

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
000000	All Expense (Systems Account)	allexp
000001	All Revenue (Systems Account)	allrev
100000	<u>CASH ON HAND</u>	chand
100001	Cash on Hand	chand1
101000	<u>CASH IN BANKS</u>	c
101001	Cash in Banks Operating Account Wachovia 1	c-op-w1
101002	Cash in Banks Operating Account Wachovia 2	c-op-w2
101003	Cash in Banks Operating Account Wachovia 3	c-op-w3
101004	Cash in Banks Operating Account Wachovia 4	c-op-w4
101020	Cash in Banks Operating Account Bank of America 1	c-op-boa1
101021	Cash in Banks Operating Account Bank of America 2	c-op-boa2
101022	Cash in Banks Operating Account Bank of America 3	c-op-boa3
101023	Cash in Banks Operating Account Bank of America 4	c-op-boa4
101024	Cash in Banks Operating Account Bank of America 5	c-op-boa5
101025	Cash in Banks Operating Account Bank of America 6	c-op-boa6
101040	Cash in Banks Operating Account Citizens Bank & Trust 1	c-op-cbt1
101041	Cash in Banks Operating Account Citizens Bank & Trust 2	c-op-cbt2
101042	Cash in Banks Operating Account Citizens Bank & Trust 3	c-op-cbt3
101043	Cash in Banks Operating Account Citizens Bank & Trust 4	c-op-cbt4
101050	Cash in Banks Operating Account Columbus Bank and Trust -District 1	c-op-ctd1
101051	Cash in Banks Operating Account Columbus Bank and Trust -District 2	c-op-ctd2
101052	Cash in Banks Operating Account Columbus Bank and Trust -District 3	c-op-ctd3
101053	Cash in Banks Operating Account Columbus Bank and Trust -District 4	c-op-ctd4
101054	Cash in Banks Operating Account Columbus Bank and Trust -District 5	c-op-ctd5
101055	Cash in Banks Operating Account Columbus Bank and Trust -District 6	c-op-ctd6
101056	Cash in Banks Operating Account Columbus Bank and Trust -District 7	c-op-ctd7
101057	Cash in Banks Operating Account Columbus Bank and Trust -District 8	c-op-ctd8
101058	Cash in Banks Operating Account Columbus Bank and Trust -District 9	c-op-ctd9
101060	Cash in Banks Operating Account Wachovia (former South Trust 1)	c-op-s1
101061	Cash in Banks Operating Account Wachovia (former South Trust 2)	c-op-s2
101062	Cash in Banks Operating Account Wachovia (former South Trust 3)	c-op-s3
101063	Cash in Banks Operating Account Wachovia (former South Trust 4)	c-op-s4
101064	Cash in Banks Operating Account Wachovia (former South Trust 5)	c-op-s5
101065	Cash in Banks Operating Account Wachovia (former South Trust 6)	c-op-s6
101066	Cash in Banks Operating Account Wachovia (former South Trust 7)	c-op-s7
101067	Cash in Banks Operating Account Wachovia (former South Trust 8)	c-op-s8
101068	Cash in Banks Operating Account Wachovia (former South Trust 9)	c-op-s9
101080	Cash in Banks Operating Account Wachovia-(former First Union 1)	c-op-1u1
101081	Cash in Banks Operating Account Wachovia-(former First Union 2)	c-op-1u2
101082	Cash in Banks Operating Account Wachovia-(former First Union 3)	c-op-1u3
101083	Cash in Banks Operating Account Wachovia-(former First Union 4)	c-op-1u4
101100	Cash in Banks Operating Account SunTrust 1	c-op-sun1
101101	Cash in Banks Operating Account SunTrust 2	c-op-sun2
101102	Cash in Banks Operating Account SunTrust 3	c-op-sun3
101103	Cash in Banks Operating Account SunTrust 4	c-op-sun4
101104	Cash in Banks Operating Account SunTrust 5	c-op-sun5
101105	Cash in Banks Operating Account SunTrust 6	c-op-sun6
101106	Cash in Banks Operating Account SunTrust 7	c-op-sun7
101107	Cash in Banks Operating Account SunTrust 8	c-op-sun8
101108	Cash in Banks Operating Account SunTrust 9	c-op-sun9
101109	Cash in Banks Operating Account SunTrust 10	c-op-sun10
101110	Cash in Banks Operating Account SunTrust 11	c-op-sun11
101111	Cash in Banks Operating Account SunTrust 12	c-op-sun12
101112	Cash in Banks Operating Account SunTrust 13	c-op-sun13
101150	Cash in Banks Operating Account Athens First Bank and Trust	c-op-afbt
101151	Cash in Banks Operating Account Bank of Dodge County	c-op-dc
101152	Cash in Banks Operating Account Bank of Fitzgerald	c-op-bf
101153	Cash in Banks Operating Account Bank of Lafayette	c-op-bl
101154	Cash in Banks Operating Account Branch Banking and Trust 1	c-op-brch1
101155	Cash in Banks Operating Account Bartow County Bank	c-op-bcb
101156	Cash in Banks Operating Account Capitol City Bank	c-op-ccb
101157	Cash in Banks Operating Account Citizen Trust Bank 1	c-op-ctb1
101158	Cash in Banks Operating Account Citizens Bank of Americus	c-op-ba
101159	Cash in Banks Operating Account Citizens Bank of Swainsboro	c-op-bs
101160	Cash in Banks Operating Account Citizens 1st Bank 1	c-op-cf1
101161	Cash in Banks Operating Account Columbus Bank and Trust	c-op-ct

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
101163	Cash in Banks Operating Account Commercial Bank	c-op-cb
101164	Cash in Banks Operating Account Community Trust Bank	c-op-ctrb
101165	Cash in Banks Operating Account Darby Bank and Trust	c-op-bdt
101166	Cash in Banks Operating Account Farmers and Merchants Bank	c-op-fmb
101167	Cash in Banks Operating Account First Bulloch Bank & Trust Co.	c-op-fbb
101168	Cash in Banks Operating Account First Community Bank	c-op-fcb
101169	Cash in Banks Operating Account First Liberty Bank	c-op-flb
101170	Cash in Banks Operating Account First Southern	c-op-fs
101171	Cash in Banks Operating Account First State Bank and Trust	c-op-fsbt
101172	Cash in Banks Operating Account Geo. D. Warthen Bank	c-op-gwb
101173	Cash in Banks Operating Account Habersham Bank	c-op-hb
101174	Cash in Banks Operating Account Jasper Banking Company	c-op-jbc
101175	Cash in Banks Operating Account Park Avenue Bank	c-op-pab
101176	Cash in Banks Operating Account Peoples Bank of Talbotton	c-op-pb
101177	Cash in Banks Operating Account Regions Bank	c-op-rb
101178	Cash in Banks Operating Account Southwest Georgia Bank	c-op-sgb
101179	Cash in Banks Operating Account Spivey State Bank	c-op-ssb
101180	Cash in Banks Operating Account Sumter Bank and Trust	c-op-sbt
101181	Cash in Banks Operating Account United Bank	c-op-ub
101182	Cash in Banks Operating Account West Central Georgia Bank	c-op-wcg
101183	Cash in Banks Operating Account Mutual Federal Savings Bank	c-op-mfs
101184	Cash in Banks Operating Account Citizens Trust Bank 2	c-op-ctb2
101185	Cash in Banks Operating Account Citizens Trust Bank 3	c-op-ctb3
101186	Cash in Banks Operating Account Citizen 1st Bank 2	c-op-cf2
101187	Cash in Banks Operating Account The Heritage Bank	c-op-hbk
101188	Cash in Banks Operating Account Bank of Upson	c-op-bu
101189	Cash in Banks Operating Account Bank of Habersham	c-op-hab
101190	Cash in Banks Operating Account First Bank of Habersham	c-op-fhab
101191	Cash in Banks Operating Account Branch Banking and Trust 2	c-op-brch2
101192	Cash in Banks Operating Account Security Bank & Trust	c-op-sect
101193	Cash in Banks Operating Account First Floyd Bank	c-op-ffb
101194	Cash in Banks Operating Account Citizens Bank & Trust Company	c-op-cbct
101195	Cash in Banks Operating Account United Community Bank	c-op-ucb
101196	Cash in Banks Operating Account Columbus Bank and Trust 2	c-op-cl2
101197	Cash in Banks Operating Account Community Banking Company	c-op-cbc
101198	Cash in Banks Operating Account Bank of North Georgia	c-op-nga
101301	Cash in Banks Payroll Account Athens First Bank & Trust Company	c-p-afbt
101302	Cash in Banks Payroll Account Bank of Lafayette	c-p-bl
101303	Cash in Banks Payroll Account Bank of Upson	c-p-bu
101304	Cash in Banks Payroll Account Bank South	c-p-bs
101305	Cash in Banks Payroll Account Bank of North Georgia	c-p-bnga
101320	Cash in Banks Payroll Account Citizens Bank & Trust	c-p-cbt
101321	Cash in Banks Payroll Account Citizens of Swainsboro	c-p-cs
101322	Cash in Banks Payroll Account Citizens Bank of Washington Co.	c-p-cbwc
101323	Cash in Banks Payroll Account Bank-Citizens Americus	c-p-a
101340	Cash in Banks Payroll Account Citizens First Bank	c-p-fb
101341	Cash in Banks Payroll Account Columbus Bank and Trust Company	c-p-btc
101342	Cash in Banks Payroll Account Commercial Bank	c-p-cb
101343	Cash in Banks Payroll Account Community Bank and Trust	c-p-cbat
101360	Cash in Banks Payroll Account Farmers and Merchants Bank	c-p-fmb
101361	Cash in Banks Payroll Account First Bulloch Bank & Trust	c-p-bbt
101362	Cash in Banks Payroll Account First Community Bank	c-p-fcb
101363	Cash in Banks Payroll Account First State Bank and Trust	c-p-fsbt
101364	Cash in Banks Payroll Account First Southern National Bank	c-p-fs
101380	Cash in Banks Payroll Account Wachovia-(former First Union) - Atlanta	c-p-funba
101381	Cash in Banks Payroll Account Wachovia-(former First Union) - Griffin	c-p-funbg
101382	Cash in Banks Payroll Account Jasper Banking Company	c-p-jbc
101383	Cash in Banks Payroll Account Bank of America 1	c-p-boa1
101384	Cash in Banks Payroll Account Bank of America 2	c-p-boa2
101400	Cash in Banks Payroll Account Park Avenue Bank	c-p-pab
101401	Cash in Banks Payroll Account Regions Bank	c-p-rb
101402	Cash in Banks Payroll Account Wachovia (former SouthTrust Bank of Georgia)	c-p-stbg
101403	Cash in Banks Payroll Account SunTrust Bank, Atlanta	c-p-stba
101415	Cash in Banks Payroll Account SunTrust Bank, Northwest Georgia	c-p-stng
101416	Cash in Banks Payroll Account SunTrust Bank, Middle Georgia, N.A.	c-p-stmg
101417	Cash in Banks Payroll Account SunTrust Bank, Southeast Georgia, N.A.	c-p-seg
101418	Cash in Banks Payroll Account Bank of Fitzgerald	c-p-bf
101419	Cash in Banks Payroll Account Branch Banking and Trust	c-p-brch
101420	Cash in Banks Payroll Account Wachovia Bank of Georgia	c-p-w
101421	Cash in Banks Payroll Account Security Bank & Trust	c-p-sect
101422	Cash in Banks Payroll Account First Floyd Bank	c-p-ffb
101423	Cash in Banks Payroll Account Citizens Bank & Trust Company	c-p-cbct

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
101424	Cash in Banks Payroll Account United Community Bank-Marietta	c-p-ucbm
101425	Cash in Banks Payroll Account SunTrust Bank, Augusta	c-p-sta
101426	Cash in Banks Payroll Account United Community Bank	c-p-ucb
101427	Cash in Banks Payroll Account Community Banking Company	c-p-cbc
101601	Cash in Banks Other Account Wachovia 1	c-ot-w1
101602	Cash in Banks Other Account Wachovia 2	c-ot-w2
101603	Cash in Banks Other Account Wachovia 3	c-ot-w3
101604	Cash in Banks Other Account Wachovia 4	c-ot-w4
101640	Cash in Banks Other Account Bank of America 1	c-ot-boa1
101641	Cash in Banks Other Account Bank of America 2	c-ot-boa2
101642	Cash in Banks Other Account Bank of America 3	c-ot-boa3
101643	Cash in Banks Other Account Bank of America 4	c-ot-boa4
101644	Cash in Banks Other Account Bank of America 5	c-ot-boa5
101645	Cash in Banks Other Account Bank of America 6	c-ot-boa6
101646	Cash in Banks Other Account Bank of America 7	c-ot-boa7
101670	Cash in Banks Other Account Citizens Bank & Trust 1	c-ot-cbt1
101671	Cash in Banks Other Account Citizens Bank & Trust 2	c-ot-cbt2
101672	Cash in Banks Other Account Citizens Bank & Trust 3	c-ot-cbt3
101673	Cash in Banks Other Account Citizens Bank & Trust 4	c-ot-cbt4
101674	Cash in Banks Other Account Citizens Bank & Trust 5	c-ot-cbt5
101700	Cash in Banks Other Account Wachovia (former South Trust 1)	c-ot-st1
101701	Cash in Banks Other Account Wachovia (former South Trust 2)	c-ot-st2
101702	Cash in Banks Other Account Wachovia (former South Trust 3)	c-ot-st3
101703	Cash in Banks Other Account Wachovia (former South Trust 4)	c-ot-st4
101730	Cash in Banks Other Account Wachovia-(former First Union 1)	c-ot-1u1
101731	Cash in Banks Other Account Wachovia-(former First Union 2)	c-ot-1u2
101732	Cash in Banks Other Account Wachovia-(former First Union 3)	c-ot-1u3
101733	Cash in Banks Other Account Wachovia-(former First Union 4)	c-ot-1u4
101760	Cash in Banks Other Account SunTrust 1	c-ot-sun1
101761	Cash in Banks Other Account SunTrust 2	c-ot-sun2
101762	Cash in Banks Other Account SunTrust 3	c-ot-sun3
101763	Cash in Banks Other Account SunTrust 4	c-ot-sun4
101764	Cash in Banks Other Account SunTrust 5	c-ot-sun5
101765	Cash in Banks Other Account SunTrust 6	c-ot-sun6
101790	Cash in Banks Other Account First Southern Bank	c-ot-fsb
101791	Cash in Banks Other Account Citizen Bank of Americus 1	c-ot-cba
101792	Cash in Banks Other Account Tattnall Bank	c-ot-tb
101793	Cash in Banks Other Account Commercial Bank 1	c-ot-cb1
101794	Cash in Banks Other Account Athens First Bank & Trust Company 1	c-ot-af
101795	Cash in Banks Other Account Park Avenue Bank 1	c-ot-pa1
101796	Cash in Banks Other Account Park Avenue Bank 2	c-ot-pa2
101797	Cash in Banks Other Account Park Avenue Bank 3	c-ot-pa3
101798	Cash in Banks Other Account First State Bank and Trust	c-ot-fstr
101799	Cash in Banks Other Account Capital City Bank 1	c-ot-cc1
101800	Cash in Banks Other Account Capital City Bank 2	c-ot-cc2
101801	Cash in Banks Other Account Habersham Bank 1	c-ot-hb1
101802	Cash in Banks Other Account Habersham Bank 2	c-ot-hb2
101803	Cash in Banks Other Account Habersham Bank 3	c-ot-hb3
101804	Cash in Banks Other Account First Bank of Habersham 1	c-ot-fbh
101805	Cash in Banks Other Account Regions Bank 1	c-ot-ar1
101806	Cash in Banks Other Account Regions Bank 2	c-ot-ar2
101807	Cash in Banks Other Account Regions Bank 3	c-ot-ar3
101808	Cash in Banks Other Account Geo D. Warthen Bank	c-ot-gdw
101809	Cash in Banks Other Account Athens First Bank & Trust Company 2	c-ot-afb
101810	Cash in Banks Other Account Bank of Fitzgerald 1	c-ot-bf1
101811	Cash in Banks Other Account Bank of Fitzgerald 2	c-ot-bf2
101812	Cash in Banks Other Account Bank of Fitzgerald 3	c-ot-bf3
101813	Cash in Banks Other Account Columbus Bank and Trust 1	c-ot-cbat1
101814	Cash in Banks Other Account Columbus Bank and Trust 2	c-ot-cbat2
101815	Cash in Banks Other Account Columbus Bank and Trust 3	c-ot-cbat3
101816	Cash in Banks Other Account Citizens First Bank	c-ot-cfb
101817	Cash in Banks Other Account Branch Banking & Trust 1	c-ot-brch1
101818	Cash in Banks Other Account Farmers and Merchants Bank 1	c-ot-fm1
101819	Cash in Banks Other Account Farmers and Merchants Bank 2	c-ot-fm2
101820	Cash in Banks Other Account Farmers and Merchants Bank 3	c-ot-fm3
101821	Cash in Banks Other Account Southwest Georgia Bank	c-ot-sgb
101822	Cash in Banks Other Account Jasper Banking Company	c-ot-jbc
101823	Cash in Banks Other Account Darby Bank & Trust 1	c-ot-dbt1
101824	Cash in Banks Other Account Darby Bank & Trust 2	c-ot-dbt2
101825	Cash in Banks Other Account Sumter Bank & Trust	c-ot-sbt
101826	Cash in Banks Other Account First Bulloch Bank & Trust Company 1	c-ot-fbb
101827	Cash in Banks Other Account Commercial Bank 2	c-ot-cb2

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
101828	Cash in Banks Other Account West Central Georgia Bank 1	c-ot-wcg1
101829	Cash in Banks Other Account Bank of Upson	c-ot-bu
101830	Cash in Banks Other Account Bank of Lafayette 1	c-ot-bl1
101831	Cash in Banks Other Account Bank of Lafayette 2	c-ot-bl2
101832	Cash in Banks Other Account Community Trust Bank	c-ot-ctb
101833	Cash in Banks Other Account Peoples Bank	c-ot-pb
101834	Cash in Banks Other Account Citizens Bank of Americus 2	c-ot-cba2
101835	Cash in Banks Other Account First Southern Bank 2	c-ot-fsb2
101837	Cash in Banks Other Account First Bulloch Bank & Trust Company 2	c-ot-fbb2
101838	Cash in Banks Other Account Community Bank and Trust	c-ot-cbat
101839	Cash in Banks Other Account First Federal Savings Bank	c-ot-ffsb
101840	Cash in Banks Other Account Columbus Bank & Trust 4	c-ot-cbat4
101841	Cash in Banks Other Account West Central Georgia Bank 2	c-ot-wcg2
101842	Cash in Banks Other Account Gainesville Bank & Trust	c-ot-gbt
101843	Cash in Banks Other Account Bank of Early	c-ot-early
101844	Cash in Banks Other Account Bank of Eastman	c-ot-east
101845	Cash in Banks Other Account Bank of North Georgia	c-ot-nga
101846	Cash in Banks Other Account Bank of Wrightsville	c-ot-wr
101847	Cash in Banks Other Account Brand Banking Company	c-ot-bbc
101848	Cash in Banks Other Account Century Bank & Trust	c-ot-cent
101849	Cash in Banks Other Account Citizens Bank & Trust Company	c-ot-cbank
101850	Cash in Banks Other Account Claxton Bank	c-ot-clax
101851	Cash in Banks Other Account Colonial Bank	c-ot-col
101852	Cash in Banks Other Account Fayette County Bank	c-ot-fay
101853	Cash in Banks Other Account First Citizens Bank	c-ot-fst
101854	Cash in Banks Other Account First Macon	c-ot-fmac
101855	Cash in Banks Other Account Hardwick Bank & Trust	c-ot-hard
101856	Cash in Banks Other Account Main Street Bank	c-ot-msb
101857	Cash in Banks Other Account McIntosh State Bank	c-ot-mac
101858	Cash in Banks Other Account National Bank of Walton County	c-ot-nwgc
101859	Cash in Banks Other Account Northwga Georgia Bank	c-ot-nwga
101860	Cash in Banks Other Account The Prudential Bank	c-ot-prud
101861	Cash in Banks Other Account Floyd Bank	c-ot-floyd
101862	Cash in Banks Other Account American Banking Company	c-ot-amer
101863	Cash in Banks Other Account Park Avenue Bank 4	c-ot-pa4
101864	Cash in Banks Other Account United Bank	c-ot-ub
101865	Cash in Banks Other Account Bank of Lafayette 3	c-ot-bl3
101866	Cash in Banks Other Account Morris State Bank	c-ot-mrsb
101867	Cash in Banks Other Account Regions Bank 4	c-ot-ar4
101868	Cash in Banks Other Account Premier Bank	c-ot-prb
101869	Cash in Banks Other Account Citizen Trust Bank 1	c-ot-ctb1
101870	Cash in Banks Other Account Security Bank & Trust 1	c-ot-sect1
101871	Cash in Banks Other Account Security Bank & Trust 2	c-ot-sect2
101872	Cash in Banks Other Account Jasper Banking Company 2	c-ot-jbs2
101873	Cash in Banks Other Account Branch Banking & Trust 2	c-ot-brch2
101874	Cash in Banks Other Account First Floyd Bank 1	c-ot-ffb1
101875	Cash in Banks Other Account First Floyd Bank 2	c-ot-ffb2
101876	Cash in Banks Other Account Citizens Bank & Trust Company	c-ot-cbtc
101877	Cash in Banks Other Account United Community Bank 1	c-ot-ucb1
101878	Cash in Banks Other Account United Community Bank 2	c-ot-ucb2
101879	Cash in Banks Other Account Bank of Monticello	c-ot-bm
101880	Cash in Banks Other Account Peachtree National Bank	c-ot-pnb
101881	Cash in Banks Other Account Dalton Whitfield Bank	c-ot-dwb
101882	Cash in Banks Other Account Bank of Lafayette 4	c-ot-bl4
101883	Cash in Banks Other Account Community Capital Bank	c-ot-ccb
101884	Cash in Banks Other Account Community Banking Company 1	c-ot-cbc1
101885	Cash in Banks Other Account Community Banking Company 2	c-ot-cbc2
101886	Cash in Banks Other Account Cook Community Bank	c-ot-cook
101887	Cash in Banks Other Account 1st State Randolph County	c-ot-fsrc
101888	Cash in Banks Other Account Bank of North Georgia 2	c-ot-nga2
101950	Cash in Banks CDP Funding Bank of America	c-cdp-fba
101951	Cash in Banks CDP Claims Bank of America	c-cdp-cba
101952	Cash in Banks CDP JPMorgan	c-cdp-jpm
101953	Cash in Banks CDP Wells Fargo	c-cdp-wf
101954	Cash in Banks CDP UHC JP Morgan	ccdpuhcjpm
102001	Cash in Banks Revenue Collections Wachovia 1	c-rc-w1
102002	Cash in Banks Revenue Collections Bank of America 1	c-rc-boa1
102003	Cash in Banks Revenue Collections Citizens Bank & Trust	c-rc-cbt
102004	Cash in Banks Revenue Collections Wachovia (former South Trust 1)	c-rc-s
102005	Cash in Banks Revenue Collections Wachovia-(former First Union 1)	c-rc-1u
102006	Cash in Banks Revenue Collections SunTrust 1	c-rc-st
102007	Cash in Banks Revenue Collections Wachovia 2	c-rc-w2
102008	Cash in Banks Revenue Collections Wachovia 3	c-rc-w3
102009	Cash in Banks Revenue Collections Wachovia 4	c-rc-w4
102010	Cash in Banks Revenue Collections First National	c-rc-fb
102011	Cash in Banks Revenue Collections Bank of America 2	c-rc-boa2

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
102012	Cash in Banks Revenue Collections Bank of America 3	c-rc-boa3
102013	Cash in Banks Revenue Collections Wachovia (former South Trust 2)	c-rc-s2
102014	Cash in Banks Revenue Collections SunTrust 2	c-rc-st2
102015	Cash in Banks Revenue Collections SunTrust 3	c-rc-st3
102016	Cash in Banks Revenue Collections SunTrust 4	c-rc-st4
102017	Cash in Banks Revenue Collections Columbus Bank and Trust Company	c-rc-cbtc
102018	Cash in Banks Revenue Collections Wachovia-(former First Union 2)	c-rc-1u2
102019	Cash-RC-DOR-Wachovia-EFT	c-rc-weft
102100	Cash in Banks Revenue Collections - DOR - Wachovia - Daily Deposits	c-rc-wdd
102101	Cash in Banks Revenue Collections - DOR - Bank of America - Daily Deposit	c-rc-boa4
102102	Cash in Banks Revenue Collections - DOR - Citizens Trust Bank - Daily Deposits	c-rc-ctdd
102103	Cash in Banks Revenue Collections - DOR - South Trust - Daily Deposits	c-rc-sdd
102104	Cash in Banks Revenue Collections - DOR - SunTrust - EFT	c-rc-steft
102105	Cash in Banks Revenue Collections - DOR - SunTrust - Daily Deposits	c-rc-stdd
102106	Cash in Banks Revenue Collections - DOR - Wachovia - Revolving Fund	c-rc-wrf
102107	Cash in Banks Revenue Collections - DMVS - Bank of America - IRP	c-rc-boair
102108	Cash in Banks Revenue Collections - DOR - Bank of America - Cigarette Tax	c-rc-boact
102109	Cash in Banks Revenue Collections - DOR - Bank of America - IT Refund W/H	c-rc-boai
102110	Cash in Banks Revenue Collections - DOR - Bank of America - Corp Refunds	c-rc-boac
102111	Cash in Banks Revenue Collections - DOR - SunTrust - IFTA	c-rc-stif
102112	Cash in Banks Revenue Collections - DOR - Bank of America - Revolving Fund	c-rc-boaf
102113	Cash in Banks Revenue Collections - DOR - SunTrust - Revolving Fund	c-rc-strf
102114	Cash in Banks Revenue Collections - DOR - South Trust - Revolving Fund	c-rc-srf
102115	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB3	c-rc-stf3
102116	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB90	c-rc-stf90
102117	Cash in Banks Revenue Collections - DOR - Bank of America - Income Tax Refunds	c-rc-itr
102118	Cash in Banks Revenue Collections - DOR - Bank of America - Split-off Checks	c-rc-sc
102120	Cash in Banks Revenue Collections - DOR - SunTrust Bank - Cigarette Tax Stamp Sales (Augusta)	c-rc-stcta
102121	Cash in Banks Revenue Collections - DOR - Wachovia-(former First Union) - Cigarette Tax Stamp Sales	c-rc-1uct
102122	Cash in Banks Revenue Collections - DOR - Regions Bank - Cigarette Tax Stamp Sales	c-rc-rgsct
102123	Cash in Banks Revenue Collections - DOR - Morris State Bank - Cigarette Tax Stamp Sales	c-rc-msbct
102124	Cash in Banks Revenue Collections - DOR - AmSouth Bank - Cigarette Tax Stamp Sales	c-rc-amsct
102125	Cash in Banks Revenue Collections - DOR - SunTrust Bank - Cigarette Tax Stamp Sales (Savannah)	c-rc-stcts
102126	Cash in Banks Revenue Collections - DOR - Spivey State Bank - Cigarette Tax Stamp Sales	c-rc-ssbct
103001	Cash in Banks Purchasing Card Wachovia	c-pu-w
103010	Cash in Banks Purchasing Card Bank of America	c-pu-boa
103020	Cash in Banks Purchasing Card Citizens Bank & Trust	c-pu-cbt
103030	Cash in Banks Purchasing Card South Trust	c-pu-s
103040	Cash in Banks Purchasing Card Wachovia-(former First Union)	c-pu-1u
103050	Cash in Banks Purchasing Card SunTrust	c-pu-st
103500	Cash in Banks - Compensating Balance	c-cb
103501	Cash in Banks - Compensating Balance - Citibank	c-cb-ci
103502	Cash in Banks - Compensating Balance - JPMorgan	c-cb-jpm
103510	Cash in Banks - Lockbox	c-lb
103520	Cash in Banks - DNR - Park Operating Accounts	c-cb-dnrpk
103540	Cash in Banks - DMVS - Revenue Collection Funds	c-cb-dmvs
103560	Cash in Banks - DOC - Agency Funds	c-cb-doc
103580	Cash in Banks - DHR - Trust Accounts	c-cb-dhr
103581	Cash in Banks - DHR - WIC - Premier Bank	c-cb-dhrp
103582	Cash in Banks - DHR - WIC - Southern National Bank	c-cb-dhrsn
103600	Cash in Banks - DJJ - Trust Accounts	cb-djj-t
103900	Cash in Banks - Proprietary Funds - Restricted Assets	c-cb-r
104000	<u>PETTY CASH</u>	pcash
104001	Petty Cash - 1	pcash1
104002	Petty Cash - 2	pcash2
104003	Petty Cash - 3	pcash3
104004	Petty Cash - 4	pcash4
104005	Petty Cash - 5	pcash5
104006	Petty Cash - 6	pcash6
104007	Petty Cash - 7	pcash7
104008	Petty Cash - 8	pcash8

