

**STATE OF GEORGIA  
ACCOUNTING PROCEDURES MANUAL**

**SECTION:           SIX – MANUAL UPDATES AND INQUIRIES**  
**TOPIC:             MANUAL UPDATES**

Periodic updates will be made to this manual by the Department of Audits and Accounts. These updates will encompass not only the traditional changes in the State Chart of Accounts but also will include procedures necessary to implement changes to governmental accounting and financial reporting standards. For example, updates will include changes in State accounting procedures necessary to implement future statements by the Governmental Accounting Standards Board (GASB). Every attempt will be made to issue these updates before the effective date of the new standard in order to provide ample time for implementation and comments. Updates to the manual that are not yet included in the latest revision of the manual will be listed on the Department of Audits and Account’s website at:

[http://www.audits.state.ga.us/internet/sgd/sgdrpts/updt\\_log.pdf](http://www.audits.state.ga.us/internet/sgd/sgdrpts/updt_log.pdf)

Manual updates that have been included in the latest revision of the *Accounting Procedures Manual* will be maintained in a log which will identify the update (e.g., the change made, the program (fund source), object class (subclass) or account number; account title; the organization; the short name; etc.), the update number, the date of the update, the effective fiscal year of the update and if the update is included within the manual or not. The manual update logs which have been formally incorporated within this manual are presented in the following table.

## STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

### SECTION: SIX - MANUAL UPDATES AND INQUIRIES MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #1 - UPDATE DATE: 08/05/99</b>									
New Account			390100	Unreserved - Undesignated Fund Balance (Surplus) - Adjustments to Prior Year Expenditures/Payables		fb-un/pp		2000	Yes
New Account			390101	Unreserved - Undesignated Fund Balance (Surplus) - Increase (Decrease) in Inventories		fb/un/i		2000	Yes
New Account			390102	Unreserved - Undesignated Fund Balance (Surplus) - Prior Year Voided Checks		fb/un/pc		2000	Yes
New Account			390103	Unreserved - Undesignated Fund Balance (Surplus) - Reimbursement of Prior Expenditures		fb/un/pe		2000	Yes
New Account			390104	Unreserved - Undesignated Fund Balance (Surplus) - Surplus Returned to OTFS		fb/un/t		2000	Yes
New Account			390105	Unreserved - Undesignated Fund Balance (Surplus) - Adjustments to Prior Year Revenues/Receivables		fb/un/pr		2000	Yes
New Account			390106	Unreserved - Undesignated Fund Balance (Surplus) - Residual Equity/Contributed Capital Transfers (GAAP Account)		fb/un/re		2000	Yes
New Account			390107	Unreserved - Undesignated Fund Balance (Surplus) - Change in Accounting Principle (GAAP Account)		fb/un/cp		2000	Yes
New Account			390108	Unreserved - Undesignated Fund Balance (Surplus) - Correction of a Prior Year Error (GAAP Account)		fb/un/pre		2000	Yes
New Account			441491	Sales and Services - DTAE - Student Activity Fees		s&s-dt-sa		2000	Yes
<b>UPDATE #2 - UPDATE DATE: 08/05/99</b>									
Capital Projects Funds Added					Department of Juvenile Justice & Department of Technical and Adult Education		The capital projects funds have been added to account for unbudgeted capital outlay projects for which reimbursement is received from GSFIC. Individual projects will be accounted for within the Capital Projects Funds by fund source.	2000	Yes
Special Revenue Fund Added					Department of Technical and Adult Education		The special revenue fund has been added for DTAE to account for student activity fees and club funds. The student activity fees and the club funds will be accounted for within the Special Revenue Fund by fund source.	2000	Yes

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<b>UPDATE #3 - UPDATE DATE: 08/05/99</b>									
Procedure Change							Section Three - Topic: Unreserved Fund Balance - "Changes in Fund Balance" the following paragraph should be the last paragraph listed under this caption. Accounts have been provided to segregate transactions posted direct to Unreserved - Undesignated Fund Balance (Surplus). These 3901XX accounts should be utilized to facilitate the preparation of adjusting GAAP entries at the close of a fiscal year.	2000	Yes
<b>UPDATE #4 - UPDATE DATE: 08/16/99</b>									
New Subclass (Object Class)		609		COMPREHENSIVE SCHOOL REFORM	Department of Education			2000	Yes
New Subclass (Object Class)		610		PARTNERSHIPS IN CHARACTER EDUCATION	Department of Education			2000	Yes
<b>UPDATE #5 - UPDATE DATE: 08/23/99</b>									
New Account			196016	Clearing Account 16		ast-clt16		2000	Yes
New Account			196017	Clearing Account 17		ast-clt17		2000	Yes
New Account			196018	Clearing Account 18		ast-clt18		2000	Yes
New Account			196019	Clearing Account 19		ast-clt19		2000	Yes
New Account			196020	Clearing Account 20		ast-clt20		2000	Yes
<b>UPDATE #6 - UPDATE DATE: 09/01/99</b>									
New Account			422111	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Titles Special Handling Fee		l&p-dor-mf		2000	Yes
<b>UPDATE #7 - UPDATE DATE: 09/09/99</b>									
New Account			662651	Computer Billings - Other - Public Service Commission - Per Diem and Fees		cb-othpsc		2000	Yes
<b>UPDATE #8 - UPDATE DATE: 09/20/99</b>									
New Account			640007	Travel - Subsistence		trv-sub		2000	Yes
<b>UPDATE #9 - UPDATE DATE: 09/21/99</b>									
New Account			614231	Supplies & Materials - DHR - Agriculture and Botanical Supplies		s&mdhrab		2000	Yes
New Account			614232	Supplies & Materials - DHR - Refrigeration Supplies		s&mdhrrs		2000	Yes
<b>UPDATE #10 - UPDATE DATE: 09/22/99</b>									
Reporting Entity Name Change					Pickens Technical Institute		Pickens Technical Institute has been renamed Appalachian Technical Institute effective July 1, 1999	2000	Yes
<b>UPDATE #11 - UPDATE DATE: 09/30/99</b>									
New Account			627199	Other Operating Expenses - DOAS - Risk Management - Workers' Comp Penalty Payments		ooe-doasp		2000	Yes

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<b>UPDATE #12 - UPDATE DATE: 10/05/99</b>									
New Account			468140	Other Revenue - DOAS - Purchasing Card Rebate		otherrevdpr		2000	Yes
New Account			627187	Other Operating Expenses - DOAS - Purchasing Card Rebate Distribution		ooe-doaspc		2000	Yes
<b>UPDATE #13 - UPDATE DATE: 10/06/99</b>									
New Account			690510	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Claims		dirbenvr1		2000	Yes
New Account			690511	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Benefits - Claims		dirbenvr2		2000	Yes
New Account			690512	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Supplemental Security Insurance - Claims		dirbenvr3		2000	Yes
New Account			690513	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Transportation		dirbenvr4		2000	Yes
New Account			690514	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Direct Insurance Benefits - Medical Evidence Record - Claims		dirbenvr5		2000	Yes
New Account			690515	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Medical Evidence Record - Claims		dirbenvr6		2000	Yes
New Account			690516	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance/Supplemental Security Insurance - Medical Evidence Record - Claims		dirbenvr7		2000	Yes
<b>UPDATE #14 - UPDATE DATE: 10/14/99</b>									
New Account			101865	Cash in Banks Other Account Bank of Lafayette 3		c-ot-bl3		2000	Yes
<b>UPDATE #15 - UPDATE DATE: 10/19/99</b>									
New Subclass (Object Class)		611		STANDARDS OF CARE	Department of Education			2000	Yes
<b>UPDATE #16 - UPDATE DATE: 10/26/99</b>									
Delete Account			ALL	All (Systems Account)		all		2000	Yes

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<b>UPDATE #17 - UPDATE DATE: 11/18/99</b>									
New Account			101866	Cash in Banks Other Account Morris State Bank		c-ot-msb		2000	Yes
New Account			707043	Grants - DTAE - HOPE Book Allotment		grt-dt-hpbk		2000	Yes
New Account			707044	Grants - DTAE - HOPE GED		grt-dt-hpged		2000	Yes
New Account			707045	Grants - DTAE - Degree		grt-dt-dgr		2000	Yes
New Account			707046	Grants - DTAE - Diploma/Certificate		grt-dt-djp		2000	Yes
New Account			707047	Grants - DTAE - Fees		grt-dt-fee		2000	Yes
New Account			707048	Grants - DTAE - Recovery		grt-dt-rcv		2000	Yes
New Account			707049	Grants - DTAE - Tuition		grt-dt-tui		2000	Yes
<b>UPDATE #18 - UPDATE DATE: 11/23/99</b>									
New Account			101867	Cash in Banks Other Account Regions Bank 4		c-ot-ar4		2000	Yes
<b>UPDATE #19 - UPDATE DATE: 12/02/99</b>									
New Account			422198	Nonbusiness Licenses & Permits - DOR - Motor Vehicles - County Short and Over		c-ot-ar4		2000	Yes
New Account			451310	Fines and Penalties - DOR - Motor Vehicle Titles		fine-r-mv		2000	Yes
<b>UPDATE #20 - UPDATE DATE: 01/04/00</b>									
New Subclass (Object Class)		612		TROOPS TO TEACHERS	Department of Education			2000	Yes
New Account			103582	Cash in Banks - DHR - WIC - Southern National Bank		c-cb-dhrsn		2000	Yes
<b>UPDATE #21 - UPDATE DATE: 01/04/00</b>									
New Subclass (Object Class)		950		ACCT, MGT, STUDENT INFO SYSTEM	Department of Education		<b>INACTIVE OBJECT CLASSES (Subclass Chart Field) LISTED ON CHART OF ACCOUNTS TO FACILITATE STORAGE OF BUDGET HISTORY FOR GBARS ONLY</b>	2000	Yes
New Subclass (Object Class)		951		GIFTED TECHNOLOGY	Department of Education			2000	Yes
New Subclass (Object Class)		952		LEARNING LOGIC	Department of Education			2000	Yes
New Subclass (Object Class)		953		FT. DISCOVERY NATIONAL SCIENCE CENTER	Department of Education			2000	Yes
New Subclass (Object Class)		954		NUTRITION EDUCATION	Department of Education			2000	Yes
<b>UPDATE #22 - UPDATE DATE: 01/06/00</b>									
New Account			627029	Other Operating Expenses - Livestock\Domesticated Animals		ooe-live		2000	Yes
<b>UPDATE #23 - UPDATE DATE: 01/18/00</b>									
Account Definition Change			510003	OTHER SUPPLEMENTAL PAY			Amounts paid in addition to the regular salary for other earnings such as Aviation, Hazardous Duty Shifts, etc. for all eligible employee types. <b>Payments to board members for board meeting attendance should also be charged to this account.</b>	2000	Yes
<b>UPDATE #24 - UPDATE DATE: 02/14/00</b>									
New Account			101868	Cash in Banks Other Account Premier Bank		c-ot-pb		2000	Yes

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<b>UPDATE #25 - UPDATE DATE: 02/17/00</b>									
New Account			441097	Sales and Service Non-Taxable Sales		s&s-nts		2000	Yes
<b>UPDATE #26 - UPDATE DATE: 03/20/00</b>									
New Account			441361	Sales and Service - DOAS - Order Processing Fees		s&s-doasms		2000	Yes
<b>UPDATE #27 - UPDATE DATE: 04/19/00</b>									
New Subclass (Object Class)		613		TEST DEVELOPMENT CONTRACTS	Department of Education			2000	Yes
New Subclass (Object Class)		614		INFORMATION TECHNOLOGY CONTRACTS	Department of Education			2000	Yes
New Subclass (Object Class)		615		NATIONAL TEACHER CERTIFICATION GRANTS	Department of Education			2000	Yes
<b>UPDATE #28 - UPDATE DATE: 04/25/00</b>									
New Procedure							Section: Four - Other Procedural Topics Topic: Employee Travel Incurred on Behalf of Another Agency	2000	Yes
<b>UPDATE #29 - UPDATE DATE: 04/25/00</b>									
New Subclass (Object Class)		921		WWII VETERANS MEMORIAL	Department of Veterans Service			2000	Yes
<b>UPDATE #30 - UPDATE DATE: 05/09/00</b>									
New Account			418050	Other Taxes - SITF - Assessments		othtxsi		2000	Yes
New Account			627350	Other Operating Expenses - SITF - Depositions, Medical Records and Other Similar Expenditures		ooe-sidm		2000	Yes
<b>UPDATE #31 - UPDATE DATE: 05/11/00</b>									
New Subclass (Object Class)		445		STATE SELF INSURANCE FUND	Department of Administrative Services			2001	Yes
New Subclass (Object Class)		733		GENERAL OBLIGATION BONDS	Department of Industry, Trade and Tourism			2000	Yes
<b>UPDATE #32 - UPDATE DATE: 05/15/00</b>									
New Account			640008	Travel - Board Members		trv-bm		2000	Yes
<b>UPDATE #33 - UPDATE DATE: 05/16/00</b>									
New Subclass (Object Class)		446		PAYMENTS TO THE GEORGIANET AUTHORITY	Department of Administrative Services			2001	Yes
<b>UPDATE #34 - UPDATE DATE: 05/16/00</b>									
New Subclass (Object Class)		814		CONTRACTS COMMUNITY GREEN SPACE GRANTS	Department of Natural Resources			2001	Yes
<b>UPDATE #35 - UPDATE DATE: 05/18/00</b>									
New Subclass (Object Class)		616		HEALTH INSURANCE ADJUSTMENT	Department of Education			2001	Yes
New Subclass (Object Class)		617		PRINCIPAL SUPPLEMENTS	Department of Education			2001	Yes
New Subclass (Object Class)		618		GRANTS FOR SCHOOL NURSES	Department of Education			2001	Yes

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<b>UPDATE #36 - UPDATE DATE: 05/25/00</b>									
New Subclass (Object Class)		878		COUNTY CONSERVATION GRANTS	Soil and Water Conservation Commission			2001	Yes
<b>UPDATE #37 - UPDATE DATE: 05/30/00</b>									
New Account			640208	Travel - Employee Travel Between State Organizations		trv-bso		2000	Yes
<b>UPDATE #38 - UPDATE DATE: 05/30/00</b>									
New Account			196120	Clearing Account - Unidentified Cash Receipts (A/R Module "On-Account" Transactions)		cir-onacct		2000	Yes
<b>UPDATE #39 - UPDATE DATE: 06/01/00</b>									
New Subclass (Object Class)		514		HEALTH INSURANCE PAYMENTS	Department of Community Health			2001	Yes
New Subclass (Object Class)		515		MEDICAL FAIR	Department of Community Health			2001	Yes
New Subclass (Object Class)		516		LOAN REPAYMENT PROGRAM	Department of Community Health			2001	Yes
<b>UPDATE #40 - UPDATE DATE: 06/01/00</b>									
New Account			101869	Cash in Banks Other Account Citizen Trust Bank		c-ot-ctb		2000	Yes
<b>UPDATE #41 - UPDATE DATE: 06/05/00</b>									
New Subclass (Object Class)		734		ONE GEORGIA FUND	Department of Industry, Trade and Tourism			2001	Yes
New Account			419101	Penalties & Interest on Delinquent Taxes - Fi Fa		p&i-fifa		2000	Yes
<b>UPDATE #42 - UPDATE DATE: 06/19/00</b>									
New Account			337010	Other Reserves - Tobacco Funds		fb-rtob		2000	Yes
New Account			401004	Appropriations Allotments - Tobacco Funds		apptob		2000	Yes
New Fund Source/Program Range	03			Tobacco Funds			The definition for 03 Fund Source/Program - Tobacco Funds: Fund sources (programs) in this range should be used to account for tobacco settlement funds. At fiscal year end, residual fund balances should be reserved at OTFS (account 337010). Residual fund balances should be disclosed as surplus at all other State organizations included within the Appropriations Act. When reporting surplus to OPB Tobacco Funds should be segregated from general state surplus.	2000	Yes

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<b>UPDATE #43 - UPDATE DATE: 06/19/00</b>									
New Account			222110	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Claims		ben/paydi		2000	Yes
New Account			222111	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Claims		ben/paysi		2000	Yes
New Account			222112	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Supplemental Security Insurance - Claims		ben/paydsi		2000	Yes
New Account			222113	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Transportation		ben/paydst		2000	Yes
New Account			222114	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Direct Insurance Benefits - Medical Evidence Record - Claims		ben/paydme		2000	Yes
New Account			222115	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Medical Evidence Record - Claims		ben/paydsr		2000	Yes
New Account			222116	Benefits Payable - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance/Supplemental Security Insurance - Medical Evidence Record - Claims		ben/payddi		2000	Yes
<b>UPDATE #44 - UPDATE DATE: 06/21/00</b>									
New Account			101191	Cash in Banks Operating Account Branch Banking and Trust		c-op-brch		2000	Yes
<b>UPDATE #45 - UPDATE DATE: 06/21/00</b>									
Reporting Entity Change					State Boxing Commission		Pursuant to H.B. No. 396 of the 1998 session of the General Assembly, the State Boxing Commission ceased operations as an independent organizational unit of the State of Georgia effective July 1, 1998.	2000	Yes
<b>UPDATE #46 - UPDATE DATE: 06/21/00</b>									
New Account			627230	Other Operating Expenses - OPB - Non-State Employees Group Meeting Expenses		ooe-opbg		2000	Yes
<b>UPDATE #47 - UPDATE DATE: 06/26/00</b>									
New Account			101192	Cash in Banks Operating Account Security Bank & Trust		c-op-sect		2000	Yes
New Account			101421	Cash in Banks Payroll Account Security Bank & Trust		c-p-sect		2000	Yes
New Account			101870	Cash in Banks Other Account Security Bank & Trust 1		c-ot-sect1		2000	Yes
New Account			101871	Cash in Banks Other Account Security Bank & Trust 1		c-ot-sect2		2000	Yes

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### D INQUIRIES MANUAL UPDATES TABLE

