

SCHEDULE "2A" STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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 South Trust 1	c-op-s1
101061 Cash in Banks Operating Account South Trust 2	c-op-s2
101062 Cash in Banks Operating Account South Trust 3	c-op-s3
101063 Cash in Banks Operating Account South Trust 4	c-op-s4
101064 Cash in Banks Operating Account South Trust 5	c-op-s5
101065 Cash in Banks Operating Account South Trust 6	c-op-s6
101066 Cash in Banks Operating Account South Trust 7	c-op-s7
101067 Cash in Banks Operating Account South Trust 8	c-op-s8
101068 Cash in Banks Operating Account 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-afb
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

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT	
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-cbtc
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-ct2
101197	Cash in Banks Operating Account Community Banking Company	c-op-cbc
101301	Cash in Banks Payroll Account Athens First Bank & Trust Company	c-p-afbtc
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
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
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 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-cbtc
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

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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 South Trust 1	c-ot-st1
101701 Cash in Banks Other Account South Trust 2	c-ot-st2
101702 Cash in Banks Other Account South Trust 3	c-ot-st3
101703 Cash in Banks Other Account 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
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

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT	
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
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-nbwc
101859	Cash in Banks Other Account Northwest 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-sec1
101871	Cash in Banks Other Account Security Bank & Trust 2	c-ot-sec2
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
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 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
102012	Cash in Banks Revenue Collections Bank of America 3	c-rc-boa3
102013	Cash in Banks Revenue Collections 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-cbt
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-boad
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

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ACCOUNT	SHORT	
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-sf3
102116	Cash in Banks Revenue Collections - DOR - South Trust - Federal Retirees HB90	c-rc-sf90
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-dhrs
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
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

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT	
106000	<u>CASH EQUIVALENTS - POOLED</u>	
106001	Cash Equivalents - Pooled - OTFS	c-e-pool
106002	Cash Equivalents - Pooled - Other	c-e-pool1
106003	Cash Equivalents - Pooled - Flex Investment Account (OTFS) (Ga Fund)	c-e-pool0
		c-e-poolf
106050	Cash Equivalents - Pooled - DOT - Floyd County	c-e-poolff
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-poolva
106400	CE-Pool-Prop Funds-Rest Assets	c-e-poolr
107000	<u>CASH EQUIVALENTS - CERTIFICATES OF DEPOSIT</u>	
107001	Cash Equivalents - Certificates of Deposit	c-e-cd
		c-e-cd1
107400	Cash Equivalents - Certificates of Deposit - Proprietary Funds - Restricted Assets	c-e-cdr
107500	<u>INVESTMENTS - CURRENT - CERTIFICATES OF DEPOSIT</u>	
107501	Investments - Current - Certificates of Deposit	l-c-cd
		l-c-cd1
107900	Investments - Current - Certificates of Deposit - Proprietary Funds - Restricted Assets	i-c-cdr
108000	<u>CASH EQUIVALENTS - U.S. GOVERNMENT SECURITIES</u>	
108001	Cash Equivalents - U.S. Govt Securities	c-e-gs
		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>	
108501	Investments-Current-U.S. Government Securites	l-c-gs
		l-c-gs1
108900	Investments - Current -U.S. Govt Securities - Proprietary Funds - Restricted Assets	i -c-pfr
109000	<u>CASH EQUIVALENTS - CORPORATE BONDS</u>	
109001	Cash Equivalents - Corporate Bonds	c-e-cb
		c-e-cb1
109400	Cash Equivalents - Corporate Bonds - Proprietary Funds - Restricted Assets	c-e-cbr
109500	<u>INVESTMENTS - CURRENT - CORPORATE BONDS</u>	
109501	Investments-Current-Corporate Bonds	l-c-cb
		l-c-cb1
109900	Investments - Current - Corporate Bonds - Proprietary Funds - Restricted Assets	i-c-cbr
110000	<u>CASH EQUIVALENTS - MUNICIPAL BONDS</u>	
110001	Cash Equivalents - Municipal Bonds	c-e-mb
		c-e-mb1
110400	Cash Equivalents - Municipal Bonds - Proprietary Funds - Restricted Assets	c-e-mbr
110500	<u>INVESTMENTS - CURRENT - MUNICIPAL BONDS</u>	
110501	Investments-Current-Municipal Bonds	l-c-mb
		l-c-mb1
110900	Investments -Current - Municipal Bonds - Proprietary Funds - Restricted Assets	i-c-mbr
111000	<u>CASH EQUIVALENTS - STOCK</u>	
111001	Cash Equivalents - Stock	c-e-stk
		c-e-stk1
111400	Cash Equivalents - Stock - Proprietary Funds - Restricted Assets	c-e-stkr
111500	<u>INVESTMENTS - CURRENT - STOCK</u>	
111501	Investments - Current - Stock	l-c-stk
		i - c-stk1
111900	Investments - Current - Stock - Proprietary Funds - Restricted Assets	i - c-stkr