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
104009	Petty Cash - 9	pcash9
104010	Petty Cash - 10	pcash10
104050	Petty Cash - Imprest Accounts	pc/imp
105000	<u>CASH WITH FISCAL AGENTS</u>	cashfa
105001	Cash With Fiscal Agents - G.O. Debt Sink Fund - Trust Company	cashfago
105900	Cash With Fiscal Agents - Proprietary Funds - Restricted Assets	cashfr
106000	<u>CASH EQUIVALENTS - POOLED</u>	c-e-pool
106001	Cash Equivalents - Pooled - OTFS	c-e-pool1
106002	Cash Equivalents - Pooled - Other	c-e-pool0
106003	Cash Equivalents - Pooled - Flex Investment Account (OTFS) (Ga Fund)	c-e-poolf
106005	Cash Equivalents - Pooled - OTFS2	c-e-pool2
106006	Cash Equivalents - Pooled - OTFS3	c-e-pool3
106007	Cash Equivalents - Pooled - OTFS4	c-e-pool4
106008	Cash Equivalents - Pooled - OTFS5	c-e-pool5
106019	Cash Equivalents - Pooled - OTFS6	c-e-pool6
106020	Cash Equivalents - Pooled - OTFS7	c-e-pool7
106050	Cash Equivalents - Pooled - DOT - Floyd County	c-e-poolf
106051	Cash Equivalents - Pooled - DOT - City of Atlanta	c-e-poolta
106052	Cash Equivalents - Pooled - DOT - TEA Matching 33B	c-e-pooltt
106053	Cash Equivalents - Pooled - DOT - City/County Participation	c-e-pooltc
106054	Cash Equivalents - Pooled - Ga. Rail Passenger Authority	c-e-pooltr
106070	Cash Equivalents - Pooled - Real Estate Transfer Tax	ce-poolret
106071	Cash Equivalents - Pooled - Railroad Equipment Car Tax	ce-poolrec
106072	Cash Equivalents - Pooled - Tennessee Valley Authority	ce-pooltva
106400	CE-Pool-Prop Funds-Rest Assets	c-e-poolr
107000	<u>CASH EQUIVALENTS - CERTIFICATES OF DEPOSIT</u>	c-e-cd
107001	Cash Equivalents - Certificates of Deposit	c-e-cd1
107400	Cash Equivalents - Certificates of Deposit - Proprietary Funds - Restricted Assets	c-e-cdr
107500	<u>INVESTMENTS - CURRENT - CERTIFICATES OF DEPOSIT</u>	I-c-cd
107501	Investments - Current - Certificates of Deposit	I-c-cd1
107900	Investments - Current - Certificates of Deposit - Proprietary Funds - Restricted Assets	I-c-cdr
108000	<u>CASH EQUIVALENTS - U.S. GOVERNMENT SECURITIES</u>	c-e-gs
108001	Cash Equivalents - U.S. Govt Securities	c-e-gs1
108400	Cash Equivalents - U.S. Govt Securities - Proprietary Funds - Restricted Assets	c-e-pfr
108500	<u>INVESTMENTS - CURRENT - U.S. GOVERNMENT SECURITIES</u>	I-c-gs
108501	Investments-Current-U.S. Government Securites	I-c-gs1
108900	Investments - Current -U.S. Govt Securities - Proprietary Funds - Restricted Assets	I-c-pfr
109000	<u>CASH EQUIVALENTS - CORPORATE BONDS</u>	c-e-cb
109001	Cash Equivalents - Corporate Bonds	c-e-cb1
109400	Cash Equivalents - Corporate Bonds - Proprietary Funds - Restricted Assets	c-e-cbr
109500	<u>INVESTMENTS - CURRENT - CORPORATE BONDS</u>	I-c-cb
109501	Investments-Current-Corporate Bonds	I-c-cb1
109900	Investments - Current - Corporate Bonds - Proprietary Funds - Restricted Assets	I-c-cbr
110000	<u>CASH EQUIVALENTS - MUNICIPAL BONDS</u>	c-e-mb
110001	Cash Equivalents - Municipal Bonds	c-e-mb1
110400	Cash Equivalents - Municipal Bonds - Proprietary Funds - Restricted Assets	c-e-mbr

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
110500	<u>INVESTMENTS - CURRENT - MUNICIPAL BONDS</u>	I-c-mb
110501	Investments-Current-Municipal Bonds	I-c-mb1
110900	Investments -Current - Municipal Bonds - Proprietary Funds - Restricted Assets	I-c-mbr
111000	<u>CASH EQUIVALENTS - STOCK</u>	C-e-stk
111001	Cash Equivalents - Stock	C-e-stk1
111400	Cash Equivalents - Stock - Proprietary Funds - Restricted Assets	C-e-stkr
111500	<u>INVESTMENTS - CURRENT - STOCK</u>	I-c-stk
111501	Investments - Current - Stock	I - c-stk1
111900	Investments - Current - Stock - Proprietary Funds - Restricted Assets	I - c-stkr
112000	<u>CASH EQUIVALENTS - OTHER</u>	C-e-oth
112001	Cash Equivalents - Other	C-e-oth1
112002	Cash Equivalents - Merit System - Deferred Compensation Trusts	C-e-msdc
112400	Cash Equivalents - Other - Proprietary Funds - Restricted Assets	C-e-opra
112500	<u>INVESTMENTS - CURRENT - OTHER</u>	I-c-o
112501	Investments - Current - Other	ic-o1
112600	Investments - Current - Other - OTFS Custodial Acct	ico-e-otfs
	Investments - Current - Other - OTFS Custodial Acct - CG	ico-cg-otfs
112900	Investments - Current - Other - Proprietary Funds - Restricted Assets	ic-c-r
113000	<u>INVESTMENTS - NONCURRENT - CERTIFICATES OF DEPOSIT</u>	I-n-cd
113001	Investments - Noncurrent - Certificates of Deposit	I-n-cd1
113400	Investments - Noncurrent - Certificates of Deposit - Proprietary Funds - Restricted Assets	I-n-cd-r
114000	<u>INVESTMENTS - NONCURRENT - U.S. GOVERNMENT SECURITIES</u>	I-n-gs
114001	Investments - Noncurrent - U.S. Government Securities	I-n-gs1
114400	Investments - Noncurrent - U.S. Government Securities - Proprietary Funds - Restricted Assets	I-n-gs-r
115000	<u>INVESTMENTS - NONCURRENT - CORPORATE BONDS</u>	I-n-cbs
115001	Investments - Noncurrent - Corporate Bonds	I-n-cbs1
115400	Investments - Noncurrent - Corporate Bonds - Proprietary Funds - Restricted Assets	I-n-cbs-r
116000	<u>INVESTMENTS - NONCURRENT - MUNICIPAL BONDS</u>	I-n-mb
116001	Investments - Noncurrent - Municipal Bonds	I-n-mb1
116400	Investments - Noncurrent - Municipal Bonds - Proprietary Funds - Restricted Assets	I-n-mb-r
117000	<u>INVESTMENTS - NONCURRENT - STOCK</u>	I-n-stk
117001	Investments - Noncurrent - Stock	I-n-stk1
117400	Investments - Noncurrent - Stock - Proprietary Funds - Restricted Assets	I-n-stk-r

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
118000	<u>INVESTMENTS - NONCURRENT - OTHER</u>	i-n-oth
118001	Investments - Noncurrent - Other	i-n-oth1
118400	Investments - Noncurrent - Other - Proprietary Funds - Restricted Assets	i-n-oth-r
119000	<u>INVESTMENTS - NONCURRENT - POOLED</u>	I-n-p
119001	Investments - Noncurrent - Pooled	I-n-p1
119400	Investments - Noncurrent - Pooled - Proprietary Funds - Restricted Assets	I-n-pr
121000	<u>STATE APPROPRIATIONS RECEIVABLE</u>	arstapp
121001	State Appropriations Receivable	arstapp1
121002	State Appropriations Receivable - Lottery Receivable	arstaplot
121003	State Appropriations Receivable - Governor's Emergency Fund	arstgov
121004	State Appropriations Receivable - Tobacco Funds	arsttf
121005	State Appropriations Receivable - General Fund Transfer Estimate	arstgfe
121008	State Appropriations Receivable - Indirect Communications	arstic
121010	State Appropriations Receivable - Motor Fuel Tax Appropriation	arsmf
122000	<u>FEDERAL RECEIVABLES</u>	arfed
122001	Federal Receivables - Direct	arfedd
122002	Federal Receivables - Direct - 2	arfedd2
122003	Federal Receivables - Direct - 3	arfedd3
122004	Federal Receivables - Direct - 4	arfedd4
122005	Federal Receivables - Direct - 5	arfedd5
122006	Federal Receivables - Direct - 6	arfedd6
122007	Federal Receivables - Direct - 7	arfedd7
122008	Federal Receivables - Direct - 8	arfedd8
122009	Federal Receivables - Direct - 9	arfedd9
122010	Federal Receivables - Direct - 10	arfedd10
122500	Federal Receivables - Indirect	arfedl
122501	Federal Receivables - Indirect - Medical Refunds - DMA	arfedlmdma
123000	<u>LOCAL GOVERNMENT RECEIVABLES</u>	arlogc
123001	Local Government Receivables - Cities	arlogccty
123002	Local Government Receivables - Counties	arlogcco
123050	Local Government Receivables - DHR - Public Health	arlogchr1
123051	Local Government Receivables - DHR - Mental Health	arlogchr2
124000	<u>INTEREST RECEIVABLE</u>	arint
124001	Interest Receivable - Earned	arinte
124002	Interest Receivable - Accrued	arintac
124900	Interest Receivable - Earned - Proprietary Funds - Restricted Assets	arinter
124901	Interest Receivable - Accrued - Proprietary Funds - Restricted Assets	arintar
125000	<u>ACCOUNTS RECEIVABLE</u>	ar
125001	Accounts Receivable	ar1
125002	Accounts Receivable Contract Receivable	cr
125003	Accounts Receivable Travel Advances - Continuous	arta
125004	Accounts Receivable Travel Advances - One Trip	arta1
125010	Accounts Receivable-Banner	arb
125050	Accounts Receivable - DHR - Mental Health	ardhrmh
126000	<u>ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE</u>	auar
126001	Allowance for Uncollectibles Accounts Receivable	auar1
126002	Allowance for Uncollectibles Contract Receivable	aucr
126010	Allowance for Uncollectibles - Banner	aub
127000	<u>TAXES RECEIVABLE - CURRENT</u>	t-rec
127001	Taxes Receivable - Current - General Property Taxes	t-rec-gp
127002	Taxes Receivable - Current - Property Taxes on Other than Assessed Valuation	t-rec-po
127003	Taxes Receivable - Current - General Sales Tax	t-rec-gs
127004	Taxes Receivable - Current - Selective Sales and Use Taxes Motor Fuel	t-rec-mf

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
127005	Taxes Receivable - Current - Selective Sales and Use Taxes Alcoholic Beverages	t-rec-ab
127006	Taxes Receivable - Current - Selective Sales and Use Taxes Cigars/Cigarettes	t-rec-cig
127007	Taxes Receivable - Current - Income Taxes Corporate	t-rec-ic
127008	Taxes Receivable - Current - Income Taxes Individual	t-rec-ii
127009	Taxes Receivable - Current - Gross Receipt Business Taxes	t-rec-bt
127010	Taxes Receivable - Current - Death Taxes	t-rec-dt
127011	Taxes Receivable - Current - Other Taxes	t-rec-ot
127500	<u>TAXES RECEIVABLE - NONCURRENT</u>	t-rec-n
127501	Taxes Receivable - Noncurrent	t-rec-n1
128000	<u>ALLOWANCE FOR UNCOLLECTIBLE CURRENT TAXES</u>	auct
128001	Allowance for Uncollectible Current Taxes General Property Taxes	auct-gp
128002	Allowance for Uncollectible Current Taxes Property Taxes on Other than Assessed Valuation	auct-po
128003	Allowance for Uncollectible Current Taxes General Sales Tax	auct-gs
128004	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Motor Fuel	auct-mf
128005	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Alcoholic Beverages	auct-ab
128006	Allowance for Uncollectible Current Taxes Selective Sales and Use Taxes - Cigars/Cigarettes	auct-cig
128007	Allowance for Uncollectible Current Taxes Income Taxes - Corporate	auct-ic
128008	Allowance for Uncollectible Current Taxes Income Taxes - Individual	auct-ii
128009	Allowance for Uncollectible Current Taxes Gross Receipt Business Taxes	auct-bt
128010	Allowance for Uncollectible Current Taxes Death Taxes	auct-dt
128011	Allowance for Uncollectible Current Taxes Other Taxes	auct-ot
128500	<u>ALLOWANCE FOR UNCOLLECTIBLE NONCURRENT TAXES</u>	aunt
128501	Allowance for Uncollectible Noncurrent Taxes	aunt1
129000	<u>PENALTIES AND INTEREST RECEIVABLE</u>	pt-rec
129001	Penalties and Interest Receivable General Property Taxes	pt-rec-gp
129002	Penalties and Interest Receivable Property Taxes on Other than Assessed Valuation	pt-rec-po
129003	Penalties and Interest Receivable General Sales Tax	pt-rec-gs
129004	Penalties and Interest Receivable Selective Sales and Use Taxes - Motor Fuel	pt-rec-mf
129005	Penalties and Interest Receivable Selective Sales and Use Taxes - Alcoholic Beverages	pt-rec-ab
129006	Penalties and Interest Receivable Selective Sales and Use Taxes - Cigars/Cigarettes	pt-rec-cig
129007	Penalties and Interest Receivable Income Taxes - Corporate	pt-rec-ic
129008	Penalties and Interest Receivable Income Taxes - Individual	pt-rec-ii
129009	Penalties and Interest Receivable Gross Receipt Business Taxes	pt-rec-bt
129010	Penalties and Interest Receivable Death Taxes	pt-rec-dt
129011	Penalties and Interest Receivable Other Taxes	pt-rec-ot
130000	<u>ALLOWANCE FOR UNCOLLECTIBLE PENALTIES & INTEREST RECEIVABLE</u>	apt-rec
130001	Allowance for Uncollectible Penalties & Interest Receivable General Property Taxes	apt-rec-gp
130002	Allowance for Uncollectible Penalties & Interest Receivable Property Taxes on Other than Assessed Valuation	apt-rec-po
130003	Allowance for Uncollectible Penalties & Interest Receivable General Sales Tax	apt-rec-gs
130004	Allowance for Uncollectible Penalties & Interest Receivable Selective Sales and Use Taxes - Motor Fuel	apt-rec-mf
130005	Allowance for Uncollectible Penalties & Interest Receivable Selective Sales and Use Taxes - Alcoholic Beverages	apt-rec-ab
130006	Allowance for Uncollectible Penalties & Interest Receivable Selective Sales and Use Taxes - Cigars/Cigarettes	apt-rec-ci
130007	Allowance for Uncollectible Penalties & Interest Receivable Income Taxes - Corporate	apt-rec-ic
130008	Allowance for Uncollectible Penalties & Interest Receivable Income Taxes - Individual	apt-rec-ii
130009	Allowance for Uncollectible Penalties & Interest Receivable Gross Receipt Business Taxes	apt-rec-bt
130010	Allowance for Uncollectible Penalties & Interest Receivable Death Taxes	apt-rec-dt
130011	Allowance for Uncollectible Penalties & Interest Receivable Other Taxes	apt-rec-ot
131000	<u>LOANS & NOTES RECEIVABLE</u>	ln-n-rec
131001	Loans & Notes Receivable	ln-n-rec1
131900	Loans & Notes Receivable - Proprietary Funds - Long-Term (Due Greater Than 12 Months)	ln-n-recpf
132000	<u>ALLOWANCE FOR UNCOLLECTIBLE LOANS & NOTES RECEIVABLE</u>	aunrec
132001	Allowance for Uncollectible Loans & Notes Receivable	aunrec1
132900	Allowance for Uncollectible Loans & Notes Receivable - Proprietary Funds - Long-Term	aunrecpf
133000	<u>OTHER RECEIVABLES</u>	othrec
133001	Other Receivables	othrec1
133002	Other Receivables - Dividends Earned	othrecde
133003	Other Receivables - Dividends Accrued	othrecda
133040	Other Receivables - Public Housing Authorities	othrec40
133041	Other Receivables - Security Deposits	othrec41
133042	Other Receivables - Utility Deposits	othrec42

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
133050	Other Receivables - SHBP - Refund Receipts Pending	othrecsh1
133051	Other Receivables - SHBP - BC/BS	othrecsh2
133052	Other Receivables - SHBP - BC/BS - Compensating Balances	othrecsh3
133053	Other Receivables - SHBP - PB/UCR	othrecsh4
133054	Other Receivables - SHBP - Audit Fees	othrecsh5
133055	Other Receivables - SHBP - NASO Claims	othrecsh6
133056	Other Receivables - SHBP - NASO Voided Checks	othrecsh7
133057	Other Receivables - SHBP - NASO Refunds	othrecsh8
133058	Other Receivables - SHBP - Excess Reimbursements	othrecsh9
133059	Other Receivables - SHBP - Prior Year Uncollectible Receivables	othrecsh10
133060	Other Receivables - SHBP - Claims Refunds - ASO	othrecsh11
133061	Other Receivables - SHBP - Claims Refunds - NASO	othrecsh12
133062	Other Receivables - Perm 60 Day	othrecperm
133080	Other Receivables - Health Care Spending Account Contributions	othrecsc
133081	Other Receivables - Merit System - Flex 3B	othrecms3b
133082	Other Receivables - Merit System - Flex 3C	othrecms3c
133083	Other Receivables - Merit System - Flex 3D	othrecms3d
133084	Other Receivables - Dependent Care Spending Account Contributions	othrecdsc
133085	Other Receivables - Merit System - Flex Admin T1	othrecmst1
133086	Other Receivables - Health Savings Account Contributions	othrecsac
133090	Other Receivables - Flex Options Contributions	othrecfoc
133095	Other Receivables - Flex Options - Fees	othrecfof
133096	Other Receivables - Spending Accounts - Fees	othrecspaf
133100	Other Receivables - DOT - Contractor's Escrow	othrecte
133102	Other Receivables - DMVS - Overweight Assessment	othrectt
133104	Other Receivables - DOT - Restitution	othrectr
133105	Other Receivables - DOT - Right-of-Way Permit Contracts	othrectrp
133120	Other Receivables - DOT - Final Utility Payment	othrecfu
133150	Other Receivables - DHR - Airline Credits	othrechac
133151	Other Receivables - DHR - Advances to Council Members	othrechcm
133152	Other Receivables - DHR - Public Health and Mental Health	othrechpm
133160	Other Receivables - DCH - Medicaid Advances	othrecmc
133900	Other Receivables - Dividends Earned - Proprietary Funds - Restricted Assets	othrecr1
133901	Other Receivables - Dividends Accrued - Proprietary Funds - Restricted Assets	othrecr2
133910	Other Receivables - Proprietary Funds - Long-Term (Due Greater Than 12 Months)	othrecpf
134000	<u>ALLOWANCE FOR UNCOLLECTIBLE OTHER RECEIVABLES</u>	aothrec
134001	Allowance for Uncollectible Other Receivables	aothrec1
134910	Allowance for Uncollectible Other Receivables - Proprietary Funds - Long-Term	aothrecpf
136000	<u>CONTRIBUTIONS RECEIVABLE</u>	co-r
136001	Contributions Receivable	co-r1
140000	<u>DUE FROM OTHER FUNDS</u>	dfr-othf
140001	Due From Other Funds	dfr-othf1
140002	Due From Other Funds - Merit System Assessments	dfr-othfm
140003	Due From Other Funds - Gasoline Billings	dfr-gb
140004	Due From Other Funds - Flight Charges	dfr-fl
140005	Due From Other Funds - Vehicle Repairs	dfr-v
140006	Due From Other Funds - Sale of Inventory	dfr-i
140007	Due From Other Funds - Training Services	dfr-t
140050	Due From Other Funds - Merit System - Deferred Compensation	dfr-dc
140051	Due From Other Funds - Merit System - Charitable Contributions	dfr-cc
140053	Due From Other Funds - Merit System - Flex Reimbursements	dfr-fr
140054	Due From Other Funds - Merit System - Deferred Comp - Assessment Fee	dfr-dcaf
140055	Due From Other Funds - Merit System - Deferred Comp - 12B1 Fees	dfr-12b
140056	Due From Other Funds - Merit System - Fees for Services	dfr-othmfs
140057	Due From Other Funds - Merit System - PM Tools	dfr-othmpm

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
141000	<u>DUE FROM STATE GOVERNMENT CUSTOMERS - STREAMLINED BANKING USE ONLY</u>	dfsg-sbo
141001	Due From State Government Customers - Streamlined Banking Use Only	dfsg-sbo1
143000	<u>INTERFUND RECEIVABLE</u>	interrec
143001	Interfund Receivable	interrec1
143050	Interfund Receivables - SHBP Allotment (To/From)	interrech
143051	Interfund Receivables - Merit System - Trusts - Master	interecmt
143055	Interfund Receivables - Merit System - Deferred Comp - Interest	interrecdc
143075	Interfund Receivables - DOT - GO Bond Funds Due from GSFIC	interrecgo
143076	Interfund Receivables - DOT - GO Due from SRTA	intersrta
143077	Interfund Receivables - DOT - GO Due from Treasury	intertreas
144000	<u>INTRAFUND RECEIVABLE</u>	intrarec
144001	Intrafund Receivable	intrarec1
144003	Intrafund Receivable - Gasoline Billings	intrarecg
144004	Intrafund Receivable - Flight Charges	intrarecf
144005	Intrafund Receivable - Vehicle Repairs	intrarecv
144009	Intrafund Receivable - Disaster Relief (GEMA)	intrarecd
144080	Intrafund Receivable - DHR - DFACS Grant-In-Aid Advances	intrahgia
145000	<u>RECEIVABLES - PAST DUE</u>	a/r-old
145001	Receivables - Past Due	a/r-old1
150000	<u>SUPPLIES & MATERIALS INVENTORIES</u>	inv-s/m
150001	Supplies & Materials Inventories	inv-s/m1
150002	Supplies & Materials Inventories - Warehouse	inv-s/mw
150003	Supplies & Materials Inventories - Firearms	inv-s/fa
150004	Supplies & Materials Inventories - Postage	inv-s/post
150005	Supplies & Materials Inventories - Oil	inv-s/oil
150006	Supplies & Materials Inventories - Tires	inv-s/tire
150007	Supplies & Materials Inventories - Food	inv-s/fd
150008	Supplies & Materials Inventories - Farm	inv-s/fm
150009	Supplies & Materials Inventories - Pharmacy	inv-s/ph
150010	Supplies & Materials Inventories - Engineering	inv-s/eng
150011	Supplies & Materials Inventories - Vehicle Parts	inv-s/vp
150030	Supplies & Materials Inventories - DOT - Undistributed Equipment	inv-dot/ue
150050	Supplies & Materials Inventories - DOC - Correctional Officer	inv/s/ccco
150051	Supplies & Materials Inventories - Inmates	inv/s/i
151000	<u>MOTOR FUEL INVENTORIES</u>	inv-mf
151001	Motor Fuel Inventories - Gasoline	inv-gas
151002	Motor Fuel Inventories - Diesel	inv-dies
151003	Motor Fuel Inventories - Liquid Propane Gas	inv-lpg
152000	<u>MATERIALS FOR RESALE INVENTORIES</u>	inv-resl
152001	Materials for Resale Inventories - Central Supply	inv-re/cs
152002	Materials for Resale Inventories - Books - Resale	inv-re/bk
152003	Materials for Resale Inventories - Cosmetology - Resale	inv-re/csm
152004	Materials for Resale Inventories - Library/Classroom Materials	inv-re/cl
152005	Materials for Resale Inventories - Cafeteria/Food Service	inv-re/fd
152006	Materials for Resale Inventories - Motor Oil	inv-re/o
152050	Materials for Resale Inventories - DNR - Parks	inv-re/pks
152100	Materials for Resale Inventories - GTA - Information Technologies (Telecom and EDP)	inv-re/it
152101	Materials for Resale Inventories - DOAS - Motor Vehicle Supplies	inv-re/mv
152102	Materials for Resale Inventories - DOAS - Postage	inv-post
152200	Materials for Resale Inventories - Gifts	m-r-gifts
152201	Materials for Resale Inventories - Clothing	m-r-cloth
152202	Materials for Resale Inventories - SC - Books	m-r-sc-bk
152203	Materials for Resale Inventories - SC - Supplies	m-r-sc-su
152204	Materials for Resale Inventories - SC - Snacks	m-r-sc-sn
152205	Materials for Resale Inventories - SC - Gifts	m-r-sc-g
152206	Materials for Resale Inventories - SC - Clothing	m-r-sc-clo