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<b>UPDATE #01-01 - UPDATE DATE: 07/11/00</b>									
New Account			418106	Other Taxes - DOR - Railroad Equipment Car Tax - State 1/4 mil		othtxrrcm		2001	Yes
New Account			418111	Other Taxes - DOR - Railroad Equipment Car Tax - Contra Account		othtxrrcc		2001	Yes
<b>UPDATE #01-02 - UPDATE DATE: 07/11/00</b>									
New Account			413095	General Sales & Use Taxes - Local Tax Funds		gen-s&ulf		2001	Yes
<b>UPDATE #01-03 - UPDATE DATE: 07/13/00</b>									
New Account			653679	Contracts - Other - DOT - Mowing		con-othm		2001	Yes
<b>UPDATE #01-04 - UPDATE DATE: 07/17/00</b>									
New Account			421400	Business Licenses & Permits - DOR - Out of State Contractors		l&p-bus-os		2001	Yes
<b>UPDATE #01-05 - UPDATE DATE: 07/18/00</b>									
New Account			196200	Clearing Account - DHR - Central State Hospital		clr-cs		2001	Yes
New Account			196201	Clearing Account - DHR - Northwest Georgia Regional Hospital		clr-nw		2001	Yes
New Account			196202	Clearing Account - DHR - West Central Georgia Regional Hospital		clr-wc		2001	Yes
New Account			196203	Clearing Account - DHR - Atlanta Regional Hospital		clr-ar		2001	Yes
New Account			196204	Clearing Account - DHR - Augusta Regional Hospital		clr-aur		2001	Yes
New Account			196205	Clearing Account - DHR - Gracewood State School and Hospital		clr-gw		2001	Yes
New Account			196206	Clearing Account - DHR - Savannah Regional Hospital		clr-s		2001	Yes
New Account			196207	Clearing Account - DHR - Southwestern State Hospital		clr-sw		2001	Yes
New Account			196208	Clearing Account - DHR - Georgia Industries for the Blind		clr-ib		2001	Yes
New Account			196209	Clearing Account - DHR - Roosevelt Warm Springs Institute for Rehabilitation		clr-rws		2001	Yes
New Account			196210	Clearing Account - DHR - OTP - Cleveland		clr-c		2001	Yes
New Account			196211	Clearing Account - DHR - OTP - Warm Springs		clr-ws		2001	Yes
New Account			196212	Clearing Account - DHR - Division of Public Health - WIC Program		clr-wic		2001	Yes
<b>UPDATE #01-06 - UPDATE DATE: 07/25/00</b>									
New Account			102115	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB90		c-rc-sf90		2001	Yes
New Account			102116	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB3		c-rc-sf3		2001	Yes
New Account			337115	Other Reserves - DHR - FACETS Project		fb-rsdhrft		2000	Yes
New Account			614099	Supplies & Materials - DOT - Roadway Supplies		s&m-dotrw		2001	Yes
<b>UPDATE #01-07 - UPDATE DATE: 07/26/00</b>									
Account Title Change			413001	General Sales & Use Taxes - Undistributed		gen-s&u1	"Undistributed" should be added to Account Title.	2000	Yes

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<b>UPDATE #01-08 - UPDATE DATE: 08/02/00</b>									
New Account			422053	Nonbusiness Licenses & Permits - DPS - Drivers License Fees - Probationary License Replacement @ \$15.00		l&p-dps-4		2001	Yes
New Account			422059	Nonbusiness Licenses & Permits - DPS - Drivers License Fees - License Replacement @ \$5.00		l&p-dps-10		2001	Yes
New Account			651325	Per Diem & Fees - General Assembly - Members of the General Assembly		pd&fga		2001	Yes
<b>UPDATE #01-09 - UPDATE DATE: 08/03/00</b>									
New Account			196150	Clearing Account - DOR - Collection Cost - Memo Account		clr-rccm		2001	Yes
New Account			296150	Clearing Account - DOR - LGIP Distributions - Memo Account		liab-rlgip		2001	Yes
New Account			413094	General Sales & Use Taxes - Collection Cost - Memo Account		gen-s&ucc		2001	Yes
New Account			413097	General Sales & Use Taxes - Distributions to Local Government - Memo Account		gen-s&udlm		2001	Yes
New Account			414148	Selective Sales & Use Taxes - Motor Fuel - Collection Cost - Memo Account		sel-s&umtt		2001	Yes
New Account			414149	Selective Sales & Use Taxes - Motor Fuel - Transfer to DOT - Memo Account		pd&fga		2001	Yes
<b>UPDATE #01-10 - UPDATE DATE: 08/07/00</b>									
New Account			441098	Sales and Services - Plowing		s&s-plow		2001	Yes
<b>UPDATE #01-11 - UPDATE DATE: 08/10/00</b>									
New Account			441099	Sales and Services - Seedling Sales		s&s-seedl		2001	Yes
<b>UPDATE #01-12 - UPDATE DATE: 08/14/00</b>									
New Account			121004	State Appropriations Receivable - Tobacco Funds		arsttf		2001	Yes
<b>UPDATE #01-13 - UPDATE DATE: 08/14/00</b>									
New Account			612012	Motor Vehicle Expense - Propane		mv-pro		2001	Yes
<b>UPDATE #01-14 - UPDATE DATE: 08/21/00</b>									
New Account			441015	Sales and Services - Underwriting		s&s-und		2001	Yes
New Account			627083	Other Operating Expenses - GPB - Program Acquisitions		ooe-gbp-aq		2001	Yes
New Account			627084	Other Operating Expenses - GPB - PBS/NPR Dues		ooe-gbp-du		2001	Yes
New Account			614120	Supplies & Materials - GBP - Pledge Premiums		s&mgpprem		2001	Yes
<b>UPDATE #01-15 - UPDATE DATE: 08/28/00</b>									
New Account			627375	Other Operating Expenses - PAP - Return of Absconder Parolee Travel Cost		ooe-rap		2001	Yes
<b>UPDATE #01-16 - UPDATE DATE: 08/29/00</b>									
Account Title Change			215140	Mass Transit Withholdings			Account title changed to facilitate withholdings for multiple transit systems.	2001	Yes
<b>UPDATE #01-17 - UPDATE DATE: 08/31/00</b>									
New Account			102117	Cash in Banks Revenue Collections - DOR - Bank of America - Income Tax Refunds		c-rc-itr		2001	Yes

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<b>UPDATE #01-18 - UPDATE DATE: 09/11/00</b>									
New Account			215132	Agency Assigned Parking Spaces - Withholdings		apayapa		2001	Yes
<b>UPDATE #01-19 - UPDATE DATE: 09/20/00</b>									
New Account			614121	Supplies & Materials - GBP - Tape Stock		s&mgptape		2001	Yes
<b>UPDATE #01-20 - UPDATE DATE: 09/21/00</b>									
Subclass Access		681		Georgia Crime Victims Assistance Program			Subclass access given to Georgia Bureau of Investigation	2001	Yes
Subclass Access		690		Grants - Criminal Justice			Subclass access given to Georgia Bureau of Investigation	2001	Yes
<b>UPDATE #01-21 - UPDATE DATE: 09/27/00</b>									
E									
New Account			101872	Cash in Banks Other Account Jasper Banking Company 2		c-ot-jbs2		2001	Yes
<b>UPDATE #01-22 - UPDATE DATE: 10/03/00</b>									
New Account			414440	Selective - Sales & Use Taxes - Marijuana Excise Tax		sel-s&um		2001	Yes
<b>UPDATE #01-23 - UPDATE DATE: 10/19/00</b>									
New Account			651326	Per Diem & Fees - Air Patrol		pd&fap		2001	Yes
<b>UPDATE #01-24 - UPDATE DATE: 10/25/00</b>									
New Procedure							Section: Four - Other Procedural Topics Topic: Payments to Board Members	2001	Yes
<b>UPDATE #01-25 - UPDATE DATE: 10/25/00</b>									
Account Title & Short Name Change			101020	Cash in Banks Operating Account Bank of America 1		c-op-boa1	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101021	Cash in Banks Operating Account Bank of America 2		c-op-boa2	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101022	Cash in Banks Operating Account Bank of America 3		c-op-boa3	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101023	Cash in Banks Operating Account Bank of America 4		c-op-boa4	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101024	Cash in Banks Operating Account Bank of America 5		c-op-boa5	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101025	Cash in Banks Operating Account Bank of America 5		c-op-boa5	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101383	Cash in Banks Payroll Account Bank of America		c-p-boa	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101640	Cash in Banks Other Account Bank of America 1		c-ot-boa1	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101641	Cash in Banks Other Account Bank of America 2		c-ot-boa2	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101642	Cash in Banks Other Account Bank of America 3		c-ot-boa3	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101643	Cash in Banks Other Account Bank of America 4		c-ot-boa4	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			101644	Cash in Banks Other Account Bank of America 5		c-ot-boa5	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes

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<b>UPDATE #01-25 - UPDATE DATE: 10/25/00 (CONT.)</b>									
Account Title & Short Name Change			102002	Cash in Banks Revenue Collections Bank of America 1		c-rc-boa1	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102011	Cash in Banks Revenue Collections Bank of America 2		c-rc-boa2	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102012	Cash in Banks Revenue Collections Bank of America 3		c-rc-boa3	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102101	Cash in Banks Revenue Collections - DOR - Bank of America - Daily Deposit		c-rc-boad	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102107	Cash in Banks Revenue Collections - DOR - Bank of America - IRP		c-rc-boair	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102108	Cash in Banks Revenue Collections - DOR - Bank of America - Cigarette Tax		c-rc-boact	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102109	Cash in Banks Revenue Collections - DOR - Bank of America - IT Refund W/H		c-rc-boai	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102110	Cash in Banks Revenue Collections - DOR - Bank of America - Corp Refunds		c-rc-boac	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			102112	Cash in Banks Revenue Collections - DOR - Bank of America - Revolving Fund		c-rc-boaf	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
Account Title & Short Name Change			103010	Cash in Banks Purchasing Card Bank of America		c-pu-boa	Account title & short name change due to merger of NationsBank and Bank America.	2001	Yes
<b>UPDATE #01-26 - UPDATE DATE: 11/06/00</b>									
New Object Class (Subclass)		619		CLASS SIZE REDUCTION	Department of Education			2001	Yes
<b>UPDATE #01-27 - UPDATE DATE: 11/16/00</b>									
New Account			101873	Cash in Banks Other Account Branch Banking & Trust		c-ot-brch		2001	Yes
<b>UPDATE #01-28 - UPDATE DATE: 11/30/00</b>									
New Account			441100	Sales and Services - Childcare Fees		s&s-child		2001	Yes
New Account			441101	Sales and Services - After School Care		s&s-asc		2001	Yes
<b>UPDATE #01-29 - UPDATE DATE: 12/11/00</b>									
Account Title & Short Name Change			101154	Cash in Banks Operating Account Branch Banking & Trust 1		c-op-brch1	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes
Account Title & Short Name Change			101191	Cash in Banks Operating Account Branch Banking & Trust 1		c-op-brch2	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes
Account Title & Short Name Change			101419	Cash in Banks Payroll Account Branch Banking & Trust		c-p-brch	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes
Account Title & Short Name Change			101817	Cash in Banks Other Account Branch Banking & Trust 1		c-ot-brch1	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes
Account Title & Short Name Change			101873	Cash in Banks Other Account Branch Banking & Trust 2		c-ot-brch2	Account title & short name change due to buyout of Bank of Spalding County by Branch Banking and Trust.	2001	Yes

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<b>UPDATE #01-30 - UPDATE DATE: 12/22/00</b>									
New Account			441016	Sales and Services - Production Grants		s&s-prgts		2001	Yes
<b>UPDATE #01-31 - UPDATE DATE: 01/10/01</b>									
New Account			441281	Sales and Services - DNR - Radioactive Materials Fees		s&s-dnr-rad		2001	Yes
<b>UPDATE #01-32 - UPDATE DATE: 01/17/01</b>									
New Account			467009	Unclaimed Property - Claims Payment - Contra Account		unclai mp		2001	Yes
<b>UPDATE #01-33 - UPDATE DATE: 01/29/01</b>									
New Account			102118	Cash in Banks Revenue Collections - DOR - Bank of America - Split-off Checks		c-rc-sc		2001	Yes
New Account			415222	Income Taxes - Individual - Georgia Fund for Cancer Research - Checkoff		inctaxcrc		2001	Yes
New Account			415223	Income Taxes - Individual - Georgia Fund for Cancer Research - Checkoff - Remitted to DHR		inctaxcrcr		2001	Yes
<b>UPDATE #01-34 - UPDATE DATE: 02/12/01</b>									
Subclass Organization Deleted		612		Troops to Teachers	Office of School Readiness		Subclass organization deleted due to line item not having any activity or budgeted amount in FY 2001 Appropriation.	2001	Yes
Subclass Organization Renamed & Title Change		761		Peachcare Benefits, Penalties and Disallowances	Community Health		Subclass organization renamed from Medical Assistance to Community Health and Title addition based on FY 2001 Appropriation.	2000 & 2001	Yes
Subclass Organization Renamed & Title Change		769		Pediatric Residency Capitation	Community Health		Subclass organization renamed from Regents to Community Health and Title change based on FY 2001 Appropriation.	2000 & 2001	Yes
Subclass Title Change		613		Test Development Contracts	Education		Subclass Title change based on Appropriation.	2001	Yes
Subclass Title Change		801		Capital Outlay Parkpass Project	Natural Resources		Subclass Title change based on Appropriation.	2001	Yes
Subclass Deleted		802		Contracts Georgia Boxing Commission	Natural Resources & Secretary of State		Subclass deleted due to line item not appearing in either FY 2000 or FY 2001 Appropriation.	2001	Yes
Subclass Deleted		930		State General Funds (Issued)	Industry, Trade & Tourism/G.O. Debt Sinking Fund		Subclass deleted due to no activity appearing in FY 2001.	2001	Yes
<b>UPDATE #01-35 - UPDATE DATE: 02/19/01</b>									
Subclass Organization Added		336		Purchase of Service Contracts	Community Health		Community Health should be included as an Organization utilizing the object class in addition to DHR and Juvenile Justice.	2001	Yes
Subclass Organization Added		570		Child Care Lunch Program (Federal)	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes
Subclass Organization Added		596		Pre-Kindergarten - Grants	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes
Subclass Organization Added		597		Pre-Kindergarten - Personal Services	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes

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<b>UPDATE #01-35 - UPDATE DATE: 02/19/01 (CONT.)</b>									
Subclass Organization Added		598		Pre-Kindergarten - Operations	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes
Subclass Organization Added		611		Standards of Care	Office of School Readiness		Office of School Readiness should be included as an Organization utilizing the object class in addition to DOE.	2001	Yes
Subclass Organization Added		681		Georgia Crime Victims Assistance Program	Governor's Office		Governor's Office should be included as an Organization utilizing the object class in addition to GBI.	2001	Yes
Subclass Organization Added		690		Grants - Criminal Justice	Governor's Office		Governor's Office should be included as an Organization utilizing the object class in addition to GBI.	2001	Yes
Subclass Organization Added		702		Special Purpose Contracts	Community Health		Department of Community Health should be included as an Organization utilizing the object class in addition to DHR.	2001	Yes
Subclass Organization Added		703		Grant in Aid to Counties	Community Health		Department of Community Health should be included as an Organization utilizing the object class in addition to DHR.	2001	Yes
Subclass Organization Added		884		Personal Services - Institutions	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		885		Operating Expenses - Institutions	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		887		Adult Literacy Grants	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		889		Quick Start Program	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		890		Equipment -Technical Institutes	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		891		Repairs and Renovations - Technical Institutes	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		892		Job Training Partnership Act	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		893		Computer Laboratories and Satellite Dishes - Adult Literacy	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes
Subclass Organization Added		894		Capital Outlay - Technical Institute Satellite Facilities	Individual Technical Institutes		The individual Technical Institutes should be included as Organizations utilizing the object class in addition to DTAE.	2001	Yes

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<b>UPDATE #01-35 - UPDATE DATE: 02/19/01 (CONT.)</b>									
Subclass Organization Renamed		758		Medicaid Benefits, Penalties and Disallowances	Community Health		Subclass organization renamed from Medical Assistance to Community Health.	2000	Yes
Subclass Organization Renamed		759		Audit Contracts	Community Health		Subclass organization renamed from Medical Assistance to Community Health.	2000	Yes
Subclass Organization Renamed		760		Benefits	Community Health		Subclass organization renamed from Medical Assistance to Community Health.	2000	Yes
Subclass Organization Renamed		762		Medical Scholarships	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		763		Capitation Contracts for Family Practice Residency	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		764		Residency Capitation Grants	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		765		Student Preceptorships	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		766		Mercer Medical School Grant	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		767		Morehouse School of Medicine Grant	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed		768		SREB Payments	Community Health		Subclass organization renamed from Regents to Community Health.	2000	Yes
Subclass Organization Renamed & Title Change		770		Preventive Medicine Capitation	Community Health		Subclass organization renamed from Regents to Community Health and Title change based on FY 2001 Appropriation.	2000 & 2001	Yes
Subclass Deleted		607		Office of School Readiness	Education		Subclass deleted due to line item not appearing in FY 2001 Appropriation.	2001	Yes
Subclass Deleted		608		Learning Logic Sites	Education		Subclass deleted due to line item not appearing in either FY 2000 or FY 2001 Appropriation.	2001	Yes
Subclass Deleted		737		Health Care Utilization Review	Insurance		Subclass deleted due to line item not having any budgeted amount in either FY 2000 or FY 2001 Appropriation.	2001	Yes
Subclass Deleted		931		State General Funds (New)	General Obligation Debt Sinking Fund		Subclass deleted due to no amount budget in FY 2001 Appropriation.	2001	Yes
Subclass Deleted		932		Motor Fuel Tax Funds (Issued)	General Obligation Debt Sinking Fund		Subclass deleted due to belonging to a Non-Phoenix Organization.	2001	Yes
Subclass Deleted		933		Motor Fuel Tax Funds (New)	General Obligation Debt Sinking Fund		Subclass deleted due to no amount budget in FY 2001 Appropriation.	2001	Yes
Short Name Correction			412001	Property Taxes on Other Than Assessed Valuation		prop-otav1	Accounting Procedures Manual correction only - No changes needed on Phoenix.	2000	Yes
Short Name Correction			412098	Property Taxes on Other Than Assessed Valuation - Collector Commissions - Contra Account		prop-otacc	Accounting Procedures Manual correction only - No changes needed on Phoenix.	2000	Yes
<b>UPDATE #01-36 - UPDATE DATE: 02/19/01</b>									
New Account			412099	Property Taxes on Other Than Assessed Valuation - Refunds - Contra Account		prop-otar		2001	Yes

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<b>UPDATE #01-37 - UPDATE DATE: 02/26/01</b>									
New Account			101193	Cash in Banks Operating Account First Floyd Bank		c-op-ffb		2001	Yes
New Account			101422	Cash in Banks Payroll Account First Floyd Bank		c-p-ffb		2001	Yes
New Account			101874	Cash in Banks Other Account First Floyd Bank		c-ot-ffb		2001	Yes
<b>UPDATE #01-38 - UPDATE DATE: 03/19/01</b>									
New Object Class (Subclass)		517		MEDICAL STUDENT CAPITATION	Community Health			2001	Yes
New Account			415399	Income Taxes - Fiduciary Refunds - Contra Account		inctaxfr		2001	Yes
Account Title & Short Name Change			418220	Other Taxes - DOR - Real Estate Transfer Tax - Distributions to Counties - Contra Account		othtxrrec		2001	Yes
<b>UPDATE #01-39 - UPDATE DATE: 03/23/01</b>									
New Account			422141	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Wildlife Tag - Remit to DNR - Contra Account		l&p-dormwc		2001	Yes
New Account			422142	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Wild Flower Tag		l&p-dormfl		2001	Yes
New Account			422143	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Wild Flower Tag - Remit to DOT - Contra Account		l&pdormflc		2001	Yes
New Account			422151	Nonbusiness Licenses & Permits - DOR - Motor Vehicles US Disabled Athletes Fund Tag - Remit to USDAF - Contra Account		l&p-dormac		2001	Yes
New Account			422161	Nonbusiness Licenses & Permits - DOR - Motor Vehicles Alternative Fuel Tag - Remit to DOT - Contra Account		l&pdormafc		2001	Yes
<b>UPDATE #01-40 - UPDATE DATE: 03/28/01</b>									
New Account			250020	Deferred Revenue - DOT - P&E Assessments/Citations		def-revp&e		2001	Yes
New Account			250021	Deferred Revenue - DOT - Billboard Permits/Fees		def-revbbp		2001	Yes
New Account			250022	Deferred Revenue - DOT - Identified O/W Citations		def-revowc		2001	Yes