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT	
112000	<u>CASH EQUIVALENTS - OTHER</u>	
112001	Cash Equivalents - Other	c-e-oth
112002	Cash Equivalents - Merit System - Deferred Compensation Trusts	c-e-oth1 c-e-msdc
112400	Cash Equivalents - Other - Proprietary Funds - Restricted Assets	c-e-opra
112500	<u>INVESTMENTS - CURRENT - OTHER</u>	
112501	Investments - Current - Other	I-c-o ic-o1
112900	Investments - Current - Other - Proprietary Funds - Restricted Assets	ic-c-1
113000	<u>INVESTMENTS - NONCURRENT - CERTIFICATES OF DEPOSIT</u>	
113001	Investments - Noncurrent - Certificates of Deposit	i-n-cd 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>	
114001	Investments - Noncurrent - U.S. Government Securities	i-n-gs 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>	
115001	Investments - Noncurrent - Corporate Bonds	i-n-cbs i-n-cbs1
115400	Investments - Noncurrent - Corporate Bonds - Proprietary Funds - Restricted Assets	i-n-cbs-r
116000	<u>INVESTMENTS - NONCURRENT - MUNICIPAL BONDS</u>	
116001	Investments - Noncurrent - Municipal Bonds	i-n-mb i-n-mb1
116400	Investments - Noncurrent - Municipal Bonds - Proprietary Funds - Restricted Assets	i-n-mb-r
117000	<u>INVESTMENTS - NONCURRENT - STOCK</u>	
117001	Investments - Noncurrent - Stock	i-n-stk i-n-stk1
117400	Investments - Noncurrent - Stock - Proprietary Funds - Restricted Assets	i-n-stk-r
118000	<u>INVESTMENTS - NONCURRENT - OTHER</u>	
118001	Investments - Noncurrent - Other	i-n-oth i-n-oth1
118400	Investments - Noncurrent - Other - Proprietary Funds - Restricted Assets	i-n-oth-r
119000	<u>INVESTMENTS - NONCURRENT - POOLED</u>	
119001	Investments - Noncurrent - Pooled	I-n-p I-n-p1
119400	Investments - Noncurrent - Pooled - Proprietary Funds - Restricted Assets	I-n-pr
121000	<u>STATE APPROPRIATIONS RECEIVABLE</u>	
121001	State Appropriations Receivable	arstapp 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>	
122001	Federal Receivables - Direct	arfed
122002	Federal Receivables - Direct - 2	arfedd 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

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT	
122500	Federal Receivables - Indirect	arfed
122501	Federal Receivables - Indirect - Medical Refunds - DMA	arfedirdma
123000	<u>LOCAL GOVERNMENT RECEIVABLES</u>	arlocg
123001	Local Government Receivables - Cities	arlocgcty
123002	Local Government Receivables - Counties	arlocgco
123050	Local Government Receivables - DHR - Public Health	arlocdhr1
123051	Local Government Receivables - DHR - Mental Health	arlocdhr2
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	arinter
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 Uncollect-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
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

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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>	aulnrec
132001 Allowance for Uncollectible Loans & Notes Receivable	aulnrec1
132900 Allowance for Uncollectible Loans & Notes Receivable - Proprietary Funds - Long-Term	aulnrecpf
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
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
133080 Other Receivables - Merit System - Spending Account Overpayments	othrecms0
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 - Merit System - Flex 3E	othrecms3e
133085 Other Receivables - Merit System - Flex Admin T1	othrecms1
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	othrectfu
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

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
133910 Other Receivables - Proprietary Funds - Long-Term (Due Greater Than 12 Months)	othrecpf
134000 <u>ALLOWANCE FOR UNCOLLECTIBLE OTHER RECEIVABLES</u>	aothrec
134001 Allow for Uncollectible Other Receivables	aothrec1
134910 Allowance for Uncollectible Other Receivable - 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-othmpr
143000 <u>INTERFUND RECEIVABLE</u>	interrec
143001 Interfund Receivable	interrec1
143050 Interfund Receivables - SHBP Allotment (To/From)	interrecsh
143051 Interfund Receivables - Merit System - Trusts - Master	interrecmt
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>	intrafec
144001 Intrafund Receivable	intrafec1
144003 Intrafund Receivable - Gasoline Billings	intrafecg
144004 Intrafund Receivable - Flight Charges	intrafecf
144005 Intrafund Receivable - Vehicle Repairs	intrafecv
144080 Intrafund Receivable - DHR - DFACS Grant-In-Aid Advances	intrafhgia
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/cco
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