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
152207	Materials for Resale Inventories - Supplies	mrsupplies
152208	Materials for Resale Inventories - Snacks	mrsnacks
152209	Materials for Resale Inventories - EC - Books	m-r-ec-bks
152210	Materials for Resale Inventories - EC - Supplies	m-r-ec-sup
152211	Materials for Resale Inventories - EC - Snacks	m-r-ec-snk
152212	Materials for Resale Inventories - EC - Gifts	m-r-ec-gft
152213	Materials for Resale Inventories - EC - Clothing	m-r-ec-clo
153000	<u>COMPUTER PARTS INVENTORIES - GREATER THAN OR EQUAL TO \$1,000.00</u>	inv-cpg1k
153001	Computer Parts Inventories - Greater Than or Equal to \$1,000.00	inv-cpg1k1
155000	<u>PREPAID ITEMS - RENTS</u>	ppd-rent
155001	Prepaid Items - Rents	ppd-rent1
156000	<u>PREPAID ITEMS - INSURANCE</u>	ppd-ins
156001	Prepaid Items - Insurance	ppd-ins1
157000	<u>OTHER PREPAID ITEMS</u>	oth-ppd
157001	Other Prepaid Items	oth-ppd1
160000	<u>ADVANCES TO OTHER FUNDS</u>	adv-of
160001	Advances to Other Funds	adv-of1
163000	<u>DEFERRED COMPENSATION PLAN ASSETS</u>	def-comp
163001	Deferred Compensation Plan Assets	def-comp1
164000	<u>DEFERRED CHARGES</u>	def-chg
164001	Deferred Charges	def-chg1
164050	Deferred Charges - DTAE - Tuition Pending	def-dtae-t
164051	Deferred Charges - DTAE - Miscellaneous	def-dtae-m
164052	Deferred Charges - Bond Issuance Cost	def-bic
168000	<u>COMPUTER SOFTWARE</u>	c-sftw
168001	Computer Software	c-sftw1
169000	<u>ACCUMULATED DEPRECIATION - COMPUTER SOFTWARE</u>	ad-sftw
169001	Accumulated Depreciation - Computer Software	ad-sftw1
170000	<u>LAND</u>	fa-land
170001	Land	fa-land1
171000	<u>BUILDINGS</u>	fa-bldg
171001	Buildings	fa-bldg1
172000	<u>ACCUMULATED DEPRECIATION - BUILDINGS</u>	ad-bldg
172001	Accumulated Depreciation - Buildings	ad-bldg1
173000	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	fa-impr
173001	Improvements Other Than Buildings	fa-impr1
174000	<u>ACCUMULATED DEPRECIATION</u>	ad-impr
174001	Accumulated Depreciation - Improvements Other Than Buildings	ad-impr1
175000	<u>MACHINERY & EQUIPMENT</u>	fa-m&e
175001	Machinery & Equipment	fa-m&e1
176000	<u>ACCUMULATED DEPRECIATION MACHINERY AND EQUIPMENT</u>	ad-m&e
176001	Accumulated Depreciation - Machinery & Equipment	ad-m&e1
177000	<u>LIBRARY COLLECTIONS</u>	lib-coll
177001	Library Collections	lib-coll1

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
178000	<u>ACCUMULATED DEPRECIATION - LIBRARY COLLECTIONS</u>	ad-lc
178001	Accumulated Depreciation - Library Collections	ad-lc1
180000	<u>CONSTRUCTION IN PROGRESS</u>	cip
180001	Construction In Progress	cip1
182000	<u>OTHER DEBITS - AMOUNT TO BE PROVIDED</u>	dr-amtpr
182001	Other Debits - Amount to be Provided	dr-amtpr1
183000	<u>INFRASTRUCTURE</u>	infra
183001	Infrastructure	infra-1
183002	Infrastructure - Roads	infra-r
183003	Infrastructure - Bridges	infra-b
184000	<u>ACCUMULATED DEPRECIATION - INFRASTRUCTURE</u>	ad-infra
184001	Accumulated Depreciation - Infrastructure	ad-infra1
185000	<u>CAPITALIZED COLLECTIONS</u>	cap-coll
185001	Capitalized Collections	cap-coll1
186000	<u>ACCUMULATED DEPRECIATION - CAPITALIZED COLLECTIONS</u>	ad-cc
186001	Accumulated Depreciation - Capitalized Collections	ad-cc1
187000	<u>WORKS OF ART AND HISTORICAL TREASURES - NON-DEPRECIABLE</u>	a&ht
187001	Works of Art and Historical Treasures - Non-Depreciable	a&ht1
188000	<u>OTHER ASSETS</u>	asst-oth
188001	Other Assets	asst-oth1
188002	Other Assets - DHR - Food Stamps	asst-othfs
189000	<u>ACCUMULATED DEPRECIATION - OTHER ASSETS</u>	ad-oa
189001	Accumulated Depreciation - Other Assets	ad-oa1
190000	<u>UNALLOTTED STATE APPROPRIATIONS</u>	appr-un
190001	Unallotted State Appropriations	appr-un1
190002	Unallotted State Appropriations - Lottery Funds	appr-unlot
190003	Unallotted State Appropriations - Health Insurance Reserves	appr-unhir
191000	<u>FEDERAL GRANTS & CONTRACTS APPROVED</u>	fed-appr
191001	Federal Grants & Contracts Approved	fed-appr1
191002	Federal Grants & Contracts Approved -2	fed-appr2
191003	Federal Grants & Contracts Approved -3	fed-appr3
191004	Federal Grants & Contracts Approved -4	fed-appr4
191005	Federal Grants & Contracts Approved -5	fed-appr5
191006	Federal Grants & Contracts Approved -6	fed-appr6
191007	Federal Grants & Contracts Approved -7	fed-appr7
191008	Federal Grants & Contracts Approved -8	fed-appr8
191009	Federal Grants & Contracts Approved -9	fed-appr9
191010	Federal Grants & Contracts Approved -10	fed-appr10
192000	<u>LOCAL GOVERNMENT GRANTS & CONTRACTS APPROVED</u>	loc-appr
192001	Local Government Grants & Contracts Approved	loc-appr1
193000	<u>OTHER GRANTS & CONTRACTS APPROVED</u>	oth-appr
193001	Other Grants & Contracts Approved	oth-appr1
193002	Banner Encumbrance Approved	loc-apprb
196000	<u>CLEARING ACCOUNTS</u>	ast-clr
196001	Clearing Account 1	ast-clr1
196002	Clearing Account 2	ast-clr2
196003	Clearing Account 3	ast-clr3
196004	Clearing Account 4	ast-clr4
196005	Clearing Account 5	ast-clr5

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
196006	Clearing Account 6	ast-clr6
196007	Clearing Account 7	ast-clr7
196008	Clearing Account 8	ast-clr8
196009	Clearing Account 9	ast-clr9
196010	Clearing Account 10	ast-clr10
196011	Clearing Account 11	ast-clr11
196012	Clearing Account 12	ast-clr12
196013	Clearing Account 13	ast-clr13
196014	Clearing Account 14	ast-clr14
196015	Clearing Account 15	ast-clr15
196016	Clearing Account 16	ast-clr16
196017	Clearing Account 17	ast-clr17
196018	Clearing Account 18	ast-clr18
196019	Clearing Account 19	ast-clr19
196020	Clearing Account 20	ast-clr20
196030	Clearing Account - Payroll	clr-pr
196031	Clearing Account - Cash	clr-cash
196050	Clearing Account - Payroll Withholdings (Distributed)	clr-pwd
196051	Clearing Account - Payroll Withholdings (Undistributed)	clr-pwu
196099	Clearing Account - Travel Advances	clr-trva
196119	Clearing Account - General Fund Transfer	clr-gft
196120	Clearing Account - Unidentified Cash Receipts (A/R Module "On-Account" Transactions)	clr-onacct
196150	Clearing Account - DOR - Collection Cost - Memo Account	clr-rccm
196200	Clearing Account - DHR - Central State Hospital	clr-cs
196201	Clearing Account - DHR - Northwest Georgia Regional Hospital	clr-nw
196202	Clearing Account - DHR - West Central Georgia Regional Hospital	clr-wc
196203	Clearing Account - DHR - Atlanta Regional Hospital	clr-ar
196204	Clearing Account - DHR - Augusta Regional Hospital	clr-aug
196205	Clearing Account - DHR - Gracewood State School and Hospital	clr-gw
196206	Clearing Account - DHR - Savannah Regional Hospital	clr-s
196207	Clearing Account - DHR - Southwestern State Hospital	clr-sw
196208	Clearing Account - DHR - Georgia Industries for the Blind	clr-ib
196209	Clearing Account - DHR - Roosevelt Warm Springs Institute for Rehabilitation	clr-rws
196210	Clearing Account - DHR - OTP - Cleveland	clr-c
196211	Clearing Account - DHR - OTP - Warm Springs	clr-ws
196212	Clearing Account - DHR - Division of Public Health - WIC Program	clr-wic
200000	<u>ACCOUNTS PAYABLE</u>	a/p
200001	Accounts Payable - 1	a/p1
200002	Accounts Payable - 2	a/p2
200003	Accounts Payable - 3	a/p3
200004	Accounts Payable - 4	a/p4
200005	Accounts Payable - 5	a/p5
200006	Accounts Payable - 6	a/p6
200007	Accounts Payable - 7	a/p7
200008	Accounts Payable - 8	a/p8
200009	Accounts Payable - 9	a/p9
200010	Accounts Payable - 10	a/p10
200011	Accounts Payable - Encumbrances Payable	a/p-ply
200012	Accounts Payable - State Sales Tax	a/p-sst
200050	Accounts Payable - Current Consolidated Payroll Withholdings	a/p-ccpw
200999	Accounts Payable - Special Closing Account	a/p-sca
201000	<u>INTERGOVERNMENTAL PAYABLES - FEDERAL</u>	a/p-fed
201001	Intergovernmental Payables - Federal	a/p-fed1

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
202000	<u>INTERGOVERNMENTAL PAYABLES - LOCAL GOVERNMENTS</u>	a/p-loc
202001	Intergovernmental Payables - Local Governments	a/p-loc1
202050	Intergovernmental Payables - Local Governments - DHR - Public Health and Mental Health	a/p-loch
202070	Intergovernmental Payables - Local Governments - DOR - Real Estate Transfer Tax	ap-locret
202071	Intergovernmental Payables - Local Governments - DOR - Railroad Equipment Car Tax	ap-locrec
202072	Intergovernmental Payables - Local Governments - DOR - Tennessee Valley Authority	ap-locvt
206000	<u>COMPENSATED ABSENCES PAYABLE - CURRENT</u>	ca/pay
206001	Compensated Absences Payable - Current	ca/pay1
207000	<u>CLAIMS & JUDGMENTS PAYABLE - CURRENT</u>	c&j/pay
207001	Claims & Judgments Payable - Current	c&j/pay1
207002	Claims & Judgments Payable - IBNR	c&j/pay2
210000	<u>CONTRACTS PAYABLE</u>	con/pay
210001	Contracts Payable - 1	con/pay1
210002	Contracts Payable - 2	con/pay2
210003	Contracts Payable - 3	con/pay3
210004	Contracts Payable - 4	con/pay4
210005	Contracts Payable - 5	con/pay5
210006	Contracts Payable - 6	con/pay6
210007	Contracts Payable - 7	con/pay7
210050	Contracts Payable - 8 - DOT - Contractors - Commercial Construction	con/paytcc
210051	Contracts Payable - 9 - DOT - Contractors - County Construction	con/paytco
210052	Contracts Payable - 10 - DOT - Contractors - City Construction	con/paytct
210053	Contracts Payable - 11 - DOT - Contractors - County Right-of-Way	con/paytrw
210054	Contracts Payable - 12 - DOT - Contractors - Railroads	con/paytrr
210055	Contracts Payable - 13 - DOT - Contractors - Public Utilities	con/paytptu
210056	Contracts Payable - 14 - DOT - Contractors - County Utilities	con/paytco
210057	Contracts Payable - 15 - DOT - Contractors - City Utilities	con/paytco
210058	Contracts Payable - 16 - DOT - Contractors - Other	con/payto
210070	Contracts Payable - 17 - DHR - Public Health and Mental Health	con/payhpm
214000	<u>ACCRUED PAYROLL</u>	acpr
214001	Accrued Payroll - Salaries Payable	acpr-sal
215000	<u>ACCRUED PAYROLL WITHHOLDINGS & EMPLOYER'S SHARE</u>	apay
215001	Retirement - ERS - Withholdings	apaywers
215002	Retirement - Ga Defined Contribution - Withholdings	apaywgdc
215003	Retirement - JRS - Withholdings	apaywjrs
215004	Retirement - LRS - Withholdings	apaywlrs
215005	Retirement - Peace Officers' Annuity - Withholdings	apaywpoa
215006	Retirement - PSERS - Withholdings	apaywpsr
215007	Retirement - Superior Court - Withholdings	apaywsc
215008	Retirement - TRS - Withholdings	apaywtrs
215010	Retirement - Cobb County - Withholdings	apaywcobb
215011	Retirement - DOC Fulton County - Withholdings	apaywful
215020	FICA - Medicare - Withholdings	apaywfc1
215021	FICA - OASDI - Withholdings	apaywfc2
215025	Federal Income Tax - Withholdings	apaywit
215028	State Income Tax - Withholdings	apaywst
215040	Deferred Compensation - State 401k - Withholdings	apayw401
215041	Deferred Compensation - State 457 - Withholdings	apayw457
215045	Health Insurance - Withholdings	apaywhi
215048	Spending Accounts - Withholdings	apaywsa
215050	Flexible Benefits - Withholdings	apaywfb
215060	Annuities - Agency 401k - Withholdings	apaywa401
215061	Annuities - Agency 403b - Withholdings	apaywa403
215065	Savings Bonds - Withholdings	apaywsb

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
215070	Credit Union - Central State - Withholdings	apaywcs
215071	Credit Union - DOC - Withholdings	apaywdoc
215072	Credit Union - DOL - Withholdings	apaywdol
215073	Credit Union - DOT - Withholdings	apaywdot
215074	Credit Union - DTAE - Withholdings	apaywdtae
215075	Credit Union - Education - Withholdings	apaywed
215076	Credit Union - Gracewood - Withholdings	apaywgrac
215077	Credit Union - Human Services - Withholdings	apaywhs
215078	Credit Union - Public Safety - Withholdings	apaywps
215079	Credit Union - Rose City - Withholdings	apaywrc
215080	Credit Union - Savannah - Withholdings	apaywsav
215081	Credit Union - SOS - Withholdings	apaywsos
215082	Credit Union - State Employees - Withholdings	apaywse
215083	Credit Union - DMVS - Withholdings	apaywdmv
215084	Credit Union - Gwinnett-WH	apwcugwin
215090	Foundation Contributions - Withholdings	apaywfc
215096	Georgia Charitable Contributions - Withholdings	apaywgcc
215099	GA Higher Ed Savings Plan-WH	apw ghesp
215101	Communications - Pager - Withholdings	apaywcp
215102	Communications - Phone - Withholdings	apaywcp
215103	Communications - Fax line - Withholdings	apaywcfax
215106	Housing Rental - Withholdings	apaywhr
215107	Employee Maintenance - Withholdings	apaywem
215108	Utilities Fee - Withholdings	apaywuf
215111	Union Dues - County Welfare Association - Withholdings	apaywudc
215112	Union Dues - State Employees - Withholdings	apaywuds
215121	Police Benevolent Association - Withholdings	apaywpba
215131	Parking / Van Pool - Withholdings	apaywpv
215132	Agency Assigned Parking Spaces - Withholdings	apayapa
215140	Mass Transit - Withholdings	apaywmar
215151	Wage Assessment - Withholdings	apaywwa
215201	Insurance - AFLAC - Withholdings	apaywiaf
215202	Insurance - Agency Dental - Withholdings	apaywad
215203	Insurance - American Defender - Withholdings	apaywodef
215204	Insurance - American Equity - Withholdings	apaywae
215205	Insurance - American Family Hospital - Withholdings	apaywafh
215206	Insurance - American General - Withholdings	apaywag
215207	Insurance - American Life - Withholdings	apaywal
215208	Insurance - American Spec.Risk - Withholdings	apaywsr
215209	Insurance - Anderson Hart - Withholdings	apaywander
215210	Insurance - Boston - Withholdings	apaywbos
215211	Insurance - Capital City - Withholdings	apaywcc
215212	Insurance - Chesapeake - Withholdings	apaywches
215213	Insurance - Cigna Group - Withholdings	apaywcign
215214	Insurance - Colonial - Withholdings	apaywcol
215215	Insurance - Denticare - Withholdings	apaywdent
215216	Insurance - Franklin - Withholdings	apaywfra
215217	Insurance - Group - Withholdings	apaywgrp
215218	Insurance - Guaranty Income - Withholdings	apaywgi
215219	Insurance - Health Special Risk - Withholdings	apaywhsr
215220	Insurance - Healthstream - Withholdings	apaywhst
215221	Insurance - Ideal - Withholdings	apaywid
215222	Insurance - Liberty National - Withholdings	apaywln
215223	Insurance - Louisiana Life - Withholdings	apaywll
215224	Insurance - Loyal American - Withholdings	apaywla
215225	Insurance - LRS Life - Withholdings	apaywlrs
215226	Insurance - Maccabee's - Withholdings	apaywmac
215227	Insurance - Manufactures - Withholdings	apaywman
215228	Insurance - Mass. Mutual - Withholdings	apaywmass
215229	Insurance - Metropolitan - Withholdings	apaywmet
215230	Insurance - Reassure America Life - Withholdings	apaywral
215231	Insurance - Mutual Life - Withholdings	apaywmut
215232	Insurance - Mutual Security - Withholdings	apaywmuts
215233	Insurance - NGA Georgia - Withholdings	apaywnga
215234	Insurance - OMNILIFE - Withholdings	apaywomni
215235	Insurance - Paul Revere - Withholdings	apaywpr
215236	Insurance - GE Group Life - Withholdings	apaywph
215237	Insurance - Jefferson Pilot Disability - Withholdings	apaywpilot

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
215238	Insurance - Professional Insurance - Withholdings	apaywprof
215239	Insurance - Protective Life - Withholdings	apaywprot
215240	Insurance - Reliance Standard - Withholdings	apaywrs
215241	Insurance - Shenandoah - Withholdings	apaywshen
215242	Insurance - Travelers - Withholdings	apaywtrav
215243	Insurance - Lincoln National - Withholdings	apaywlinc
215244	Insurance - New York Life - Withholdings	apaywnew
215245	Insurance - J.M. Spivey & Association - Withholdings	apaywspiv
215246	Insurance - American Fidelity - Withholdings	apayw-amer
215247	Insurance - Bankers United - Withholdings	apayw-bu
215248	Insurance - Cintas Corporation - Withholdings	apayw-cc
215249	Insurance - Equitable Life - Withholdings	apayw-el
215250	Insurance - Horace Mann - Withholdings	apayw-hm
215301	Miscellaneous Dues - Health - Withholdings	apaywmh
215302	Miscellaneous Dues - IAPES - Withholdings	apaywmi
215303	Miscellaneous Dues - Teacher - Withholdings	apayw-t
215311	Miscellaneous - Consumer Credit Counseling - Withholdings	apaycc
215312	Miscellaneous - Death Benefit/Memory Fund - Withholdings	apaymf
215313	Miscellaneous - Payroll Recovery	apaypr
215314	Miscellaneous - Prior Year Retirement Adjustments	apaypyret
215315	Miscellaneous - Social Security Adjustments	apays
215316	Miscellaneous - State Property Recovery	apayspr
215317	Miscellaneous - Summer Program	apaysp
215318	Miscellaneous - Travel Advance Recovery	apaytar
215319	Miscellaneous - Unemployment Insurance Recovery	apayuir
215320	Miscellaneous - Workers Compensation Recovery	apaywcr
215321	Miscellaneous - ACH Reversal	apayachrev
215325	Other Miscellaneous	apayom
215501	FICA - Medicare - Employer's Share	apaymcare
215502	FICA - OASDI - Employer's Share	apayficao
215510	Health Insurance - Employer's Share	apayhi
215521	Retirement - ERS - Employer's Share	apayers
215522	Retirement - JRS - Employer's Share	apayjrs
215523	Retirement - LRS - Employer's Share	apaylrs
215524	Retirement - Superior Court - Employer's Share	apaysc
215525	Retirement - TRS - Employer's Share	apaytrs
215530	Employer's Share - SAO PeopleSoft - Consolidated Employer's Share of Fringes	apescon
222000	<u>BENEFITS PAYABLE</u>	ben/pay
222001	Benefits Payable	ben/pay1
222002	Benefits Payable - IBNR	benibnr
222050	Benefits Payable - SHBP - Current - ASO	ben/paysh1
222051	Benefits Payable - SHBP - UHC	ben/paysh2
222052	Benefits Payable - SHBP - HMO CIGNA	ben/paysh3
222053	Benefits Payable - SHBP - Pharmacy	ben/paysh4
222054	Benefits Payable - SHBP - HMO Blue Choice	ben/paysh5
222055	Benefits Payable - SHBP - IBNR - Prior Year	ben/paysh6
222056	Benefits Payable - SHBP - Pending Refunds	ben/paysh7
222057	Benefits Payable - SHBP - PBA Lumenos	ben/paysh8
222058	Benefits Payable - SHBP - PBA Definity	ben/paysh9
222059	Benefits Payable - SHBP - PBA UHC	ben/paysh10
222060	Benefits Payable - SHBP - PPO/Indemnity Claims	ben/paysh11
222100	Benefits Payable - DHR - Rehabilitation	ben/payr
222101	Benefits Payable - DHR - EBT	ben/payebt
222110	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Claims	ben/paydi
222111	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Claims	ben/paysi
222112	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Supplemental Security Insurance - Claims	ben/paydsi
222113	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Transportation	ben/paydst
222114	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Direct Insurance Benefits - Medical Evidence Record - Claims	ben/paydme
222115	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Medical Evidence Record - Claims	ben/paydsr
222116	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance /Supplemental Security Insurance - Medical Evidence Record - Claims	ben/payddi
230000	<u>DUE TO OTHER FUNDS</u>	dt-oth
230001	Due to Other Funds	dt-oth1
231000	<u>DUE TO STATE GOVERNMENT VENDORS - STREAMLINED BANKING USE ONLY</u>	dtsg-sbo

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
231001	Due to State Government Vendors - Streamlined Banking Use Only	dtsg-sbo1
233000	<u>INTERFUND PAYABLE</u>	interpay
233001	Interfund Payable - 1	interpay1
233053	Interfund Payable - 2 - Merit System - Trusts - 457	interpy457
233054	Interfund Payable - 3 - Merit System - Trusts - 401(k)	interpy401
233055	Interfund Payable - 4 - Merit System - Trusts - Reserve	interpayre
234000	<u>INTRAFUND PAYABLE</u>	intrapay
234001	Intrafund Payable	intrapay1
240000	<u>MATURED INTEREST PAYABLE</u>	m-int/pay
240001	Matured Interest Payable	m-int/pay1
241000	<u>ACCRUED INTEREST PAYABLE</u>	a-int/pay
241001	Accrued Interest Payable	a-int/pay1
250000	<u>DEFERRED REVENUE</u>	def-rev
250001	Deferred Revenue	def-rev1
250002	Deferred Revenue - Miscellaneous Fees	def-revmf
250003	Deferred Revenue - Tuition	def-revt
250010	Deferred Revenue - RM Insurance Recovery	def-revir
250020	Deferred Revenue - DMVS - Assessments/Citations	def-reva-c
250022	Deferred Revenue - DMVS - Identified O/W Citations	def-revowc
250050	Deferred Revenue - DTAE - Financial Aid	def-revtfa
250080	Deferred Revenue - DNR - I/M Fees	def-revi/m
251000	<u>NOTES PAYABLE - CURRENT</u>	n/p-cur
251001	Notes Payable - Current	n/p-cur1
256000	<u>BONDS PAYABLE - CURRENT</u>	b/p-cur
256001	Bonds Payable - Current	b/p-cur1
257000	<u>CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE - CURRENT</u>	cap-cur
257001	Capital Leases Payable - Current	cap-cur1
257100	Installment Purchase Payable - Current	cap/ip
260000	<u>CUSTOMER DEPOSITS</u>	cusdep
260001	Customer Deposits	cusdep1
261000	<u>OVERPAYMENTS</u>	ovpymt
261001	Overpayments	ovpymt1
262000	<u>FUNDS HELD FOR OTHERS</u>	fh/oth
262001	Funds Held for Others	fh/oth1
262002	Funds Held for Others - Checks Uncashed/Unclaimed	fh/othcu/u
262005	Funds Held for Others - Spending Accounts	fh/spacct
262006	Funds Held for Others - Health Savings Accounts	fh/hlthsav
262048	Funds Held for Others - Merit System - 401K - Employee Rollover	fh/oth4er
262049	Funds Held for Others - Merit System - Charitable Contributions	fh/othcc
262050	Funds Held for Others - Merit System - Annuities Payable - Deferred Comp	fh/othdc
262051	Funds Held for Others - Merit System - Flexible Benefits	fh/othfb
262052	Funds Held for Others - Merit System - Deferred Comp - Uninvested Deferrals	fh/othud
262053	Funds Held for Others - Merit System - 401(k) - Employee Portion	fh/oth401
262054	Funds Held for Others - Merit System - 401(k) - Employer Portion	fh/oth401e
262055	Funds Held for Others - Merit System - 457	fh/oth457
262056	Funds Held for Others - Payroll Checks Uncashed/Unclaimed	fh/othpcu