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<b>UPDATE #01-41 - UPDATE DATE: 04/12/01</b>									
Object Class (Subclass) Title Change		308		PER DIEM AND FEES	Multiple Organizations		FY02 Appropriation Act split the single object class Per Diem, Fees and Contracts into two separate object classes.	2002	Yes
New Object Class (Subclass)		312		CONTRACTS	Multiple Organizations			2002	Yes
Object Class (Subclass) Organization Added		459		PAYMENTS TO GEORGIA AGRIRAMA DEVELOPMENT AUTHORITY FOR OPERATIONS	Natural Resources			2002	Yes
New Object Class (Subclass)		815		CONTRACTS - WILDLIFE ENDOWMENT FUND	Natural Resources			2001	Yes
New Object Class (Subclass)		816		CONTRACTS - PAYMENTS TO BAKER COUNTY	Natural Resources			2001	Yes
New Object Class (Subclass)		817		CONTRACTS - PAYMENTS TO CALHOUN COUNTY	Natural Resources			2001	Yes
<b>UPDATE #01-42 - UPDATE DATE: 04/16/01</b>									
New Asset Account & Definition			153000	COMPUTER PARTS INVENTORIES - GREATER THAN OR EQUAL TO \$1,000.00	Transportation		Computer components or parts with a value equal to or greater than \$1,000.00 on hand for future installation into a main or principal item of information technology hardware. <u>NOTE:</u> In instances where the component being installed into the main piece of hardware is not an actual replacement part for a similar component, the total value of the fixed asset to which the part is being added should be increased by the cost of the installed component.	2001	Yes
New Account			153000	COMPUTER PARTS INVENTORIES - GREATER THAN OR EQUAL TO \$1,000.00		inv-cpg1k		2001	Yes
New Account			153001	Computer Parts Inventories - Greater than or Equal to \$1,000.00		inv-cpg1k1		2001	Yes
Delete (Inactivate) Account			250021	Deferred Revenue - DOT - Billboard Permits/Fees		def-revbbp		2001	Yes
New Account			414196	Selective - Sales & Use Taxes - Motor Fuel Tax - Credit Card Fees - Contra Account		sel-s&uccc		2001	Yes
<b>UPDATE #01-43 - UPDATE DATE: 04/20/01</b>									
Account Title & Short Name Change			101874	Cash in Banks Other Account First Floyd Bank 1		c-ot-ffb1	Account title & short name change due to a new requested account a the same bank.	2001	Yes
New Account			101875	Cash in Banks Other Account First Floyd Bank 2		c-ot-ffb2		2001	Yes
New Account			414158	Selective - Sales & Use Taxes - Motor Fuel Tax - Credit Card Fees - Contra Account		sel-s&uccc		2001	Yes
Delete (Inactivate) Account			414196	Selective - Sales & Use Taxes - Motor Fuel Tax - Credit Card Fees - Contra Account		sel-s&uccc		2001	Yes
<b>UPDATE #01-44 - UPDATE DATE: 04/27/01</b>									
New Account			438010	Other Intergovernmental Revenues - Forestry - Tower Operator Cost - Cooperators		oth-igtoc		2001	Yes

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## STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

### D INQUIRIES MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #01-45 - UPDATE DATE: 05/01/01</b>									
Delete (Inactivate) Account			414158	Selective - Sales & Use Taxes - Motor Fuel Tax - Credit Card Fees - Contra Account		sel-s&uccc		2001	Yes
New Account			421218	Business Licenses & Permits - DOR - Commerical Motor Vehicle & Related Businesses Credit Card Fees - Contra Account		l&p-busccc		2001	Yes
<b>UPDATE #01-46 - UPDATE DATE: 05/03/01</b>									
Subclass Organization Added		612		TROOPS TO TEACHERS	Office of the Governor			2002	Yes
<b>UPDATE #01-47 - UPDATE DATE: 05/07/01</b>									
New Account			101194	Cash in Banks Operating Account Citizens Bank & Trust Company		c-op-cbtc		2002	Yes
New Account			101423	Cash in Banks Payroll Account Citizens Bank & Trust Company		c-p-cbtc		2002	Yes
New Account			101876	Cash in Banks Other Account Citizens Bank & Trust Company		c-ot-cbtc		2002	Yes
<b>UPDATE #01-48 - UPDATE DATE: 05/15/01</b>									
Account Title Change			170000	LAND		fa-land	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			170001	Land		fa-land1	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			171000	BUILDINGS		fa-bldg	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			171001	Buildings		fa-bldg1	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			173000	IMPROVEMENTS OTHER THAN BUILDINGS		fa-impr	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			173001	Improvements Other Than Buildings		fa-impr1	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			175000	MACHINERY & EQUIPMENT		fa-m&e	Account title change due to GASB Statement 34.	2002	Yes
Account Title Change			175001	Machinery & Equipment		fa-m&e1	Account title change due to GASB Statement 34.	2002	Yes
Delete (Inactivate) Account			179000	FIXED ASSETS - OTHER MACHINERY & EQUIPMENT		fa-me/oth		2002	Yes
Delete (Inactivate) Account			179001	Fixed Assets - Other Machinery & Equipment		fa-me/oth1		2002	Yes
Account Title & Definition Change			616000	EQUIPMENT ON INVENTORY BUT NOT CAPITALIZED		eqexp	Expenditures/expenses for items of tangible property of a generally nonexpendable nature having an acquisition cost of less than \$5,000 or a useful life of one year or less. "Movable personal property," as defined by OCGA 50-16-161, should be charged to this account and included on equipment inventories. Items charged to this account, however, should not be capitalized for GAAP reporting purposes.	2002	Yes
Account Title Change			616001	Equipment on Inventory but not Capitalized		eqexp-not		2002	Yes
Account Definition Change			720000	EQUIPMENT		equip	Expenditures for items of tangible property of a generally nonexpendable nature which have useful lives in excess of one year. Items charged to this account must have an acquisition cost of \$5,000 or greater and must be included on the equipment inventory. Such items will be capitalized for GAAP reporting purposes.	2002	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #01-48 - UPDATE DATE: 05/15/01 (CONT.)</b>									
Account Definition Change			721000	COMPUTER EQUIPMENT		com-eqp	Expenditures for EDP equipment that has a useful life in excess of one year. Items charged to this account must have an acquisition cost of \$5,000 or greater and must be included on the equipment inventory. Such items will be capitalized for GAAP reporting purposes.	2002	Yes
Account Definition Change			722000	MOTOR VEHICLES		mtrveh	Expenditures made for equipment used primarily for on road transportation of persons that maintains its useful life for more than one year. Vehicles charged to this account must have an acquisition cost of \$5,000 or greater and must be included on the equipment inventory. Such vehicles will be capitalized for GAAP reporting purposes.	2002	Yes
<b>UPDATE #01-49 - UPDATE DATE: 05/21/01</b>									
New Object Class (Subclass)		497		GHFA-GEORGIA CITIES FOUNDATIONS	Community Affairs			2001	Yes
New Account			438011	Other Intergovernmental Revenues - Forestry - Disaster Relief		oth-igfdr		2001	Yes
New Account			438012	Other Intergovernmental Revenues - Forestry - County Forest Fire Protection		oth-igfcp		2001	Yes
New Account			438013	Other Intergovernmental Revenues - Forestry - Dawson/Paulding Forest		oth-igdpf		2001	Yes
<b>UPDATE #01-50 - UPDATE DATE: 05/25/01</b>									
Object Class (Subclass) Title Change		543		MID-TERM ADJUSTMENT-HOLD HARMLESS	Education		Name changed at the request of the Department of Education based on OCGA 20-2-162.	2001	Yes
Account Title & Short Name Change			123050	Local Government Receivables - DHR - Public Health		arlocdhr1		2001	Yes
New Account			123051	Local Government Receivables - DHR - Mental Health		arlocdhr2		2001	Yes
New Account			125050	Accounts Receivable - DHR - Mental Health		ardhrmh		2001	Yes
New Account			419908	Penalties & Interest on Delinquent Taxes - Delinquent Tax Collection Fees - Processing Costs - Contra Account		p&i-dtfcpc		2001	Yes
New Account			467008	Unclaimed Property - Processing Costs - Contra Account		unclaimpcc		2001	Yes

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### D INQUIRIES MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #01-51 - UPDATE DATE: 06/04/01</b>									
New Account			102120	Cash in Banks Revenue Collections - DOR - SunTrust Bank - Cigarette Tax Stamp Sales (Augusta)		c-rc-stcta		2001	Yes
New Account			102121	Cash in Banks Revenue Collections - DOR - First Union Bank - Cigarette Tax Stamp Sales		c-rc-1uct		2001	Yes
New Account			102122	Cash in Banks Revenue Collections - DOR - Fidelity Federal Savings - Cigarette Tax Stamp Sales		c-rc-ffsct		2001	Yes
New Account			102123	Cash in Banks Revenue Collections - DOR - Morris State Bank - Cigarette Tax Stamp Sales		c-rc-msbct		2001	Yes
New Account			102124	Cash in Banks Revenue Collections - DOR - Georgia State Bank - Cigarette Tax Stamp Sales		c-rc-gsbct		2001	Yes
New Account			102125	Cash in Banks Revenue Collections - DOR - SunTrust Bank - Cigarette Tax Stamp Sales (Savannah)		c-rc-stcts		2001	Yes
New Account			102126	Cash in Banks Revenue Collections - DOR - Spivey State Bank - Cigarette Tax Stamp Sales		c-rc-ssbct		2001	Yes
<b>UPDATE #01-52 - UPDATE DATE: 06/15/01</b>									
Account Title & Short Name Change			102115	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB3		c-rc-sf3		2001	Yes
Account Title & Short Name Change			102116	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB90		c-rc-sf90		2001	Yes
Delete (Inactivate) Account			143052	Interfund Receivables - Merit System - Trusts - 401(k)		interec401	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			143053	Interfund Receivables - Merit System - Trusts - 457		interec457	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			143054	Interfund Receivables - Merit System - Trusts - Reserve		interecres	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			144006	Intrafund Receivable - Sale of Inventory		intrareci	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			144007	Intrafund Receivable - Training Services		intrarectcs	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			144008	Intrafund Receivable - Merit System Assessments		intrarecms	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			144050	Intrafund Receivable - SHBP Allotment (To/From)		intrarecsh	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			181000	<u>OTHER DEBITS - AMOUNT AVAILABLE</u>		dr-amtav	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			181001	Other Debits - Amount Available		dr-amtav1	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			302000	<u>CONTRIBUTED CAPITAL - STATE</u>		cc-st	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			302001	Contributed Capital - State		cc-st1	Account not required for GASB No. 34 reporting model.	2002	Yes

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### D INQUIRIES MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #01-52 - UPDATE DATE: 06/15/01 (CONT.)</b>									
Delete (Inactivate) Account			303000	<u>CONTRIBUTED CAPITAL - FEDERAL</u>		cc-fed	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			303001	Contributed Capital - Federal		cc-fed1	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			304000	<u>CONTRIBUTED CAPITAL - OTHER</u>		cc-oth	Account not required for GASB No. 34 reporting model.	2002	Yes
Delete (Inactivate) Account			304001	Contributed Capital - Other		cc-oth1	Account not required for GASB No. 34 reporting model.	2002	Yes
<b>UPDATE #01-53 - UPDATE DATE: 06/26/01</b>									
New Object Class (Subclass)		498		GEORGIA LEADERSHIP UNFRASTRUCTURE INVESTMENT FUND	Community Affairs			2002	Yes
New Object Class (Subclass)		499		QUALITY GROWTH PROGRAM	Community Affairs			2002	Yes
<b>UPDATE #01-54 - UPDATE DATE: 06/27/01</b>									
Object Class (Subclass) Title Change		404		PER DIEM AND FEES - STAFF	General Assembly		FY02 Appropriation Act split the single object class Per Diem, Fees and Contracts into two separate object classes.	2002	Yes
Object Class (Subclass) Title Change		405		PER DIEM AND FEES - ELECTED OFFICIALS	General Assembly		FY02 Appropriation Act split the single object class Per Diem, Fees and Contracts into two separate object classes.	2002	Yes
New Object Class (Subclass)		409		CONTRACTS - STAFF	General Assembly			2002	Yes
New Object Class (Subclass)		410		CONTRACTS - ELECTED OFFICIALS	General Assembly			2002	Yes
Object Class (Subclass) Title Change		446		PAYMENTS TO GEORGIA TECHNOLOGY AUTHORITY	Administrative Services		Name changed based on FY02 Appropriation Act.	2002	Yes
New Object Class (Subclass)		447		REMOVAL OF HAZARDOUS WASTE	Administrative Services			2002	Yes
Object Class (Subclass) Title Change		485		REGIONAL ECONOMIC BUSINESS ASSISTANCE GRANTS - GHFA	Community Affairs		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		675		INTERN PROGRAM EXPENSE	Governor's Office		Name changed based on FY02 Appropriation Act.	2002	Yes
Subclass Organization Added		679		CHILDREN AND YOUTH GRANTS	Juvenile Justice			2002	Yes
Subclass Organization Added		680		JUVENILE JUSTICE GRANTS	Juvenile Justice			2002	Yes
Object Class (Subclass) Title Change		681		CRIME VICTIMS ASSISTANCE PROGRAM	GBI & Governor's Office		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		690		CRIMINAL JUSTICE GRANTS	GBI & Governor's Office		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		766		MERCER SCHOOL OF MEDICINE GRANT	Community Health		Name changed based on FY02 Appropriation Act.	2002	Yes

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### D INQUIRIES MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #01-55 - UPDATE DATE: 06/30/01</b>									
Object Class (Subclass) Title Change		542		LOCAL FIVE MILL SHARE	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		571		TITLE VI	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		592		MENTORING PROGRAM - MIDDLE SCHOOL	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		604		TEACHER SALARY SCHEDULE ADJUSTMENT	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
Object Class (Subclass) Title Change		615		NATIONAL TEACHER CERTIFICATION	Education		Name changed based on FY02 Appropriation Act.	2002	Yes
New Object Class (Subclass)		620		READING PROGRAM	Education			2002	Yes
New Object Class (Subclass)		621		STUDENT TESTING	Education			2002	Yes
New Object Class (Subclass)		622		INTERNET ACCESS	Education			2002	Yes
New Object Class (Subclass)		623		SCHOOL IMPROVEMENT TEAMS	Education			2002	Yes
New Object Class (Subclass)		624		COMMUNITIES IN SCHOOLS	Education			2002	Yes
New Object Class (Subclass)		625		KNOWLEDGE IS POWER PROGRAM	Education			2002	Yes
New Object Class (Subclass)		626		ADDITIONAL INSTRUCTION	Education			2002	Yes
New Object Class (Subclass)		627		FEDERAL NUTRITION GRANTS	Education & Office of School Readiness			2002	Yes
Account Title Change			152100	Materials for Resale - GTA - Information Technologies (Telecom and EDP)		inv-re/it		2002	Yes
Account Title & Short Name Change			441334	Sales and Services - GTA - Communication Services		s&s-gtacm		2002	Yes
Account Title & Short Name Change			441335	Sales and Services - GTA - Data Processing Services		s&s-gtad		2002	Yes
Account Title & Short Name Change			441338	Sales and Services - GTA - Radio Billings		s&s-gtar		2002	Yes
Account Title & Short Name Change			441348	Sales and Services - GTA - Network Commissions		s&s-gtanc		2002	Yes
Account Title & Short Name Change			441351	Sales and Services - GTA - Terminal Commission		s&s-gtatc		2002	Yes
Account Title & Short Name Change			441354	Sales and Services - GTA - Data Pak		s&s-gtadp		2002	Yes
Account Title & Short Name Change			441355	Sales and Services - GTA - DataNet		s&s-gtadn		2002	Yes
Account Title & Short Name Change			614182	Supplies & Materials - GTA - Merchandise for Resale - EDP Supplies		s&mgtae		2002	Yes
Account Title & Short Name Change			614183	Supplies & Materials - GTA - Merchandise for Resale - Telephone Supplies		s&mgtats		2002	Yes
Account Title & Short Name Change			615005	Repairs & Maintenance - Technology Services - GTA Customer Billing		r&m-gtar		2002	Yes
Account Title & Short Name Change			627185	Other Operating Expenses - GTA - Merchandise for Resale - Technologies		ooe-gtat		2002	Yes

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### D INQUIRIES MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #01-55 - UPDATE DATE: 06/30/01 (CONT.)</b>									
Account Title & Short Name Change			661000	COMPUTER BILLINGS - GTA		cb-gta		2002	Yes
Account Title & Short Name Change			661001	Computer Billings - GTA Customer Billing		cb-gta1		2002	Yes
Account Title Change			671001	Telecommunications - Data - Data/Frame Relay - GTA Customer Billing		tcdatadf		2002	Yes
Account Title Change			671002	Telecommunications - Data - Wire/Cable - GTA Customer Billing		tcdatawc		2002	Yes
Account Title Change			671003	Telecommunications - Data - Data Net - GTA Customer Billing		tcdatadn		2002	Yes
Account Title Change			672001	Telecommunications - Other - Telephone - Local Service - GTA Customer Billing		tctel		2002	Yes
Account Title Change			672002	Telecommunications - Other - Telephone - Network - GTA Customer Billing		tctelnet		2002	Yes
Account Title Change			672003	Telecommunications - Other - Telephone - Long Distance - GTA Customer Billing		tctelld		2002	Yes
Account Title Change			672004	Telecommunications - Other - Voice Mail - GTA Customer Billing		tcvm		2002	Yes
Account Title Change			672005	Telecommunications - Other - Pagers - GTA Customer Billing		tcp		2002	Yes
Account Title Change			672006	Telecommunications - Other - Radio - GTA Customer Billing		tcradio		2002	Yes
Account Title & Short Name Change			672050	Telecommunications - Other - GTA - Services for Resale - Telephone - Local		tcgtatl		2002	Yes
Account Title & Short Name Change			672051	Telecommunications - Other - GTA - Services for Resale - Telephone - Long Distance		tcgtatld		2002	Yes
Account Title & Short Name Change			672052	Telecommunications - Other - GTA - Services for Resale - Telephone - Paging Services		tcgtatps		2002	Yes
Account Title Change			720003	Equipment - GTA - Merchandise for Resale - EDP		equip-drs		2002	Yes
Account Title Change			720004	Equipment - GTA - Merchandise for Resale - Telephone		equip-tel		2002	Yes
<b>UPDATE #01-56 - UPDATE DATE: 06/30/01</b>									
New Account			707030	Grants - OSR - GA Pre-K		grt-o-gpk		2002	Yes
New Account			707031	Grants - OSR - Federal CACFP		grt-o-fcac		2002	Yes
New Account			707032	Grants - OSR - Federal SFSP		grt-o-fsfs		2002	Yes
<b>UPDATE #01-57 - UPDATE DATE: 06/30/01</b>									
New Account			723004	Land - DOT - ROW		land-dot		2002	Yes
<b>UPDATE #01-58 - UPDATE DATE: 06/30/01</b>									
Account Title Change			471000	TRANSFERS IN		ofs-in		2002	Yes
Account Title Change			471001	Transfers In		ofs-in1		2002	Yes
Account Title Change			750000	TRANSFERS OUT		ot-out		2002	Yes
Account Title Change			750001	Transfers Out		ot-out1		2002	Yes
Account Title Change			750400	Transfers Out - Workers' Compensation - Assessments		ot-topgwa		2002	Yes