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ACCOUNT	SHORT	
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 - GTA - Information Technologies (Telecom and EDP)	inv-re/it
152101	Materials for Resale - DOAS - Motor Vehicle Supplies	inv-re/mv
152102	Materials for Resale - DOAS - Postage	inv-post
152200	<u>Matl-Resale-Gifts</u>	m-r-gifts
152201	Matl-Resale-Clothing	m-r-cloth
152202	Matl-Resale-SC-Book	m-r-sc-bk
152203	Matl-Resale-SC-Supplies	m-r-sc-su
152204	Matl-Resale-SC-Snacks	m-r-sc-sn
152205	Matl-Resale-SC-Gifts	m-r-sc-g
152206	Matl-Resale-SC-Clothing	m-r-sc-clo
152207	Materials-Resale-Supplies	mrsupplies
152208	Materials-Resale-Snacks	mrsnacks
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

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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
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	app-unlot
190003 Unallotted State Appropriations - Health Insurance Reserves	app-unhr
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

SCHEDULE "2A" STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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
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-clt11
196012 Clearing Account 12	ast-clt12
196013 Clearing Account 13	ast-clt13
196014 Clearing Account 14	ast-clt14
196015 Clearing Account 15	ast-clt15
196016 Clearing Account 16	ast-clt16
196017 Clearing Account 17	ast-clt17
196018 Clearing Account 18	ast-clt18
196019 Clearing Account 19	ast-clt19
196020 Clearing Account 20	ast-clt20
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-p/y
200012 Accounts Payable - State Sales Tax	a/p-sst
200050 Accounts Payable - Current Consolidated Payroll Withholdings	a/p-ccpw

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
201000	<u>INTERGOVERNMENTAL PAYABLES - FEDERAL</u>
201001	Intergovernmental Payables - Federa
202000	<u>INTERGOVERNMENTAL PAYABLES - LOCAL GOVERNMENTS</u>
202001	Intergovernmental Payables - Local Governments
202050	Intergovernmental Payables - Local Governments - DHR - Public Health and Mental Health
202070	Intergovernmental Payables - Local Governments - DOR - Real Estate Transfer Tax
202071	Intergovernmental Payables - Local Governments - DOR - Railroad Equipment Car Tax
202072	Intergovernmental Payables - Local Governments - DOR - Tennessee Valley Authority
206000	<u>COMPENSATED ABSENCES PAYABLE - CURRENT</u>
206001	Compensated Absences Payable - Current
207000	<u>CLAIMS & JUDGMENTS PAYABLE - CURRENT</u>
207001	Claims & Judgments Payable - Current
207002	Claims & Judgments Payable - IBNR
210000	<u>CONTRACTS PAYABLE</u>
210001	Contracts Payable -1
210002	Contracts Payable -2
210003	Contracts Payable -3
210004	Contracts Payable -4
210005	Contracts Payable -5
210006	Contracts Payable -6
210007	Contracts Payable -7
210050	Contracts Payable - 8 - DOT - Contractors - Commercial Construction
210051	Contracts Payable - 9 - DOT - Contractors - County Construction
210052	Contracts Payable - 10 - DOT - Contractors - City Construction
210053	Contracts Payable - 11 - DOT - Contractors - County Right-of-Way
210054	Contracts Payable - 12 - DOT - Contractors - Railroads
210055	Contracts Payable - 13 - DOT - Contractors - Public Utilities
210056	Contracts Payable - 14 - DOT - Contractors - County Utilities
210057	Contracts Payable - 15 - DOT - Contractors - City Utilities
210058	Contracts Payable - 16 - DOT - Contractors - Other
210070	Contracts Payable - 17 - DHR - Public Health and Mental Health
214000	<u>ACCRUED PAYROLL</u>
214001	Accrued Payroll - Salaries Payable
215000	<u>ACCRUED PAYROLL WITHHOLDINGS & EMPLOYER'S SHARE</u>
215001	Retirement - ERS - Withholdings
215002	Retirement - Ga Defined Contribution - Withholdings
215003	Retirement - JRS - Withholdings
215004	Retirement - LRS - Withholdings
215005	Retirement - Peace Officers' Annuity - Withholdings
215006	Retirement - PSERS - Withholdings
215007	Retirement - Superior Court - Withholdings
215008	Retirement - TRS - Withholdings
215010	Retirement - Cobb County - Withholdings
215011	Retirement - DOC Fulton County - Withholdings
215020	FICA - Medicare - Withholdings
215021	FICA - OASDI - Withholdings
215025	Federal Income Tax - Withholdings
215028	State Income Tax - Withholdings
215040	Deferred Compensation - State 401k - Withholdings
215041	Deferred Compensation - State 457 - Withholdings
215045	Health Insurance - Withholdings
215048	Spending Accounts - Withholdings
215050	Flexible Benefits - Withholdings