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
262057	Funds Held for Others - DHR - CSE - Collections	fh/othrow
262058	Funds Held for Others - DHR - FPLS Kidnap Receipts	fh/othtce
262059	Funds Held for Others - DHR - CSE - TANF Payment to Parents	fh/othtt
262060	Funds Held for Others - DHR - CSE - Remitted to Treasury	fh/othhr1
262061	Funds Held for Others - DHR - CSE - Federal Transfer	fh/othhr2
262062	Funds Held for Others - DHR - CSE - Parents Transfer	fh/othhr3
262063	Funds Held for Others - DHR - CSE - In State Incentive	fh/othhr4
262064	Funds Held for Others - DHR - CSE - Non TANF Cost Recovery	fh/othhr5
262065	Funds Held for Others - DHR - CSE - FPLS Kidnap Disbursements	fh/othhr6
262066	Funds Held for Others - DHR - CSE - TANF Disregard	fh/othhr7
262067	Funds Held for Others - DHR - CSE - GAP Payment	fh/othhr8
262068	Funds Held for Others - DHR - CSE - Foster Care (IV-E)	fh/othhr10
262069	Funds Held for Others - DHR - CSE - Child Welfare (IV-B)	fh/othhr11
262070	Funds Held for Others - DHR - CSE - Non IV-D Payments	fh/othhr12
262100	Funds Held for Others - DOT - ROW Trust	fh/dotrow
262101	Funds Held for Others - DOT - Contractors Escrow	fh/dotce
262102	Funds Held for Others - DOT - Truckers Escrow	fh/dotte
262200	Funds Held For Others - GTA - Conferences	fhgta-c
262201	Funds Held For Others - GTA - GASB Teleconferences	fhgta-gt
262202	Funds Held For Others - GTA - DCH Record Sales	fhgta-dchr
262203	Funds Held For Others - GTA - GDED Registration	fhgta-dit
262204	Funds Held For Others - GTA - DOL Registration	fhgta-dolr
262205	Funds Held For Others - GTA - DHR Poison Prevention	fhgta-dhrp
262206	Funds Held For Others - GTA - DHR Record Sales	fhgta-dhrr
262207	Funds Held For Others - GTA - DNR Friends of Georgia State Parks	fhgta-dnrf
262208	Funds Held For Others - GTA - DNR Golf Memberships	fhgta-dnrg
262209	Funds Held For Others - GTA - DOAS Small Business Conference	fhgta-ddbc
262210	Funds Held For Others - GTA - Georgia Public Broadcasting Pledges	fhgta-gppb
262211	Funds Held For Others - GTA - Office of Dispute Resolution Neutral	fhgta-odrn
262212	Funds Held For Others - GTA - Worker's Compensation Board Registration	fhgta-wcbr
262213	Funds Held For Others - GTA - Augusta State University	fhgta-asu
262214	Funds Held For Others - GTA - Clayton College and State University	fhgta-ccsu
262215	Funds Held For Others - GTA - Columbus State University	fhgta-csu
262216	Funds Held For Others - GTA - Dalton State College	fhgta-dsc
262217	Funds Held For Others - GTA - Floyd College	fhgta-fc
262218	Funds Held For Others - GTA - Gainesville College	fhgta-gc
262219	Funds Held For Others - GTA - Georgia College and State University	fhgta-gcsu
262220	Funds Held For Others - GTA - Georgia Perimeter College	fhgta-gpc
262221	Funds Held For Others - GTA - Georgia Southwestern State University	fhgta-gssu
262222	Funds Held For Others - GTA - Kennesaw State University	fhgta-ksu
262223	Funds Held For Others - GTA - Middle Georgia College	fhgta-mgc
262224	Funds Held For Others - GTA - North Georgia College and State University	fhgta-ngcsu
262225	Funds Held For Others - GTA - Southern Polytechnic State University	fhgta-spsu
262226	Funds Held For Others - GTA - State University of West Georgia	fhgta-suwg
262227	Funds Held For Others - GTA - Gordon College	fhgta-goc
262228	Funds Held For Others - GTA - Secretary of State	fhgta-sec
262229	Funds Held For Others - GTA - GPB Video Streaming Services	fhgta-gvss
262230	Funds Held For Others - GTA - Abraham Baldwin Agriculture College	fhgta-abac
262231	Funds Held For Others - GTA - Kennesaw State University Alumni Association	fhgta-ksua
262232	Funds Held For Others - GTA - E-rate Program Universal Service Fund	fhgta-er
262233	Funds Held For Others - GTA - Darton College	fhgta-darc
262234	Funds Held For Others - GTA - PeopleSoft HCM	FHFOPSHC
262235	Funds Held For Others - GTA - PeopleSoft FN	FHFOPSFN
263000	<u>UNCLAIMED PROPERTY LIABILITY</u>	upl
263001	Unclaimed Property Liability	upl-1
264000	<u>REVERSE REPURCHASE AGREEMENT OBLIGATIONS</u>	revrepop
264001	Reverse Repurchase Agreement Obligations	revrepop1
265000	<u>LIABILITY UNDER SECURITY LENDING TRANSACTION</u>	lb-sec
265001	Liability Under Security Lending Transaction	lb-sec1
266000	<u>ESTIMATED LIABILITY FOR LANDFILL CLOSURE & POSTCLOSURE CARE COSTS</u>	lpcp-cur
266001	Estimated Liability For Landfill Closure & Postclosure Costs	lpcp-cur1
270000	<u>OTHER CURRENT LIABILITIES</u>	cl-oth
270001	Other Current Liabilities	cl-oth1
270002	Other Current Liabilities - DMVS - Assessments/Citations	cl-otha-c
270003	Other Current Liabilities - DOT - Billboard Permits/Fees	cl-othbill
270004	Other Current Liabilities - Motor Fuel Distributors License Cash Bonds	cl-mfldcb
270005	Other Current Liabilities - Offer-in-Compromise	cl-oiic

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
271000	<u>ADVANCES FROM OTHER FUNDS</u>	
271001	Advances From Other Funds	adv-fof adv-fof1
280000	<u>COMPENSATED ABSENCES PAYABLE - NONCURRENT</u>	
280001	Compensated Absences Payable - Noncurrent	ca/pay-nc ca/pay-nc1
281000	<u>CLAIMS & JUDGMENTS PAYABLE - NONCURRENT</u>	
281001	Claims & Judgments Payable - Noncurrent	cj/pay-nc cj/pay-nc1
282000	<u>NOTES PAYABLE - NONCURRENT</u>	
282001	Notes Payable - Noncurrent	n/p-non n/p-non1
283000	<u>BONDS PAYABLE - NONCURRENT</u>	
283001	Bonds Payable - Noncurrent	b/p-non b/p-non1
284000	<u>UNAMORTIZED PREMIUMS ON BONDS</u>	
284001	Unamortized Premiums on Bonds	un-prem un-prem1
285000	<u>UNAMORTIZED DISCOUNTS ON BONDS</u>	
285001	Unamortized Discounts on Bonds	un-disc un-disc1
286000	<u>CAPITAL LEASES/INSTALLMENT PURCHASES - PAYABLE - NONCURRENT</u>	
286001	Capital Leases Payable - Noncurrent	cap-non cap-non1
286100	Installment Purchases Payable - Noncurrent	capinon
287000	<u>ESTIMATED LIABILITY FOR LANDFILL CLOSURE & POSTCLOSURE CARE COSTS - NONCURRENT</u>	
287001	Estimated Liability for Landfill Closure and Postclosure Care Costs - Noncurrent	lcpc-non lcpc-non1
288000	<u>OTHER NONCURRENT LIABILITIES</u>	
288001	Other Noncurrent Liabilities	ncl-oth ncl-oth1
290000	<u>CONTRA-ACCOUNT UNALLOTTED STATE APPROPRIATIONS</u>	
290001	Contra-Account Unallotted State Appropriations	un-appr/c
290002	Contra-Account Unallotted Lottery Funds	un-appr/c1
290003	Contra-Account Unallotted State Appropriations - Health Insurance Reserves	un-appr/l app-unhnr
291000	<u>CONTRA-ACCOUNT FEDERAL GRANTS & CONTRACTS APPROVED</u>	
291001	Contra-Account Federal Grants & Contracts Approved	fed-apr/c
291002	Contra-Account Federal Grants & Contracts Approved -2	fed-apr/c1
291003	Contra-Account Federal Grants & Contracts Approved -3	fed-apr/c2
291004	Contra-Account Federal Grants & Contracts Approved -4	fed-apr/c3
291005	Contra-Account Federal Grants & Contracts Approved -5	fed-apr/c4
291006	Contra-Account Federal Grants & Contracts Approved -6	fed-apr/c5
291007	Contra-Account Federal Grants & Contracts Approved -7	fed-apr/c6
291008	Contra-Account Federal Grants & Contracts Approved -8	fed-apr/c7
291009	Contra-Account Federal Grants & Contracts Approved -9	fed-apr/c8
291010	Contra-Account Federal Grants & Contracts Approved -10	fed-apr/c9 fed-apr/c10
292000	<u>CONTRA-ACCOUNT LOCAL GOVERNMENT GRANTS & CONTRACTS APPROVED</u>	
292001	Contra-Account Local Government Grants & Contracts Approved	loc-apr/c loc-apr/c1
293000	<u>CONTRA-ACCOUNT OTHER GRANTS & CONTRACTS APPROVED</u>	
293001	Contra-Account Other Grants & Contracts Approved	oth-apr/c
293002	Contra-Account Banner Encumbrance Approved	oth-apr/c1 loc-b
296000	<u>CLEARING ACCOUNT</u>	
296001	Clearing Account-1	liab-clr
296002	Clearing Account-2	liab-clr1
296003	Clearing Account-3	liab-clr2
296004	Clearing Account-4	liab-clr3
296005	Clearing Account-5	liab-clr4
296006	Clearing Account-6	liab-clr5 liab-clr6

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
296007	Clearing Account-7	liab-clr7
296008	Clearing Account-8	liab-clr8
296009	Clearing Account-9	liab-clr9
296010	Clearing Account-10	liab-clr10
296099	Clearing Account - A/R Refund Control	liab-a/rr
296150	Clearing Account - DOR - LGIP Distributions - Memo Account	liab-rlgip
320000	<u>NET ASSETS, RESTRICTED FOR REVENUE BOND DEBT SERVICE</u>	re-rs/ds
320001	Net Assets - Restricted for Revenue Bond Debt Service	re-rs/ds1
321000	<u>NET ASSETS, RESTRICTED FOR OTHER</u>	re-rs/oth
321001	Net Assets - Restricted For - Other	re-rs/oth1
322000	<u>NET ASSETS, INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT</u>	na-ca/nrd
322001	Net Assets - Invested in Capital Assets, Net of Related Debt	na-ca/nrd1
326000	<u>RETAINED EARNINGS - UNRESERVED - UNDESIGNATED</u>	re-un/un
326001	Retained Earnings - Unreserved - Undesignated	re-un/un1
328000	<u>RESERVED FOR ENCUMBRANCES</u>	fb-rs/enc
328001	Reserved for Encumbrances	fb-rs/enc1
329000	<u>RESERVED FOR PRE-ENCUMBRANCES</u>	fb-rs/pre
329001	Reserved for Pre-Encumbrances	fb-rs/pre1
330000	<u>RESERVED FOR DEBT SERVICE</u>	fb-rs/ds
330001	Reserved for Debt Service	fb-rs/ds1
331000	<u>RESERVE FOR MOTOR FUEL TAXES</u>	fb-rs/mft
331001	Reserve for Motor Fuel Taxes	fb-rs/mft1
331002	Reserve for Motor Fuel Taxes - Allotments to Complete Construction	fb-rs/mfta
331003	Reserve for Motor Fuel Taxes - Designated Appropriation Balance	fb-rs/mftd
331004	Reserve for Motor Fuel Taxes - Unallocated	fb-rs/mftu
332000	<u>RESERVED FOR INVENTORIES</u>	fb-rs/inv
332001	Reserved for Inventories	fb-rs/inv1
333000	<u>RESERVED FOR PREPAID ITEMS</u>	fb-rs/ppd
333001	Reserved for Prepaid Items	fb-rs/ppd1
334000	<u>RESERVED FOR NONCURRENT LOANS RECEIVABLE</u>	fb-rs/nlr
334001	Reserved for Noncurrent Loans Receivable	fb-rs/nlr1
336000	<u>RESERVED FOR ADVANCES TO OTHER FUNDS</u>	fb-rs/adv
336001	Reserved for Advances to Other Funds	fb-rs/adv1
337000	<u>OTHER RESERVES</u>	fb-rs/oth
337001	Other Reserves	fb-rs/oth1
337002	Other Reserves - Reserve for Medicaid	fb-rsdma1
337003	Other Reserves - Reserve for Refunds	fb-rsdma2
337004	Other Reserves - Reserve for Asset Forfeitures	fb-rsaf
337005	Other Reserves - Reserve for Restricted Donations	fb-rsrd
337006	Other Reserves - Y2K	fb-rsy2k
337007	Other Reserves - Midyear Adjustment	fb-rsmid
337008	Other Reserves - Revenue Shortfall	fb-rsshrt
337009	Other Reserves - Lottery for Education	fb-rslot
337010	Other Reserves - Tobacco Funds	fb-rtob
337020	Other Reserves - GUST Obligations (CAPs)	fb-gustobl
337050	Other Reserves - SHBP - ASO Claims	fb-rs/oha
337051	Other Reserves - SHBP - Voided Checks	fb-rs/ohv
337052	Other Reserves - SHBP - Hi-Option	fb-rs/ohh
337053	Other Reserves - SHBP - NASO Claims	fb-rs/ohn

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
337060	Other Reserves - Merit System - Forfeitures	fb-rs/omf
337061	Other Reserves - Flexible Benefits Administration	fb-rs/flex
337062	Other Reserves - Spending Accounts	fb-rs/spnd
337063	Other Reserves - Health Savings Accounts	fb-rs/hsa
337080	Other Reserves - DTAE - Fund Equity	fb-rs/tfe
337081	Other Reserves - DTAE - Local	fb-rs/tfl
337082	Other Reserves - DTAE - Uncollectible A/R	fb-rs/unar
337083	Other Reserves - DTAE - Carryover	fb-re/tfco
337090	Other Reserves - OPB - Disaster Matching Reserve	fb-rsdis
337091	Other Reserves - OPB - Disaster Contingency Reserve	fb-rsdisc
337110	Other Reserves - DHR - Georgia Industries for the Blind Working Capital	fb-rsdhrji
337112	Other Reserves - DHR - Pending EEOC Charges	fb-rsdhre
337113	Other Reserves - DHR - Kennedy vs. Crittenden	fb-rsdhrkc
337114	Other Reserves - DHR - USDA Food Stamp Sanctions	fb-rsdhrfs
337115	Other Reserves - DHR - FACETS Project	fb-rsdhrft
337150	Other Reserves - DOT - Shop Cost	c/o-ftbshp
337151	Other Reserves - DMVS - Assessments/Citations	c/o-ftbtac
345000	<u>RESERVE FOR PENSION BENEFITS</u>	fb-rspb
345001	Reserve for Pension Benefits	fb-rspb1
380000	<u>UNRESERVED - DESIGNATED FUND BALANCE</u>	fb-des
380001	Unreserved - Designated Fund Balance	fb-des1
390000	<u>UNRESERVED - UNDESIGNATED FUND BALANCE (SURPLUS)</u>	fb-un/un
390001	Unreserved - Undesignated Fund Balance (Surplus) -1	fb-un/un1
390002	Unreserved - Undesignated Fund Balance (Surplus) -2	fb-un/un2
390003	Unreserved - Undesignated Fund Balance (Surplus) -3	fb-un/un3
390004	Unreserved - Undesignated Fund Balance (Surplus) -4	fb-un/un4
390005	Unreserved - Undesignated Fund Balance (Surplus) -5	fb-un/un5
390006	Unreserved - Undesignated Fund Balance (Surplus) -6	fb-un/un6
390007	Unreserved - Undesignated Fund Balance (Surplus) -7	fb-un/un7
390008	Unreserved - Undesignated Fund Balance (Surplus) -8	fb-un/un8
390009	Unreserved - Undesignated Fund Balance (Surplus) -9	fb-un/un9
390010	Unreserved - Undesignated Fund Balance (Surplus) -10	fb-un/un10
390100	Unreserved - Undesignated Fund Balance (Surplus) - Adjustments to Prior Year Expenditures/Paybles	fb-un/pp
390101	Unreserved - Undesignated Fund Balance (Surplus) - Increase (Decrease) in Inventories	fb/un/i
390102	Unreserved - Undesignated Fund Balance (Surplus) - Prior Year Voided Checks	fb/un/pc
390103	Unreserved - Undesignated Fund Balance (Surplus) - Reimbursement of Prior Year Expenditures	fb/un/pe
390104	Unreserved - Undesignated Fund Balance (Surplus) - Surplus Returned to OTFS	fb/un/t
390105	Unreserved - Undesignated Fund Balance (Surplus) - Adjustments to Prior Year Revenues/Receivables	fb/un/pr
390106	Unreserved - Undesignated Fund Balance (Surplus) - Residual Equity/Contributed Capital Transfers (GAAP Account)	fb/un/re
390107	Unreserved - Undesignated Fund Balance (Surplus) - Change in Accounting Principle (GAAP Account)	fb/un/cp
390108	Unreserved - Undesignated Fund Balance (Surplus) - Correction of a Prior Year Error (GAAP Account)	fb/un/pr
401000	<u>APPROPRIATION ALLOTMENT</u>	appr
401001	Appropriation Allotment	appr1
401002	Appropriation Allotments - Lottery Funds	apprlot
401003	Appropriation Allotments - Motor Fuel Tax	apprfuel
401004	Appropriation Allotments - Tobacco Funds	apprtob
401005	Appropriation Allotments - Brain and Spinal Injury Trust Fund	apprbsitf
403000	<u>GOVERNOR'S EMERGENCY FUND</u>	gov
403001	Governor's Emergency Fund	gov1
404000	<u>OTHER STATE FUNDS</u>	st-oth
404001	Other State Funds - Indirect Funds - Telephone	st-oth-tel
404002	Other State Funds - Indirect Funds - Computer	st-oth-com
404003	Other State Funds	st-oth-oth
404004	Other State Funds - HOPE Scholarship Funds	st-oth-h
404005	Other State Funds - Y2K Funding Provided by OPB	st-oth-y2k
404050	Other State Funds - State Share of Medicaid Payments	st-oth-med
411000	<u>GENERAL PROPERTY TAXES</u>	genprop

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
411001	General Property Taxes	genprop1
411100	General Property Taxes - County Tax Digest Accounts	genpropcd
411198	General Property Taxes - Collector Commissions - Contra Account	genpropcc
411199	General Property Taxes - Refunds - Contra Account	genpropcr
411200	General Property Taxes - Public Utilities	genpropcu
412000	<u>PROPERTY TAXES ON OTHER THAN ASSESSED VALUATION</u>	prop-otav
412001	Property Taxes on Other Than Assessed Valuation	prop-otav1
412098	Property Taxes on Other Than Assessed Valuation - Collector Commissions - Contra Account	prop-otacc
412099	Property Taxes on Other Than Assessed Valuation - Refunds - Contra Account	prop-otar
413000	<u>GENERAL SALES & USE TAXES</u>	gen-s&u
413001	General Sales & Use Taxes - Undistributed	gen-s&u1
413010	General Sales & Use Taxes - State Tax	gen-s&ust
413094	General Sales & Use Taxes - Distribution of Local Government Collection Cost - Memo Account	gen-s&ucc
413095	General Sales & Use Taxes - Local Tax Funds	gen-s&ulf
413096	General Sales & Use Taxes - Distribution to Local Government - Contra Account	gen-s&udl
413097	General Sales & Use Taxes - Distributions to Local Government - Memo Account	gen-s&udlm
413098	General Sales & Use Taxes - Vendor's Compensation - Contra Account	gen-s&uvc
413099	General Sales & Use Taxes - Refunds - Contra Account	gen-s&ur
414000	<u>SELECTIVE - SALES & USE TAXES</u>	sel-s&u
414001	Selective - Sales & Use Taxes	sel-s&u1
414100	Selective - Sales & Use Taxes - Motor Fuel	sel-s&umf
414101	Selective - Sales & Use Taxes - Motor Fuel Tax Recovery	sel-s&ufr
414148	Selective - Sales & Use Taxes - Motor Fuel - Collection Cost - Memo Account	sel-s&umtt
414149	Selective - Sales & Use Taxes - Motor Fuel - Transfer to DOT - Memo Account	sel-s&umtd
414150	Selective - Sales & Use Taxes - Motor Fuel Tax on Out of State Motor Carriers - (IFTA)	sel-s&umfo
414159	Selective - Sales & Use Taxes - Motor Fuel Tax on Out of State Motor Carriers Refunds/Transfers - Contra Account	sel-s&urc
414197	Selective - Sales & Use Taxes - Agriculture Motor Fuel Refunds - Contra Account	sel-s&uam
414198	Selective - Sales & Use Taxes - Motor Fuel Vendor Commissions - Contra Account	sel-s&uvc
414199	Selective - Sales & Use Taxes - Motor Fuel Refunds - Contra Account	sel-s&umfc
414210	Selective - Sales & Use Taxes - Alcoholic Beverages Beer	sel-s&uabb
414219	Selective - Sales & Use Taxes - Alcoholic Beverages Beer - Refunds - Contra Account	sel-s&uabr
414220	Selective - Sales & Use Taxes - Liquor	sel-s&ulq
414229	Selective - Sales & Use Taxes - Liquor - Refunds - Contra Accounts	sel-s&ulqr
414230	Selective - Sales & Use Taxes - Alcoholic Beverages - Wine	sel-s&uww
414239	Selective - Sales & Use Taxes - Alcoholic Beverages - Wine - Refunds - Contra Accounts	sel-s&uwr
414300	Selective - Sales & Use Taxes - Tobacco Products Excise Tax	sel-s&uc
414398	Selective - Sales & Use Taxes - Cigarette Vendor Commissions - Contra Account	sel-s&ucvc
414399	Selective - Sales & Use Taxes - Tobacco Products - Refunds - Contra Account	sel-s&ucc
414400	Selective - Sales & Use Taxes - Marijuana Excise Tax	sel-s&um
415000	<u>INCOME TAXES</u>	inctax
415001	Income Taxes	inctax1
415100	Income Taxes - Corporate	inctaxc
415150	Income Taxes - Corporate Net Worth	inctaxcnw
415199	Income Taxes - Corporate Refunds - Contra Account	inctaxcr
415200	Income Taxes - Individual	inctaxi
415210	Income Taxes - Individual - Georgia Fund for the Children and Elderly - Check-Off	inctaxce
415211	Income Taxes - Individual - Georgia Fund for the Children and Elderly - Check-Off - Remitted To DHR	inctaxceo
415212	Income Taxes - Individual - Georgia Non-Game Endangered Wildlife Fund - Check-Off	inctaxw
415213	Income Taxes - Individual - Georgia Non-Game Endangered Wildlife Fund - Check-Off - Remitted To DNR	inctaxwo
415214	Income Taxes - Individual - Setoff Debt Collections - Department of Human Resources	inctaxsh
415215	Income Taxes - Individual - Setoff Debt Collections - Department of Human Resources - Remitted To DHR	inctaxshr
415216	Income Taxes - Individual - Setoff Debt Collections - Department of Labor	inctaxsl

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
415217	Income Taxes - Individual - Setoff Debt Collections - Department of Labor - Remitted To DOL	inctaxslr
415218	Income Taxes - Individual - Setoff Debt Collections - Student Finance Commission	inctaxssf
415219	Income Taxes - Individual - Setoff Debt Collections - Student Finance Commission - Remitted To SFC	inctaxssf
415220	Income Taxes - Individual - Setoff Debt Collections - Internal Revenue Service	inctaxsir
415221	Income Taxes - Individual - Setoff Debt Collections - Internal Revenue Service From Treasury - Remitted To IRS	inctaxsirr
415222	Income Taxes - Individual - Georgia Fund for Cancer Research - Check-Off	inctaxcrc
415223	Income Taxes - Individual - Georgia Fund for Cancer Research - Check-Off - Remitted to DHR	inctaxrcr
415224	Income Taxes - Individual - Georgia Fund for Green Space - Checkoff	inctaxgsc
415225	Income Taxes - Individual - Georgia Fund for Green Space - Checkoff - Remitted to DNR	inctaxgscr
415226	Income Taxes - Individual - Georgia National Guard Foundation - Checkoff	inctaxngf
415227	Income Taxes - Individual - Georgia National Guard Foundation - Checkoff - Remitted to GNGF	inctaxngfr
415228	Income Taxes - Individual - Cat/Dog Sterilization - Checkoff	inctaxcd
415229	Income Taxes - Individual - Cat/Dog Sterilization - Checkoff - Remitted to Agriculture	inctaxcdr
415230	Income Taxes - Individual - Save the Cure - Checkoff	inctaxscr
415231	Income Taxes - Individual - Save the Cure - Checkoff - Remitted to GA Commission for Saving the Cure	inctaxsfa
415232	Income Taxes - Individual - Georgia Student Finance Authority - Checkoff	inctaxsfa
415233	Income Taxes - Individual - Georgia Student Finance Authority - Checkoff - Remitted to Authority	inctaxsfa
415298	Income Tax - Individual - IRS Collection Fee- Contra Account	inctaxisc
415299	Income Taxes - Individual Refunds - Contra Account	inctaxir
415300	Income Taxes - Fiduciary	inctaxif
415399	Income Taxes - Fiduciary Refunds - Contra Account	inctaxfr
416000	<u>INSURANCE PREMIUM TAXES</u>	
416001	Insurance Premium Taxes	insptax
416002	Local Premium Taxes	insptax1 insptax2
417000	<u>DEATH & GIFT TAXES</u>	
417001	Death & Gift Taxes	d>x d>x1
417100	Estate Taxes	d>xe
417199	Estate Taxes - Refunds - Contra Account	d>xer
418000	<u>OTHER TAXES</u>	
418001	Other Taxes	othx othx1
418050	Other Taxes - SITF - Assessments	othxsi
418100	Other Taxes - DOR - Financial Institutions Business Occupation Tax	othxfo
418105	Other Taxes - DOR - Railroad Equipment Car Tax	othxrrc
418106	Other Taxes - DOR - Railroad Equipment Car Tax - State 1/4 Mil	othxrccm
418110	Other Taxes -DOR - Railroad Equipment Car Tax - Due to Local Government - Contra Account	othxrcca
418111	Other Taxes -DOR - Railroad Equipment Car Tax - Distributed to Local Government - Contra Account	othxrcc
418115	Other Taxes- DOR - Real Estate Transfer Tax	othxrre
418116	Other Taxes- DOR - Real Estate Transfer Tax - Due to Local Government - Contra Account	othxrreca
418220	Other Taxes - DOR - Real Estate Transfer Tax - Distribution to Counties - Contra Account	othxrrec
419000	<u>PENALTIES & INTEREST ON DELINQUENT TAXES</u>	
419001	Penalties & Interest on Delinquent Taxes	p&i-deltx p&i-deltx1
419100	Penalties & Interest on Delinquent Taxes - General Property Taxes	p&i-deltxp
419101	Penalties & Interest on Delinquent Taxes - Fi Fa	p&i-fifa
419200	Penalties & Interest on Delinquent Taxes - General Sales and Use Taxes	p&i-gsut
419300	Penalties & Interest on Delinquent Taxes - Selective Sales and Use Taxes	p&i-ssus
419900	Penalties & Interest on Delinquent Taxes - Delinquent Tax Collection Fees	p&i-deltxd
419908	Penalties & Interest on Delinquent Taxes - Delinquent Tax Collection Fees - Processing Costs - Contra Account	p&i-dtffcc
420000	<u>UNDISTRIBUTED REVENUE COLLECTIONS - DEPARTMENT OF REVENUE</u>	
420001	Undistributed Revenue Collections - DOR	urc-r urc-r1
421000	<u>BUSINESS LICENSES & PERMITS</u>	
421001	Business Licenses & Permits	l&p-bus l&p-bus1