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### SECTION: SIX - MANUAL UPDATES AND INQUIRIES MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #01-58 - UPDATE DATE: 06/30/01 (CONT.)</b>									
Account Title Change			750401	Transfers Out - Workers' Compensation - Penalty Fines		ot-topgwp		2002	Yes
Account Title Change			750402	Transfers Out - Workers' Compensation - No Dependent Death Cases		ot-topgwd		2002	Yes
Account Title Change			750403	Transfers Out - Workers' Compensation - Miscellaneous		ot-topgwm		2002	Yes
<b>UPDATE #02-01 - UPDATE DATE: 07/24/2001</b>									
New Account			102013	Cash in Banks Revenue Collections South Trust 2		c-rc-s2		2002	Yes
New Account			150030	Supplies & Materials Inventories - DOT - Undistributed Equipment		inv-dot/ue		2002	Yes
New Account			183002	Infrastructure - Roads		infra-r		2002	Yes
New Account			183003	Infrastructure - Bridges		infra-b		2002	Yes
New Account			720030	Equipment - Machinery & Equipment - DOT - Equipment Distributed from Inventory		equip-dot2		2002	Yes
Account Title and Short Name Change			733002	Infrastructure - DOT - Roads		indot/r		2002	Yes
Account Title and Short Name Change			733003	Infrastructure - DOT - Bridges		indot/b		2002	Yes
New Account			733012	Infrastructure - DOT - Consultants - Roads		indot-c/r		2002	Yes
New Account			733013	Infrastructure - DOT - Consultants - Bridges		indot-c/b		2002	Yes
<b>UPDATE #02-02 - UPDATE DATE: 08/07/2001</b>									
New Account			468004	Other Revenue - Secretary of State - Real Estate/Auctioneer Education & Recovery Funds		othrevreaf		2002	Yes
<b>UPDATE #02-03 - UPDATE DATE: 08/09/2001</b>									
Account Title Change			102107	Cash in Banks Revenue Collections - DMVS - Bank of America - IRP		c-rc-boair		2002	Yes
Account Title and Short Name Change			102122	Cash in Banks Revenue Collections - DOR - Regions Bank - Cigarette Tax Stamp Sales		c-rc-rgsct		2002	Yes
Account Title and Short Name Change			102124	Cash in Banks Revenue Collections - DOR - AmSouth Bank - Cigarette Tax Stamp Sales		c-rc-amsct		2002	Yes
Account Title and Short Name Change			103540	Cash in Banks - DMVS - Revenue Collection Funds		c-cb-dmvs		2002	Yes
Account Title Change			133102	Other Receivables - DMVS - Overweight Assessment		othrectt		2002	Yes
Account Title and Short Name Change			250020	Deferred Revenue - DMVS - Assessments/Citations		def-reva-c		2002	Yes
Account Title Change			250022	Deferred Revenue - DMVS - Identified O/W Citations		def-revowc		2002	Yes
Account Title and Short Name Change			270002	Other Current Liabilities - DMVS - Assessments/Citations		cl-otha-c		2002	Yes
Account Title Change			337151	Other Reserves - DMVS - Assessments/Citations		c/o-ftac		2002	Yes
Account Title Change			421050	Business Licenses & Permits - DMVS - Drivers License Fees - Commercial Driver License		l&p-bus-cd		2002	Yes
Account Title Change			421051	Business Licenses & Permits - DMVS - Emergency Light Application		l&p-bus-em		2002	Yes
Account Title Change			421052	Business Licenses & Permits - DMVS - CDL Road Test @ \$50.00		l&p-bus-c1		2002	Yes
Account Title Change			421053	Business Licenses & Permits - DMVS - CDL Application @ \$35.00		l&p-bus-a		2002	Yes

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### SECTION: SIX - MANUAL UPDATES AND INQUIRIES MANUAL UPDATES TABLE

CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-03 - UPDATE DATE: 08/09/2001 (cont'd)</b>									
Account Title Change			421054	Business Licenses & Permits - DMVS - Drivers License Fees - CDL @ \$65.00		l&p-bus-c2		2002	Yes
Account Title Change			421055	Business Licenses & Permits - DMVS - Drivers License Fees - CDL @ \$58.00		l&p-bus-c3		2002	Yes
Account Title Change			421200	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses		l&p-bus-c		2002	Yes
Account Title Change			421218	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Credit Card Fees - Contra Account		l&p-busccc		2002	Yes
Account Title Change			421220	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Transferred to Other States - Contra Account		l&p-bus-ct		2002	Yes
Account Title Change			421240	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Refunds - Contra Account		l&p-bus-cr		2002	Yes
Account Title and Short Name Change			422050	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees		l&p-dmvs-1		2002	Yes
Account Title and Short Name Change			422051	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License @ \$210.00		l&p-dmvs-2		2002	Yes
Account Title and Short Name Change			422052	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License @ \$200.00		l&p-dmvs-3		2002	Yes
Account Title and Short Name Change			422053	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License Replacement @ \$15.00		l&p-dmvs-4		2002	Yes
Account Title and Short Name Change			422055	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - L/P @ \$25.00		l&p-dmvs-6		2002	Yes
Account Title and Short Name Change			422056	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ \$15.00		l&p-dmvs-7		2002	Yes
Account Title and Short Name Change			422057	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ \$10.00		l&p-dmvs-8		2002	Yes
Account Title and Short Name Change			422058	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ \$8.00		l&p-dmvs-9		2002	Yes
Account Title and Short Name Change			422059	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License Replacement @ \$5.00		l&p-dmvs10		2002	Yes
Account Title and Short Name Change			422061	Nonbusiness Licenses & Permits - DMVS - Endorsements @ \$5.00		l&p-dmvs12		2002	Yes
Account Title and Short Name Change			422062	Nonbusiness Licenses & Permits - DMVS - HC ID Card @ \$5.00		l&p-dmvs13		2002	Yes
Account Title and Short Name Change			422063	Nonbusiness Licenses & Permits - DMVS - Indigent ID @ \$5.00		l&p-dmvs14		2002	Yes
Account Title and Short Name Change			422064	Nonbusiness Licenses & Permits - DMVS - Public ID @ \$10.00		l&p-dmvs15		2002	Yes
Account Title and Short Name Change			422065	Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - 30 Day Limited Per @ \$25.00		l&p-dmvs16		2002	Yes
Account Title and Short Name Change			422066	Nonbusiness Licenses & Permits - DMVS - Child Support Suspension		l&p-dmvs17		2002	Yes
Account Title and Short Name Change			422067	Nonbusiness Licenses & Permits - DMVS - Firearms License		l&p-dmvs18		2002	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-03 - UPDATE DATE: 08/09/2001 (cont'd)</b>									
Account Title and Short Name Change			422068	Nonbusiness Licenses & Permits - DMVS - News Media ID		l&p-dmvs19		2002	Yes
Account Title and Short Name Change			422069	Nonbusiness Licenses & Permits - DMVS - No Insurance		l&p-dmvs20		2002	Yes
Account Title and Short Name Change			422070	Nonbusiness Licenses & Permits - DMVS - Criminal History		l&p-dmvs21		2002	Yes
Account Title and Short Name Change			422071	Nonbusiness Licenses & Permits - DMVS - Restoration		l&p-dmvs22		2002	Yes
Account Title and Short Name Change			422110	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Tags		l&p-dmv-mt		2002	Yes
Account Title and Short Name Change			422111	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Titles Special Handling Fee		l&p-dmv-mf		2002	Yes
Account Title and Short Name Change			422120	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration (less than 14,000 gw)		l&p-dmv-mr		2002	Yes
Account Title and Short Name Change			422140	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wildlife Tag		l&p-dmv-mw		2002	Yes
Account Title and Short Name Change			422141	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wildlife Tag - Remit to DNR - Contra Account		l&p-dmvmwc		2002	Yes
Account Title and Short Name Change			422142	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag		l&p-dmvmfl		2002	Yes
Account Title and Short Name Change			422143	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag - Remit to DOT - Contra Account		l&pdmvmflic		2002	Yes
Account Title and Short Name Change			422150	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles US Disabled Athletes Fund Tag		l&p-dmv-ma		2002	Yes
Account Title and Short Name Change			422151	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles US Disabled Athletes Fund Tag - Remit to USDAF - Contra Account		l&p-dmvmac		2002	Yes
Account Title and Short Name Change			422160	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Alternative Fuel Tag (electric vehicles only)		l&p-dmvmaf		2002	Yes
Account Title and Short Name Change			422161	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Alternative Fuel Tag - Remit to DOT - Contra Account		l&pdmvmafc		2002	Yes
Account Title and Short Name Change			422198	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - County Short and Over		l&p-dmv-cs		2002	Yes
Account Title and Short Name Change			422199	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration - Refunds - Contra Account		l&pdmvmrrc		2002	Yes
Account Title and Short Name Change			441251	Sales and Services - DMVS - Motorcycle Safety Revenue		s&s-dmvs-m		2002	Yes
Account Title and Short Name Change			441259	Sales and Services - DMVS - Driver Improvement		s&s-dmv-di		2002	Yes
Account Title and Short Name Change			441260	Sales and Services - DMVS - Commercial Driver Training		s&s-dmv-cd		2002	Yes
Account Title and Short Name Change			441263	Sales and Services - DMVS - Motor Vehicle Reports		s&s-dmv-mr		2002	Yes
Account Title and Short Name Change			441264	Sales and Services - DMVS - PDPS Status Check		s&s-dmv-sc		2002	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-03 - UPDATE DATE: 08/09/2001 (cont'd)</b>									
Account Title and Short Name Change			441602	Sales and Services - DMVS - Motor Vehicle Salvage Inspection Fee		s&s-dmv-ms		2002	Yes
Account Title and Short Name Change			441603	Sales and Services - DMVS - Motor Vehicle Title Research Fee		s&s-dmv-mt		2002	Yes
Account Title and Short Name Change			441604	Sales and Services - DMVS - Abandoned Motor Vehicle Report		s&s-dmv-am		2002	Yes
Account Title Change			451110	Fines and Penalties - DMVS - Motor Carrier Citations		fine-mcc		2002	Yes
Account Title Change			451120	Fines and Penalties - DMVS - Motor Carrier Exchange Fee (DOT & PSC)		fine-r-mce		2002	Yes
Account Title Change			451310	Fines and Penalties - DMVS - Motor Vehicle Titles		fine-r-mv		2002	Yes
Account Title Change			613050	Printing & Publications and Media - DMVS - Driver Licenses		prnt-dr		2002	Yes
Account Title and Short Name Change			627150	Other Operating Expenses - DMVS - Conviction Reports		ooe-dmv-cr		2002	Yes
<b>UPDATE #02-04 - UPDATE DATE: 08/21/2001</b>									
New Account			441492	Sales and Services - DTAE - Student Accident Insurance Fees		s&s-dt-ai		2002	Yes
<b>UPDATE #02-05 - UPDATE DATE: 09/18/2001</b>									
New Account			700069	Claims & Judgments - DOAS - Risk Management - Indemnity Refunds		cl&j-ir		2002	Yes
New Account			700070	Claims & Judgments - DOAS - Risk Management - Adjusting Expense Refunds		cl&j-aer		2002	Yes
New Account			700071	Claims & Judgments - DOAS - Risk Management - MCO - Doctor, Anesthesiologist		cl&jmco1		2002	Yes
New Account			700072	Claims & Judgments - DOAS - Risk Management - MCO - Hospital		cl&jmco2		2002	Yes
New Account			700073	Claims & Judgments - DOAS - Risk Management - MCO - Pharmacy, Durgs		cl&jmco3		2002	Yes
New Account			700074	Claims & Judgments - DOAS - Risk Management - MCO - X-Rays, Lab, Ambulance, Other Med		cl&jmco4		2002	Yes
New Account			700075	Claims & Judgments - DOAS - Risk Management - MCO - Medical Equipment		cl&jmco5		2002	Yes
New Account			700076	Claims & Judgments - DOAS - Risk Management - MCO - Nurse Attendant Care		cl&jmco6		2002	Yes
New Account			700077	Claims & Judgments - DOAS - Risk Management - MCO - Physical Therapy		cl&jmco7		2002	Yes
New Account			700078	Claims & Judgments - DOAS - Risk Management - MCO - Chiropractors		cl&jmco8		2002	Yes
New Account			700079	Claims & Judgments - DOAS - Risk Management - MCO - Hospital Audit		cl&jmco9		2002	Yes
New Account			700080	Claims & Judgments - DOAS - Risk Management - MCO - Early Nurse Intervention		cl&jmco10		2002	Yes
New Account			700081	Claims & Judgments - DOAS - Risk Management - MCO - Attendant Care		cl&jmco11		2002	Yes
New Account			700082	Claims & Judgments - DOAS - Risk Management - MCO - Hospital Pre-Certification		cl&jmco12		2002	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-05 - UPDATE DATE: 09/18/2001 (cont'd)</b>									
New Account			700083	Claims & Judgments - DOAS - Risk Management - MCO - IME		cl&jmco13		2002	Yes
New Account			700084	Claims & Judgments - DOAS - Risk Management - MCO - 20% Medical Penalty to Provider		cl&jmco14		2002	Yes
New Account			700085	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Expense		cl&jmco15		2002	Yes
New Account			700086	Claims & Judgments - DOAS - Risk Management - MCO - Pharmacy/Drugs Reimbursement to Employee		cl&jmco16		2002	Yes
New Account			700087	Claims & Judgments - DOAS - Risk Management - MCO - Dental		cl&jmco17		2002	Yes
New Account			700088	Claims & Judgments - DOAS - Risk Management - MCO - Misc. Medical - Vendor		cl&jmco18		2002	Yes
New Account			700089	Claims & Judgments - DOAS - Risk Management - MCO - Misc. Medical - Claimant		cl&jmco19		2002	Yes
New Account			700090	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Suppliers		cl&jmco20		2002	Yes
New Account			700091	Claims & Judgments - DOAS - Risk Management - MCO - Hospital - Refund		cl&jmco21		2002	Yes
New Account			700092	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Expense - Refund		cl&jmco22		2002	Yes
New Account			700093	Claims & Judgments - DOAS - Risk Management - MCO - Doctor, X-Ray - Refund		cl&jmco23		2002	Yes
New Account			700094	Claims & Judgments - DOAS - Risk Management - MCO - Drug Bills - Refund		cl&jmco24		2002	Yes
<b>UPDATE #02-06 - UPDATE DATE: 10/12/2001</b>									
New Account			421500	Business Licenses & Permits - DNR - Air Emission Fees		l&p-bus-ae		2002	Yes
New Account			421501	Business Licenses & Permits - DNR - Drinking Water Fees		l&p-bus-dw		2002	Yes
New Account			421502	Business Licenses & Permits - DNR - I/M Fees		l&p-bus-im		2002	Yes
New Account			421503	Business Licenses & Permits - DNR - Lead Fees		l&p-bus-lf		2002	Yes
New Account			421504	Business Licenses & Permits - DNR - Radiological Fees		l&p-bus-ra		2002	Yes
New Account			441282	Sales and Services - DNR - Aviation/Aircraft Rental Fees		s&s-dnr-ar		2002	Yes
New Account			441283	Sales and Services - DNR - North GA Mountain Lodges		s&s-dnr-ml		2002	Yes
New Account			441284	Sales and Services - DNR - WR Park Activities		s&s-dnr-pa		2002	Yes
New Account			451400	Fines and Penalties - DNR - GUST		fine-gust		2002	Yes
New Account			451401	Fines and Penalties - DNR - Hazardous Waste		fine-hazw		2002	Yes
New Account			451402	Fines and Penalties - DNR - Solid Waste		fine-sldw		2002	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-07 - UPDATE DATE: 10/26/2001</b>									
New Account			616005	Equipment on Inventory but not Capitalized - Weapons		eqexp-n-w		2002	Yes
New Account			616006	Equipment on Inventory but not Capitalized - Computers less than \$5000		eqexp-n-c		2002	Yes
New Account			616007	Equipment on Inventory but not Capitalized - Other Equipment less than \$5000		eqexp-n-o		2002	Yes
New Procedure							Section: Four - Other Procedural Topics Topic: Accounting for Per Diem and Fees and Contracts	2002	Yes
Account Definition Change			651000	PER DIEM AND FEES			Compensation on a hourly or daily fee basis for which the employer makes no payroll deduction.	2002	Yes
<b>UPDATE #02-08 - UPDATE DATE: 10/29/2001</b>									
New Account			262002	Funds Held for Others - Checks Uncashed/Unclaimed		fh/othcu/u		2002	Yes
Account Title and Short Name Change			262056	Funds Held for Others - Payroll Checks Uncashed/Unclaimed		fh/othpcu		2002	Yes
New Procedure							Section: Four - Other Procedural Topics Topic: Outstanding Checks	2002	Yes
<b>UPDATE #02-09 - UPDATE DATE: 11/02/2001</b>									
New Account			466113	Contributions & Donations - DOAS - Risk Management - GA Temporary Disability Compensation Program		congrtdcp		2002	Yes
New Account			466114	Contributions & Donations - DOAS - Risk Management - Teacher Indemnification Program		contrtip		2002	Yes
Procedure Update							Footnote added to Procedure Issued for Outstanding Checks	2002	Yes
<b>UPDATE #02-10 - UPDATE DATE: 11/08/2001</b>									
New Account			653201	Contracts - Private - Security		con-p-sec		2002	Yes
New Account			653202	Contracts - Private - Cooperative Agreements		con-p-sec		2002	Yes
New Account			653203	Contracts - Private - Fire Control		con-p-fc		2002	Yes
New Account			653204	Contracts - Private - Air Control		con-p-ac		2002	Yes
New Account			653205	Contracts - Private - Site Preparation		con-p-sp		2002	Yes
New Account			653206	Contracts - Private - Tree Planning		con-p-tp		2002	Yes
New Account			653207	Contracts - Private - Tree Fertilization		con-p-tf		2002	Yes
New Account			653208	Contracts - Private - Student Interns		con-p-si		2002	Yes
New Account			653209	Contracts - Private - Aerial Spraying		con-p-as		2002	Yes
<b>UPDATE (IN DRAFT FORMAT) - UPDATE DATE: 11/16/2001 NOTE: SEE MOST RECENT DRAFT COPY DATED 07/02/2002</b>									
New Procedure <b>DRAFT VERSION</b>							Section: Four - Other Procedural Topics Topic: Capital Asset Guide (DRAFT COPY)	2002	No
<b>UPDATE #02-11 - UPDATE DATE: 11/21/2001</b>									
New Account			653210	Contracts - Private - Consultant		con-p-con		2002	Yes