SCHEDULE "2A" STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
215060 Annuities - Agency 401k - Withholdings	apaywa401
215061 Annuities - Agency 403b - Withholdings	apaywa403
215065 Savings Bonds - Withholdings	apaywsb
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	apwcutgwin
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	apaywcpb
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	apaywadf
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	apaywmas
215229 Insurance - Metropolitan - Withholdings	apaywmet
215230 Insurance - Reassure America Life - Withholdings	apaywral
215231 Insurance - Mutual Life - Withholdings	apaywmut
215232 Insurance - Mutual Security - Withholdings	apaywmuts

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT	
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
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	apayss
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
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 - Phoenix System - 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	BP-SHBP-HMO CIGNA	ben/paysh2
222052	BP-SHBP-HMO UHC	ben/paysh3
222053	BP-SHBP-Pharmacy	ben/paysh4
222054	Benefits Payable - SHBP - IBNR - Current Year	ben/paysh5
222055	Benefits Payable - SHBP - IBNR - Prior Year	ben/paysh6
222056	Benefits Payable - SHBP - Pending Refunds	ben/paysh7
222057	BP-SHBP-PBA Lumenos	ben/paysh8
222058	BP-SHBP-PBA Definity	ben/paysh9
222059	BP-SHBP-PBA UHC	ben/paysh10
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/paysr
222116	Direct Benefits - DHR - Voc. Rehab. - Disability Adjudication Services - Disability Insurance /Supplemental Security Insurance - Medical Evidence Record - Claims	ben/payddi

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
230000 <u>DUE TO OTHER FUNDS</u>	
230001 Due to Other Funds	dt-oth dt-oth1
233000 <u>INTERFUND PAYABLE</u>	
233001 Interfund Payable - 1	interpay 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>	
234001 Intrafund Payable	intrapay intrapay1
240000 <u>MATURED INTEREST PAYABLE</u>	
240001 Matured Interest Payable	m-int/pay m-int/pay1
241000 <u>ACCRUED INTEREST PAYABLE</u>	
241001 Accrued Interest Payable	a-int/pay a-int/pay1
250000 <u>DEFERRED REVENUE</u>	
250001 Deferred Revenue	def-rev def-rev1
250002 Deferred Revenue - Miscellaneous Fees	def-revmf def-revt
250003 Deferred Revenue - Tuition	
250010 Def Rev-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>	
251001 Notes Payable - Current	n/p-cur n/p-cur1
256000 <u>BONDS PAYABLE - CURRENT</u>	
256001 Bonds Payable - Current	b/p-cur b/p-cur1
257000 <u>CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE - CURRENT</u>	
257001 Capital Leases Payable - Current	cap-cur cap-cur1
257100 Installment Purchase Payable - Current	cap/ip
260000 <u>CUSTOMER DEPOSITS</u>	
260001 Customer Deposits	cusdep cusdep1
261000 <u>OVERPAYMENTS</u>	
261001 Overpayments	ovpymt ovpymt1
262000 <u>FUNDS HELD FOR OTHERS</u>	
262001 Funds Held for Others	fh/oth fh/oth1
262002 Funds Held for Others - Checks Uncashed/Unclaimed	fh/othcu/u
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
262057 Funds Held for Others - DHR - CSE - Collections	fh/othrow
262058 Funds Held for Others - DHR - FPLS Kidnap Receipts	fh/othce
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

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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-ngcs
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
263000 <u>UNCLAIMED PROPERTY LIABILITY</u>	upl
263001 Unclaimed Property Liability	upl-1
264000 <u>REVERSE REPURCHASE AGREEMENT OBLIGATIONS</u>	revrepob
264001 Reverse Repurchase Agreement Obligations	revrepob1
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-mfdlcb
270005 Other Current Liabilities - Offer-in-Compromise	cl-oic
271000 <u>ADVANCES FROM OTHER FUNDS</u>	adv-fof
271001 Advances From Other Funds	adv-fof1