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
421050	Business Licenses & Permits - Reservation Fee - CDL Road Test	blp-rescdl
421051	Business Licenses & Permits - DDS - Emergency Light Application	l&p-bus-em
421052	Business Licenses & Permits - DDS - CDL Road Test @ \$50.00	l&p-bus-c1
421053	Business Licenses & Permits - DDS - CDL Application @ \$35.00	l&p-bus-a
421054	Business Licenses & Permits - DDS - Interlock Application @ \$250.00	l&p-bus-ia
421055	Business Licenses & Permits - DDS - Interlock Renewal @ \$100.00	l&p-bus-ir
421100	Business Licenses & Permits - DOR - Alcoholic Beverages - Beer	l&p-bus-ab
421120	Business Licenses & Permits - DOR - Alcoholic Beverages - Liquor	l&p-bus-al
421140	Business Licenses & Permits - DOR - Alcoholic Beverages - Wine	l&p-bus-aw
421150	Business Licenses & Permits - DOR - Alcoholic Beverages - Undistributed	l&p-bus-u
421160	Business Licenses & Permits - DOR - Tobacco Products	l&p-bus-t
421200	Business Licenses & Permits - DDS - Commercial Motor Vehicles & Related Businesses	l&p-bus-c
421201	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Transferred from Other States	l&p-bus-fo
421218	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Credit Card Fees - Contra Account	l&p-busccc
421220	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Transferred to Other States - Contra Account	l&p-bus-ct
421240	Business Licenses & Permits - DMVS - Commercial Motor Vehicles & Related Businesses - Refunds - Contra Account	l&p-bus-cr
421300	Business Licenses & Permits - DOR - Coin Operated Amusement Machines	l&p-bus-am
421400	Business Licenses & Permits - DOR - Out of State Contractors	l&p-bus-os
421410	Business Licenses & Permits - GTA - Professional License Fees - Real Estate Commission	blp-plfr
421420	Business Licenses & Permits - GTA - Professional License Fees - Medical Board	blp-plfm
421430	Business Licenses & Permits - GTA - Corporation Annual Registration - SOS	blp-car
421440	Business Licenses & Permits - GTA - Corporate Filings - SOS	blp-cf
421450	Business Licenses & Permits - GTA - Certified Documents - SOS	blp-cds
421460	Business Licenses & Permits - GTA - Professional License Fees - SOS	blp-plfs
421500	Business Licenses & Permits - DNR - Air Emission Fees	l&p-bus-ae
421501	Business Licenses & Permits - DNR - Drinking Water Fees	l&p-bus-dw
421502	Business Licenses & Permits - DNR - I/M Fees	l&p-bus-im
421503	Business Licenses & Permits - DNR - Lead Fees	l&p-bus-lf
421504	Business Licenses & Permits - DNR - Radiological Fees	l&p-bus-ra
421510	Business Licenses & Permits - GTA - Professional License Fees - Real Estate Commission Contra Account	blp-plfrc
421520	Business Licenses & Permits - GTA - Professional License Fees - Medical Board Contra Account	blp-plfmc
421530	Business Licenses & Permits - GTA - Corporation Annual Registration - SOS Contra Account	blp-car
421540	Business Licenses & Permits - GTA - Corporate Filings - SOS Contra Account	blp-cfc
421550	Business Licenses & Permits - GTA - Certified Documents - SOS Contra Account	blp-cdsc
421560	Business Licenses & Permits - GTA - Professional License Fees - SOS Contra Account	blp-plfsc
422000	<u>NONBUSINESS LICENSES & PERMITS</u>	l&p
422001	Nonbusiness Licenses & Permits	l&p1
422050	Nonbusiness Licenses & Permits - DDS - Drivers License Fees	l&p-dds-1
422051	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - Probationary License @ \$210.00	l&p-dds-2
422052	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - Probationary License @ \$200.00	l&p-dds-3
422053	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - Probationary License Replacement @ \$15.00	l&p-dds-4
422054	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - Limited Permit Duplicate @ \$20.00	l&p-lp-dup
422055	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - Limited Permit @ \$25.00	l&p-dds-6
422056	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - License @ \$15.00	l&p-dds-7
422057	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - License @ \$10.00	l&p-dds-8
422058	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - License @ \$8.00	l&p-dds-9
422059	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - License Replacement @ \$5.00	l&p-dds-10
422061	Nonbusiness Licenses & Permits - DDS - Endorsements @ \$5.00	l&p-dds-12
422062	Nonbusiness Licenses & Permits - DDS - HC ID Card @ \$5.00	l&p-dds-13
422063	Nonbusiness Licenses & Permits - DDS - Indigent ID @ \$5.00	l&p-dds-14
422064	Nonbusiness Licenses & Permits - DDS - Public ID @ \$10.00	l&p-dds-15

SCHEDULE "2A"

**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL**

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
422065	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - 30 Day Limited Permit @ \$25.00	l&p-dds-16
422066	Nonbusiness Licenses & Permits - DDS - Child Support Suspension	l&p-dds-17
422067	Nonbusiness Licenses & Permits - DMVS - Firearms License	l&p-dmvs18
422068	Nonbusiness Licenses & Permits - DMVS - News Media ID	l&p-dmvs19
422069	Nonbusiness Licenses & Permits - DDS - No Insurance	l&p-dds-20
422070	Nonbusiness Licenses & Permits - DDS - Criminal History	l&p-dds-21
422071	Nonbusiness Licenses & Permits - DDS - Restoration	l&p-dds-22
422072	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - 5 Year License	l&p-5yr-l
422073	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - 10 Year License	l&p-10yr-l
422074	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - Public ID Card - 5 Year	l&p-5yrid
422075	Nonbusiness Licenses & Permits - DDS - Drivers License Fees - Public ID Card - 10 Year	l&p-10yrid
422076	Nonbusiness Licenses & Permits - DDS - DLF - \$10 Instructional Permit	l&p-instr
422077	Nonbusiness Licenses & Permits - DDS - DLF - \$10 Class P Revocation	l&p-p-revc
422110	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Tags	l&p-dmv-mt
422111	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Titles Special Handling Fee	l&p-dmv-mf
422120	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration (less than 14,000 gw)	l&p-dmv-mr
422140	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wildlife Tag	l&p-dmv-mw
422141	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wildlife Tag - Remit to DNR - Contra Account	l&p-dmvmw
422142	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag	l&p-dmvmfl
422143	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag - Remit to DOT - Contra Account	l&pdmvmflc
422144	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag	l&p-dmvmeec
422145	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag - Contra Account	l&p-dmvmeec
422146	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - Dog and Cat Tag	l&p-dmvmdc
422147	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - Breast Cancer Tag	l&p-dmvmbc
422150	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles US Disabled Athletes Fund Tag	l&p-dmv-ma
422151	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles US Disabled Athletes Fund Tag - Remit to USDAF - Contra Account	l&p-dmvmac
422160	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Alternative Fuel Tag (electric vehicles only)	l&p-dmvmaf
422161	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Alternative Fuel Tag - Remit to DOT - Contra Account	l&pdmvmfaf
422198	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - County Short and Over	l&p-dmv-cs
422199	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration - Refunds - Contra Account	l&pdmvmrrc
431000	<u>FEDERAL GOVERNMENT GRANTS - DIRECT</u>	fedg-dir
431001	Federal Government Grants - Direct	fedg-dir1
431002	Federal Government Grants - Direct -2	fedg-dir2
431003	Federal Government Grants - Direct -3	fedg-dir3
431004	Federal Government Grants - Direct -4	fedg-dir4
431005	Federal Government Grants - Direct -5	fedg-dir5
431006	Federal Government Grants - Direct -6	fedg-dir6
431007	Federal Government Grants - Direct -7	fedg-dir7
431008	Federal Government Grants - Direct -8	fedg-dir8
431009	Federal Government Grants - Direct -9	fedg-dir9
431010	Federal Government Grants - Direct -10	fedg-dir10
431100	Federal Government Grants - Direct - DHR - Food Stamp Inventories	fedg-drifs
431110	Federal Government Grants - Direct - GDECL - Medicaid RC Admin	fgd-mrca
431111	Federal Government Grants - Direct - GDECL - Federal-CIL	fgd-cil
432000	<u>FEDERAL GOVERNMENT GRANTS - INDIRECT</u>	fedgr-ind
432001	Federal Government Grants - Indirect	fedgr-ind1
432002	Federal Grants Indirect - GDECL - Quality	fedgr-iq
432003	Federal Grants Indirect - GDECL - Earmark 1	fedgr-ie1
432004	Federal Grants Indirect - GDECL - Earmark 2	fedgr-ie2
432005	Federal Grants Indirect - GDECL - Earmark 3	fedgr-ie3
437000	<u>LOCAL GOVERNMENT UNIT GRANTS</u>	locgr
437001	Local Government Unit Grants - Grants from Cities	locgr-city
437002	Local Government Unit Grants - Grants from Counties	locgr-cnty
438000	<u>OTHER INTERGOVERNMENTAL REVENUES</u>	oth-ig
438001	Other Intergovernmental Revenues	oth-ig1
438010	Other Intergovernmental Revenues - Forestry - Tower Operator Cost - Cooperators	oth-igftoc
438011	Other Intergovernmental Revenues - Forestry - Disaster Relief	oth-igfdr
438012	Other Intergovernmental Revenues - Forestry - County Forest Fire Protection	oth-igfcfp
438013	Other Intergovernmental Revenues - Forestry - Dawson/Paulding Forest	oth-igfdpf
438014	Other Intergovernmental Revenues - Forestry - City of Atlanta	oth-igfatl

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
438030	Other Intergovernmental Revenues - GPB - Corporation for Public Broadcasting	oth-gbcpb
438050	Other Intergovernmental Revenues - DOT - Cash Participation Revenue - Counties	oth-igtco
438051	Other Intergovernmental Revenues - DOT - Cash Participation Revenue - Cities	oth-igtci
438052	Other Intergovernmental Revenues - DOT - Cash Participation - Other	oth-igtot
438053	Other Intergovernmental Revenues - DOT - Cash Participation - Railroad Leases	oth-igr
438100	Other Intergovernmental Revenues - DOR - Sales Tax Collections Cost	oth-stcc
438120	Other Intergovernmental Revenues - DOR - Property Tax Collection Cost	oth-ptcc
438121	Other Intergovernmental Revenues - DOR - Real Estate Transfer Tax Collection Cost	oth-rett
438122	Other Intergovernmental Revenues - DOR - Railroad Equipment Car Tax Collection Cost	oth-rect
438140	Other Intergovernmental Revenues - DOR - Motor Fuel Tax Collection Cost	oth-mftcc
438160	Other Intergovernmental Revenues - DOR - Income Tax Refund Setoff Debt Collections Cost	oth-itrs
438180	Other Intergovernmental Revenues - DOR - Income Tax Contributions Check-off Costs	oth-itccc
438199	Other Intergovernmental Revenues - DOR - Distribution of Collection Cost Contra Account	oth-dccca
441000	<u>SALES AND SERVICES</u>	s&s
441001	Sales and Services - Vending Revenues	s&s-vend
441002	Sales and Services - Publications	s&s-publ
441003	Sales and Services - Photocopies	s&s-photo
441004	Sales and Services - Telephone Commissions	s&s-tel
441005	Sales and Services - Cafeteria Sales	s&s-café
441006	Sales and Services - Other - Goods	s&s-othg
441007	Sales and Services - Other - Services	s&s-oths
441008	Sales and Services - State Organizations	s&s-storg
441009	Sales and Services - Training Fees	s&s-tf
441010	Sales and Services - Training Materials	s&s-tm
441011	Sales and Services - Training Consultation	s&s-con
441012	Sales and Services - Vending Machine Commissions	s&s-vcom
441013	Sales and Services - Recycling	s&s-recycl
441014	Sales and Services - Video Production Fees	s&s-video
441015	Sales and Services - Underwriting	s&s-und
441016	Sales and Services - Production Grants	s&s-prgts
441017	Sales and Services - Miscellaneous	s&s-mis
441018	Sales and Services - Legal Services	s&s-ls
441019	Sales and Services - Legal Fees - Flat Fee Legal Services	s&s-lfll
441020	Sales and Services - Legal Fees - DOAS Insured Cases	s&s-ldic
441021	Sales and Services - Legal Fees - State Healthcare Fraud Control	s&s-lshc
441030	Sales and Services - RFD	s&s-rfd
441031	Sales and Services - Vegetation Permits	s&s-veg
441032	Sales and Services - Wildflower Tags	s&s-wldflr
441050	Sales and Services - File Copies	s&s-fc
441051	Sales and Services - Procedures Manuals	s&s-pm
441052	Sales and Services - Physician Fee Schedule	s&s-pfs
441053	Sales and Services - Transcripts	s&s-trans
441054	Sales and Services - Annual Reports	s&s-arep
441055	Sales and Services - Drug-Free Certificates	s&s-dfc
441056	Sales and Services - Forms on Disk	s&s-fd
441057	Sales and Services - Managed Care Organization	s&s-mco
441058	Sales and Services - Rehabilitation Registration Renewals	s&s-rrr
441059	Sales and Services - Merit System Allotments	s&s-msa
441060	Sales and Services - Distant Learning	s&s-dl
441070	Sales and Services - IV & V Services	s&s-iv&v
441080	Sales and Services - Tuition	s&s-tu
441081	Sales and Services - Tuition - Commercial Truck Driving	s&s-dt-ct
441082	Sales and Services - Welding Lab Fee	s&s-weld
441083	Sales and Services - Exemption Test Fee	s&s-extest
441090	Sales and Services - Live Work Program	s&s-lwk
441091	Sales and Services - Timber Sales	s&s-tim
441092	Sales and Services - Printing	s&s-print
441093	Sales and Services - Sales Tax - Vendor's Compensation	s&s-tax
441094	Sales and Services - Administration Fee	s&s-admin
441095	Sales and Services - Microfilm Copy Fee	s&s-mc
441096	Sales and Services - Certified Copy Fee	s&s-cc
441097	Sales and Services - Non-Taxable Sales	s&s-nts
441098	Sales and Services - Plowing	s&s-plow
441099	Sales and Services - Seedling Sales	s&s-seedl
441100	Sales and Services - Childcare Fees	s&s-child

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
441101	Sales and Services - After School Care	s&s-asc
441102	Sales and Services - PPE Equipment	s&s-ppe
441103	Sales and Services - Prescribed Burning	s&s-burn
441200	Sales and Services - Merit System - Material Fees for Services	s&s-ms-1
441201	Sales and Services - Merit System - Consultation Fees for Services	s&s-ms-2
441202	Sales and Services - Merit System - Compensation & Staffing Fees for Service	s&s-ms-3
441203	Sales and Services - GMS - Administrative Fees	s&s-gms-ad
441204	Sales and Services - Merit System - Admin. Fees - Teachers	s&s-ms-5
441205	Sales and Services - Merit System - Deferred Comp - Admin. Fees	s&s-ms-6
441206	Sales and Services - Merit System - Deferred Comp - 12B1 Fees	s&s-ms-7
441207	Sales and Services - Merit System - Deferred Comp - Assessment Fees	s&s-ms-8
441208	Sales and Services - Merit System - Deferred Comp - Fund Rebate Fees	s&s-ms-9
441250	Sales and Services - DPS - Regional Academy Revenue	s&s-dps-a
441251	Sales and Services - Motorcycle Safety Revenue	s&s-msafe
441252	Sales and Services - DPS - Court Restitution Fees	s&s-dps-r
441253	Sales and Services - DPS - Prison Meals	s&s-dps-pm
441254	Sales and Services - GBI - Fingerprint Licenses	s&s-gbi-fl
441255	Sales and Services - GBI - Criminal History Checks	s&s-gbi-cc
441256	Sales and Services - GBI - Instant Gun Checks	s&s-gbi-gc
441257	Sales and Services - GBI - Bingo	s&s-gbi-b
441258	Sales and Services - DPS - Accident Reports	s&s-dps-ar
441259	Sales and Services - Driver Improvement	s&s-drimp
441260	Sales and Services - Commercial Driver Training	s&s-cdtr
441261	Sales and Services - DPS - Implied Consent Fees	s&s-dps-ic
441262	Sales and Services - DPS - Incident Fees	s&s-dps-if
441263	Sales and Services - Motor Vehicle Reports	s&s-mvrpt
441264	Sales and Services - PDPS Status Check	s&s-pdpssc
441265	Sales and Services - DPS - Utilities - Other State Organizations	s&s-dps-u
441270	Sales and Services - DNR - Regular Park Receipts	s&s-dnr-p
441271	Sales and Services - DNR - Lodge Receipts	s&s-dnr-l
441272	Sales and Services - DNR - LWH	s&s-dnr-lw
441273	Sales and Services - DNR - Park Passes	s&s-dnr-pp
441274	Sales and Services - DNR - Central Reservations	s&s-dnr-cr
441275	Sales and Services - DNR - Golf Course Receipts	s&s-dnr-gc
441276	Sales and Services - DNR - Concession Receipts	s&s-dnr-cn
441277	Sales and Services - DNR - Air Emission Fees	s&s-dnr-ae
441278	Sales and Services - DNR - Drinking Water Fees	s&s-dnr-dw
441279	Sales and Services - DNR - I/M Fees	s&s-dnr-im
441280	Sales and Services - DNR - Lead Fees	s&s-dnr-lf
441281	Sales and Services - DNR - Radioactive Materials Fees	s&s-dnr-ra
441282	Sales and Services - DNR - Aviation/Aircraft Rental Fees	s&s-dnr-ar
441283	Sales and Services - DNR - North GA Mountain Lodges	s&s-dnr-ml
441284	Sales and Services - DNR - WR Park Activities	s&s-dnr-pa
441285	Sales and Services - DNR - SW GA Railroad Excursion Authority	s&s-dnr-sg
441286	Sales and Services - DNR - NGMA Parklodges	s&s-dnr-np
441287	Sales and Services - DNR - Public Website Receipt	s&s-dnr-pw
441300	Sales and Services - DOC - Inmate Account Maintenance Fee	s&scadmin
441301	Sales and Services - DOC - Inmate Store Revenues	s&scst
441324	Sales and Services - DOAS - OSAH - from DHR	s&s-doashr
441325	Sales and Services - DOAS - OSAH - from DOT	s&s-doasot
441326	Sales and Services - DOAS - OSAH - from DOL	s&s-doasol
441327	Sales and Services - DOAS - OSAH - Other	s&s-doasoo
441328	Sales and Services - DOAS - Return to Work Materials	s&s-doasrw
441329	Sales and Services - DOAS - Small and Minority Business Program	s&s-doassm
441330	Sales and Services - DOAS - Central Supply	s&s-doasc
441331	Sales and Services - DOAS - Procurement Card Sales - Central Supply	s&s-doaspc
441332	Sales and Services - DOAS - Procurement Card Sales - Rapid Copy	s&s-doaspr
441333	Sales and Services - DOAS - Procurement Card Sales - Surplus Property	s&s-doasps
441334	Sales and Services - GTA - Communication Services	s&s-gtcm
441335	Sales and Services - GTA - Data Processing Services	s&s-gtad
441336	Sales and Services - DOAS - Motor Vehicle Services	s&s-doasmv
441337	Sales and Services - DOAS - Printing and Rapid Copy	s&s-doasp
441338	Sales and Services - GTA - Radio Billings	s&s-gtar
441339	Sales and Services - DOAS - Distance Learning and Telemedicine	s&s-doasdt
441340	Sales and Services - DOAS - Sale of State Surplus Property	s&s-doassp
441341	Sales and Services - DOAS - Sale of Federal Surplus Property	s&s-doasfp
441342	Sales and Services - DOAS - Courier Service	s&s-doasc
441343	Sales and Services - DOAS - Mail Service	s&s-doasms
441344	Sales and Services - DOAS - USPS Contract	s&s-doasup
441345	Sales and Services - DOAS - Recycling	s&s-doasrc
441346	Sales and Services - DOAS - Alternative Fuel	s&s-doasaf
441347	Sales and Services - DOAS - Admin Fees - Superior Courts	s&s-doasad
441348	Sales and Services - GTA - Network Commissions	s&s-gtanc
441349	Sales and Services - DOAS - Risk Management - Admin Fees - Salary & Ops	s&s-doasa1

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
441350	Sales and Services - DOAS - Risk Management - Admin Fees - Annual Assessment	s&s-doass2
441351	Sales and Services - GTA - Terminal Commission	s&s-gtacc
441352	Sales and Services - DOAS - OSAH - Merit System	s&s-doasm
441353	Sales and Services - DOAS - Fixed Price Car Sales	s&s-doasfc
441354	Sales and Services - GTA - Data Pak	s&s-gtadp
441355	Sales and Services - GTA - DataNet	s&s-gtadn
441356	Sales and Services - DOAS - Motor Vehicle Rentals	s&s-doasmr
441357	Sales and Services - DOAS - Motor Vehicle Contract Maintenance	s&s-doasmc
441358	Sales and Services - DOAS - Gross Surplus Sales	s&s-doasgs
441359	Sales and Services - DOAS - Surplus Sales Pass Through - Contra Account	s&s-doaspt
441360	Sales and Services - DOAS - PC Maintenance Service	s&sdoaspcn
441361	Sales and Services - DOAS - Order Processing Fees	s&s-doasop
441375	Sales and Services - GDED - Trade Show Exhibit Fees	s&s-ittts
441376	Sales and Services - GDED - Columbus Visitor Center	s&s-ittcv
441377	Sales and Services - GDED - Foreign Office Intern Program	s&s-ittf
441390	Sales and Services - Pardons and Paroles - 1% Admin. Fees	s&s-pp
441400	Sales and Services - Workers' Compensation - Earnings Protection Services - Assessments	s&s-wc-a
441401	Sales and Services - Workers' Compensation - Earnings Protection Services - Penalty Fines	s&s-wc-pf
441402	Sales and Services - Workers' Compensation - Earnings Protection Services - No Dependent Death Cases	s&s-wc-dp
441403	Sales and Services - Workers' Compensation - Earnings Protection Services - Miscellaneous	s&s-wc-ms
441415	Sales and Services - SAO - PeopleSoft Services	s&s-sao-ps
441425	Sales and Services - DOT - Utility Permits	s&s-dot-up
441426	Sales and Services - DOT - Sale of ROW Property	s&s-dot-rp
441450	Sales and Services - OPB - Business Registration Fees	s&s-opb-rf
441451	Sales and Services - OPB - Buying Service Fees	s&s-opb-bs
441452	Sales and Services - OPB - Motor Vehicle Arbitration Fees	s&s-opb-mv
441453	Sales and Services - OPB - Teacher Certification Fees	s&s-opb-t
441472	Sales and Services - GED Test Fee	s&s-ged
441473	Sales and Services - Continuing Education Test Fee	s&s-ced
441474	Sales and Services - DTAE - Fuel Surcharge	s&s-dt-fs
441475	Sales and Services - DTAE - Graduation Fees	s&s-dt-gf
441476	Sales and Services - DTAE - Student ID Fees	s&s-dt-sid
441477	Sales and Services - DTAE - Student Medical Fees	s&s-dt-smf
441478	Sales and Services - DTAE - Hope/GED Fees	s&s-dt-hg
441479	Sales and Services - DTAE - Application Fees	s&s-dt-app
441480	Sales and Services - DTAE - Transportation Fees	s&s-dt-tr
441481	Sales and Services - DTAE - Continuing Education/Economic Development Fees	s&s-dt-cee
441482	Sales and Services - DTAE - Library Fees	s&s-dt-lib
441483	Sales and Services - DTAE - Parking Fees	s&s-dt-p
441484	Sales and Services - DTAE - Test Fees	s&s-dt-tf
441485	Sales and Services - DTAE - Security Fees	s&s-dt-sf
441486	Sales and Services - DTAE - Business and Industry Fees	s&s-dt-bi
441487	Sales and Services - DTAE - Flight Training Fees	s&s-dt-ft
441488	Sales and Services - DTAE - Registration Fees	s&s-dt-reg
441489	Sales and Services - DTAE - Commissions	s&s-dt-corn
441490	Sales and Services - DTAE - Work Place Literacy Fees	s&s-dt-wp
441491	Sales and Services - DTAE - Student Activity Fees	s&s-dt-sa
441492	Sales and Services - DTAE - Student Accident Insurance Fees	s&s-dt-ai
441493	Sales and Services - DTAE - Instruction & Technical Support Fees	s&s-dt-itsf
441494	Sales and Services - DTAE - Background Checks	s&s-dt-bgc
441495	Sales and Services - DTAE - Film Badges - Radiology	s&s-dt-fbr
441496	Sales and Services - DTAE - Drug Screening	s&s-dt-drs
441497	Sales and Services - DTAE - Fundraiser - Student	s&s-dt-frs
441498	Sales and Services - DTAE - CTD Testing Fee	s&s-dt-ctd
441499	Sales and Services - Athletic Fee	s&s-athfee
441500	Sales and Services - DHR - Patient Fees	s&s-dhr-pf
441501	Sales and Services - DHR - Vital Record Fees	s&s-dhr-vr
441601	Sales and Services - DOR - Liquor Investigation Fee	s&s-dor-lf
441602	Sales and Services - DMVS - Motor Vehicle Salvage Inspection Fee	s&s-dmv-ms
441603	Sales and Services - DMVS - Motor Vehicle Title Research Fee	s&s-dmv-mt
441604	Sales and Services - DMVS - Abandoned Motor Vehicle Report	s&s-dmv-arr
441700	Sales and Services - GTA - Alcohol Retailer's Listing	ssgta-ar
441701	Sales and Services - GTA - Batch MVR Bulk	ssgta-bm
441702	Sales and Services - GTA - Corporation Bulk	ssgta-cb
441703	Sales and Services - GTA - Corporation Search Listings	ssgta-csl
441704	Sales and Services - GTA - Credit Card Fees Retained	ssgta-cc
441705	Sales and Services - GTA - GISDATA Sales	ssgta-gs
441706	Sales and Services - GTA - Initial Subscriptions	ssgta-is
441707	Sales and Services - GTA - Legislative Services	ssgta-ls