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<b>UPDATE #02-12 - UPDATE DATE: 12/05/2001</b>									
New Account			168000	<u>COMPUTER SOFTWARE</u>		c-sftw	The cost of acquiring or developing computer software for internal use.	2002	Yes
New Account			168001	Computer Software		c-sftw1		2002	Yes
New Account			169000	<u>ACCUMULATED DEPRECIATION - COMPUTER SOFTWARE</u>		ad-sftw	The accumulation of systematic and rational allocations of the estimated cost of using computer software, on a historical cost basis, over the useful life. Capitalization of computer software should only occur after the preliminary project stage is complete.	2002	Yes
New Account			169001	Accumulated Depreciation - Computer Software		ad-sftw1		2002	Yes
New Account			177000	<u>LIBRARY COLLECTIONS</u>		lib-coll	The cost of acquiring library books, reference materials and similar items which provide information essential to the learning process of which enhance the quality of academic professional or research libraries.	2002	Yes
New Account			177001	Library Collections		lib-coll1		2002	Yes
New Account			178000	<u>ACCUMULATED DEPRECIATION - LIBRARY COLLECTIONS</u>		ad-lc	The accumulation of systematic and rational allocations of the estimated cost of using library books, reference materials and similar items, on a historical cost basis, over their useful life.	2002	Yes
New Account			178001	Accumulated Depreciation - Library Collections		ad-lc1		2002	Yes
New Account			184000	<u>ACCUMULATED DEPRECIATION - INFRASTRUCTURE</u>		ad-infra	The accumulation of systematic and rational allocations of the estimated cost of using infrastructure, on a historical cost basis, over the useful life.	2002	Yes
New Account			184001	Accumulated Depreciation - Infrastructure		ad-infra1		2002	Yes
New Account			185000	<u>CAPITALIZED COLLECTIONS</u>		cap-coll	The cost of acquiring collections of works of art and historical treasures which are not held for financial gain, but rather for public exhibition education or research.	2002	Yes
New Account			185001	Capitalized Collections		cap-coll1		2002	Yes
New Account			186000	<u>ACCUMULATED DEPRECIATION - CAPITALIZED COLLECTIONS</u>		ad-cc	The accumulation of systematic and rational allocations of the estimated cost of holding works of art and historical treasures, on a historical cost basis, over their useful life.	2002	Yes
New Account			186001	Accumulated Depreciation - Capitalized Collections		ad-cc1		2002	Yes
New Account			187000	<u>WORKS OF ART AND HISTORICAL TREASURES - NON-DEPRECIABLE</u>		a&ht	The cost of acquiring collections of works of art and historical treasures which are held solely for financial gain.	2002	Yes
New Account			187001	Works of Art and Historical Treasures - Non-Depreciable		a&ht1		2002	Yes
New Account			189000	<u>ACCUMULATED DEPRECIATION - OTHER ASSETS</u>		ad-oa	The accumulation of systematic and rational allocations of the estimated cost of using intangible and other assets, on a historical cost basis, over the useful life.	2002	Yes
New Account			189001	Accumulated Depreciation - Other Assets		ad-oa1		2002	Yes

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<b>UPDATE #02-13 - UPDATE DATE: 12/10/2001</b>									
New Object Class (Subclass)		913		STATE OF GEORGIA GUARANTEED REVENUE DEBT COMMON RESERVE FUND	Transportation			2002	Yes
New Account			421201	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Transferred from Other States		l&p-bus-fo		2002	Yes
New Account			422144	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag		l&p-dmvmec		2002	Yes
New Account			422145	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag - Contra Account		l&p-dmvmec		2002	Yes
<b>UPDATE #02-14 - UPDATE DATE: 12/13/2001</b>									
New Account			101195	Cash in Banks Operating Account United Community Bank		c-op-ucb		2002	Yes
New Account			101424	Cash in Banks Payroll Account United Community Bank		c-p-ucb		2002	Yes
New Account			101877	Cash in Banks Other Account United Community Bank 1		c-ot-ucb1		2002	Yes
New Account			101878	Cash in Banks Other Account United Community Bank 2		c-ot-ucb2		2002	Yes
<b>UPDATE #02-15 - UPDATE DATE: 01/07/2002</b>									
Account Title and Short Name Change			101383	Cash in Banks Payroll Account Bank of America 1		c-p-boa1		2002	Yes
New Account			101384	Cash in Banks Payroll Account Bank of America 2		c-p-boa2		2002	Yes
New Account			102017	Cash in Banks Revenue Collections Columbus Bank and Trust Company		c-rc-cbtc		2002	Yes
New Account			102018	Cash in Banks Revenue Collections First Union 2		c-rc-1u2		2002	Yes
New Account			143076	Interfund Receivables - DOT - GO Due from SRTA		intersrta		2002	Yes
New Account			143077	Interfund Receivables - DOT - GO Due from Treasury		intertreas		2002	Yes
<b>UPDATE #02-16 - UPDATE DATE: 01/29/2002</b>									
New Account			101879	Cash in Banks Other Account Bank of Monticello		c-ot-bm		2002	Yes
<b>UPDATE #02-17 - UPDATE DATE: 01/31/2002</b>									
Account Title Change			413094	General Sales & Use Taxes - Distribution of Local Government Collection Cost - Memo Account		gen-s&ucc		2002	Yes
<b>UPDATE #02-18 - UPDATE DATE: 02/13/2002</b>									
New Account			465200	Rents & Royalties-DOT-ROW Rents	DOT	r&r-dotrr		2002	Yes
<b>UPDATE #02-19 - UPDATE DATE: 02/19/2002</b>									
New Account			614028	Supplies & Materials - Fire Suppression/Protection	GFC	s&m-fsp		2002	Yes
<b>UPDATE #02-20 - UPDATE DATE: 02/19/2002</b>									
New Account			615009	Repairs & Maintenance - Aircraft	GFC	r&m-air		2002	Yes
<b>UPDATE #02-21 - UPDATE DATE: 02/27/2002</b>									
New Account			616008	Equipment on Inventory but not Capitalized - FA Numbered Equipment less than \$5000	DOT	eqexp-n-fa		2002	Yes
<b>UPDATE #02-22 - UPDATE DATE: 02/28/2002</b>									
New Account			151003	Motor Fuel Inventories - Liquid Propane Gas	DOT	inv-lpg		2002	Yes
<b>UPDATE #02-23 - UPDATE DATE: 03/07/2002</b>									
New Account			615010	Repairs & Maintenance - DOT - Roadway Maintenance	DOT	r&m-dotrw		2002	Yes

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<b>UPDATE #02-24 - UPDATE DATE: 03/21/2002</b>									
New Account			101425	Cash in Banks Payroll Account SunTrust Bank, Augusta	DTAE	c-p-sta		2002	Yes
<b>UPDATE #02-25 - UPDATE DATE: 03/28/2002</b>									
New Account			262200	Funds Held For Others-GTA-Conferences	GTA	fhgta-c		2003	Yes
New Account			262201	Funds Held For Others-GTA-GASB Teleconferences	GTA	fhgta-gt		2003	Yes
New Account			262202	Funds Held For Others-GTA-DCH Record Sales	GTA	fhgta-dchr		2003	Yes
New Account			262203	Funds Held For Others-GTA-DITT Registration	GTA	fhgta-dit		2003	Yes
New Account			262204	Funds Held For Others-GTA-DOL Registration	GTA	fhgta-dolr		2003	Yes
New Account			262205	Funds Held For Others-GTA-DHR Poison Prevention	GTA	fhgta-dhrp		2003	Yes
New Account			262206	Funds Held For Others-GTA-DHR Record Sales	GTA	fhgta-dhrr		2003	Yes
New Account			262207	Funds Held For Others-GTA-DNR Friends of Georgia State Parks	GTA	fhgta-dnrf		2003	Yes
New Account			262208	Funds Held For Others-GTA-DNR Golf Memberships	GTA	fhgta-dnrg		2003	Yes
New Account			262209	Funds Held For Others-GTA-DOAS Small Business Conference	GTA	fhgta-ddbc		2003	Yes
New Account			262210	Funds Held For Others-GTA-Georgia Public Broadcasting Pledges	GTA	fhgta-gppb		2003	Yes
New Account			262211	Funds Held For Others-GTA-Office of Dispute Resolution Neutral	GTA	fhgta-odrn		2003	Yes
New Account			262212	Funds Held For Others-GTA-Worker's Compensation Board Registration	GTA	fhgta-wcbr		2003	Yes
New Account			262213	Funds Held For Others-GTA-Augusta State University	GTA	fhgta-asu		2003	Yes
New Account			262214	Funds Held For Others-GTA-Clayton College and State University	GTA	fhgta-ccsu		2003	Yes
New Account			262215	Funds Held For Others-GTA-Columbus State University	GTA	fhgta-csu		2003	Yes
New Account			262216	Funds Held For Others-GTA-Dalton State College	GTA	fhgta-dsc		2003	Yes
New Account			262217	Funds Held For Others-GTA-Floyd College	GTA	fhgta-fc		2003	Yes
New Account			262218	Funds Held For Others-GTA-Gainesville College	GTA	fhgta-gc		2003	Yes
New Account			262219	Funds Held For Others-GTA-Georgia College and State University	GTA	fhgta-gcsu		2003	Yes
New Account			262220	Funds Held For Others-GTA-Georgia Perimeter College	GTA	fhgta-gpc		2003	Yes
New Account			262221	Funds Held For Others-GTA-Georgia Southwestern State University	GTA	fhgta-gssu		2003	Yes
New Account			262222	Funds Held For Others-GTA-Kennesaw State University	GTA	fhgta-ksu		2003	Yes
New Account			262223	Funds Held For Others-GTA-Middle Georgia College	GTA	fhgta-mgc		2003	Yes
New Account			262224	Funds Held For Others-GTA-North Georgia College and State University	GTA	fhgta-ngcs		2003	Yes
New Account			262225	Funds Held For Others-GTA-Southern Polytechnic State University	GTA	fhgta-spsu		2003	Yes
New Account			262226	Funds Held For Others-GTA-State University of West Georgia	GTA	fhgta-suwg		2003	Yes
New Account			262227	Funds Held For Others-GTA-Gordon College	GTA	fhgta-goc		2003	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-25 - UPDATE DATE: 03/28/2002 (cont'd)</b>									
New Account			421410	Business License & Permits-GTA-Professional License Fees-Real Estate Comm.	GTA	blp-plfr		2003	Yes
New Account			421510	Business License & Permits-GTA-Professional License Fees-Real Estate Comm. Contra Account	GTA	blp-plfrc		2003	Yes
New Account			421420	Business License & Permits-GTA-Professional License Fees-Medical Board	GTA	blp-plfm		2003	Yes
New Account			421520	Business License & Permits-GTA-Professional License Fees-Medical Board Contra Account	GTA	blp-plfmc		2003	Yes
New Account			421430	Business License & Permits-GTA-Corporation Annual Registration-SOS	GTA	blp-car		2003	Yes
New Account			421530	Business License & Permits-GTA-Corporation Annual Registration-SOS Contra Account	GTA	blp-carc		2003	Yes
New Account			421440	Business License & Permits-GTA-Corporate Filings-SOS	GTA	blp-cf		2003	Yes
New Account			421540	Business License & Permits-GTA-Corporate Filings-SOS Contra Account	GTA	blp-cfc		2003	Yes
New Account			421450	Business License & Permits-GTA-Certified Documents-SOS	GTA	blp-cds		2003	Yes
New Account			421550	Business License & Permits-GTA-Certified Documents-SOS Contra Account	GTA	blp-cdsc		2003	Yes
New Account			421460	Business License & Permits-GTA-Professional License Fees-SOS	GTA	blp-plfs		2003	Yes
New Account			421560	Business License & Permits-GTA-Professional License Fees-SOS Contra Account	GTA	blp-plfsc		2003	Yes
New Account			441700	Sales and Services-GTA-Alcohol Retailer's Listing	GTA	ssgta-ar		2003	Yes
New Account			441701	Sales and Services-GTA-Batch MVR Bulk	GTA	ssgta-bm		2003	Yes
New Account			441702	Sales and Services-GTA-Corporation Bulk	GTA	ssgta-cb		2003	Yes
New Account			441703	Sales and Services-GTA-Corporation Search Listings	GTA	ssgta-csl		2003	Yes
New Account			441704	Sales and Services-GTA-Credit Card Fees Retained	GTA	ssgta-cc		2003	Yes
New Account			441705	Sales and Services-GTA-GISDATA Sales	GTA	ssgta-gs		2003	Yes
New Account			441706	Sales and Services-GTA-Initial Subscriptions	GTA	ssgta-is		2003	Yes
New Account			441707	Sales and Services-GTA-Legislative Services	GTA	ssgta-ls		2003	Yes
New Account			441708	Sales and Services-GTA-Online MVR	GTA	ssgta-om		2003	Yes
New Account			441709	Sales and Services-GTA-VIN Checks-GRATIS	GTA	ssgta-vc		2003	Yes
New Account			441710	Sales and Services-GTA-Web Development Revenue	GTA	ssgta-wd		2003	Yes
<b>UPDATE #02-26 - UPDATE DATE: 04/11/2002</b>									
New Account			614073	Supplies & Materials - DNR - Merchandise for Resale - Alcohol & Beverages	DNR	s&mdnr-ab		2002	Yes
<b>UPDATE #02-27 - UPDATE DATE: 04/16/2002</b>									
New Object Class (Subclass)		735		INTERGOVERNMENTAL CONTRACT	Industry, Trade & Tourism			2003	Yes
<b>UPDATE #02-28 - UPDATE DATE: 04/18/2002</b>									
Object Class Reactivated		747		PAYMENTS TO STATE TREASURY	Merit, DOL			2002	Yes
<b>UPDATE #02-29 - UPDATE DATE: 04/18/2002</b>									
New Object Class (Subclass)		710		BRAIN AND SPINAL TRUST FUND BENEFITS	DHR			2003	Yes
<b>UPDATE #02-30 - UPDATE DATE: 04/29/2002</b>									
New Account			690501	Direct Benefits - DHR - Brain and Spinal Trust Fund	DHR	dirbstf		2003	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-31 - UPDATE DATE: 05/07/2002</b>									
New Object Class (Subclass)		818		PAYMENTS TO SOUTHWEST GEORGIA RAILROAD EXCURSION AUTHORITY	DNR			2003	Yes
<b>UPDATE (IN DRAFT FORMAT) - UPDATE DATE: 07/02/2002 NOTE: SEE MOST RECENT DRAFT COPY DATED 07/02/2002</b>									
Revision to Draft Guide DRAFT VERSION							Section: Four - Other Procedural Topics Topic: Capital Asset Guide (DRAFT COPY)	2002	No
<b>UPDATE #02-32 - UPDATE DATE: 05/14/2002</b>									
New Object Class (Subclass)		914		PAYMENTS TO THE STATE ROAD AND TOLLWAY AUTHORITY	DOT			2003	Yes
New Account			750500	Transfers Out - DOT - State Road and Tollway Authority Payments	DOT	ot-srtap		2003	Yes
<b>UPDATE #02-33 - UPDATE DATE: 05/16/2002</b>									
New Account			44190	Sales and Services-Sales Discounts	DOAS	ss-sd		2003	Yes
<b>UPDATE #02-34 - UPDATE DATE: 05/23/2002</b>									
Account Title Change			106000	CASH EQUIVALENTS - POOLED		c-e-pool		2003	Yes
Account Title Change			106001	Cash Equivalents - Pooled - OTFS		c-e-pool1		2003	Yes
Account Title Change			106002	Cash Equivalents - Pooled - Other		c-e-pool0		2003	Yes
Account Title Change			106003	Cash Equivalents - Pooled - Flex Investment Account (OTFS) (Ga Fund)		c-e-poolf		2003	Yes
Account Title Change			106050	Cash Equivalents - Pooled - DOT - Floyd County	DOT	c-e-pooltf		2003	Yes
Account Title Change			106051	Cash Equivalents - Pooled - DOT - City of Atlanta	DOT	c-e-poolta		2003	Yes
Account Title Change			106052	Cash Equivalents - Pooled - DOT - TEA Matching 33B	DOT	c-e-pooltt		2003	Yes
Account Title Change			106053	Cash Equivalents - Pooled - DOT - City/County Participation	DOT	c-e-pooltc		2003	Yes
Account Title Change			106054	Cash Equivalents - Pooled - GA Rail Passenger Authority	GA Rail Passenger Authority	c-e-pooltr		2003	Yes
Account Title Change			106900	Cash Equivalents - Pooled - Proprietary Funds - Restricted Assets		c-e-poolr		2003	Yes
Account Title Change			107000	CASH EQUIVALENTS - CERTIFICATES OF DEPOSIT		c-e-cd		2003	Yes
Account Title Change			107001	Cash Equivalents - Certificates of Deposit		c-e-cd1		2003	Yes
Account Title Change			107400	Cash Equivalents - Certificates of Deposit - Proprietary Funds - Restricted Assets		c-e-cdr		2003	Yes
New Account			107500	INVESTMENTS - CURRENT - CERTIFICATES OF DEPOSIT		l-c-cd		2003	Yes
Account Title Change			108000	CASH EQUIVALENTS - U.S. GOVERNMENT SECURITIES		c-e-gs		2003	Yes
Account Title Change			108001	Cash Equivalents - U.S. Government Securities		c-e-gs1		2003	Yes
Account Title Change			108400	Cash Equivalents - U.S. Government Securities - Proprietary Funds - Restricted Assets		c-e-pfr		2003	Yes
New Account			108500	INVESTMENTS - CURRENT - U.S. GOVERNMENT SECURITIES		l-c-gs		2003	Yes
Account Title Change			109000	CASH EQUIVALENTS - CORPORATE BONDS		c-e-cb		2003	Yes
Account Title Change			109001	Cash Equivalents - Corporate Bonds		c-e-cb1		2003	Yes
Account Title Change			109400	Cash Equivalents - Corporate Bonds - Proprietary Funds - Restricted Assets		c-e-cbr		2003	Yes