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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 286100 Installment Purchases Payable - Noncurrent	cap-non cap-non1 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 290002 Contra-Account Unallotted Lottery Funds 290003 Contra-Account Unallotted State Appropriations - Health Insurance Reserves	un-appr/c un-appr/c1 un-appr/l app-unhinc
291000 <u>CONTRA-ACCOUNT FEDERAL GRANTS & CONTRACTS APPROVED</u> 291001 Contra-Account Federal Grants & Contracts Approved 291002 Contra-Account Federal Grants & Contracts Approved -2 291003 Contra-Account Federal Grants & Contracts Approved -3 291004 Contra-Account Federal Grants & Contracts Approved -4 291005 Contra-Account Federal Grants & Contracts Approved -5 291006 Contra-Account Federal Grants & Contracts Approved -6 291007 Contra-Account Federal Grants & Contracts Approved -7 291008 Contra-Account Federal Grants & Contracts Approved -8 291009 Contra-Account Federal Grants & Contracts Approved -9 291010 Contra-Account Federal Grants & Contracts Approved -10	fed-apr/c fed-apr/c1 fed-apr/c2 fed-apr/c3 fed-apr/c4 fed-apr/c5 fed-apr/c6 fed-apr/c7 fed-apr/c8 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 293002 Contra-Account Banner Encumbrance Approved	oth-apr/c oth-apr/c1 loc-b
296000 <u>CLEARING ACCOUNT</u> 296001 Clearing Account-1 296002 Clearing Account-2 296003 Clearing Account-3 296004 Clearing Account-4 296005 Clearing Account-5 296006 Clearing Account-6 296007 Clearing Account-7 296008 Clearing Account-8 296009 Clearing Account-9 296010 Clearing Account-10 296099 Clearing Account - A/R Refund Control	liab-clr liab-clr1 liab-clr2 liab-clr3 liab-clr4 liab-clr5 liab-clr6 liab-clr7 liab-clr8 liab-clr9 liab-clr10 liab-a/rr

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

SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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-rsshort
337009 Other Reserves - Lottery for Education	fb-rslot
337010 Other Reserves - Tobacco Funds	fb-rtob
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
337060 Other Reserves - Merit System - Forfeitures	fb-rs/omf
337061 Other Reserves - Merit System - GSAMS	fb-rs/gsam
337080 Other Reserves - DTAE - Fund Equity	fb-rs/tfe
337081 Other Reserves - DTAE - Local	fb-rs/tfl
337082 O Reserves-DTAE-Uncollect A/R	fb-rs/unar

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT	
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-rsdhrgi
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-fbtshp
337151	Other Reserves - DMVS - Assessments/Citations	c/o-fbtac
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
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
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

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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
<u>GENERAL SALES & USE TAXES</u>	
413000 General Sales & Use Taxes - Undistributed	gen-s&u
413001 General Sales & Use Taxes - State Tax	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
<u>SELECTIVE - SALES & USE TAXES</u>	
414000 Selective - Sales & Use Taxes	sel-s&u
414001 Selective - Sales & Use Taxes	sel-s&u1
414100 Selective - Sales & Use Taxes - Motor Fuel	sel-s&umf
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&uw
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
<u>INCOME TAXES</u>	
415000 Income Taxes	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
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	inctaxssfr
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	inctaxcrrc
415298 Income Tax - Individual - IRS Collection Fee- Contra Account	inctaxirsc
415299 Income Taxes - Individual Refunds - Contra Account	inctaxir
415300 Income Taxes - Fiduciary	inctaxif
415399 Income Taxes - Fiduciary Refunds - Contra Account	inctaxifr

