|
| 70110 | Pupils Trust Fund (GDOE) |
| 70200 | Debt Service Fund |

Trust Funds

Pension Trust Funds

| | |
|-------|----------------------------------------------|
| 80110 | Class Nine Fire Dept. Pension |
| 80120 | Defined Contribution Plan |
| 80130 | District Attorneys Retirement Fund |
| 80140 | Employees' Retirement System |
| 80150 | Firefighters' Pension Fund |
| 80160 | Judicial Retirement System |
| 80170 | Georgia Military Pension Fund |
| 80180 | Judges of the Probate Courts Retirement Fund |
| 80190 | Legislative Retirement System |
| 80200 | Peace Officers' Annuity and Benefit Fund |
| 80210 | Public School Employees Retirement System |
| 80220 | Sheriffs' Retirement Fund |
| 80230 | Superior Court Clerks' Retirement Fund |
| 80240 | Superior Court Judges' Retirement Fund |
| 80250 | Teachers' Retirement System |
| 80260 | Magistrate's Retirement Fund of Georgia |



State Chart of Accounts and Other Accounting Identifiers

Fund Listing

Trust Funds (continued)

Private Purpose Trust Funds

| | |
|-------|------------------------------|
| 80310 | Auctioneers Recovery Fund |
| 80320 | Real Estate Recovery Fund |
| 80330 | Subsequent Injury Trust Fund |
| 80340 | Death Benefit Fund |

| | |
|-------|-----------------------|
| 80400 | Investment Trust Fund |
|-------|-----------------------|

Other Employee Benefit Funds

| | |
|-------|-------------------------------------|
| 80810 | Georgia Retiree Health Benefit Fund |
| 80820 | GA State Employees OPEB Fund |
| 80830 | GA School Personnel OPEB Fund |

Component Units

| | |
|-------|-------------------------------------------------|
| 90101 | Agricultural Exposition Authority |
| 90111 | Agrirama Development Authority |
| 90121 | Development Authority, Georgia |
| 90131 | Environmental Facilities Authority |
| 90141 | Golf Hall of Fame Authority |
| 90151 | Higher Education Assistance Corporation |
| 90161 | Highway Authority, Georgia |
| 90171 | Housing and Finance Authority, Georgia |
| 90181 | International & Maritime Trade Center Authority |
| 90191 | Jekyll Island State Park Authority |
| 90201 | Lake Lanier Islands Development Authority |
| 90211 | Lottery Corporation, Georgia |
| 90221 | Music Hall of Fame Authority, Georgia |
| 90231 | North Georgia Mountains Authority |
| 90241 | Oconee River Greenway Authority |
| 90251 | OneGeorgia Authority |
| 90261 | Ports Authority, Georgia |
| | Public Telecommunications Commission |
| 90271 | General Fund |
| 90272 | Special Revenue Fund - Singleton Trust |
| 90273 | Capital Projects Fund |
| 90274 | Permanent Fund |
| 90281 | Rail Passenger Authority, Georgia |
| 90291 | Regional Transportation Authority, Georgia |
| 90301 | Road and Tollway Authority, State |
| 90311 | Sapelo Island Heritage Authority |
| 90321 | Seed Development Commission, Georgia |
| 90331 | Southwest GA RR Excursion Authority |
| 90341 | Sports Hall of Fame Authority |
| 90351 | Stone Mountain Memorial Association |



State Chart of Accounts and Other Accounting Identifiers

Fund Listing

Component Units (continued)

| | |
|-------|--------------------------------------------------------------|
| 90361 | Student Finance Authority, Georgia |
| 90371 | Superior Court Clerks' Cooperative Authority |
| 90381 | World Congress Center Authority |
| 90391 | Central Savannah River Area RESA |
| 90501 | Chattahoochee-Flint RESA |
| 90511 | Coastal Plains RESA |
| 90521 | First District RESA |
| 90531 | Griffin RESA |
| 90541 | Heart of Georgia School Systems RESA |
| 90551 | Metropolitan RESA |
| 90561 | Middle Georgia RESA |
| 90571 | North Georgia RESA |
| 90581 | Northeast Georgia RESA |
| 90591 | Northwest Georgia RESA |
| 90601 | Oconee RESA |
| 90611 | Okefenokee RESA |
| 90621 | Pioneer RESA |
| 90631 | Southwest Georgia RESA |
| 90641 | West Georgia RESA |
| 90701 | Georgia Tech Athletic Association |
| 90711 | Georgia Tech Facilities, Incorporated |
| 90721 | Georgia Tech Foundation, Incorporated |
| 90731 | Georgia Tech Research Corporation |
| 90741 | Georgia State University Foundation |
| 90751 | Medical College of Georgia Foundation, Incorporated |
| 90761 | Medical College of Georgia Health, Incorporated |
| 90771 | University of Georgia Athletic Association, Incorporated |
| 90781 | University of Georgia Foundation |
| 90791 | University of Georgia Research Foundation, Incorporated |
| 90801 | Georgia Southern University Housing Foundation, Incorporated |
| 90811 | Georgia College and State University Foundation |
| 90821 | Kennesaw State University Foundation, Incorporated |