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
441708	Sales and Services - GTA - Online MVR	ssgta-om
441709	Sales and Services - GTA - VIN Checks - GRATIS	ssgta-vc
441710	Sales and Services - GTA - Web Development Revenue	ssgta-wd
441711	Sales and Services - GTA - GIS Data Clearinghouse	ssgta-gdc
441712	Sales and Services - GTA - Vendor Rebates	ssgta-vr
441713	Sales and Services - License Match	s&s-licmat
441714	Sales and Services - Georgia Felon Search	s&s-gafs
441900	Sales and Services - Sales Discounts	ss-sd
444000	<u>CONTRIBUTIONS - EMPLOYEE</u>	c-ee
444001	Contributions - Employee	c-ee1
445000	<u>CONTRIBUTIONS - EMPLOYER</u>	c-er
445001	Contributions - Employer	c-er1
451000	<u>FINES AND PENALTIES</u>	fine
451001	Fines and Penalties - Library	fine-lib
451002	Fines and Penalties - Parking	fine-park
451003	Fines and Penalties - Other	fine-oth
451050	Fines and Penalties - Probation/Parole Administration Charges	fine-proba
451075	Fines and Penalties - DOC - Room and Board - Transitional Centers	fine-c-rb
451076	Fines and Penalties - DOC - Resident Medical Reimbursements	fine-c-rm
451077	Fines and Penalties - DOC - Georgia Crime Victims Compensation Fund	fine-c-cv
451078	Fines and Penalties - DOC - Disciplinary Report Fees	fine-c-dr
451079	Fines and Penalties - DOC - Medical Visit Fees	fine-c-mv
451080	Fines and Penalties - DOC - Interstate Compact Fee	fine-c-ic
451090	Fines and Penalties - GFC - Fire Suppression	fp-gfc-fs
451091	Fines and Penalties - GFC - Prescribed Burning	fp-gfc-pb
451110	Fines and Penalties - DMVS - Motor Carrier Citations	fine-mcc
451120	Fines and Penalties - DMVS - Motor Carrier Exchange Fee (DOT & PSC)	fine-r-mce
451130	Fines and Penalties - DDS - Interlock Violations	fp-dds-iv
451210	Fines and Penalties - DOR - Alcohol & Tobacco Citations	fine-r-atic
451310	Fines and Penalties - DMVS - Motor Vehicle Titles	fine-r-mv
451400	Fines and Penalties - DNR - GUST	fine-gust
451401	Fines and Penalties - DNR - Hazardous Waste	fine-hazw
451402	Fines and Penalties - DNR - Solid Waste	fine-sldw
452000	<u>FORFEITURES</u>	forf
452001	Forfeitures	forf1
452050	Forfeitures - Flexible Benefits Program	forflexben
452100	Forfeitures - DOR - Alcohol & Tobacco	forrdat
460000	<u>DIVIDENDS</u>	divid
460001	Dividends	divid1
460002	Dividends - OPEB	div-opeb
461000	<u>INTEREST EARNED</u>	int
461001	Interest Earned	int1
461050	Interest Earned - Ga. Fund One	int-fund1
461051	Interest Earned - Charitable Contributions Program	int-char
461052	Interest Earned - Flexible Benefit Program	int-fles
461053	Interest Earned - Deferred Compensation Program	int-dcomp
461054	Interest Earned - Ga. Fund One-2	int-fund2
461055	Interest Earned - Ga. Fund One-3	int-fund3
461056	Interest Earned - Ga. Fund One-4	int-fund4
461057	Interest Earned - Ga. Fund One-5	int-fund5
461060	Interest Earned - OPEB	int-opeb
461100	Interest Earned - DOAS - GSAMS Program - Ga. Fund One	int-doasg1

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
461150	Interest Earned - DOR - County Tax Digest Accounts	int-dorct
462000	<u>REALIZED GAINS & LOSSES ON SALE OF INVESTMENTS</u>	real-g&l
462001	Realized Gains & Losses on Sale of Investments	real-g&l1
463000	<u>UNREALIZED GAINS & LOSSES ON INVESTMENTS</u>	unrl-g&l
463001	Unrealized Gains & Losses on Investments	unrl-g&l1
464000	<u>INVESTMENT EXPENSE</u>	invest
464001	Investment Expense	invest1
465000	<u>RENTS & ROYALTIES</u>	r&r
465001	Rents & Royalties - Facility Rentals	r&r-fac
465002	Rents & Royalties - Equipment Rentals	r&r-equip
465003	Rents & Royalties - Royalties	r&r-roy
465004	Rents & Royalties - Training Rooms	r&r-tr
465005	Rents & Royalties - Dorm Rentals	r&r-dorm
465006	Rents & Royalties - Room & Board	r&r-rmbd
465007	Rents & Royalties - Cold Storage	r&r-cs
465050	Rents & Royalties - Other	r&r-oth
465080	Rents & Royalties - Forestry - Van Pool	r&r-gfvcvp
465100	Rents & Royalties - GDED - Audio Visual	r&r-itav
465101	Rents & Royalties - GDED - DNR Rent Receipts	r&r-itdnr
465102	Rents & Royalties - GDED - Manufactory Directory License Fees	r&r-itmd
465200	Rents & Royalties - DOT - ROW Rents & Taxes	r&r-dotrt
466000	<u>CONTRIBUTIONS & DONATIONS</u>	contr-don
466001	Contributions & Donations	contr-don1
466002	Contributions & Donations - Restricted	contr-donr
466050	Contributions & Donations - SHBP - School System Employer Contributions	contrsh1
466051	Contributions & Donations - SHBP - School System Employee Deductions	contrsh2
466052	Contributions & Donations - SHBP - High-Option Revenue	contrsh3
466053	Contributions & Donations - SHBP - NASO Employer Contributions	contrsh4
466054	Contributions & Donations - SHBP - NASO Employee Deductions	contrsh5
466055	Contributions & Donations - SHBP - NASO Bank Charge Reimbursements	contrsh6
466056	Contributions & Donations - SHBP - Direct Pay Premium - Retirees	contrsh7
466057	Contributions & Donations - SHBP - Direct Pay Premium - LWOP Employees	contrsh8
466058	Contributions & Donations - SHBP - Direct Pay Premium - Active Employees	contrsh9
466059	Contributions & Donations - ARRA COBRA Subsidy	contrARRA
466060	Contributions & Donations - SHBP - Direct Pay Premium - Annual - Former Employees	contrsh11
466061	Contributions & Donations - SHBP - Employer Contributions - State	contrsh12
466062	Contributions & Donations - SHBP - Employee Deductions - State	contrsh13
466063	Contributions & Donations - SHBP - Pay-As-You-Go Employer Contributions - School Systems	contrsh14
466064	Contributions & Donations - SHBP - OPEB Employer Contributions - School Systems	contrsh15
466065	Contributions & Donations - SHBP - Employer Contributions - Contract	contrsh16
466066	Contributions & Donations - SHBP - Employee Contributions - Contract	contrsh17
466067	Contributions & Donations - SHBP - Department of Education Funds	contrsh18
466068	Contributions & Donations - SHBP - Pay-As-You-Go Employer Contributions - State	contrsh19
466069	Contributions & Donations - SHBP - OPEB Employer Contributions - State	contrsh20
466070	Contributions & Donations - SHBP - Direct Pay NASO - 36	contrsh21
466090	Contributions & Donations - DNR - Non-Game Contributions	contrdnrg
466100	Contributions & Donations - DOAS - Risk Management - Property Insurance Premiums	contrdpi
466101	Contributions & Donations - DOAS - Risk Management - Liability Insurance Premiums	contrdli
466102	Contributions & Donations - DOAS - Risk Management - Workers' Comp Insurance Premiums	contrdwc
466103	Contributions & Donations - DOAS - Risk Management - Unemployment Insurance Premiums	contrdwi
466104	Contributions & Donations - DOAS - Risk Management - Tort Insurance Premiums	contrdti
466105	Contributions & Donations - DOAS - Risk Management - All Risk Certificates Premium	contrar
466106	Contributions & Donations - DOAS - Risk Management - Vehicle Physical Damage Premium	contrvp
466107	Contributions & Donations - DOAS - Risk Management - State Board Form Liability Premium	contrsbl
466108	Contributions & Donations - DOAS - Risk Management - Employee Fidelity Bond Premium	contrfcb
466109	Contributions & Donations - DOAS - Risk Management - Authority Liability Premium	contrreal
466110	Contributions & Donations - DOAS - Risk Management - Vehicle Liability Premium	contrvli
466111	Contributions & Donations - DOAS - Risk Management - OTFS Deduction Liability Premium	contrtofs
466112	Contributions & Donations - DOAS - Risk Management - Indemnification Premium	contrtp
466113	Contributions & Donations - DOAS - Risk Management - GA Temporary Disability Compensation Program	contrtdcpcp
466114	Contributions & Donations - DOAS - Risk Management - Teacher Indemnification Program	contrtip

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
467000	<u>UNCLAIMED PROPERTY</u>	
467001	Unclaimed Property	unclaim unclaim1
467008	Unclaimed Property - Processing Costs - Conta Account	unclaimpcc
467009	Unclaimed Property - Claims Payment - Contra Account	unclaimp
468000	<u>OTHER REVENUE</u>	
468001	Other Revenue	othrev
468002	Other Revenue - Insurance Proceeds	othrev1
468003	Other Revenue - State Revenue Collections Fund - Cash Over/Short	othrevi
468004	Other Revenue - Secretary of State - Real Estate/Auctioneer Education & Recovery Funds	othrevcos othrevref
468050	Other Revenue - Merit System - Health Claim Expense/Revenue	othrevhc
468055	Other Revenue - Flexible Benefits Program Contributions - Health Care Spending Accounts	othrevhscp
468056	Other Revenue - Flexible Benefits Program Contributions - Dependent Care Spending Accounts	othrevdscp
468057	Other Revenue - Flexible Benefits Program Contributions - Health Savings Accounts	othrevhsav
468058	Other Revenue - Flexible Benefits Program Contributions - Options Premiums	othrevopt
468100	Other Revenue - GDED - Value AdGDED Tax Reclaims	othrevvt
468101	Other Revenue - GDED - CVB Marketing	othrevcvb
468102	Other Revenue - GDED - Co-op Advance Program	othrevcoop
468110	Other Revenue - Dept. of Insurance - Fraud Assessments	othrevfa
468111	Other Revenue - Pardons and Paroles - Pagors	othrevp
468120	Other Revenue - Herty Foundation	othrevhert
468140	Other Revenue - Rebates	othrevreb
468145	Other Revenue - Administrative Fees (Commissions)	othrevadm
468150	Other Revenue - DOAS - Risk Management - Flood Loss Recovery	othrevdlf
468151	Other Revenue - DOAS - Risk Management - Stop Loss Recovery	othrevdslr
468152	Other Revenue - DOAS - Risk Management - Subsequent Injury Trust Fund	othrevdsi
468153	Other Revenue - DOAS - Risk Management - Subrogation	othrevdsu
468154	Other Revenue - DOAS - Risk Management - Insurance Recovery	othrevir
468175	Other Revenue - DHR - Child Support Recoveries	othrevhcs
468225	Other Revenue - DOR - Peace Officers & Prosecutors Training Fund	othrevrpop
468235	Other Revenue - DOR - State Children's Trust Fund - Marriage Licenses	othrevrml
468245	Other Revenue - DOR - State Children's Trust Fund - Divorce Filings	othrevrdf
468255	Other Revenue - DOR - Public Service Commission Fees	othrevrps
468265	Other Revenue - DOR - Tennessee Valley Authority	othrevtv
468266	Other Revenue - DOR - Tennessee Valley Authority - Remittance	othrevtvr
468267	Other Revenue - DOR - Tennessee Valley Authority - Due to Local Governments - Contra Account	othrevtvc
471000	<u>TRANSFERS IN</u>	
471001	Transfers In	ofs-in ofs-in1
474000	<u>OTHER FINANCING SOURCES - PROCEEDS OF GENERAL LONG TERM LIABILITIES</u>	
474001	Other Financing Sources - Proceeds of General Long Term Liabilities	ofs-lltb
474002	Other Financing Sources - Proceeds of General Obligation Bonds	ofs-lltb1
474003	Other Financing Sources - Proceeds of Revenue Bonds	ofs-go
474004	Other Financing Sources - Proceeds of SRTA Bonds	ofs-rev ofs-srta
475000	<u>OTHER FINANCING SOURCES - PROCEEDS FROM DISPOSITION OF CAPITAL ASSETS</u>	
475001	Other Financing Sources - Proceeds From Disposition of Capital Assets	ofs-gfa ofs-gfa1
476000	<u>OTHER FINANCING SOURCES - CAPITAL LEASES/INSTALLMENT PURCHASES</u>	
476001	Other Financing Sources - Capital Leases/Installment Purchases	ofs-cap ofs-cap1
477000	<u>OTHER FINANCING SOURCES - OTHER</u>	
477001	Other Financing Sources - Other	ofs-oth ofs-oth1

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
481000	<u>NONOPERATING REVENUES - HOTEL/MOTEL TAXES</u>	nor-hmtx
481001	Nonoperating Revenues - Hotel/Motel Taxes	nor-hmtx1
482000	<u>NONOPERATING REVENUES - INTERGOVERNMENTAL - FEDERAL</u>	nor-fed
482001	Federal - Direct	nor-dirfed
482002	Federal - Indirect	nor-indfed
483000	<u>NONOPERATING REVENUES - INTERGOVERNMENTAL - LOCAL GOVERNMENT</u>	nor-loc
483001	Nonoperating Revenues - Intergovernmental - Local Government - Cities	nor-city
483002	Nonoperating Revenues - Intergovernmental - Local Government - Counties	nor-cnty
484000	<u>NONOPERATING REVENUES - CONTRIBUTIONS AND DONATIONS</u>	nor-c&d
484001	Nonoperating Revenues - Contributions and Donations	nor-c&d1
485000	<u>NONOPERATING REVENUES - DIVIDENDS</u>	nor-div
485001	Nonoperating Revenues - Dividends	nor-div1
486000	<u>NONOPERATING REVENUES - INTEREST REVENUES</u>	nor-int
486001	Nonoperating Revenues - Interest Revenues	nor-int1
486002	Nonoperating Revenues - Interest Revenues - Pooled Investments at OTFS	nor-intpd
487000	<u>NONOPERATING REVENUES- REALIZED GAINS AND LOSSES ON SALE OF INVESTMENTS</u>	nor-rign
487001	Nonoperating Revenues - Realized on the Gains and Losses on Sale of Investments	nor-rign1
488000	<u>NONOPERATING REVENUES - UNREALIZED GAINS AND LOSSES ON INVESTMENTS</u>	nor-unrfg
488001	Nonoperating Revenues - Unrealized Gains and Losses on Investments	nor-unrfg1
489000	<u>NON-OPERATING REVENUES - OTHER</u>	nor-oth
489001	Non-Operating Revenues - Other	nor-oth1
492000	<u>CARRY-OVER/TRANSFERS FROM RESERVES</u>	c/o-rsv
492001	Carry-Over/Transfers from Reserves	c/o-rsv1
493000	<u>CARRY-OVER/TRANSFERS FROM FUND BALANCE</u>	c/o-fb
493001	Carry-Over/Transfers From Fund Balance	c/o-fb1
493002	Carry-Over/Transfers From Fund Balance - 2	c/o-fb2
493003	Carry-Over/Transfers From Fund Balance - 3	c/o-fb3
494000	<u>SPECIAL ITEMS</u>	spcitmsr
494001	Special Items	spcitmsr1
495000	<u>EXTRAORDINARY ITEMS</u>	extraord
495001	Extraordinary Items	extraord1
496000	<u>CAPITAL CONTRIBUTIONS</u>	capcontb
496001	Capital Contributions	capcontb1
501000	<u>REGULAR SALARIES</u>	Reg Sal
501001	Regular Salaries	Reg Sal
502000	<u>ANNUAL LEAVE PAY</u>	ANNUAL LE
502001	Annual Leave Pay	Anl Leave
503000	<u>OTHER SUPPLEMENTAL PAY</u>	OTHER SUF
503001	Other Supplemental Pay	OthSupPay
503050	Payroll Reimbursements Between Institutions - DTAE	Payroll Re
511000	<u>OVERTIME</u>	overtime
511001	Overtime	overtime1

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
512000	<u>PERMANENT HOURLY LABOR</u>	ps
512001	Permanent Hourly Labor	ps-sal
513000	<u>TEMPORARY/CASUAL LABOR</u>	templabr
513001	Temporary/Casual Labor	templabr1
514000	<u>FICA</u>	fica
514001	FICA - Regular	fica-reg
514002	FICA - Medicare	fica-med
514003	FICA - General Assembly	fica-ga
515000	<u>RETIREMENT</u>	ret
515001	Retirement - ERS	ret-ers
515002	Retirement - ERS GSEPS - Defined Contribution (401k)	ret-gseps
515003	Retirement - TRS	ret-trs
515004	Retirement - Judicial Retirement System	ret-judr
515005	Retirement - LRS	ret-lrs
515006	Retirement - Superior Court	ret-sc
515010	Retirement - Unused Leave	ret-ul
515050	Retirement - DOC - Cobb County	ret-c-cobb
515051	Retirement - DOC - Fulton County	ret-c-ful
515070	Retirement - Pardons and Paroles - DeKalb County	ret-pp-dc
516000	<u>HEALTH INSURANCE</u>	ps-hi
516001	Health Insurance	ps-hi1
517000	<u>PERSONAL LIABILITY OF EMPLOYEES</u>	ps-pl
517001	Personal Liability of Employees	ps-pl1
517002	Personal Liability Tort Insurance	ps-tort
518000	<u>UNEMPLOYMENT INSURANCE</u>	ps-umpl
518001	Unemployment Insurance	ps-umpl1
519000	<u>WORKER'S COMPENSATION</u>	ps-wc
519001	Worker's Compensation	ps-wc1
520000	<u>ASSESSMENTS BY MERIT SYSTEM</u>	ps-assm
520001	Assessments by Merit System	ps-assm1
522000	<u>DRUG TESTING</u>	ps-drg
522001	Drug Testing	ps-drg1
523000	<u>EMPLOYEE PHYSICAL EXAMINATIONS</u>	ps-pe
523001	Employee Physical Examinations	ps-pe1
524000	<u>OTHER</u>	ps-oth
524001	Other Employee Related Expenditures	ps-oth1
598000	<u>PAY FOR PERFORMANCE - BUDGETARY ACCOUNT ONLY</u>	pay
599000	<u>LAPSE FACTOR - BUDGETARY ACCOUNT ONLY</u>	lapse-bud
610000	<u>COST OF GOODS SOLD/PURCHASES FOR RESALE</u>	COGS/PUR
610001	Cost of Goods Sold/Purchases for Resale	Cst Good
610050	Merchandise for Resale - Restaurant	MFR Rest
610060	Merchandise for Resale - General	MFR Gen
610070	Merchandise for Resale - Golf Course	MFR Golf
610071	Merchandise for Resale - Nonfood	MFR Nfood
610072	Merchandise for Resale - Gasoline	MFR Gas

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
610073	Merchandise for Resale - Alcohol & Beverages	MFR Alchl
610080	Merchandise for Resale - Laundromat	MFR Laundr
610150	Merchandise for Resale - Rapid Copy	MFR Rcopy
610151	Merchandise for Resale - Rapid Copy Overflow	MFR Rcopy_
610180	Merchandise for Resale - Central Supply	MFR CntSu
610181	Merchandise for Resale - Postage	MFR Post
610186	Merchandise for Resale - Vehicles	MFR Vehcl
610230	Merchandise for Resale - Retech	MFR Retect
611000	<u>POSTAGE</u>	POSTAGE
611001	Postage	Postage
611002	Postage - Postage Meter	Postage Me
611003	Postage - Permit	Permit
611004	Postage - Mail/Express	Mail / Exp
611200	Postage - Market Bulletin Postage	Market Bul
612000	<u>MOTOR VEHICLE EXPENSES</u>	mv
612001	Motor Vehicle Expense - Gasoline	mv-gas
612002	Motor Vehicle Expense - Oil, Grease and Fluids	mv-oil
612003	Motor Vehicle Expense - Vehicle Repairs & Maintenance	mv-r&m
612004	Motor Vehicle Expense - Parts & Supplies	mv-part
612005	Motor Vehicle Expense - Aviation Fuel	mv-avia
612006	Motor Vehicle Expense - Diesel	mv-dsl
612007	Motor Vehicle Expense - Natural Gas	mv-natgas
612008	Motor Vehicle Expense - Tags and Titles	mv-tag
612009	Motor Vehicle Expense - Inspection Fees	mv-inspt
612010	Motor Vehicle Expense - DOAS Vehicle Program	mv-doas
612012	Motor Vehicle Expense - Propane	mv-pro
612099	Motor Vehicle Expense - Other	mv-oth
613000	<u>PUBLICATIONS, PRINTING AND MEDIA</u>	prnt
613001	Printing & Publications and Media - DOAS	prnt-doas
613002	Printing & Publications and Media - Outside	prnt-out
613003	Printing & Publications and Media - Rapid Copy	prnt-rc
613050	Printing & Publications and Media - DMVS - Driver Licenses	prnt-dr
613051	Printing & Publications and Media - CD's, Microfiche and Microfilm	prnt-cd
613100	Printing & Publications and Media - Dept. Of Agriculture - Market Bulletin Printing	prntagmb
613150	Printing & Publications and Media - DOAS - Merchandise for Resale - Rapid Copy	prntdrc
613151	Printing & Publications and Media - DOAS - Merchandise for Resale - Rapid Copy Overflow	prntdrc
614000	<u>SUPPLIES AND MATERIALS</u>	s&m
614001	Supplies & Materials - Cleaning Supplies	s&m-clng
614003	Supplies & Materials - Office Supplies	s&m-off
614004	Supplies & Materials - Building/Maintenance Supplies	s&m-bldg
614005	Supplies & Materials - Other	s&m-oth
614006	Supplies & Materials - Virgin Paper Products	s&m-pap
614007	Supplies & Materials - Recycled Paper Products	s&m-rcypap
614008	Supplies & Materials - Medical/Dental Supplies	s&m-m/d
614012	Supplies & Materials - Laboratory Supplies	s&m-lab
614013	Supplies & Materials - Copier Usage	s&m-copy
614014	Supplies & Materials - Uniforms & Related Items	s&m-un
614015	Supplies & Materials - Fertilizer, Seed, Animal Feed	s&m-an
614016	Supplies & Materials - Food	s&m-food
614017	Supplies & Materials - Film & Photo	s&m-photo
614018	Supplies & Materials - Training Supplies	s&m-train
614019	Supplies & Materials - Prescription Drugs	s&m-drug
614020	Supplies & Materials - Non-Prescription Drugs	s&m-ndrug
614021	Supplies & Materials - Linen	s&m-linen
614022	Supplies & Materials - Xray Materials	s&m-xray
614023	Supplies & Materials - Kitchen Supplies	s&m-kit
614024	Supplies & Materials - Patient Wearing Apparel	s&m-wap
614025	Supplies & Materials - Library Books	s&m-lb

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
614026	Supplies & Materials - Audio/Visual	s&m-av
614027	Supplies & Materials - Ammunition	s&m-amm
614028	Supplies & Materials - Fire Suppression/Protection	s&m-fsp
614029	Supplies & Materials - Aircraft	s&m-air
614030	Supplies & Materials - Water Metering Devices	s&m-wmd
614031	Supplies & Materials - Classroom Textbooks	s&m-ctbk
614032	Supplies & Materials - Instructional Supplies	s&m-isuppl
614033	Supplies & Materials - Classroom Furniture	s&m-clfurn
614034	Supplies & Materials - sm equip-not in inventory	s&m-senii
614035	Supplies & Materials - Furniture	SM Furntre
614036	Supplies & Materials - Landscaping	s&m-land
614037	Supplies & Materials - Perimeter Security	s&m-prmsec
614038	Supplies & Materials - Lock and Control	s&m-lock
614039	Supplies & Materials - Wastewater	s&m-wwtr
614040	Supplies & Materials - Floor Care	s&m-floor
614041	Supplies & Materials - Fire Station	s&m-firest
614042	Supplies & Materials - Laundry	s&m-laund
614043	Supplies & Materials - Employee Housing	s&m-emphs
614044	Supplies & Materials - Recycling	s&m-recycl
614045	Supplies & Materials - Metal	s&m-metal
614099	Supplies & Materials - DOT - Roadway Supplies	s&m-dotrw
614100	Supplies & Materials - DOT - GCI Signs	s&mdotgci
614120	Supplies & Materials - GBP - Pledge Premiums	s&mgbprpr
614121	Supplies & Materials - GBP - Tape Stock	s&mgbtape
614150	Supplies & Materials - DOC - Kitchen & Mess Hall	s&mcmess
614151	Supplies & Materials - DOC - Correctional Officer	s&mcco
614152	Supplies & Materials - DOC - Inmate	s&mcinmate
614225	Supplies & Materials - DHR - Billable Prescription Drugs at Hospitals	s&mdhrd1
614226	Supplies & Materials - DHR - Billable Nonprescription Drugs at Hospitals	s&mdhrd2
614227	Supplies & Materials - DHR - Nonbillable Prescription Drugs	s&mdhrd3
614228	Supplies & Materials - DHR - Nonbillable Nonprescription Drugs	s&mdhrd4
614229	Supplies & Materials - DHR - Drugs Issued by Public Health	s&mdhrd5
614231	Supplies & Materials - DHR - Agriculture and Botanical Supplies	s&mdhrab
614232	Supplies & Materials - DHR - Refrigeration Supplies	s&mdhrs
614250	Supplies & Materials - Secretary of State - Professional Resource Material	s&mssprm
614265	Supplies & Materials - DTAE - Instructional Supplies	s&mdtis
614266	Supplies & Materials - DTAE - Library Supplies	s&mdtls
614267	Supplies & Materials - DTAE - Student Activity	s&mdtsa
614300	Supplies & Materials - Inventory Adjustments	s&minvadj
615000	<u>REPAIRS AND MAINTENANCE</u>	r&m
615001	Repairs & Maintenance	r&m1
615002	Repairs & Maintenance - Maintenance Agreements	r&m-mtn
615003	Repairs & Maintenance - Janitorial Services	r&m-jtn
615006	Repairs & Maintenance - Other Radio Repairs	r&m-othrr
615007	Repairs & Maintenance - GBA Services	r&m-gba
615008	Repairs & Maintenance - Pest Control	r&m-pest
615009	Repairs & Maintenance - Aircraft	r&m-air
615010	Repairs & Maintenance - DOT - Roadway Maintenance	r&m-dotrw
615014	Repairs & Maintenance - Tractor Repairs	rm-gfc-tr
615015	Repairs & Maintenance - Landscaping	r&m-land
615016	Repairs & Maintenance - Perimeter Security	r&m-prmsec
615017	Repairs & Maintenance - Lock and Control	r&m-lock
615018	Repairs & Maintenance - Wastewater	r&m-wwtr
615019	Repairs & Maintenance - Floor Care	r&m-floor
615020	Repairs & Maintenance - Fire Station	r&m-firest
615021	Repairs & Maintenance - Laundry	r&m-laund
615022	Repairs & Maintenance - Employee Housing	r&m-emphsg
615023	Repairs & Maintenance - Recycling	r&m-recycl
616000	<u>EQUIPMENT NOT CAPITALIZED</u>	eqexp
616001	Equipment on Inventory but not Capitalized	eqexp-not
616005	Equipment on Inventory but not Capitalized - Weapons	eqexp-n-w
616007	Equipment on Inventory but not Capitalized - Other Equipment less than \$5000	eqexp-n-o
616008	Equipment on Inventory but not Capitalized - FA Numbered Equipment less than \$5000	eqexp-n-fa