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT	
416000	<u>INSURANCE PREMIUM TAXES</u>	
416001	Insurance Premium Taxes	insptax insptax1
416002	Local Premium Taxes	insptax2
417000	<u>DEATH & GIFT TAXES</u>	
417001	Death & Gift Taxes	d>tx d>tx1
417100	Estate Taxes	d>txe
417199	Estate Taxes - Refunds - Contra Account	d>txer
418000	<u>OTHER TAXES</u>	
418001	Other Taxes	othtx othtx1
418050	Other Taxes - SITF - Assessments	othtxsi
418100	Other Taxes - DOR - Financial Institutions Business Occupation Tax	othtxfbo
418105	Other Taxes - DOR - Railroad Equipment Car Tax	othtxrc
418106	Other Taxes - DOR - Railroad Equipment Car Tax - State 1/4 Mil	othtxrcm
418110	Other Taxes -DOR - Railroad Equipment Car Tax - Due to Local Government - Contra Account	othtxrrca
418111	Other Taxes -DOR - Railroad Equipment Car Tax - Distributed to Local Government - Contra Account	othtxrrcc
418115	Other Taxes- DOR - Real Estate Transfer Tax	othtxrre
418116	Other Taxes- DOR - Real Estate Transfer Tax - Due to Local Government - Contra Account	othtxrreca
418220	Other Taxes - DOR - Real Estate Transfer Tax - Distribution to Counties - Contra Account	othtxrrec
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
421051	Business Licenses & Permits - DMVS - Emergency Light Application	l&p-bus-em
421052	Business Licenses & Permits - DMVS - CDL Road Test @ \$50.00	l&p-bus-c1
421053	Business Licenses & Permits - DMVS - CDL Application @ \$35.00	l&p-bus-a
421054	Business Licenses & Permits - DMVS - Drivers License Fees - CDL @ \$65.00	l&p-bus-c2
421055	Business Licenses & Permits - DMVS - Drivers License Fees - CDL @ \$58.00	l&p-bus-c3
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 - DMVS - 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

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SCHEDULE: SUBACCOUNTS

ACCOUNT	SHORT
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-carc
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 - DMVS - Drivers License Fees	l&p-dmvs-1
422051 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License @ \$210.00	l&p-dmvs-2
422052 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License @ \$200.00	l&p-dmvs-3
422053 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - Probationary License Replacement @ \$15.00	l&p-dmvs-4
422055 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - L/P @ \$25.00	l&p-dmvs-6
422056 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ \$15.00	l&p-dmvs-7
422057 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ \$10.00	l&p-dmvs-8
422058 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License @ \$8.00	l&p-dmvs-9
422059 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - License Replacement @ \$5.00	l&p-dmvs10
422061 Nonbusiness Licenses & Permits - DMVS - Endorsements @ \$5.00	l&p-dmvs12
422062 Nonbusiness Licenses & Permits - DMVS - HC ID Card @ \$5.00	l&p-dmvs13
422063 Nonbusiness Licenses & Permits - DMVS - Indigent ID @ \$5.00	l&p-dmvs14
422064 Nonbusiness Licenses & Permits - DMVS - Public ID @ \$10.00	l&p-dmvs15
422065 Nonbusiness Licenses & Permits - DMVS - Drivers License Fees - 30 Day Limited Per @ \$25.00	l&p-dmvs16
422066 Nonbusiness Licenses & Permits - DMVS - Child Support Suspension	l&p-dmvs17
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 - DMVS - No Insurance	l&p-dmvs20
422070 Nonbusiness Licenses & Permits - DMVS - Criminal History	l&p-dmvs21
422071 Nonbusiness Licenses & Permits - DMVS - Restoration	l&p-dmvs22
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-dmvwm
422142 Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag	l&p-dmvmf1
422143 Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Wild Flower Tag - Remit to DOT - Contra Account	l&p-dmvmf1c
422144 Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag	l&p-dmvmed
422145 Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Educator Tag - Contra Account	l&p-dmvmedc
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
422198 Nonbusiness Licenses & Permits - DMVS - Motor Vehicles - County Short and Over	l&p-dmv-cs

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME	SHORT NAME
422199	Nonbusiness Licenses & Permits - DMVS - Motor Vehicles Registration - Refunds - Contra Account	&pdmvmrcc
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
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
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-igtotb
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