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<b>UPDATE #02-34 - UPDATE DATE: 05/23/2002 (cont'd)</b>									
New Account			109500	INVESTMENTS - CURRENT- CORPORATE BONDS		l-c-cb		2003	Yes
Account Title Change			110000	CASH EQUIVALENTS - MUNICIPAL BONDS		c-e-mb		2003	Yes
Account Title Change			110001	Cash Equivalents - Municipal Bonds		c-e-mb1		2003	Yes
Account Title Change			110400	Cash Equivalents - Municipal Bonds - Proprietary Funds - Restricted Assets		c-e-mbr		2003	Yes
New Account			110500	INVESTMENTS - CURRENT - MUNICIPAL BONDS		l-c-mb		2003	Yes
Account Title Change			111000	CASH EQUIVALENTS - STOCK		c-e-stk		2003	Yes
Account Title Change			111001	Cash Equivalents - Stock		c-e-stk1		2003	Yes
Account Title Change			111400	Cash Equivalents - Proprietary Funds - Restricted Assets		c-e-stkr		2003	Yes
New Account			111500	INVESTMENTS - CURRENT - STOCK		l-c-stk		2003	Yes
Account Title Change			112000	CASH EQUIVALENTS - OTHER		c-e-oth		2003	Yes
Account Title Change			112001	Cash Equivalents - Other		c-e-oth1		2003	Yes
Account Title Change			112002	Cash Equivalents - Merit System - Deferred Compensation Trusts	Merit System	c-e-msdc		2003	Yes
Account Title Change			112400	Cash Equivalents - Other - Proprietary Funds - Restricted Assets		c-e-opra		2003	Yes
New Account			112500	INVESTMENTS - CURRENT - OTHER		l-c-o		2003	Yes
Account Title Change			113000	INVESTMENTS - NONCURRENT - CERTIFICATES OF DEPOSIT		i-n-cd		2003	Yes
Account Title Change			113001	Investments - Noncurrent - Certificates of Deposit		i-n-cd1		2003	Yes
Account Title Change			113400	Investments - Noncurrent - Certificates of Deposit - Proprietary Funds - Restricted Assets		i-n-cd-r		2003	Yes
Account Title Change			113410	Investments - Noncurrent - Certificates of Deposit - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-cd-lt		2003	Yes
Account Title Change			114000	INVESTMENTS - NONCURRENT - U.S. GOVERNMENT SECURITIES		i-n-gs		2003	Yes
Account Title Change			114001	Investments - Noncurrent - U.S. Government Securities		i-n-gs1		2003	Yes
Account Title Change			114400	Investments - Noncurrent - U.S. Government Securities Proprietary Funds - Restricted Assets		i-n-gs-r		2003	Yes
Account Title Change			114410	Investments - Noncurrent - U.S. Government Securities Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-gs-lt		2003	Yes
Account Title Change			115000	INVESTMENTS - NONCURRENT - CORPORATE BONDS		i-n-cbs		2003	Yes
Account Title Change			115001	Investments - Noncurrent - Corporate Bonds		i-n-cbs1		2003	Yes
Account Title Change			115400	Investments - Noncurrent - Corporate Bonds - Proprietary Funds - Restricted Assets		i-n-cbs-r		2003	Yes
Account Title Change			115410	Investments - Noncurrent - Corporate Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-cbs-lt		2003	Yes
Account Title Change			116000	INVESTMENTS - NONCURRENT - MUNICIPAL BONDS		i-n-mb		2003	Yes
Account Title Change			116001	Investments - Noncurrent - Municipal Bonds		i-n-mb1		2003	Yes

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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-34 - UPDATE DATE: 05/23/2002 (cont'd)</b>									
Account Title Change			116400	Investments - Noncurrent - Municipal Bonds - Proprietary Funds - Restricted Assets		i-n-mb-r		2003	Yes
Account Title Change			116410	Investments - Noncurrent - Municipal Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-mb-lt		2003	Yes
Account Title Change			117000	INVESTMENTS - NONCURRENT - STOCK		i-n-stk		2003	Yes
Account Title Change			117001	Investments - Noncurrent - Stock		i-n-stk1		2003	Yes
Account Title Change			117400	Investments - Noncurrent - Stock - Proprietary Funds - Restricted Assets		i-n-stk-r		2003	Yes
Account Title Change			117410	Investments - Noncurrent - Stock - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-stk-lt		2003	Yes
Account Title Change			118000	INVESTMENTS - NONCURRENT - OTHER		i-n-oth		2003	Yes
Account Title Change			118001	Investments - Noncurrent - Other		i-n-oth1		2003	Yes
New Account			119000	INVESTMENTS - NONCURRENT - POOLED	TRS	i-n-p		2003	Yes
Account Title Change			127000	TAXES RECEIVABLE - CURRENT		t-rec		2003	Yes
Account Title Change			127001	Taxes Receivable - Current - General Property Taxes		t-rec-gp		2003	Yes
Account Title Change			127002	Taxes Receivable - Current - Property Taxes on Other than Assessed Valuation		t-rec-po		2003	Yes
Account Title Change			127003	Taxes Receivable - Current - General Sales Tax		t-rec-gs		2003	Yes
Account Title Change			127004	Taxes Receivable - Current - Selective Sales and Use Taxes Motor Fuel		t-rec-mf		2003	Yes
Account Title Change			127005	Taxes Receivable - Current - Selective Sales and Use Taxes Alcoholic Beverages		t-rec-ab		2003	Yes
Account Title Change			127006	Taxes Receivable - Current - Selective Sales and Use Taxes Cigars/Cigarettes		t-rec-cig		2003	Yes
Account Title Change			127007	Taxes Receivable - Current - Income Taxes Corporate		t-rec-ic		2003	Yes
Account Title Change			127008	Taxes Receivable - Current - Income Taxes Individual		t-rec-ii		2003	Yes
Account Title Change			127009	Taxes Receivable - Current - Gross Receipt Business Taxes		t-rec-bt		2003	Yes
Account Title Change			127010	Taxes Receivable - Current - Death Taxes		t-rec-dt		2003	Yes
Account Title Change			127011	Taxes Receivable - Current - Other Taxes		t-rec-ot		2003	Yes
New Account			127500	TAXES RECEIVABLE - NONCURRENT		t-rec-n		2003	Yes
Account Title Change			128000	ALLOWANCE FOR UNCOLLECTIBLE CURRENT TAXES		auct		2003	Yes
Account Title Change			128001	Allowance for Uncollectible Current Taxes General Property Taxes		auct-gp		2003	Yes
Account Title Change			128002	Allowance for Uncollectible Current Taxes Property Taxes on Other than Assessed Valuation		auct-po		2003	Yes
Account Title Change			128003	Allowance for Uncollectible Current Taxes General Sales Tax		auct-gs		2003	Yes
Account Title Change			128004	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Motor Fuel		auct-mf		2003	Yes
Account Title Change			128005	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Alcoholic Beverages		auct-ab		2003	Yes
Account Title Change			128006	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Cigars/Cigarettes		auct-cig		2003	Yes

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<b>UPDATE #02-34 - UPDATE DATE: 05/23/2002 (cont'd)</b>									
Account Title Change			128007	Allowance for Uncollectible Current Taxes Income Taxes - Corporate		auct-ic		2003	Yes
Account Title Change			128008	Allowance for Uncollectible Current Taxes Income Taxes - Individual		auct-ii		2003	Yes
Account Title Change			128009	Allowance for Uncollectible Current Taxes Gross Receipt Business Taxes		auct-bt		2003	Yes
Account Title Change			128010	Allowance for Uncollectible Current Taxes Death Taxes		auct-dt		2003	Yes
Account Title Change			128011	Allowance for Uncollectible Current Taxes Other Taxes		auct-ot		2003	Yes
New Account			128500	ALLOWANCE FOR UNCOLLECTIBLE NONCURRENT TAXES		aunt		2003	Yes
New Account			136000	CONTRIBUTIONS RECEIVABLE	TRS	co-r		2003	Yes
Account Title Change			283000	BONDS PAYABLE - NONCURRENT		b/p-non		2003	Yes
Account Title Change			283001	Bonds Pay - Noncurrent		b/p-non1		2003	Yes
New Account			345000	RESERVE FOR PENSION BENEFITS	TRS	fb-rspb		2003	Yes
New Account			444000	CONTRIBUTIONS - EMPLOYEE	TRS	c-ee		2003	Yes
New Account			445000	CONTRIBUTIONS - EMPLOYER	TRS	c-er		2003	Yes
New Account			747000	GAIN/LOSS ON DISPOSAL OF CAPITAL ASSETS	TRS	gl-ca		2003	Yes
<b>UPDATE #02-35 - UPDATE DATE: 06/03/2002</b>									
New Account			441285	Sales and Services - DNR - SW Ga Railroad Excursion Authority	DNR	s&s-dnr-sg		2003	Yes
Account Title and Short Name Change			465200	Rents & Royalties - DOT - ROW Rents & Taxes	DOT	r&r-dotrt		2003	Yes
<b>UPDATE #02-36 - UPDATE DATE: 06/11/2002</b>									
New Account			441426	Sales and Services - DOT - Sale of ROW Property	DOT	s&s-dot-rp		2003	Yes
<b>UPDATE #02-37 - UPDATE DATE: 06/26/2002</b>									
New Account			761107	Indirect Cost - DOT - RM Costs	DOT	ictrm		2003	Yes
New Account			726000	WORKS OF ART AND HISTORICAL TREASURES		waht		2003	Yes
New Account			726001	Works of Art and Historical Treasures - Non-Depreciable		waht-nd		2003	Yes
New Account			726002	Works of Art and Historical Treasures - Depreciable		waht-d		2003	Yes
New Account			727000	LIBRARY COLLECTIONS		libc		2003	Yes
New Account			727001	Library Collections		libc1		2003	Yes
<b>UPDATE #02-38 - UPDATE DATE: 06/27/2002</b>									
New Account			494000	SPECIAL ITEMS		spcitmsr		2003	Yes
New Account			494001	Special Items		spcitmsr1		2003	Yes
New Account			495000	EXTRAORDINARY ITEMS		extraord		2003	Yes
New Account			495001	Extraordinary Items		extraord1		2003	Yes
New Account			496000	CAPITAL CONTRIBUTIONS		capcontb		2003	Yes
New Account			496001	Capital Contributions		capcontb1		2003	Yes
<b>UPDATE #02-39 - UPDATE DATE: 06/30/2002</b>									
New Account			101674	Cash in Banks Other Account Citizens Bank & Trust 5	DTAE	c-ot-cbt5		2003	Yes

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<b>UPDATE #02-40 - UPDATE DATE: 06/30/2002</b>									
Inactivate account			106900	Investments Current Pooled - Proprietary Funds - Restricted Assets		i-c-poolr	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			113900	Investments - Certificates of Deposit - Proprietary Funds - Restricted Assets		i-cd-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			113910	Investments - Certificates of Deposit - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-cd-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			114900	Investments - U.S. Government Securities - Proprietary Funds - Restricted Assets		i-gs-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			114910	Investments - U.S. Government Securities - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-gs-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			115900	Investments - Corporate Bonds - Proprietary Funds - Restricted Assets		i-cbs-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			115910	Investments - Corporate Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-cbs-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			116900	Investments - Municipal Bonds - Proprietary Funds - Restricted Assets		i-mb-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			116910	Investments - Municipal Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-mb-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			117900	Investments - Stock - Proprietary Funds - Restricted Assets		i-stk-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			117910	Investments - Stock - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-stk-lt	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			118900	Investments - Other - Proprietary Funds - Restricted Assets		i-oth-r	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			118910	Investments - Other - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-oth-lt	Inactivate Account due to GASB 34	2003	Yes
New Account			107501	Investments - Current - Certificates of Deposit		i-c-cd1		2003	Yes
New Account			108501	Investments - Current - U.S. Government Securites		i-c-gs1		2003	Yes
New Account			109501	Investments - Current - Corporate Bonds		i-c-cb1		2003	Yes
New Account			110501	Investments - Current - Municipal Bonds		i-c-mb1		2003	Yes
New Account			111501	Investments - Current - Stock		i - c-stk1		2003	Yes
New Account			112501	Investments - Current - Other		ic-o1		2003	Yes
New Account			119001	Investments - Noncurrent - Pooled		i-n-p1		2003	Yes
New Account			119400	Investments - Noncurrent - Pooled - Proprietary Funds - Restricted Assets		i-n-pr		2003	Yes
New Account			119410	Investments - Noncurrent - Pooled - Proprietary Funds- Long Term (Held Longer Than 12 Months)		i-n-plt		2003	Yes
New Account			127501	Taxes Receivable - Noncurrent		t-rec-n1		2003	Yes
New Account			128501	Allowance for Uncollectible Noncurrent Taxes		aunt1		2003	Yes
New Account			136001	Contributions Receivable		co-r1		2003	Yes
New Account			345001	Reserve for Pension Benefits		fb-rspb1		2003	Yes
Inactivate account			410000	APPROPRIATION ALLOTMENT - TOBACCO FUNDS		apptob-x		2003	Yes
Inactivate account			410004	Appropriations Allotments - Tobacco Funds		apptob-x1		2003	Yes
New Account			444001	Contributions - Employee		c-ee1		2003	Yes
New Account			445001	Contributions - Employer		c-er1		2003	Yes



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CHANGE MADE	FUND SOURCE/PROGRAM RANGE	OBJECT CLASS (SUBCLASS)	ACCOUNT NUMBER	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	ORGANIZATION	SHORT NAME	OTHER NOTES/COMMENTS	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #02-40 - UPDATE DATE: 06/30/2002 (cont'd)</b>									
New Account			747001	Gain/Loss on Disposal of Capital Assets		gl-ca1		2003	Yes
Account Title Change			263000	UNCLAIMED PROPERTY LIABILITY		upl		2003	Yes
Account Title Change			263001	Unclaimed Property Liability		upl-1		2003	Yes
New Account			703000	LOTTERY PRIZES		lottprz		2003	Yes
New Account			703001	Lottery Prizes		lottprz1		2003	Yes
Inactivate account			472000	<u>OTHER FINANCING SOURCES - OPERATING TRANSFERS FROM THE PRIMARY GOVERNMENT</u>		ofs-pg	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			472001	Other Financing Sources - Operating Transfers From the Primary Government		ofs-pg1	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			751000	<u>OTHER FINANCING USES - OPERATING TRANSFERS TO PRIMARY GOVERNMENT</u>		ot-topg	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			751001	Other Financing Uses - Operating Transfers to Primary Government		ot-topg1	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			752000	<u>OTHER FINANCING USES - OPERATING TRANSFERS TO COMPONENT UNIT</u>		ot-tocu	Inactivate Account due to GASB 34	2003	Yes
Inactivate account			752001	Other Financing Uses - Operating Transfers to Component Unit		ot-tocu1	Inactivate Account due to GASB 34	2003	Yes
<b>UPDATE #02-41 - UPDATE DATE: 06/30/2002</b>									
New Account			262228	Funds Held For Others-GTA-Secretary of State	GTA	fhgta-sec		2003	Yes
<b>UPDATE #02-42 - UPDATE DATE: 06/30/2002</b>									
Inactivate account			113410	Investments - Noncurrent - Certificates of Deposit - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-cd-1t		2003	Yes
Inactivate account			114410	Investments - Noncurrent -U.S. Government Securities - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-gs-1t		2003	Yes
Inactivate account			115410	Investments - Noncurrent -Corporate Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-cbs-1t		2003	Yes
Inactivate account			116410	Investments - Noncurrent -Municipal Bonds - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-mb-1t		2003	Yes
Inactivate account			117410	Investments - Noncurrent - Stock - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-stk-1t		2003	Yes
Inactivate account			118410	Investments - Noncurrent - Other - Proprietary Funds - Long-Term (Held Longer Than 12 Months)		i-n-oth-1t		2003	Yes
Inactivate account			119410	Investments-Noncurrent-Pooled-Proprietary Funds-Long Term (held Longer Than 12 Months)		i-n-plt		2003	Yes
<b>UPDATE (IN DRAFT FORMAT) - UPDATE DATE: 07/02/2002</b>									
Revision to Draft Guide <b>DRAFT VERSION</b>							Section: Four - Other Procedural Topics Topic: Capital Asset Guide ( <b>DRAFT COPY</b> )	2002	No
<b>UPDATE #03-01 - UPDATE DATE: 8/6/2002</b>									
New subaccount			262229	Funds Held For Others-GTA-GPB Video Streaming Services		fhgta-gvss		2003	Yes
Title change			215236	Insurance - GE Group Life - Withholdings		apaywph		2003	Yes

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ACCOUNT NUMBER	OBJECT CLASS (SUBCLASS)	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	SHORT NAME	CHANGE MADE	OTHER NOTES/COMMENTS	ORGANIZATION	FUND SOURCE/PROGRAM	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #03-02 - UPDATE DATE: 8/16/2002</b>									
	551	TITLE I-A, IMPROVING BASIC PROGRAMS OPERATED BY LEAs		Subclass Title Change		DOE		2003	Yes
	567	TITLE I-B, EVEN START		Subclass Title Change		DOE		2003	Yes
	571	TITLE V, INNOVATIVE PROGRAMS		Subclass Title Change		DOE		2003	Yes
	576	TITLE IV-A1 SAFE AND DRUG FREE SCHOOLS AND COMMUNITIES		Subclass Title Change		DOE		2003	Yes
	580	BYRD HONOR SCHOLARSHIPS		Subclass Title Change		DOE		2003	Yes
	609	TITLE I-F, COMPREHENSIVE SCHOOL REFORM		Subclass Title Change		DOE		2003	Yes
	628	TITLE I-C, EDUCATION OF MIGRANT CHILDREN		New subclass		DOE		2003	Yes
	629	TITLE I-D, PROGRAMS FOR NEGLECTED,		New subclass		DOE		2003	Yes
	630	TITLE II-A, IMPROVING TEACHER QUALITY		New subclass		DOE		2003	Yes
	631	TITLE II-D, ENHANCING EDUCATION THROUGH TECHNOLOGY		New subclass		DOE		2003	Yes
	632	TITLE IIII-A, LANGUAGE ACQUISITION		New subclass		DOE		2003	Yes
	633	TITLE IV-A2, COMMUNITY SERVICE GRANTS		New subclass		DOE		2003	Yes
	634	TITLE IV-B, 21ST CENTURY COMMUNITY LIVING		New subclass		DOE		2003	Yes
	635	TITLE VI-A, STATE ASSESSMENT PROGRAM		New subclass		DOE		2003	Yes
	636	TITLE VI-B, RURAL AND LOW-INCOME SCHOOLS		New subclass		DOE		2003	Yes
	637	TITLE I-B, READING FIRST		New subclass		DOE		2003	Yes
<b>UPDATE #03-03 - UPDATE DATE: 8/28/2002</b>									
	733102	Infrastructure-DOT Roads-Depreciable	indot/rd	New subaccount		DOT		2003	Yes
	733202	Infrastructure-DOT Roads-Residual	indot/rr	New subaccount		DOT		2003	Yes
	632	TITLE III-A, LANGUAGE ACQUISITION		Correct Title Name Error		DOE		2003	Yes
<b>UPDATE #03-04 - UPDATE DATE: 8/30/2002</b>									
	103501	Cash in Banks - Compensating Balance - Citibank	c-cb-ci	New subaccount		DCH		2003	Yes
	103502	Cash in Banks - Compensating Balance - JPMorgan	c-cb-jpm	New subaccount		DCH		2003	Yes
	653656	Contracts - Other - SHBP - HMO Admin Fee	con-othh7	Title change		DCH		2003	Yes
	653665	Contracts - Other - SHBP - Pharmacy Management	con-othh16	Title change		DCH		2003	Yes
	690251	Direct Benefits - SHBP - HMO	dirshbphmo	New subaccount		DCH		2003	Yes
<b>UPDATE #03-05 - UPDATE DATE: 9/6/2002</b>									
	438199	Other Intergovernmental Revenues - DOR - Distribution of Collection Cost Contra Account	oth-dcca	New subaccount		DOR		2003	Yes
<b>UPDATE #03-06 - UPDATE DATE: 9/17/2002</b>									
	752000	<u>OTHER FINANCING USES - OPERATING TRANSFERS TO COMPONENT UNIT</u>	ot-tocu	Reactivate account				2003	Yes
	752001	Other Financing Uses - Operating Transfers to Component Unit	ot-tocu1	Reactivate account				2003	Yes
<b>UPDATE #03-07 - UPDATE DATE: 9/19/2002</b>									
	752000	<u>OTHER FINANCING USES - OPERATING TRANSFERS TO COMPONENT UNIT</u>	ot-tocu	Deactivate account				2003	Yes
	752001	Other Financing Uses - Operating Transfers to Component Unit	ot-tocu1	Deactivate account				2003	Yes

