

**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL**

**SECTION: THREE – ACCOUNTING PROCEDURES
TOPIC: RESTRICTED ASSETS**

ACCOUNT RANGE: SEE LISTING BELOW

GEORGIA LAWS

None

ACCOUNTING PROCEDURES

Restricted assets apply to proprietary funds. Bond covenants and other legal requirements may mandate that governments establish separate accounts within an enterprise fund to report assets that are restricted to specific uses. The accounts listed below have been provided to record such restricted assets.

103900 Cash in Banks - Proprietary Funds-Restricted Assets
105900 Cash With Fiscal Agents - Proprietary Funds-Restricted Assets
106400 Cash Equivalents - Pooled - Proprietary Funds-Restricted Assets
107400 Cash Equivalents - Certificates of Deposit - Proprietary Funds-Restricted Assets
108400 Cash Equivalents - U.S. Govt. Securities - Proprietary Funds-Restricted Assets
108900 Investments - Current - U.S. Govt. Securities - Proprietary Funds-Restricted Assets
109400 Cash Equivalents - Corporate Bonds - Proprietary Funds-Restricted Assets
109900 Investments - Current - Corporate Bonds - Proprietary Funds-Restricted Assets
110400 Cash Equivalents - Municipal Bonds - Proprietary Funds-Restricted Assets
110900 Investments - Current - Municipal Bonds - Proprietary Funds-Restricted Assets
111400 Cash Equivalents - Stock - Proprietary Funds-Restricted Assets
111900 Investments - Current - Stock - Proprietary Funds-Restricted Assets
112400 Cash Equivalents - Other - Proprietary Funds-Restricted Assets
113400 Investments-Noncurrent-Certificates of Deposit- Proprietary Funds-Restricted Assets
114400 Investments-Noncurrent - U.S. Government Securities - Proprietary Funds -
Restricted Assets
115400 Investments-Noncurrent - Corporate Bonds - Proprietary Funds-Restricted Assets
116400 Investments-Noncurrent - Municipal Bonds - Proprietary Funds-Restricted Assets
117400 Investments-Noncurrent - Proprietary Funds-Restricted Assets
118400 Investments-Noncurrent - Other - Proprietary Funds-Restricted Assets
119400 Investments-Noncurrent - Pooled - Proprietary Funds-Restricted Assets
124900 Interest Receivable - Earned - Proprietary Funds - Restricted Assets
124901 Interest Receivable - Accrued - Proprietary Funds-Restricted Assets
133900 Other Receivables - Dividends Earned - Proprietary Funds-Restricted Assets

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PROCEDURES TOPIC: RESTRICTED ASSETS**

If necessary, additional accounts will be added upon request as described in Section Six of this manual under the topic: Procedures for Requesting Manual Updates.