SCHEDULE "2A" STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME
441021	Sales and Services - Legal Fees - State Healthcare Fraud Control
441050	Sales and Services - File Copies
441051	Sales and Services - Procedures Manuals
441052	Sales and Services - Physician Fee Schedule
441053	Sales and Services - Transcripts
441054	Sales and Services - Annual Reports
441055	Sales and Services - Drug-Free Certificates
441056	Sales and Services - Forms on Disk
441057	Sales and Services - Managed Care Organization
441058	Sales and Services - Rehabilitation Registration Renewals
441059	Sales and Services - Merit System Allotments
441060	Sales and Services - Distant Learning
441080	Sales and Services - Tuition
441081	Sales and Services - Tuition - Commercial Truck Driving
441090	Sales and Services - Live Work Program
441091	Sales and Services - Timber Sales
441092	Sales and Services - Printing
441093	Sales and Services - Sales Tax - Vendor's Compensation
441094	Sales and Services - Administration Fee
441095	Sales and Services - Microfilm Copy Fee
441096	Sales and Services - Certified Copy Fee
441097	Sales and Services - Non-Taxable Sales
441098	Sales and Services - Plowing
441099	Sales and Services - Seedling Sales
441100	Sales and Services - Childcare Fees
441101	Sales and Services - After School Care
441102	Sales and Services - PPE Equipment
441200	Sales and Services - Merit System - Material Fees for Services
441201	Sales and Services - Merit System - Consultation Fees for Services
441202	Sales and Services - Merit System - Compensation & Staffing Fees for Service
441203	Sales and Services - Merit System - Admin. Fees - Cobra
441204	Sales and Services - Merit System - Admin. Fees - Teachers
441205	Sales and Services - Merit System - Deferred Comp - Admin. Fees
441206	Sales and Services - Merit System - Deferred Comp - 12B1 Fees
441207	Sales and Services - Merit System - Deferred Comp - Assessment Fees
441208	Sales and Services - Merit System - Deferred Comp - Fund Rebate Fees
441250	Sales and Services - DPS - Regional Academy Revenue
441251	Sales and Services - DMVS - Motorcycle Safety Revenue
441252	Sales and Services - DPS - Court Restitution Fees
441253	Sales and Services - DPS - Prison Meals
441254	Sales and Services - GBI - Fingerprint Licenses
441255	Sales and Services - GBI - Criminal History Checks
441256	Sales and Services - GBI - Instant Gun Checks
441257	Sales and Services - GBI - Bingo
441258	Sales and Services - DPS -Accident Reports
441259	Sales and Services - DMVS - Driver Improvement
441260	Sales and Services - DMVS - Commercial Driver Training
441261	Sales and Services - DPS -Implied Consent Fees
441262	Sales and Services - DPS -Incident Fees
441263	Sales and Services - DMVS - Motor Vehicle Reports
441264	Sales and Services - DMVS - PDPS Status Check
441265	Sales and Services - DPS - Utilities - Other State Organizations
441270	Sales and Services - DNR - Regular Park Receipts
441271	Sales and Services - DNR - Lodge Receipts
441272	Sales and Services - DNR - LWH
441273	Sales and Services - DNR - Park Passes
441274	Sales and Services - DNR - Central Reservations
441275	Sales and Services - DNR - Golf Course Receipts
441276	Sales and Services - DNR - Concession Receipts
441277	Sales and Services - DNR - Air Emission Fees
441278	Sales and Services - DNR - Drinking Water Fees
441279	Sales and Services - DNR - I/M Fees
441280	Sales and Services - DNR - Lead Fees
441281	Sales and Services - DNR - Radioactive Materials Fees
441282	Sales and Services - DNR - Aviation/Aircraft Rental Fees
441283	Sales and Services - DNR - North GA Mountain Lodges
441284	Sales and Services - DNR - WR Park Activities
441285	Sales and Services - DNR - SW GA Railroad Excursion Authority
441286	Sales and Services - DNR - NGMA Parklodges
441287	S&S DNR-Public Website Receipt
441300	Sales and Services - DOC - Inmate Account Maintenance Fee
441301	Sales and Services - DOC - Inmate Store Revenues

SCHEDULE "2A" STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME	
441324	S&S-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-doasms
441330	Sales and Services - DOAS - Central Supply	s&s-doascs
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-gtacom
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
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
441375	S&S-GDED-Trade Show Exh Fees	s&s-ittts
441376	S&S-GDED-Columbus Vis Center	s&s-ittcv
441377	S&S-GDED-For Ofc Intern Prg	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
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
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-com
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
441500	Sales and Services - DHR - Patient Fees	s&s-dhr-pf
441501	Sales and Services - DHR - Vital Record Fees	s&s-dhr-vr