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ACCOUNT NUMBER	OBJECT CLASS (SUBCLASS)	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	SHORT NAME	CHANGE MADE	OTHER NOTES/COMMENTS	ORGANIZATION	FUND SOURCE/ PROGRAM	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #03-08 - UPDATE DATE: 10/3/2002</b>									
	638	FEDERAL PROGRAMS		New Object Class		DOE, OSR		2003	Yes
	840	GEORGIA MEDICAL COLLEGE HEALTH, INC		New Object Class		Regents		2003	Yes
421150		Business Licenses & Permits - DOR - Alcoholic Beverages - Undistributed	l&p-bus-u	New subaccount		DOR		2003	Yes
<b>UPDATE #03-09 - UPDATE DATE: 10/28/2002</b>									
441711		Sales and Services-GTA-GIS Data Clearinghouse	ssgta-gdc	New subaccount		GTA		2003	Yes
<b>UPDATE #03-10 - UPDATE DATE: 11/6/2002</b>									
101880		Cash in Banks Other Account Peachtree National Bank	c-ot-pnb	New subaccount		DJJ		2003	Yes
101881		Cash in Banks Other Account Dalton Whitfield Bank	c-ot-dwb	New subaccount		DJJ		2003	Yes
<b>UPDATE #03-11 - UPDATE DATE: 11/15/2002</b>									
106071		Cash Equivalents - Pooled - Railroad Equipment Car Tax	ce-poolrec	New subaccount		DOR		2003	Yes
106072		Cash Equivalents - Pooled - Tennessee Valley Authority	ce-pooltva	New subaccount		DOR		2003	Yes
202070		Intergovernmental Payables - Local Governments - DOR - Real Estate Transfer Tax	ap-locret	New subaccount		DOR		2003	Yes
202071		Intergovernmental Payables - Local Governments - DOR - Railroad Equipment Car Tax	ap-locrec	New subaccount		DOR		2003	Yes
202072		Intergovernmental Payables - Local Governments - DOR - Tennessee Valley Authority	ap-loctva	New subaccount		DOR		2003	Yes
418116		Other Taxes- DOR - Real Estate Transfer Tax - Due to Local Government - Contra Account	othtxrreca	New subaccount		DOR		2003	Yes
438121		Other Intergovernmental Revenues - DOR - Real Estate Transfer Tax Collection Cost	oth-rett	New subaccount		DOR		2003	Yes
438122		Other Intergovernmental Revenues - DOR - Railroad Equipment Car Tax Collection Cost	oth-rect	New subaccount		DOR		2003	Yes
418110		Other Taxes -DOR - Railroad Equipment Car Tax - Due to Local Government - Contra Account	othtxrrca	Title change		DOR		2003	Yes
418111		Other Taxes -DOR - Railroad Equipment Car Tax - Distributed to Local Government - Contra Account	othtxrrcc	Title change		DOR		2003	Yes
418220		Other Taxes - DOR - Real Estate Transfer Tax - Distributed to Local Government - Contra Account	othtxrrec	Title change		DOR		2003	Yes
<b>APM Only - Phoenix already Updated</b>									
473000		<u>OTHER FINANCING SOURCES - INTERFUND TRANSFERS FROM COMPONENT UNIT</u>		Deactivated				2003	Yes
473001		Other Financing Sources - Operating Transfers from Component Unit	ofs-cu1	Deactivated				2003	Yes
490000		<u>INTERFUND TRANSFERS IN</u>		Deactivated				2003	Yes
490001		Operating Transfers In	ot-in1	Deactivated				2003	Yes
491000		<u>INTERFUND TRANSFERS FROM THE PRIMARY GOVERNMENT</u>		Deactivated				2003	Yes
491001		Operating Transfers From the Primary Government	ot-fmpg1	Deactivated				2003	Yes
790000		<u>INTERFUND TRANSFERS OUT</u>		Deactivated				2003	Yes

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<b>UPDATE #03-11 - UPDATE DATE: 11/15/2002 (cont'd)</b>									
<b>APM Only - Phoenix already Updated: (cont'd)</b>									
790001		Operating Transfers Out	ot-out1	Deactivated				2003	Yes
791000		<u>INTERFUND TRANSFERS TO THE PRIMARY GOVERNMENT</u>		Deactivated				2003	Yes
791001		Operating Transfers to the Primary Government	ot-outpg1	Deactivated				2003	Yes
<b>UPDATE #03-12 - UPDATE DATE: 12/3/2002</b>									
175000		<u>MACHINERY AND EQUIPMENT</u>	fa-m&e	Definition change	"The capitalized cost of movable personal property other than land or buildings and improvements (e.g., tools, trucks, furnishings) \$5,000 and greater with a useful life of one year or more. Includes ancillary charges."	DOAA		2003	Yes
<b>UPDATE #03-13 - UPDATE DATE: 12/18/2002</b>									
270004		Other Current Liabilities - Motor Fuel Distributors License Cash Bonds	cl-mfdlcb	New subaccount		DOR		2003	Yes
270005		Other Current Liabilities - Offer-in-Compromise	cl-oic	New subaccount		DOR		2003	Yes
<b>UPDATE #03-14 - UPDATE DATE: 12/19/2002</b>									
468267		Other Revenue - DOR - Tennessee Valley Authority - Due to Local Governments - Contra Account	othrevtvc	New subaccount		DOR		2003	Yes
<b>UPDATE #03-15 - UPDATE DATE: 1/14/2003</b>									
101426		Cash in Banks Payroll Account United Community Bank, Rome	c-p-ucbr	New subaccount		DTAE		2003	Yes
468120		Other Revenue -Herty Foundation	othrevhert	New subaccount		GFC		2003	Yes
<b>UPDATE #03-16 - UPDATE DATE: 1/23/2003</b>									
103600		Cash in Banks - DJJ - Trust Accounts	cb-djj-t	New subaccount		DJJ		2003	Yes
<b>UPDATE #03-17 - UPDATE DATE: 2/6/2003</b>									
441712		Sales and Services-GTA-Vendor Rebates	ssgta-vr	New subaccount		GTA		2003	Yes
	639	<u>REDUCTIONS TO QBE FORMULA EARNINGS</u>		New object class		DOE		2003	Yes
	640	<u>AUSTERITY ADJUSTMENTS TO NON-QBE PROGRAMS</u>		New object class		DOE		2003	Yes
<b>UPDATE #03-18 - UPDATE DATE: 2/10/2003</b>									
419200		Penalties & Interest on Delinquent Taxes - General Sales and Use Taxes	p&i-gsut	New subaccount		DOR		2003	Yes
419300		Penalties & Interest on Delinquent Taxes - Selective Sales and Use Taxes	p&i-ssus	New subaccount		DOR		2003	Yes
215083		Credit Union - DMVS - Withholdings	apaywdmv	New subaccount		DMV		2003	Yes
<b>UPDATE #03-19 - UPDATE DATE: 2/13/2003</b>									
101882		Cash in Banks Other Account Bank of Lafayette 4	c-ot-bl4	New subaccount		DTAE		2003	Yes
<b>UPDATE #03-20 - UPDATE DATE: 3/11/2003</b>									
441102		Sales and Services - PPE Equipment	s&s-ppe	New subaccount		GFC		2003	Yes
465007		Rents & Royalties - Cold Storage	r&r-cs	New subaccount		GFC		2003	Yes

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<b>UPDATE #03-21 - UPDATE DATE: 3/17/2003</b>									
215103		Communications - Fax line - Withholdings	apaywcfax	New subaccount		GTA		2003	Yes
<b>UPDATE #03-22 - UPDATE DATE: 3/21/2003</b>									
101080		Cash in Banks Operating Account Wachovia-(former First Union 1)	c-op-1u1	Account title change		GTA		2003	Yes
101081		Cash in Banks Operating Account Wachovia-(former First Union 2)	c-op-1u2	Account title change		GTA		2003	Yes
101082		Cash in Banks Operating Account Wachovia-(former First Union 3)	c-op-1u3	Account title change		GTA		2003	Yes
101083		Cash in Banks Operating Account Wachovia-(former First Union 4)	c-op-1u4	Account title change		GTA		2003	Yes
101380		Cash in Banks Payroll Account Wachovia-(former First Union) - Atlanta	c-p-funba	Account title change		GTA		2003	Yes
101381		Cash in Banks Payroll Account Wachovia-(former First Union) - Griffin	c-p-funbg	Account title change		GTA		2003	Yes
101730		Cash in Banks Other Account Wachovia-(former First Union 1)	c-ot-1u1	Account title change		GTA		2003	Yes
101731		Cash in Banks Other Account Wachovia-(former First Union 2)	c-ot-1u2	Account title change		GTA		2003	Yes
101732		Cash in Banks Other Account Wachovia-(former First Union 3)	c-ot-1u3	Account title change		GTA		2003	Yes
101733		Cash in Banks Other Account Wachovia-(former First Union 4)	c-ot-1u4	Account title change		GTA		2003	Yes
102005		Cash in Banks Revenue Collections Wachovia-(former First Union 1)	c-rc-1u	Account title change		GTA		2003	Yes
102018		Cash in Banks Revenue Collections Wachovia-(former First Union 2)	c-rc-1u2	Account title change		GTA		2003	Yes
102121		Cash in Banks Revenue Collections - DOR - Wachovia-(former First Union) - Cigarette Tax Stamp Sales	c-rc-1uct	Account title change		GTA		2003	Yes
103040		Cash in Banks Purchasing Card Wachovia-(former First Union)	c-pu-1u	Account title change		GTA		2003	Yes
<b>UPDATE #03-23 - UPDATE DATE: 3/25/2003</b>									
101196		Cash in Banks Operating Account Columbus Bank and Trust 2	c-op-ct2	New subaccount		DCH		2003	Yes
<b>UPDATE #03-24 - UPDATE DATE: 3/27/2003</b>									
415298		Income Tax - Individual - IRS Collection Fee- Contra Account	inctaxirsc	New subaccount		DMVS		2003	Yes
422146		Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - Dog and Cat Tag	l&p-dmvmcd	New subaccount		DMVS		2003	Yes
422147		Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - Breast Cancer Tag	l&p-dmvmcb	New subaccount		DMVS		2003	Yes
421050		Business Licenses & Permits - DMVS - Drivers License Fees - Commercial Driver License	l&p-bus-cd	Deactivate subaccount		DMVS		2003	Yes

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<b>UPDATE #03-24 - UPDATE DATE: 3/27/2003 (cont'd)</b>									
	AUS	AUSTERITY ADJUSTMENTS		New object class	See Note Below	DOAA		2003	Yes
STATE FISCAL YEAR 2003 AMENDED GENERAL APPROPRIATIONS ACT									
NEGATIVE OBJECT CLASSES									
		All negative object classes listed in the State Fiscal Year 2003 Amended General Appropriations Act, including the Austerity Adjustment object class, must be redistributed to other budgeted object classes. Subclass XXX, "Austerity Adjustment" has been established in the <i>Accounting Procedures Manual for the State of Georgia</i> to facilitate recording the adjustment and subsequent redistribution. Redistribution (clearing) of negative object classes shall be at the discretion of the management of the appropriation unit, however all redistributions must be approved by the Fiscal Affairs Subcommittee.							
<b>UPDATE #03-25 - UPDATE DATE: 3/31/2003</b>									
900000		AUSTERITY ADJUSTMENTS	aus	New subaccount		DOAA		2003	Yes
900001		Austerity Adjustments	aus1	New subaccount		DOAA		2003	Yes
<b>UPDATE #03-26 - UPDATE DATE: 5/8/2003</b>									
262230		Funds Held For Others-GTA-Abraham Baldwin Agriculture College	fhgta-abac	New subaccount		GTA		2003	Yes
262231		Funds Held For Others-GTA-Kennesaw State University Alumni Association	fhgta-ksua	New subaccount		GTA		2003	Yes
<b>UPDATE #03-27 - UPDATE DATE: 5/19/2003</b>									
461054		Interest Earned - Ga. Fund One-2	int-fund2	New subaccount		DOT		2003	Yes
461055		Interest Earned - Ga. Fund One-3	int-fund3	New subaccount		DOT		2003	Yes
461056		Interest Earned - Ga. Fund One-4	int-fund4	New subaccount		DOT		2003	Yes
441286		Sales and Services - DNR - NGMA Parklodges	s&s-dnr-np	New subaccount		DNR		2003	Yes
<b>UPDATE #03-28 - UPDATE DATE: 5/20/2003</b>									
	518	PAYMENTS TO NURSING HOMES		New subclass		DCH		2003	Yes
<b>UPDATE #03-29 - UPDATE DATE: 6/12/2003</b>									
101764		Cash in Banks Other Account Suntrust 5	c-ot-sun5	New subaccount		DOT		2003	Yes
101765		Cash in Banks Other Account Suntrust 6	c-ot-sun6	New subaccount		DOT		2003	Yes
101104		Cash in Banks Operating Account SunTrust 5	c-op-sun5	New subaccount		DOT		2003	Yes
101105		Cash in Banks Operating Account SunTrust 6	c-op-sun6	New subaccount		DOT		2003	Yes
101106		Cash in Banks Operating Account SunTrust 7	c-op-sun7	New subaccount		DOT		2003	Yes
101107		Cash in Banks Operating Account SunTrust 8	c-op-sun8	New subaccount		DOT		2003	Yes
101108		Cash in Banks Operating Account SunTrust 9	c-op-sun9	New subaccount		DOT		2003	Yes
101109		Cash in Banks Operating Account SunTrust 10	c-op-sun10	New subaccount		DOT		2003	Yes
101110		Cash in Banks Operating Account SunTrust 11	c-op-sun11	New subaccount		DOT		2003	Yes
101111		Cash in Banks Operating Account SunTrust 12	c-op-sun12	New subaccount		DOT		2003	Yes
101112		Cash in Banks Operating Account SunTrust 13	c-op-sun13	New subaccount		DOT		2003	Yes
101645		Cash in Banks Other Account Bank of America 6	c-ot-boa6	New subaccount		DOT		2003	Yes
101646		Cash in Banks Other Account Bank of America 7	c-ot-boa7	New subaccount		DOT		2003	Yes
101883		Cash in Banks Other Account Community Capital Bank	c-ot-ccb	New subaccount		Ag		2003	Yes
	452	TRANSFERS TO GIS CLEARINGHOUSE		New subclass		GTA		2004	Yes
	641	GEORGIA LEARNING CONNECTION		New subclass		GDOE		2004	Yes
	642	HIGH SCHOOL PROGRAM-AGRICULTURE EDUCATION		New subclass		GDOE		2004	Yes

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<b>UPDATE #03-29 - UPDATE DATE: 6/12/2003 (cont'd)</b>									
	693	REGISTRATIONS		New subclass		GOV		2004	Yes
	751	TRANSFER FUNDS TO GOVERNOR'S OFFICE		New subclass		LAW		2004	Yes
	562	HIGH SCHOOL PROGRAM-TECHNOLOGY/CAREER EDUCATION		Title change per H.B.122		GDOE		2004	Yes
	578	REFUGEE SCHOOL IMPACT		Title change per H.B.122		GDOE		2004	Yes
	620	READING AND MATH PROGRAMS		Title change per H.B.122		GDOE		2004	Yes
	628	TITLE I-C MIGRANT EDUCATION (FEDERAL)		Title change per H.B.122		GDOE		2004	Yes
	629	TITLE I-D NEGLECTED AND DELINQUENT		Title change per H.B.122		GDOE		2004	Yes
	631	TITLE II-D ENHANCING EDUCATION THRU TECHNOLOGY		Title change per H.B.122		GDOE		2004	Yes
	632	TITLE III-A ENGLISH LANGUAGE		Title change per H.B.122		GDOE		2004	Yes
	634	TITLE IV-B, 21ST CENTURY COMMUNICATION		Title change per H.B.122		GDOE		2004	Yes
	636	TITLE VI-B RURAL AND LOW-INCOME		Title change per H.B.122		GDOE		2004	Yes
	639	TEMPORARY QBE REDUCTIONS		Title change per H.B.122		GDOE		2004	Yes
	814	COMMUNITY GREEN SPACE GRANTS		Title change per H.B.122		DNR		2004	Yes
<b>UPDATE #03-30 - UPDATE DATE: 6/25/2003</b>									
101050		Cash in Banks Operating Account Columbus Bank and Trust -District 1	c-op-ctd1	New subaccount		DOT		2003	Yes
101051		Cash in Banks Operating Account Columbus Bank and Trust -District 2	c-op-ctd2	New subaccount		DOT		2003	Yes
101052		Cash in Banks Operating Account Columbus Bank and Trust -District 3	c-op-ctd3	New subaccount		DOT		2003	Yes
101053		Cash in Banks Operating Account Columbus Bank and Trust -District 4	c-op-ctd4	New subaccount		DOT		2003	Yes
101054		Cash in Banks Operating Account Columbus Bank and Trust -District 5	c-op-ctd5	New subaccount		DOT		2003	Yes
101055		Cash in Banks Operating Account Columbus Bank and Trust -District 6	c-op-ctd6	New subaccount		DOT		2003	Yes
101056		Cash in Banks Operating Account Columbus Bank and Trust -District 7	c-op-ctd7	New subaccount		DOT		2003	Yes
101057		Cash in Banks Operating Account Columbus Bank and Trust -District 8	c-op-ctd8	New subaccount		DOT		2003	Yes
101058		Cash in Banks Operating Account Columbus Bank and Trust -District 9	c-op-ctd9	New subaccount		DOT		2003	Yes
431110		Federal Government Grants - Direct - OSR - Medicaid RC Admin	fgd-mrca	New subaccount		OSR		2003	Yes
431111		Federal Government Grants - Direct - OSR - Federal-CIL	fgd-cil	New subaccount		OSR		2003	Yes
707033		Grants - OSR - Medicaid RC Admin	grt-o-mrca	New subaccount		OSR		2003	Yes
707034		Grants - OSR - Federal-CIL	grt-o-cil	New subaccount		OSR		2003	Yes
<b>UPDATE #03-31 - UPDATE DATE: 6/30/2003</b>									
707060		Grants-GOV-Terrorism Assistance	grt-gov-ta	New subaccount		GOV		2004	Yes
101197		Cash in Banks Operating Account Community Banking Company	c-op-cbc	New subaccount		DTAE		2004	Yes
101427		Cash in Banks Payroll Account Community Banking	c-p-cbc	New subaccount		DTAE		2004	Yes