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
617000	<u>WATER AND SEWAGE</u>	
617001	Water and Sewage	ws
617002	Water and Sewage - Water	ws-u
617003	Water and Sewage - Sewer	ws-water
617004	Water and Sewage - Employee Housing	ws-sewer
		ws-emp-hsg
618000	<u>ENERGY</u>	
618001	Energy - Electricity	engy
		engy-elec
618010	Energy - Electricity - Employee Housing	engy-emphs
618050	Energy - Electricity - DNR - Expense Credit	engy-dnrcr
618051	Energy - Electricity - DNR - Park Supt. Residence	engy-dnrs
618052	Energy - Electricity - DNR - Park Asst Supt Residence	engy-dnras
618053	Energy - Electricity - DNR - Park Other Residence	engy-dnro
618075	Energy - Electricity - DOT - Overhead Signs	engy-dnrov
618200	Energy - Natural Gas	engy-ntgs
618300	Energy - Liquid Gas	engy-lqgs
618400	Energy - Other	engy-oth
619000	<u>RENTS OTHER THAN REAL ESTATE</u>	
619001	Rents Other Than Real Estate - Equipment	rent
619002	Rents Other Than Real Estate - Parking	rent-offeq
619003	Rents Other Than Real Estate - Meeting Rooms	rent-park
619004	Rents Other Than Real Estate - Aircraft	rent-mtrm
		rent-air
619006	Rents Other Than Real Estate - P.O. Box	rent-po
619007	Rents Other Than Real Estate - Vehicle Rentals	rent-veh
619099	Rents Other Than Real Estate - Other	rent-oth
620000	<u>INSURANCE & BONDING</u>	
620001	Insurance & Bonding - Employee Blanket Bond	i&b
620002	Insurance & Bonding - Property	i&b-blk
620003	Insurance & Bonding - Vehicle	i&b-prop
620004	Insurance & Bonding - Other	i&b-veh
620005	Insurance & Bonding - Aircraft	i&b-oth
620006	Insurance & Bonding - Comprehensive General Liability	i&b-air
620007	Insurance & Bonding - Refunds	i&b-lia
		i&b-refund
621000	<u>BAD DEBT</u>	
621001	Bad Debt Expense	bdexp
		bdexp1
622000	<u>FREIGHT/FUEL SERVICE CHARGES</u>	
622001	Freight	frgt-fsvc
622002	Fuel Service Charges	frgt1
		fuelsvcchg
625000	<u>DISCOUNTS LOST</u>	
625001	Discounts Lost	dl
		dl1
626000	<u>PROCUREMENT CARD PURCHASES</u>	
626001	Procurement Card Purchases	pcp
626002	Procurement Card Purchases - Disputed Charges	pcp1
		pcpdis
627000	<u>OTHER OPERATING EXPENSES</u>	
627001	Other Operating Expenses - Linen & Laundry Services	oe
627002	Other Operating Expenses - Dues & Subscriptions	oe-ldr
627003	Other Operating Expenses - Registration	oe-sub
627004	Other Operating Expenses - Advertising	oe-reg
627005	Other Operating Expenses - Bank Charges	oe-adv
627006	Other Operating Expenses - Relocation Expense	oe-bnk
627007	Other Operating Expenses - Film Processing	oe-reloc
627008	Other Operating Expenses - Credit Investigations	oe-film
627009	Other Operating Expenses - News Clipping Services	oe-cred
627010	Other Operating Expenses - Foreign Currency Gains and Losses	oe-clip
		oe-forcur

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
627011	Other Operating Expenses - Rewards	ooe-rew
627012	Other Operating Expenses - Investigative Expense	ooe-ie
627013	Other Operating Expenses - Court Costs	ooe-cc
627014	Other Operating Expenses - Awards	ooe-awds
627015	Other Operating Expenses - OPB - Substitute Teachers	ooe-opb-s
627017	Other Operating Expenses - OPB - Disaster Assistance	ooe-opb-d
627018	Other Operating Expenses - Cash Over/Short	ooe-cash
627019	Other Operating Expenses - Testing and Certification	ooe-testc
627020	Other Operating Expenses - Legal Ads	ooe-legal
627021	Other Operating Expenses - Notary Costs	ooe-notary
627022	Other Operating Expenses - Cable Service	ooe-cable
627023	Other Operating Expenses - Garbage Collection	ooe-g
627024	Other Operating Expenses - Credit Card Fees	ooe-ccf
627025	Other Operating Expenses - Special Group Meals	ooe-meals
627026	Other Operating Expenses - Burial Expense	ooe-burial
627027	Other Operating Expenses - Employee Property Damage by Clients	ooe-dprop
627028	Other Operating Expenses - Field Trips	ooe-field
627029	Other Operating Expenses - Livestock/Domesticated Animals	ooe-live
627030	Other Operating Expenses - Substitute Teachers	ooe-subtch
627031	Other Operating Expenses - Membership Dues	ooe-dues
627032	Other Operating Expenses - Landscaping	ooe-land
627033	Other Operating Expenses - Perimeter Security	ooe-prmse
627034	Other Operating Expenses - Lock and Control	ooe-lock
627035	Other Operating Expenses - Wastewater	ooe-wwtr
627036	Other Operating Expenses - Floor Care	ooe-floor
627037	Other Operating Expenses - Fire Station	ooe-firest
627038	Other Operating Expenses - Laundry	ooe-laund
627039	Other Operating Expenses - Employee Housing	ooe-emphsg
627040	Other Operating Expenses - Recycling	ooe-recycl
627049	Other Operating Expenses - Other	ooe-oth
627050	Other Operating Expenses - Merit System - Service Awards	ooe-ms-aw
627051	Other Operating Expenses - Merit System - Bank Charges - Unified Merchants Services	ooe-ms-bc1
627052	Other Operating Expenses - Merit System - Bank Charges - Nations Bank - SHBP Account	ooe-ms-bc2
627053	Other Operating Expenses - Merit System - Bank Charges - Nations Bank - Charitable Contributions	ooe-ms-bc3
627054	Other Operating Expenses - Merit System - Claims Refunds Applied - BC/BS ASO	ooe-ms-bc4
627055	Other Operating Expenses - Merit System - Auto A/R Application	ooe-ms-bc5
627056	Other Operating Expenses - Merit System - Claims Expense - Voucher Write-off	ooe-ms-bc6
627057	Other Operating Expenses - Merit System - Claims Expense - Void Non Apply	ooe-ms-bc7
627058	Other Operating Expenses - Merit System - Bank Charges - General Operating	ooe-ms-bc8
627059	Other Operating Expenses - Georgia Merit System - Plan Administrative Expense	ooe-gms-ad
627063	Other Operating Expenses - Capping and Pinning	ooe-c&p
627064	Other Operating Expenses - DTAE - Tuition Reimbursement	ooe-dt-tr
627065	Other Operating Expenses - DTAE - Health Testing	ooe-dt-ht
627066	Other Operating Expenses - DTAE - Student Payments & Student Related Transfers	ooe-dt-st
627067	Other Operating Expenses - DTAE - Staff Development	ooe-dtstdv
627068	Other Operating Expenses - DTAE - Graduation	ooe-dt-grd
627069	Other Operating Expenses - DTAE - Accreditation Expense	ooe-dt-acr
627075	Other Operating Expenses - GDED - Prospect Subsistence	ooe-it-ps
627076	Other Operating Expenses - GDED - Trade Show Expense	ooe-it-ts
627077	Other Operating Expenses - GDED - Other Promotional Expense	ooe-it-op
627078	Other Operating Expenses - GDED - Customs Charges	ooe-it-cc
627079	Other Operating Expenses - GDED - Passport & Visa Expense	ooe-it-pv
627080	Other Operating Expenses - GDED - Consumption Tax	ooe-it-ct
627081	Other Operating Expenses - GDED - Copyright Search	ooe-it-cr
627083	Other Operating Expenses - GPB - Program Acquisitions	ooe-gpb-aq
627084	Other Operating Expenses - GPB - PBS/NPR Dues	ooe-gpb-du
627085	Other Operating Expenses - GPB - Program Rating Service	ooe-gpb-pr
627086	Other Operating Expenses - GPB - Mail Service	ooe-gpb-ms
627087	Other Operating Expenses - GPB - Miscellaneous Production Expense	ooe-gpb-mp
627088	Other Operating Expenses - GPB - Telemarketing Service	ooe-gpb-ts
627089	Other Operating Expenses - GPB - Direct Mail	ooe-gpb-dm
627090	Other Operating Expenses - DNR - Payout for Operation of Lodges	ooe-dnr-l
627091	Other Operating Expenses - DNR - Payments to Hunting/Fishing Licenses Dealers	ooe-dnr-h
627092	Other Operating Expenses - DNR - Weekend for Wildlife	ooe-dnr-wl
627093	Other Operating Expenses - DNR - Event Cost	ooe-dnr-ec
627100	Other Operating Expenses - DOT - Emergencies	ooe-dot-e
627150	Other Operating Expenses - DMVS - Conviction Reports	ooe-dmv-cr
627175	Other Operating Expenses - DOC - Subsidy for County Jails	ooe-csubj
627180	Other Operating Expenses - GFC - Incident Response	ooe-gfc-ir
627187	Other Operating Expenses - DOAS - Purchasing Card Rebate Distribution	ooe-doaspc

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
627195	Other Operating Expenses - DOAS - Risk Management - Subsequent Injury Trust Fund Assessment	oe-siff
627196	Other Operating Expenses - DOAS - Risk Management - Admin. Fees - Salary & Ops	oe-doasa1
627197	Other Operating Expenses - DOAS - Risk Management - Admin. Fees - Annual Assessment	oe-doasa2
627198	Other Operating Expenses - DOAS - Risk Management - Workers' Comp Penalties	oe-doasp
627199	Other Operating Expenses - DOAS - Risk Management - Workers' Comp Penalty Payments	oe-doaspp
627205	Other Operating Expenses - Dept of Law - Capital Appeals	oe-lawca
627206	Other Operating Expenses - Dept of Law - CLE - Registration Fees & Other Costs	oe-lawcl
627207	Other Operating Expenses - Dept of Law - Conference - Registration Fees & Other Costs	oe-lawcn
627225	Other Operating Expenses - OPB - Mansion Allowance	oe-opbmar
627230	Other Operating Expenses - OPB - Non-State Employees Group Meeting Expenses	oe-opbg
627250	Other Operating Expenses - Dept of Juvenile Justice - Juvenile Justice Reserve	oe-ijjr
627275	Other Operating Expenses - DHR - Blood Test Fees	oe-dhr-bt
627276	Other Operating Expenses - DHR - Bus Tickets	oe-dhr-bu
627350	Other Operating Expenses - SITF - Depositions, Medical Records and Other Similar Expenditures	oe-sidm
627375	Other Operating Expenses - PAP - Return of Absconder Parolee Travel Cost	oe-rap
640000	<u>TRAVEL</u>	trv
640001	Travel - Mileage	trv-mile
640002	Travel - Meals	trv-meal
640003	Travel - Lodging	trv-lod
640004	Travel - Other	trv-oth
640005	Travel - Commercial Transportation	trv-cmtrn
640006	Travel - Enterprise - In State	trv-entrp
640007	Travel - DO NOT USE	trv-NO
640008	Travel - Board Members	trv-bm
640009	Travel - Fuel Charges for Rental Vehicles	trv-fuel
640206	Travel - Dept of Law - CLE	trv-icle
640207	Travel - Dept of Law - Conference	trv-icn
640208	Travel - Employee Travel Between State Organizations	trv-bso
640209	Travel - Employee Travel Between State Organizations Non-PeopleSoft	trv-bsonps
648000	<u>REAL ESTATE RENTALS</u>	ri-est
648001	Real Estate Rentals	ri-est1
648002	Real Estate Rentals - Office	RE Office
648003	Real Estate Rentals - Storage	RE Storage
648004	Real Estate Rentals - Medical Lab or Clinic	RE Medlab
648005	Real Estate Rentals - Classroom	RE Classrm
648006	Real Estate Rentals - Correctional	RE Corrcrl
648007	Real Estate Rentals - Conference	RE Confrn
648008	Real Estate Rentals - Arena	RE Arena
648050	Real Estate Rentals - Radio Towers	ri-esttw
651000	<u>PER DIEM & FEES</u>	pd&f
651001	Per Diem & Fees - Architect	pd&f-arch
651002	Per Diem & Fees - Attorney	pd&f-attn
651003	Per Diem & Fees - Consultant	pd&f-cons
651004	Per Diem & Fees - Board Member	pd&f-bdmb
651005	Per Diem & Fees - Physicians	pd&f-phys
651006	Per Diem & Fees - Engineers	pd&f-engr
651007	Per Diem & Fees - Veterinarians	pd&f-vet
651008	Per Diem & Fees - Actuary	pd&f-act
651009	Per Diem & Fees - Student Interns	pd&f-intrn
651010	Per Diem & Fees - Other Fees	pd&f-oth
651011	Per Diem & Fees - 3rd Party Attorney	pd&f-3attn
651012	Per Diem & Fees - 3rd Party Consultant	pd&f-3cons
651013	Per Diem & Fees - 3rd Party Other Fees	pd&f-3oth
651014	Per Diem & Fees - Nurse	pd&f-nrse
651015	Per Diem & Fees - Psychologist	pd&f-pycho
651016	Per Diem & Fees - Psychiatrist	pd&f-psychi
651017	Per Diem & Fees - Interpreter	pd&f-intrp
651018	Per Diem & Fees - CPA	pd&f-cpa
651019	Per Diem & Fees - Translation	pd&f-trans
651020	Professional Services - Broadcast Professionals	ps-bp
651050	Per Diem & Fees - DOAS Delivery Service	pd&fdoasd
651051	Per Diem & Fees - Other Delivery Service	pd&fothd

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
651052	Per Diem & Fees - Emeritus Payments	pd&fep
651053	Per Diem & Fees - Fraud & Investigative Services	pd&fis
651054	Per Diem & Fees - Mediation Expense	pd&fme
651055	Per Diem & Fees - Court Reporting Hearing Expense	pd&fcrhe
651056	Per Diem & Fees - Temporary Services	pd&fts
651057	Per Diem & Fees - Fulfillment Serv	pd&ffs
651080	Per Diem & Fees - Instructors	pd&fi
651081	Per Diem & Fees - Coroners	pd&fc
651082	Per Diem & Fees - Witness Fees	pd&fwf
651083	Per Diem & Fees - Mowing	pd&fmow
651225	Per Diem & Fees - GDED - Overseas Salaries	pd&fitos
651300	Per Diem & Fees - DOAS - Court Reporter Stipends	pd&fcrs
651325	Per Diem & Fees - General Assembly - Members of the General Assembly	pd&fga
651326	Per Diem & Fees - Air Patrol	pd&fap
652000	<u>PER DIEM & FEES - EXPENSES</u>	
652001	Per Diem & Fees - Expenses - Reimbursable Expenses	pd&f-e
652002	Per Diem & Fees - Expenses - Third Party Expense	pd&f-exp
652003	Per Diem & Fees - Expenses - Third Party Expense - Hearing Transcripts	pd&f-e3
652004	Per Diem & Fees - Expenses - Third Party Expense - Test Monitors	pd&f-e3h
652005	Per Diem & Fees - Expenses - Third Party Expense - Merit System - Deferred Compensation Administrator	pd&f-e3t
652005	Per Diem & Fees - Expenses - Third Party Expense - Merit System - Deferred Compensation Administrator	pd&f-e3d
653000	<u>CONTRACTS - PRIVATE</u>	
653001	Contracts - Local Governments	con
653010	Contracts - Local Governments - DOT - Convict Labor	con-1g
653050	Contracts - Local Governments - DNR - I/M	con-t-cl
653075	Contracts - Local Governments - DOC - Subsidy for County Correctional Facilities	con-1g/m
653200	Contracts - Nonprofit Organizations	con-1g/cc
653201	Contracts - Private - Security	con-npo
653202	Contracts - Private - Cooperative Agreements	con-p-sec
653203	Contracts - Private - Fire Control	con-p-ca
653204	Contracts - Private - Air Control	con-p-fc
653205	Contracts - Private - Site Preparation	con-p-ac
653206	Contracts - Private - Tree Planning	con-p-sp
653207	Contracts - Private - Tree Fertilization	con-p-pt
653208	Contracts - Private - Student Interns	con-p-tf
653209	Contracts - Private - Aerial Spraying	con-p-si
653210	Contracts - Private - Consultant	con-p-as
653600	Contracts - Other	con-p-con
653650	Contracts - Other - SHBP - Claim/Hospital Audit	con-oth
653651	Contracts - Other - SHBP - Claims Refund Collections	con-oth1
653652	Contracts - Other - SHBP - Drug Formulary	con-oth2
653653	Contracts - Other - SHBP - Prudent Buyer - BC/BS	con-oth3
653654	Contracts - Other - SHBP - HMO Administration	con-oth4
653655	Contracts - Other - SHBP - HMO-ASO Contract/Premiums	con-oth5
653656	Contracts - Other - SHBP - ASO Administration	con-oth6
653657	Contracts - Other - SHBP - CDP Administrative Fee	con-oth7
653658	Contracts - Other - SHBP - Service Personnel	con-oth8
653659	Contracts - Other - SHBP - Contract Plan Fund	con-oth9
653660	Contracts - Other - SHBP - Greensprings - State Admin. Fee	con-oth10
653661	Contracts - Other - SHBP - Greensprings - Teachers Admin. Fee	con-oth11
653662	Contracts - Other - SHBP - Greensprings - Retired Teachers Admin. Fees	con-oth12
653663	Contracts - Other - SHBP - Greensprings - Service Personnel	con-oth13
653664	Contracts - Other - SHBP - Greensprings - Contract Plan Fund	con-oth14
653665	Contracts - Other - SHBP - Pharmacy Management	con-oth15
653666	Contracts - Other - SHBP - Unicare	con-oth16
653667	Contracts - Other - SHBP - NASO Utilization Review	con-oth17
653668	Contracts - Other - SHBP - PPO Network Administration	con-oth18
653675	Contracts - Other - DOT - Rest Area Maintenance	con-ms-af
653676	Contracts - Other - DOT - Landscape	con-othtm
653677	Contracts - Other - DOT - Sweeping	con-othtl
653678	Contracts - Other - DOT - Harbor Maintenance	con-othts
653679	Contracts - Other - DOT - Mowing	con-oth
653700	Contracts - Other - DOC - Mental Health Services for Inmates	con-othcmh

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
653725	Contracts - Other - DOAS - Risk Management - Adjusters Surveillance Expenses	con-othdse
653750	Contracts - Other - DNR - MCI/Im	con-othnmc
653751	Contracts - Other - DNR - Unicoi Management Fee	con-othnu
654000	<u>CONTRACTS - STATE ORGANIZATIONS</u>	con-st
654001	Contracts - State Organizations	con-st1
654050	Contracts - State Organizations - DOC - Medical College of Georgia for Inmate Health Care	con-st2
680000	<u>AUTHORITY LEASE RENTALS</u>	alr
680001	Authority Lease Rentals	alr1
690000	<u>DIRECT BENEFITS</u>	dirben
690001	Direct Benefits	dirben1
690100	Direct Benefits - Medicaid - Current Year	dirbenmcy
690101	Direct Benefits - Medicaid - Prior Year - 1	dirbenm1
690102	Direct Benefits - Medicaid - Prior Year - 2	dirbenm2
690103	Direct Benefits - Medicaid - Prior Year - 3	dirbenm3
690104	Direct Benefits - Medicaid - Prior Year - 4	dirbenm4
690105	Direct Benefits - Medicaid - Prior Year - 5	dirbenm5
690106	Direct Benefits - Medicaid - Prior Year - 6	dirbenm6
690107	Direct Benefits - Medicaid - Prior Year - 7	dirbenm7
690108	Direct Benefits - Medicaid - Prior Year - 8	dirbenm8
690109	Direct Benefits - Medicaid - Prior Year - 9	dirbenm9
690200	Direct Benefits - DOC - Medical Payments to County Jails	dirbenccj
690201	Direct Benefits - DOC - Medical Payments to County Correctional Facilities	dirbenccc
690202	Direct Benefits - DOC - Inmate Release Payments	dirbenccp
690203	Direct Benefits - DOC - Inmate Release Clothing	dirbenccr
690204	Direct Benefits - DOC - Inmate Release Transportation	dirbenccr
690250	Direct Benefits - SHBP - BC/BS ASO	dirshbpb1
690251	Direct Benefits - SHBP - HMO	dirshbpbmo
690252	Direct Benefits - SHBP - CDP	dirshbpcdp
690275	Direct Benefits - DTAE - Child Care Paid to Student	dirdtccs
690300	Direct Benefits - DJJ - Clothing	dirbenclth
690301	Direct Benefits - DJJ - Activity/School	dirbenactsch
690302	Direct Benefits - DJJ - Allowance	dirbenallow
690303	Direct Benefits - DJJ - Personal Hygiene	dirbenphyg
690304	Direct Benefits - DJJ - Travel	dirbentrav
690305	Direct Benefits - DJJ - Health Services	dirbenhlths
690306	Direct Benefits - DJJ - Psychological	dirbenpsych
690307	Direct Benefits - DJJ - Special Education	dirbensped
690308	Direct Benefits - DJJ - Treatment Programs	dirbenprog
690309	Direct Benefits - DJJ - Other	dirbenoth
690500	Direct Benefits - DHR - Food Stamps	dirbfbs
690501	Direct Benefits - DHR - Brain and Spinal Trust Fund	dirbbstf
690510	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Claims	dirbenvr1
690511	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Claims	dirbenvr2
690512	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance Benefits - Supplemental Security Insurance - Claims	dirbenvr3
690513	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Transportation	dirbenvr4
690514	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Direct Insurance Benefits - Medical Evidence Record - Claims	dirbenvr5
690515	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Supplemental Security Insurance - Medical Evidence Record - Claims	dirbenvr6
690516	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance/Supplemental Security Insurance - Medical Evidence Record - Claims	dirbenvr7
695000	<u>PENSION BENEFITS</u>	penben
695001	Pension Benefits - Regular Benefits	penben-reg
695002	Pension Benefits - Survivor Benefits	penben-svr
695003	Pension Benefits - Other Benefits	penben-oth
696000	<u>REFUND OF CONTRIBUTIONS</u>	ref-contr
696001	Refund of Contributions	ref-contr1
700000	<u>CLAIMS & JUDGMENTS</u>	cl&jud
700001	Claims & Judgments	cl&jud1
700050	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Doctor	cl&jwcd

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
700051	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Doctor - Refunds	cl&jwcd
700052	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Hospital	cl&jwch
700053	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Hospital - Refunds	cl&jwchr
700054	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Medical Management	cl&jwcm
700055	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Medical Management - Refunds	cl&jwcmr
700056	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Death Claims	cl&jwcdc
700057	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Drugs, Lab etc.	cl&jwcdl
700058	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Drugs, Lab etc. - Refunds	cl&jwcdlr
700059	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Funeral Expense	cl&jwcf
700060	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Rehabilitation Expense	cl&jwcr
700061	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Rehabilitation Expense - Refunds	cl&jwcr
700062	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Temp Total	cl&jwctt
700063	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Temp Partial	cl&jwctp
700064	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - STIPS	cl&jwctip
700065	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Prem. Part.	cl&jwcpp
700066	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Attorney Fees	cl&jwcaf
700067	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Attorney Fees - Refunds	cl&jwcaf
700068	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Benefits Fatality	cl&jwcbf
700069	Claims & Judgments - DOAS - Risk Management - Indemnity Refunds	cl&j-ir
700070	Claims & Judgments - DOAS - Risk Management - Adjusting Expense Refunds	cl&j-aer
700071	Claims & Judgments - DOAS - Risk Management - MCO - Doctor, Anesthesiologist	cl&jmco1
700072	Claims & Judgments - DOAS - Risk Management - MCO - Hospital	cl&jmco2
700073	Claims & Judgments - DOAS - Risk Management - MCO - Pharmacy, Drugs	cl&jmco3
700074	Claims & Judgments - DOAS - Risk Management - MCO - X-Rays, Lab, Ambulance, Other Med	cl&jmco4
700075	Claims & Judgments - DOAS - Risk Management - MCO - Medical Equipment	cl&jmco5
700076	Claims & Judgments - DOAS - Risk Management - MCO - Nurse Attendant Care	cl&jmco6
700077	Claims & Judgments - DOAS - Risk Management - MCO - Physical Therapy	cl&jmco7
700078	Claims & Judgments - DOAS - Risk Management - MCO - Chiropractors	cl&jmco8
700079	Claims & Judgments - DOAS - Risk Management - MCO - Hospital Audit	cl&jmco9
700080	Claims & Judgments - DOAS - Risk Management - MCO - Early Nurse Intervention	cl&jmco10
700081	Claims & Judgments - DOAS - Risk Management - MCO - Attendant Care	cl&jmco11
700082	Claims & Judgments - DOAS - Risk Management - MCO - Hospital Pre-Certification	cl&jmco12
700083	Claims & Judgments - DOAS - Risk Management - MCO - IME	cl&jmco13
700084	Claims & Judgments - DOAS - Risk Management - Medical Penalty	cl&jmco14
700085	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Expense	cl&jmco15
700086	Claims & Judgments - DOAS - Risk Management - MCO - Pharmacy/Drugs Reimbursement to Employee	cl&jmco16
700087	Claims & Judgments - DOAS - Risk Management - MCO - Dental	cl&jmco17
700088	Claims & Judgments - DOAS - Risk Management - MCO - Misc. Medical - Vendor	cl&jmco18
700089	Claims & Judgments - DOAS - Risk Management - MCO - Misc. Medical - Claimant	cl&jmco19
700090	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Suppliers	cl&jmco20
700091	Claims & Judgments - DOAS - Risk Management - MCO - Hospital - Refund	cl&jmco21
700092	Claims & Judgments - DOAS - Risk Management - MCO - Rehab Expense - Refund	cl&jmco22
700093	Claims & Judgments - DOAS - Risk Management - MCO - Doctor, X-Ray - Refund	cl&jmco23
700094	Claims & Judgments - DOAS - Risk Management - MCO - Drug Bills - Refund	cl&jmco24
700095	Claims & Judgments - DOAS - Risk Management - Outside Adjusters	cl&joa
700096	Claims & Judgments - DOAS - Risk Management - Private Investment	cl&jipi
700097	Claims & Judgments - DOAS - Risk Management - Experts	cl&jexpert
700098	Claims & Judgments - DOAS - Risk Management - Administration	cl&jadmin
700099	Claims & Judgments - DOAS - Risk Management - Postage/Mail	cl&jipost
700100	Claims & Judgments - DOAS - Risk Management - Indemnification Benefits	cl&jib
700101	Claims & Judgments - DOAS - Risk Management - Indemnification Benefits - Refunds	cl&jibr
700102	Claims & Judgments - DOAS - Risk Management - Unemployment Benefits	cl&jub
700103	Claims & Judgments - DOAS - Risk Management - Bodily or Personal Injury	cl&jbpi
700104	Claims & Judgments - DOAS - Risk Management - Property Damage	cl&jipd
700105	Claims & Judgments - DOAS - Risk Management - Business Interruption Expense	cl&jbie
700106	Claims & Judgments - DOAS - Risk Management - Loss of Rental Income	cl&jlri
700107	Claims & Judgments - DOAS - Risk Management - Auto Collision Damage - Other	cl&jacd
700108	Claims & Judgments - DOAS - Risk Management - Auto Collision Damage - Other	cl&jacdo
700109	Claims & Judgments - DOAS - Risk Management - Bond Pay - Game and Fish	cl&jbpgf
700110	Claims & Judgments - DOAS - Risk Management - Bond Pay - Faithful Performance	cl&jbpf
700111	Claims & Judgments - DOAS - Risk Management - Xrays, Lab, Anesthesia	cl&jxia
700112	Claims & Judgments - DOAS - Risk Management - Medical Equipment	cl&jme
700113	Claims & Judgments - DOAS - Risk Management - Travel	cl&jt
700114	Claims & Judgments - DOAS - Risk Management - Attendant Care - In House	cl&jacih
700115	Claims & Judgments - DOAS - Risk Management - Foster Parents Claims	cl&jfpc
700116	Claims & Judgments - DOAS - Risk Management - Auto Liability Premium - Tort	cl&jalpt
700117	Claims & Judgments - DOAS - Risk Management - Dental Bills	cl&jdb
700118	Claims & Judgments - DOAS - Risk Management - Miscellaneous Medical - In House	cl&jmmih
700119	Claims & Judgments - DOAS - Risk Management - Attendant Care	cl&jac
700120	Claims & Judgments - DOAS - Risk Management - Physical Therapy	cl&jpt
700121	Claims & Judgments - DOAS - Risk Management - Chiropractors	cl&jc
700122	Claims & Judgments - DOAS - Risk Management - Hospital Pre-Certification	cl&jhpc
700123	Claims & Judgments - DOAS - Risk Management - Nurse Consultant	cl&jnc
700124	Claims & Judgments - DOAS - Risk Management - IME's	cl&jime
700125	Claims & Judgments - DOAS - Risk Management - Settlement Evaluation	cl&jse
700126	Claims & Judgments - DOAS - Risk Management - Legal Administrative Expense	cl&jlae
700127	Claims & Judgments - DOAS - Risk Management - Refund of Legal Expense	cl&jlaer
700128	Claims & Judgments - DOAS - Risk Management - Reimbursement to Foster Parent Policy Payments	cl&jfpp
700129	Claims & Judgments - DOAS - Risk Management - Reimbursement to Subsequent Injury Trust Fund	cl&jfsi