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ACCOUNT NUMBER	OBJECT CLASS (SUBCLASS)	FUND SOURCE/PROGRAM RANGE; OBJECT CLASS (SUBCLASS) OR ACCOUNT TITLE	SHORT NAME	CHANGE MADE	OTHER NOTES/COMMENTS	ORGANIZATION	FUND SOURCE/ PROGRAM RANGE	EFFECTIVE IN FISCAL YEAR	INCLUDED IN MANUAL
<b>UPDATE #03-31 - UPDATE DATE: 6/30/2003 (cont'd)</b>									
101884		Cash in Banks Other Account Community Banking Company 1	c-ot-cbc1	New subaccount		DTAE		2004	Yes
101885		Cash in Banks Other Account Community Banking Company 2	c-ot-cbc2	New subaccount		DTAE		2004	Yes
	595	MIGRANT EDUCATION (STATE)		Title change per H.B.121		GDOE		2003	Yes
<b>UPDATE #03-32 - UPDATE DATE: 6/30/2003</b>									
414300		Selective - Sales & Use Taxes - Tobacco Products Excise Tax	sel-s&uc	Title change		DOR		2004	Yes
672050		Telecommunications - Other - GTA - Services for Resale - Local Service	tcgtatl	Title change		GTA		2004	Yes
672051		Telecommunications - Other - GTA - Services for Resale - Long Distance	tcgtatld	Title change		GTA		2004	Yes
672052		Telecommunications - Other - GTA - Services for Resale - Franchise Fees and Other Local Taxes	tcgtatps	Title change		GTA		2004	Yes
672053		Telecommunications - Other - GTA - Services for Resale - FCC Mandated	tcgfm	New subaccount		GTA		2004	Yes
672054		Telecommunications - Other - GTA - Services for Resale - Wire and Cable	tcgwc	New subaccount		GTA		2004	Yes
672055		Telecommunications - Other - GTA - Services for Resale -Wireless -Paging/Radio/Other	tcgwpro	New subaccount		GTA		2004	Yes
672056		Telecommunications - Other - GTA - Services for Resale - Frame Relay	tcgfr	New subaccount		GTA		2004	Yes
672057		Telecommunications - Other - GTA - Services for Resale - Data Network	tcgdn	New subaccount		GTA		2004	Yes
672058		Telecommunications - Other - GTA - Services for Resale - GSAMS/Video	tcggv	New subaccount		GTA		2004	Yes
672059		Telecommunications - Other - GTA - Services for Resale - Voice Processing	tcgvp	New subaccount		GTA		2004	Yes
614183		Supplies & Materials - GTA - Merchandise for Resale - Station Equipment and Supplies	s&mgtase	Title/short name change		GTA		2004	Yes
614184		Supplies & Materials - GTA - Merchandise for Resale - Cable Supplies	s&mgtacs	New subaccount		GTA		2004	Yes
615011		Repairs & Maintenance - Telecommunications	r&m-t	New subaccount		GTA		2004	Yes
<b>UPDATE #03-33 - UPDATE DATE: 6/30/2003</b>									
133160		Other Receivables - DCH - Medicaid Advances	othrecmc	New subaccount		DCH		2004	Yes
<b>UPDATE #03-34 - UPDATE DATE: 6/30/2003</b>									
133040		Other Receivables - Public Housing Authorities	othrec40	New subaccount		DCH		2004	Yes



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<b>UPDATE #04-01 - UPDATE DATE: 09/19/2003</b>									
262232		Funds Held For Others-GTA-E-rate Program Univeral	fhgta-er	new subaccount		GTA		2004	No
<b>UPDATE #04-02 - UPDATE DATE: 09/29/2003</b>									
	465	AGRICULTURE ADDITION		new object class				2004	No
	470	AUDITS		new object class				2004	No
	525	CAPITAL LEASES		new object class				2004	No
	643	EQUIPMENT, TECHNOLOGY AND CONSTRUCTION		new object class				2004	No
	644	INTERNET CONNECTION INITIATIVE-LOTTERY		new object class				2004	No
	645	SPECIAL FUNDING INITIATIVES-LOTTERY		new object class				2004	No
	648	BENEFITS TO RETIREES		new object class	deactivated, rejected by GTA			2004	No
	450	FACILITIES RENOVATIONS AND REPAIRS		new object class	deactivated, rejected by GTA			2004	No
	855	ENGINEER SCHOLARSHIPS		new object class	deactivated, rejected by GTA			2004	No
	856	GEORGIA MILITARY COLLEGE SCHOLARSHIP-		new object class	deactivated, rejected by GTA			2004	No
	857	GEORGIA MILITARY SCHOLARSHIP GRANTS		new object class	deactivated, rejected by GTA			2004	No
	860	GOVERNOR'S SCHOLARSHIP PROGRAM		new object class	deactivated, rejected by GTA			2004	No
	861	GUARANTEED EDUCATIONAL LOAN		new object class	deactivated, rejected by GTA			2004	No
	862	HOPE FINANCIAL AID-BOOKS		new object class	deactivated, rejected by GTA			2004	No
	863	HOPE FINANCIAL AID-FEES		new object class	deactivated, rejected by GTA			2004	No
	864	HOPE FINANCIAL AID-TUITION		new object class	deactivated, rejected by GTA			2004	No
	865	HOPE SCHOLARSHIPS-PRIVATE COLLEGES		new object class	deactivated, rejected by GTA			2004	No
	866	LAW ENFORCEMENT FERSONNEL DEPENDENTS'		new object class	deactivated, rejected by GTA			2004	No
	867	LEAP PROGRAM		new object class	deactivated, rejected by GTA			2004	No
	868	LEPD SCHOLARSHIP		new object class	deactivated, rejected by GTA			2004	No
	869	NORTH GEORGIA COLLEGE ROTC GRANTS		new object class	deactivated, rejected by GTA			2004	No
	870	NORTH GEORGIA COLLEGE GRADUATES		new object class	deactivated, rejected by GTA			2004	No
	871	OPERATING EXPENSES-HOPE ADMINSTRATION		new object class	deactivated, rejected by GTA			2004	No
	872	OSTEOPATHIC MEDICAL LOANS		new object class	deactivated, rejected by GTA			2004	No
	873	PERSONAL SERVICES - HOPE ADMINISTRATION		new object class	deactivated, rejected by GTA			2004	No
	874	PROMISE SCHOLARSHIPS		new object class	deactivated, rejected by GTA			2004	No
	875	PROMISE II SCHOLARSHIPS		new object class	deactivated, rejected by GTA			2004	No
	876	TEACHER SCHOLARSHIP		new object class	deactivated, rejected by GTA			2004	No
	877	TUITION EQUALIZATION GRANTS		new object class	deactivated, rejected by GTA			2004	No
	711	DHR ADDITION		new object class				2004	No
	736	JUDICIAL		new object class				2004	No
	743	LABOR ADDITION		new object class	deactivated, rejected by GTA			2004	No
	744	WIA CONTRACTS		new object class	deactivated, rejected by GTA			2004	No
	819	GOODS FOR RESALE		new object class				2004	No
	838	GEORGIA PUBLIC TELECOMMUNICATIONS		new object class				2004	No
	828	AGRICULTURAL RESEARCH		new object class	deactivated, rejected by GTA			2004	No
	829	ADVANCED TECHNOLOGY DEVELOPMENT		new object class	deactivated, rejected by GTA			2004	No
	830	CENTER FOR REHABILITATION TECHNOLOGY		new object class	deactivated, rejected by GTA			2004	No
	831	DIRECT PAYMENTS TO THE GEORGIA PUBLIC		new object class	deactivated, rejected by GTA			2004	No
	832	FORESTRY RESEARCH		new object class	deactivated, rejected by GTA			2004	No

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<b>UPDATE #04-02 - UPDATE DATE: 09/29/2003 (cont'd)</b>									
	833	OPERATING EXPENSES-SPONSORED OPERATIONS		new object class	deactivated, rejected by GTA			2004	No
	834	OFFICE OF MINORITY BUSINESS ENTERPRISE		new object class	deactivated, rejected by GTA			2004	No
	835	PERSONAL SERVICES-SPONSORED OPERATIONS		new object class	deactivated, rejected by GTA			2004	No
	839	PUBLIC LIBRARIES SALARIES AND OPERATIONS		new object class	deactivated, rejected by GTA			2004	No
	840	GEORGIA MEDICAL COLLEGE HEALTH, INC		new object class	deactivated, rejected by GTA			2004	No
	841	REGENTS OPPORTUNITY GRANTS		new object class	deactivated, rejected by GTA			2004	No
	842	RENTAL PAYMENTS OT GEORGIA MILITARY		new object class	deactivated, rejected by GTA			2004	No
	843	RESEARCH CONSORTIUM		new object class	deactivated, rejected by GTA			2004	No
	852	SPECIAL FUNDING INITIATIVE		new object class	deactivated, rejected by GTA			2004	No
	853	STUDENT EDUCATION ENRICHMENT PROGRAM		new object class	deactivated, rejected by GTA			2004	No
	900	FLOOR FUND, LOCAL SYSTEM RETIREES		new object class	deactivated, rejected by GTA			2004	No
	901	RETIREMENT SYSTEM MEMBERS		new object class	deactivated, rejected by GTA			2004	No
474004		Other Financing Sources - Proceeds of SRTA Bonds	ofs-srta					2004	No
<b>UPDATE #04-03 - UPDATE DATE: 10/23/2003</b>									
101424		Cash in Banks Payroll Account United Community Bank-Marietta	c-p-ucbm	title and short name change				2004	No
101426		Cash in Banks Payroll Account United Community Bank	c-p-ucb	title and short name change				2004	No
<b>UPDATE #04-04 - UPDATE DATE: 11/20/2003</b>									
152200		Matl-Resale-Gifts	m-r-gifts	new subaccount				2004	No
152201		Matl-Resale-Clothing	m-r-cloth	new subaccount				2004	No
152202		Matl-Resale-SC-Book	m-r-sc-bk	new subaccount				2004	No
152203		Matl-Resale-SC-Supplies	m-r-sc-su	new subaccount				2004	No
152204		Matl-Resale-SC-Snacks	m-r-sc-sn	new subaccount				2004	No
152205		Matl-Resale-SC-Gifts	m-r-sc-g	new subaccount				2004	No
152206		Matl-Resale-SC-Clothing	m-r-sc-clo	new subaccount				2004	No
<b>UPDATE #04-05 - UPDATE DATE: 11/20/2003</b>									
441324		S&S-DOAS-OSAH-from DHR	s&s-doashr	new subaccount				2004	No
<b>UPDATE #04-06 - UPDATE DATE: 12/09/2003</b>									
627120		Other Operating Exp - Furniture	ooe-furn	new subaccount				2004	No
651057		Per Diem & Fees - Fulfillment Serv	pd&f-ffs	new subaccount				2004	No
<b>UPDATE #04-07 - UPDATE DATE: 12/17/2003</b>									
614030		S & M-Water Metering Devices	s&m-wmd	new subaccount				2004	No
<b>UPDATE #04-08 - UPDATE DATE: 01/05/2004</b>									
102019		Cash-RC-DOR-Wachovia-EFT	c-rc-weft	new subaccount				2004	No
<b>UPDATE #04-09 - UPDATE DATE: 01/15/2004</b>									
125010		Accounts Receivable-Banner	arb	new subaccount				2004	No
126010		Allowance for Uncollect-Banner	aub	new subaccount				2004	No

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<b>UPDATE #04-10 - UPDATE DATE: 01/15/2004</b>									
690300		Dir Ben-DJJ-Clothing	dbencloth	new subaccount				2004	No
690301		Dir Ben-DJJ-Activity/School	dbenactsch	new subaccount				2004	No
690302		Dir Ben-DJJ-Allowance	dbenallow	new subaccount				2004	No
690303		Dir Ben-DJJ-Pers Hygiene	dbenphyg	new subaccount				2004	No
690304		Dir Ben-DJJ-Travel	dbentrav	new subaccount				2004	No
690305		Dir Ben-DJJ-Health Serv	dbenhlths	new subaccount				2004	No
690306		Dir Ben-DJJ-Psychological	dbenpsych	new subaccount				2004	No
690307		Dir Ben-DJJ-Special Ed	dbensped	new subaccount				2004	No
690308		Dir Ben-DJJ-Treatment Prog	dbentprog	new subaccount				2004	No
690309		Dir Ben-DJJ-Other	dbenoth	new subaccount				2004	No
<b>UPDATE #04-11 - UPDATE DATE: 01/20/2004</b>									
614080		S&M-DOD-Resale Merch-Laundrom	s&mdodlaun	new subaccount				2004	No
<b>UPDATE #04-12 - UPDATE DATE: 01/20/2004</b>									
	892	WORKFORCE INVESTMENT ACT		name change				2004	No
<b>UPDATE #04-13 - UPDATE DATE: 01/29/2004</b>									
614031		S & M-Classroom Textbooks	s&m-ctbk	new subaccount				2004	No
<b>UPDATE #04-14 - UPDATE DATE: 02/10/2004</b>									
461057		Interest Earned-Ga. Fund One-5	int-fund5	new subaccount				2004	No
733103		Infra-DOT Bridges-Off System	brdgs-off	new subaccount				2004	No
733104		Infra-DOT-Bridges-Depreciable	brdgs-dep	new subaccount				2004	No
733105		Infra-DOT-Bridges-Residual	brdgs-res	new subaccount				2004	No
733302		Infra-DOT-Roads-Off System	indot/ros	new subaccount				2004	No
750100		Transfer Out-Sales Taxes	ot-tostax	new subaccount				2004	No
<b>UPDATE #04-15 - UPDATE DATE: 02/18/2004</b>									
250010		Def Rev-RM Insurance Recovery	def-revir	new subaccount				2004	No
468154		O Rev-RM-Insurance Recovery	othrevir	new subaccount				2004	No
627030		O Op Exp-Substitute Teachers	ooe-subtch	new subaccount				2004	No
627180		O Op Exp-GFC Incident Response	ooe-gfc-ir	new subaccount				2004	No
723104		Land-DOT-ROW-Off System	land-r-off	new subaccount				2004	No
<b>UPDATE #04-16 - UPDATE DATE: 02/26/2004</b>									
337082		O Reserves-DTAE-Uncollect A/R	fb-rs/unar	new subaccount				2004	No
627276		O Op Exp-DHR- Bus Tickets	ooe-dhr-bu	new subaccount				2004	No
733305		Infra-DOT-RR and Util-Off Sys	inrail-off	new subaccount				2004	No
<b>UPDATE #04-17 - UPDATE DATE: 03/4/2004</b>									
614032		S&M-Instructional Supplies	s&m-isuppl	new subaccount				2004	No
614033		S&M-Classroom Furniture	s&m-clfurn	new subaccount				2004	No
672007		Telecom-teleconference	tc-tconf	new subaccount				2004	No
<b>UPDATE #04-18 - UPDATE DATE: 03/25/2004</b>									
614034		S&M-sm equip-not in inventory	s&m-senii	new subaccount				2004	No
733306		Infra-DOT-RR&Util Consult-Off	indot-coff	new subaccount				2004	No
733307		Infra-DOT-RR&Util-RI/Imp Off	indot-roof	new subaccount				2004	No

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<b>UPDATE #04-19 - UPDATE DATE: 05/06/2004</b>									
222057		BP-SHBP-PBA Lumenos	ben/paysh8	new subaccount				2004	No
222058		BP-SHBP-PBA Definity	ben/paysh9	new subaccount				2004	No
222059		BP-SHBP-PBA UHC	benpaysh10	new subaccount				2004	No
690252		DB-SHBP-CDP	dbshbpcdp	new subaccount				2004	No
222051		BP-SHBP-HMO CIGNA	ben/paysh2	description change				2005	No
222052		BP-SHBP-HMO UHC	ben/paysh3	description change				2005	No
222053		BP-SHBP-Pharmacy	ben/paysh4	description change				2005	No
653654		Con-O-SHBP-HMO Admin	con-othh5	description change				2005	No
653656		Con-O-SHBP-ASO Admin	con-othh7	description change				2005	No
653668		Con-O-SHBP-PPO Network Admin	con-ms-af	description change				2005	No
441287		S&S DNR-Public Website Receipt	s&s-dnr-pw	new subaccount				2004	No
<b>UPDATE #04-20 - UPDATE DATE: 06/07/2004</b>									
152207		Materials-Resale-Supplies	mrsupplies	new subaccount				2004	No
152208		Materials-Resale-Snacks	mrsnacks	new subaccount				2004	No
215084		Credit Union-Gwinnett-WH	apwcugwin	new subaccount				2004	No
215099		GA Higher Ed Savings Plan-WH	apw ghesp	new subaccount				2004	No
627067		OOE-DTAE Staff Development	ooe-dtstdv	new subaccount				2004	No
<b>UPDATE #04-21 - UPDATE DATE: 06/15/2004</b>									
423		PAYMENT TO GEORGIA PUBLIC DEFENDER		new object class				2004	No
<b>UPDATE #04-22 - UPDATE DATE: 06/30/2004</b>									
613		STUDENT TESTING		name change to agree to				2004	No
614		INTERNET ACCESS		name change to agree to				2004	No
621		STUDENT TESTING		deactivate				2004	No
622		INTERNET ACCESS		deactivate				2004	No
743002		NonOpExp-Int Exp-Misc Rev/Exp	noe-oth2	new subaccount				2004	No

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