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
700130	Claims & Judgments - DOAS - Risk Management - Reimbursement to Fund - General	cl&jgf
700131	Claims & Judgments - DOAS - Risk Management - Reimbursement - Administrative Expense	cl&jrae
700132	Claims & Judgments - DOAS - Risk Management - Reimbursement - Employee Drug Bills	cl&jred
700133	Claims & Judgments - DOAS - Risk Management - Tele. Case Management	cl&jTCM
700134	Claims & Judgments - DOAS - Risk Management - Savings	cl&jsave
700135	Claims & Judgments - Risk Management - Insurance Recoveries (Contra Account)	cl&jinsrec
700200	Claims & Judgments - DOAS - Risk Management - IBNR	cl&jibnr
701000	<u>MOTOR VEHICLES NOT CAPITALIZED</u>	mvnoncap
701010	Motor Vehicles Not Capitalized - Passenger Cars	mvnc-cars
701011	Motor Vehicles Not Capitalized - Vans	mvnc-vans
701012	Motor Vehicles Not Capitalized - Sport Utility Vehicles	mvnc-suvs
701013	Motor Vehicles Not Capitalized - Buses	mvnc-buses
701014	Motor Vehicles Not Capitalized - Passenger Trucks	mvnc-truck
701017	Motor Vehicles Not Capitalized - Motorcycles, Motor Scooters	mvnc-cycle
701023	Motor Vehicles Not Capitalized - Roadworthy Utility Carts (Gem carts)	mvnc-ucart
701052	Motor Vehicles Not Capitalized - Motorized Watercraft	mvnc-water
701053	Motor Vehicles Not Capitalized - Golf Carts/ATVs (other small motorized vehicles)	mvnc-atv
703000	<u>LOTTERY PRIZES</u>	lottprz
703001	Lottery Prizes	lottprz1
705000	<u>TUITION AND SCHOLARSHIPS</u>	tuit/schl
705001	Tuition and Scholarships	tuit/schl1
707000	<u>GRANTS</u>	grt-ig
707001	Grants to Cities	grt-city
707002	Grants to Counties	grt-cnty
707003	Grants - Public Libraries - Salaries	grt-plsal
707004	Grants - Public Libraries - Travel	grt-pltrv
707005	Grants - Public Libraries - M & O	grt-plm&o
707006	Grants - Public Libraries - Materials	grt-plmat
707007	Grants - Disaster Assistance	grt-disas
707008	Grants - Local School Systems	grt-sch
707009	Grants - RESA	grt-resa
707010	Grants - Colleges and Universities	grt-coll
707011	Grants - Private Organizations	grt-po
707012	Grants - Nonprofit Organizations	grt-npo
707013	Grants - Other	grt-oth
707015	Grants - ARRA Payments to Subgrantees	grt-ARRA
707020	Grants - DOT - Airports	grt-air
707030	Grants - GDECL - GA Pre-K	grt-o-gpk
707031	Grants - GDECL - Federal CACFP	grt-o-fcac
707032	Grants - GDECL - Federal SFSP	grt-o-fsfs
707033	Grants - GDECL - Federal - CCDF - Quality	grt-o-mrca
707034	Grants - GDECL - Federal - CIL	grt-o-cil
707035	Grants - GDECL - Federal - CCDF - Earmark1	grt befce1
707036	Grants - GDECL - Federal - CCDF - Earmark2	grt befce2
707037	Grants - GDECL - Federal - CCDF - Earmark3	grt befce3
707040	Grants - DTAE - Lottery Funds	grt-dt-lot
707041	Grants - DTAE - Talking Book Centers	grt-dt-tb
707042	Grants - DTAE - Other Technical Institutes	grt-dt-ti
707043	Grants - DTAE - HOPE Book Allotment	grt-dt-hpb
707044	Grants - DTAE - HOPE GED	grt-dt-hpg
707045	Grants - DTAE - Degree	grt-dt-dgr
707046	Grants - DTAE - Diploma/Certificate	grt-dt-dip
707047	Grants - DTAE - Fees	grt-dt-fee
707048	Grants - DTAE - Recovery	grt-dt-rcv
707049	Grants - DTAE - Tuition	grt-dt-tui
707060	Grants - GOV - Terrorism Assistance	grt-gov-ta
709000	<u>SPECIAL ITEMS</u>	specitme
709001	Special Items	specitme1

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
710000	<u>EXTRAORDINARY EXPENDITURES</u>	extr-exp
710001	Extraordinary Expenditures	extr-exp1
710002	Extraordinary Expenditures - Disaster Expense	extr-dis
712000	<u>BOND PRINCIPAL</u>	bnd-prin
712001	Bond Principal	bnd-prin1
712002	Bond Principal - DNR - Payment On-Behalf of NGMA - Revenue Bonds	bnd-prind1
713000	<u>CAPITAL LEASE/INSTALLMENT PURCHASE - PRINCIPAL PAYMENTS</u>	cap-prin
713001	Capital Lease - Principal Payments	cap-prin1
713100	Installment Purchases - Principal Payments	capip-p
714000	<u>OTHER DEBT PRINCIPAL</u>	oth-prin
714001	Other Debt - Principal	oth-prin1
715000	<u>INTEREST - BONDS</u>	int-bnd
715001	Interest - Bonds	int-bnd1
715002	Interest - Bonds - DNR - Payment On-Behalf of NGMA - Revenue Bonds	int-bnd2
716000	<u>CAPITAL LEASE/INSTALLMENT PURCHASE - INTEREST PAYMENTS</u>	cap-int
716001	Capital Lease - Interest Payments	cap-int1
716100	Installment Purchase - Interest Payments	capip-i
717000	<u>INTEREST - OTHER DEBT</u>	oth-int
717001	Interest - Other Debt	oth-int1
718000	<u>OTHER DEBT SERVICE CHARGES</u>	oth-ds
718001	Other Debt Service Charges	oth-ds1
720000	<u>EQUIPMENT</u>	equip
720001	Equipment - Machinery & Equipment	equip-m&e
720002	Equipment - Machinery & Equipment - DOT - Road Building and Maintenance Equipment	equip-dot
720030	Equipment - Machinery & Equipment - DOT - Equipment Distributed from Inventory	equip-dot2
720101	Equipment - Machinery & Equipment - Agricultural Equipment	Eq Agri
720102	Equipment - Machinery & Equipment - Construction Equipment	Eq Constr
720103	Equipment - Machinery & Equipment - Manufacturing Equipment	Eq Mfg
720104	Equipment - Machinery & Equipment - Food Service Equipment	Eq Food
720105	Equipment - Machinery & Equipment - Cleaning Equipment	Eq Clean
720106	Equipment - Machinery & Equipment - Medical Equipment	Eq Medical
720107	Equipment - Machinery & Equipment - Furniture	Eq Furntr
720108	Equipment - Machinery & Equipment - Road and Highway Equipment	Eq Rd Hwy
720109	Equipment - Machinery & Equipment - Office Equipment	Eq Office
722000	<u>MOTOR VEHICLES</u>	mrveh
722001	Motor Vehicles - DO NOT USE AFTER FY 2007	mrveh1-NO
722010	Motor Vehicles - Passenger Cars	mv-cars
722011	Motor Vehicles - Vans	mv-vans
722012	Motor Vehicles - Sport Utility Vehicles	mv-suv
722013	Motor Vehicles - Buses	mv-buses
722014	Motor Vehicles - Passenger Trucks	mv-trucks
722015	Motor Vehicles - 18 Wheelers (including trailers)	mv-18wheel
722016	Motor Vehicles - Ambulance	mv-ambinc
722017	Motor Vehicles - Motorcycles, Motor Scooters	mv-cycle
722018	Motor Vehicles - Fire Trucks	mv-firetrk
722019	Motor Vehicles - Cargo Trucks	mv-cargo
722020	Motor Vehicles - Dump Trucks	mv-dumptrk
722021	Motor Vehicles - Garbage Trucks	mv-garbage
722022	Motor Vehicles - Recreational Vehicles	mv-rvs
722023	Motor Vehicles - Roadworthy Utility Carts (Gem Carts)	mv-ucart
722050	Motor Vehicles - Helicopters	mv-helicpt
722051	Motor Vehicles - Airplanes	mv-plane
722052	Motor Vehicles - Motorized Watercraft	mv-water
722053	Motor Vehicles - Golf Carts/ATVs (other small motorized vehicles)	mv-atvgolf

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
723000	<u>LAND</u>	land
723001	Land	land1
723004	Land - DOT - ROW	land-dot
723104	Land -DOT - ROW - Off System	land-r-off
724000	<u>BUILDINGS</u>	bldg
724001	Buildings	bldg1
724002	Buildings - Not Capitalized	bldg2
725000	<u>IMPROVEMENTS OTHER THAN BUILDING</u>	impr-otb
725001	Improvements other than Bldg	impr-otb1
726000	<u>WORKS OF ART AND HISTORICAL TREASURES</u>	waht
726001	Works of Art and Historical Treasures - Non-Depreciable	waht-nd
726002	Works of Art and Historical Treasures - Depreciable	waht-d
727000	<u>LIBRARY COLLECTIONS</u>	libc
727001	Library Collections	libc1
728000	<u>CONSTRUCTION IN PROGRESS</u>	cip
728001	Construction in Progress	cip1
728024	Construction in Progress - Buildings	cip-bldgs
728025	Construction in Progress - Improvements Other Than Buildings	cip-impotb
728033	Construction in Progress - Infrastructure	cip-inf
733000	<u>INFRASTRUCTURE</u>	in
733001	Infrastructure	in1
733002	Infrastructure - DOT - Roads	indot/r
733003	Infrastructure - DOT - Bridges	indot/b
733004	Infrastructure - DOT - Right of Way	indot-row
733005	Infrastructure - DOT - Railroads and Utilities - Relocation or Improvement	indot-ruri
733006	Infrastructure - DOT - Railroads and Utilities - Consultants	indot-ruc
733007	Infrastructure - Other - Right of Way	inoth-row
733008	Infrastructure - County	inco
733009	Infrastructure - City	incity
733012	Infrastructure - DOT - Consultants - Roads	indot-c/r
733013	Infrastructure - DOT - Consultants - Bridges	indot-c/b
733014	Infrastructure - DOT - Consultants - Roads - Off System	indot-c/ro
733015	Infrastructure - DOT - Consultants - Bridges - Off System	indot-c/bo
733102	Infrastructure - DOT - Roads - Depreciable	indot/rd
733103	Infrastructure - DOT - Bridges - Off System	brdgs-off
733104	Infrastructure - DOT - Bridges - Depreciable	brdgs-dep
733105	Infrastructure - DOT - Bridges - Residual	brdgs-res
733202	Infrastructure - DOT Roads - Residual	indot/rr
733302	Infrastructure - DOT - Roads - Off System	indot/ros
733305	Infrastructure - DOT - Railroads and Utilities - Off System	inrail-off
733306	Infrastructure - DOT - Railroads and Utilities - Consultants - Off System	indot-coff
733307	Infrastructure - DOT - Railroads and Utilities - Relocation or Improvement - Off System	indot-ruof
733999	Infrastructure - DOT - Prior Years' Contract Cost Transfer	indotpy
740000	<u>DEPRECIATION</u>	depr
740001	Depreciation Expense	depr1
741000	<u>EXPENSE REIMBURSEMENT ALLOWANCES - (General Assembly Only)</u>	r-all
741001	Expense Reimbursement Allowances - Current Year Expenses - (General Assembly Only)	r-all-cy
741002	Expense Reimbursement Allowances - Prior Year Expenses - 1 - (General Assembly Only)	r-all-py1
741003	Expense Reimbursement Allowances - Prior Year Expenses - 2 - (General Assembly Only)	r-all-py2
742000	<u>PER DIEM DIFFERENTIAL - (General Assembly Only)</u>	ppd

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
742001	Per Diem Differential - Current Year Expenses - (General Assembly Only)	pdd-cy
742002	Per Diem Differential - Prior Year Expenses - 1 - (General Assembly Only)	pdd-py-1
743000	<u>NON-OPERATING EXPENSES - INTEREST EXPENSE</u>	noe-int
743001	Non-Operating Expenses - Interest Expense	noe-int1
743002	Non-Operating Expenses - Interest Expense - Miscellaneous Revenue/Expense	noe-oth2
744000	<u>NON-OPERATING EXPENSES - BOND RELATED EXPENSES</u>	noe-bnd
744001	Non-Operating Expenses - Bond Related Expenses	noe-bnd1
745000	<u>NON-OPERATING EXPENSES - OTHER</u>	noe-oth
745001	Non-Operating Expenses - Other	noe-oth1
745100	Non-Operating Expenses - Vendor Premium Disbursements	noe-vdrprm
745150	Non-Operating Expenses - Spending Account Disbursements	noe-spacct
745155	Non-Operating Expenses - Health Savings Accounts Disbursements	noe-hsa
747000	<u>GAIN/LOSS ON DISPOSAL OF CAPITAL ASSETS</u>	gl-ca
747001	Gain/Loss on Disposal of Capital Assets	gl-ca1
750000	<u>TRANSFERS OUT</u>	ot-out
750001	Transfers Out	ot-out1
750100	Transfers Out - Sales Taxes	ot-tostax
750400	Transfers Out - Workers' Compensation - Assessments	ot-topgwa
750401	Transfers Out - Workers' Compensation - Penalty Fines	ot-topgwp
750402	Transfers Out - Workers' Compensation - No Dependent Death Cases	ot-topgwd
750403	Transfers Out - Workers' Compensation - Miscellaneous	ot-topgwm
750500	Transfers Out - DOT - State Road and Tollway Authority Payments	ot-srtap
753000	<u>OTHER FINANCING USES - OTHER</u>	ofu
753001	Other Financing Uses - Other Financing Uses - Other	ofu1
761000	<u>INDIRECT COST</u>	ic
761001	Indirect Cost	ic1
761050	Indirect Cost - DHR - Holding Pools	icdhrhp
761100	Indirect Cost - DOT -Prior Years' Engineering Cost Transfer	icteng
761102	Indirect Cost - DOT - Accrued Leave (Based on Approved Rate)	ictal
761103	Indirect Cost - DOT - Laboratory Costs	ictlab
761104	Indirect Cost - DOT - Fleet Costs	ictfit
761105	Indirect Cost - DOT - Depreciation	ictdep
761106	Indirect Cost - DOT - Shop Costs	ictsc
761107	Indirect Cost - DOT - RM Costs	ictrm
761150	Indirect Cost - DOAS - Local Support Costs	icdpsc
761151	Indirect Cost - DOAS - Support Cost Allocated	icdpsca
761152	Indirect Cost - DOT - Shop Cost - Non Vehicle	icdpscnv
761153	Indirect Cost - DOT - Shop Costs Manufactured Items	icdpscmi
762000	<u>INDIRECT COST - CONTRA ACCOUNT</u>	ic-cntr
762001	Indirect Cost - Contra Account	ic-cntr1
814000	<u>I T SUPPLIES AND MATERIALS</u>	SUPPLIES /
814001	Computer Supplies and Materials	Computer S
814501	Telecommunications Supplies and Materials	Telecomm S
815000	<u>I T REPAIRS AND MAINTENANCE</u>	R&M
815001	I T Repairs & Maintenance - Personal Systems	R&M Persor
815010	I T Repairs & Maintenance - Server Systems	R&M Server

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
815020	I T Repairs & Maintenance - Mainframe Systems	R&M Mainfr
815030	I T Repairs & Maintenance - Storage Systems, Peripherals, and Specialized Equipment	R&M Storang
815040	I T Repairs & Maintenance - Network Hardware and Equipment	R&M Netwo
815050	I T Repairs & Maintenance - Key Telephone Systems and Equipment	R&M Key Te
815060	I T Repairs & Maintenance - PBX Telephone Systems and Equipment	R&M PBX T
815070	I T Repairs & Maintenance - VOIP Telephone Systems and Equipment	R&M VOIP T
815080	I T Repairs & Maintenance - Centrex/Business/Other Telephone Equipment	R&M Centre
815090	I T Repairs & Maintenance - Mobile Communications Infrastructure Equipment	R&M Mobile
815100	I T Repairs & Maintenance - Mobile Communication Devices (Cell, PDA, Blackberries, Pagers, Radios)	R&M Mobile
816000	<u>I T EQUIPMENT (<\$5,000)</u>	EQUIP UND
816001	Personal Systems \$0 to \$4,999	Personal S
816010	Server Systems \$0 to \$4,999	Server Sys
816020	Mainframe Systems \$0 to \$4,999	Mainframe
816030	Storage Systems, Peripherals, and Specialized Equipment \$0 to \$4,999	Storage P
816040	Network Hardware and Equipment \$0 to \$4,999	NW HW anc
816050	Key Telephone Systems and Equipment \$0 to \$4,999	Key Tele S
816060	PBX Telephone Systems and Equipment \$0 to \$4,999	PBX Tele S
816070	VOIP Telephone Systems and Equipment \$0 to \$4,999	VOIP Tele
816080	Centrex/Business/Other Telephone Equipment \$0 to \$4,999	Centrex/Bu
816090	Mobile Communications Infrastructure Equipment \$0 - \$4,998	Mobile Com
816100	Mobile Communication Devices (Cell, PDA, Blackberries, Pagers, Radios)	Mobile Com
819000	<u>I T RENTS OTHER THAN REAL ESTATE</u>	RENTS-OTI
819001	Rents - Personal Systems	Op Persona
819010	Rents - Server Systems	Op Server
819020	Rents - Mainframe Systems	Op MF Stg
819030	Rents - Storage Systems, Peripherals, and Specialized Equipment	Op Stg
819040	Rents - Network Hardware and Equipment	Op NW HW
819050	Rents - Key Telephone Systems and Equipment	Op Key Tel
819060	Rents - PBX Telephone Systems and Equipment	Op PBX
819070	Rents - VOIP Telephone Systems and Equipment	Op VOIP
819080	Rents - Centrex/Business/Other Telephone Equipment	Op Centrex
819090	Rents - Mobile Communications Infrastructure Equipment	Op Infra
819100	Rents - Mobile Communication Devices (Cell, PDA, Blackberries, Pagers, Radios)	Op Devices
821000	<u>I T EQUIPMENT</u>	COMP/TELE
821001	Personal Systems ≥ \$5,000	Personal S
821010	Server Systems ≥ \$5,000	Server Sys
821020	Mainframe Systems ≥ \$5,000	Mainframe
821030	Storage Systems, Peripherals, and Specialized Equipment ≥ \$5,000	Storage P
821040	Network Hardware and Equipment ≥ \$5,000	Network HW

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
821050	Key Telephone Systems and Equipment ≥ \$5,000	Key Tele S
821060	PBX Telephone Systems and Equipment ≥ \$5,000	PBX Tele S
821070	VOIP Telephone Systems and Equipment ≥ \$5,000	VOIP Tele
821080	Centrex/Business/Other Telephone Equipment ≥ \$5,000	Centrex/Bu
821090	Mobile Communications Infrastructure Equipment ≥ \$5,000	Mobile Com
823000	<u>SOFTWARE (CAPITALIZED)</u>	Software C
823001	Software - Personal Systems Software	Personal
823010	Software - Server Software	Server
823020	Software - Mainframe Software	Mainframe
823040	Software - Network Software	Network
824000	<u>IT BUILDINGS</u>	Bldgs - IT
824001	IT Buildings - IT Facility	Bldgs - IT
848000	<u>IT REAL ESTATE RENTALS</u>	REAL ESTA
848001	IT Real Estate Rentals - IT Facility	RE - IT
851000	<u>PROFESSIONAL / TECHNICAL SERVICES - COMPUTER / IT</u>	P/T COM/IT
851001	Personal Computer & Printer Support Services	PC & Print
851010	Server Support Services	Server Sup
851020	Mainframe Support Services	Mainframe
851210	LAN Support Services	LAN Suppor
851220	WAN Support Services	WAN Suppo
851310	Application Development Services	App Develo
851320	Application Support Services	App Suppor
852000	<u>PROFESSIONAL / TECHNICAL SERVICES - COMPUTER / IT - EXPENSES</u>	P/T SERVIC
852001	Professional/Technical Services - Expenses - Reimbursable Expenses	P/T Servic
852002	Professional/Technical Services - Expenses - Third Party Expense	P/T Servic
863000	<u>SOFTWARE (NOT CAPITALIZED)</u>	Software N
863001	Software Not Capitalized - Personal Systems Software	Personal
863010	Software Not Capitalized - Server Software	Server
863020	Software Not Capitalized - Mainframe Software	Mainframe
863040	Software Not Capitalized - Network Software	Network
864000	<u>SOFTWARE MAINTENANCE AND SUPPORT</u>	SOFTWARE
864001	Software Maintenance & Support - Personal Systems Software	Software M
864010	Software Maintenance & Support - Server Software	Software M
864020	Software Maintenance & Support - Mainframe Software	Software M
864040	Software Maintenance & Support - Network Software	Software M
865000	<u>INFRASTRUCTURE AND TELECOMMUNICATIONS (To pay GTA Invoices)</u>	INFRA/TELE
865001	Infrastructure	infrastr
865002	Managed Network Services	mgdnetsvc
865003	Infrastructure - GTA USE ONLY	infraGTA
865004	Managed Network Services - GTA USE ONLY	netwkGTA
	ONLY GTA should use account numbers 865003 & 865004; all other organizations use 865001 & 865002	
871000	<u>VOICE / DATA COMMUNICATION SERVICES (To pay GTA Invoices)</u>	VOICE/DAT
871001	Voice/Data Communication Services - GTA Computer Bill	Voice/Data

SCHEDULE "2A"**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL****SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
871002	Voice/Data Communication Services - GTA Data Network Bill	Voice/Data
871003	Voice/Data Communication Services - GTA Telecommunications Bill	Voice/Data
872000	<u>VOICE / DATA COMMUNICATION SERVICES (Vendors Other Than GTA)</u>	VOICE/DAT
872001	Voice/Data Communication Services - Wire/Cable	Voice/Data
872003	Voice/Data Communication Services - MPLS	Voice/Data
872004	Voice/Data Communication Services - Video	Voice/Data
872005	Voice/Data Communication Services - Local Service	Voice/Data
872006	Voice/Data Communication Services - Long Distance	Voice/Data
872007	Voice/Data Communication Services - Voice Mail and Other Voice Processing	Voice/Data
872008	Voice/Data Communication Services - PBX	Voice/Data
872009	Voice/Data Communication Services - VOIP	Voice/Data
872010	Voice/Data Communication Services - Key System	Voice/Data
872011	Voice/Data Communication Services - Mobile/Wireless	Voice/Data
872012	Voice/Data Communication Services - Other	Voice/Data
873000	<u>VOICE / DATA COMMUNICATION SERVICES (GTA Use Only)</u>	VOICE/DAT
873001	Voice/Data Communication Services - Wire/Cable	Voice/Data
873003	Voice/Data Communication Services - MPLS	Voice/Data
873004	Voice/Data Communication Services - Video	Voice/Data
873005	Voice/Data Communication Services - Local Service	Voice/Data
873006	Voice/Data Communication Services - Long Distance	Voice/Data
873007	Voice/Data Communication Services - Voice Mail and Other Voice Processing	Voice/Data
873008	Voice/Data Communication Services - PBX	Voice/Data
873009	Voice/Data Communication Services - VOIP	Voice/Data
873010	Voice/Data Communication Services - Key System	Voice/Data
873011	Voice/Data Communication Services - Mobile/Wireless	Voice/Data
873012	Voice/Data Communication Services - Other	Voice/Data
900000	<u>AUSTERITY ADJUSTMENTS</u>	aus
900001	Austerity Adjustments	aus1

SCHEDULE "2A"

**STATE OF GEORGIA
ACCOUNTING PROCEDURES MANUAL**

**SECTION: TWO - STATE CHART OF ACCOUNTS AND
OTHER ACCOUNTING IDENTIFIERS
SCHEDULE: SUBACCOUNTS**

ACCOUNT NUMBER		SHORT NAME
SYSTEM DEFAULT ACCOUNTS (No Balance at Fiscal Year End)		
901000	Discount Earned	disc-ernd
901020	Realized Gain	realgn
901025	Realized Loss	realls
901030	Sales Tax Expense	stxexp
901035	Use Tax Expense	utxexp
901040	Unrealized Gain	unrealgn
901045	Unrealized Loss	unrealls
901050	Voucher Registration	vchreg
901055	Inter Unit Distributions	iudistr
901060	Inter Unit Payments	iupymt
901065	Org Budget Offset	obo
901070	Proj/Grant Offset	pgo
901075	Revenue Estimate Offset	reo
901080	Appropriation Offset	ao
901085	Allotment Offset	aof
997001	Position Count	pcnt
997002	Vehicle Count	vcnt
997003	Client Count	ccnt