SCHEDULE "2A" STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME
441601	Sales and Services - DOR - Liquor Investigation Fee
441602	Sales and Services - DMVS - Motor Vehicle Salvage Inspection Fee
441603	Sales and Services - DMVS - Motor Vehicle Title Research Fee
441604	Sales and Services - DMVS - Abandoned Motor Vehicle Report
441700	Sales and Services-GTA-Alcohol Retailer's Listing
441701	Sales and Services-GTA-Batch MVR Bulk
441702	Sales and Services-GTA-Corporation Bulk
441703	Sales and Services-GTA-Corporation Search Listings
441704	Sales and Services-GTA-Credit Card Fees Retained
441705	Sales and Services-GTA-GISDATA Sales
441706	Sales and Services-GTA-Initial Subscriptions
441707	Sales and Services-GTA-Legislative Services
441708	Sales and Services-GTA-Online MVR
441709	Sales and Services-GTA-VIN Checks-GRATIS
441710	Sales and Services-GTA-Web Development Revenue
441711	Sales and Services-GTA-GIS Data Clearinghouse
441712	Sales and Services-GTA-Vendor Rebates
441900	Sales and Services-Sales Discounts
444000	<u>CONTRIBUTIONS - EMPLOYEE</u>
444001	Contributions-Employee
445000	<u>CONTRIBUTIONS - EMPLOYER</u>
445001	Contributions-Employer
451000	<u>FINES AND PENALTIES</u>
451001	Fines and Penalties - Library
451002	Fines and Penalties - Parking
451003	Fines and Penalties - Other
451050	Fines and Penalties - Probation/Parole Administration Charges
451075	Fines and Penalties - DOC - Room and Board - Transitional Centers
451076	Fines and Penalties - DOC - Resident Medical Reimbursements
451077	Fines and Penalties - DOC - Georgia Crime Victims Compensation Fund
451078	Fines and Penalties - DOC - Disciplinary Report Fees
451079	Fines and Penalties - DOC - Medical Visit Fees
451110	Fines and Penalties - DMVS - Motor Carrier Citations
451120	Fines and Penalties - DMVS - Motor Carrier Exchange Fee (DOT & PSC)
451210	Fines and Penalties - DOR - Alcohol & Tobacco Citations
451310	Fines and Penalties - DMVS - Motor Vehicle Titles
451400	Fines and Penalties - DNR - GUST
451401	Fines and Penalties - DNR - Hazardous Waste
451402	Fines and Penalties - DNR - Solid Waste
452000	<u>FORFEITURES</u>
452001	Forfeitures
452050	Forfeitures - Merit System - Deferred Compensation
452100	Forfeitures - DOR - Alcohol & Tobacco
460000	<u>DIVIDENDS</u>
460001	Dividends
461000	<u>INTEREST EARNED</u>
461001	Interest Earned
461050	Interest Earned - Ga. Fund One
461051	Interest Earned - Charitable Contributions Program
461052	Interest Earned - Flexible Benefit Program
461053	Interest Earned - Deferred Compensation Program
461054	Interest Earned - Ga. Fund One-2
461055	Interest Earned - Ga. Fund One-3
461056	Interest Earned - Ga. Fund One-4
461057	Interest Earned-Ga. Fund One-5

SCHEDULE "2A" STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME	
461100	Interest Earned - DOAS - GSAMS Program - Ga. Fund One	int-doasg1
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
465100	R&R-GDED-Audio Visual	r&r-itav
465101	R&R-GDED-DNR Rent Rcpts	r&r-itdnr
465102	R&R-GDED-Mfr Dir Lic 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 - SHBP - Direct Pay Premium - Pending Disability Retirees	contrsh10
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 - Employer Contributions - Teachers	contrsh14
466064	Contributions & Donations - SHBP - Employee Deductions - Teachers	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 - Direct Pay Benefits - NASO - 18	contrsh19
466069	Contributions & Donations - SHBP - Direct Pay Benefits - NASO - Admin. Fee	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	contrvl
466111	Contributions & Donations - DOAS - Risk Management - OTFS Deduction Liability Premium	controfts
466112	Contributions & Donations - DOAS - Risk Management - Indemnification Premium	contrtip
466113	Contributions & Donations - DOAS - Risk Management - GA Temporary Disability Compensation Program	contrgtcdp
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 othrevi
468003	Other Revenue - State Revenue Collections Fund - Cash Over/Short	othrevcos
468004	Other Revenue - Secretary of State - Real Estate/Auctioneer Education & Recovery Funds	othrevreaf
468050	Other Revenue - Merit System - Health Claim Expense/Revenue	othrevhc
468100	O Rev-GDED-Val Add Tax Recl	othrevvt
468101	O Rev-GDED-CVB Marketing	othrevcvb
468102	O Rev-GDED-Co-op Adv Prog	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 - DOAS - Purchasing Card Rebate	othrevdpr
468150	Other Revenue - DOAS - Risk Management - Flood Loss Recovery	othrevdfl
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	O Rev-RM-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-iltb ofs-iltb1
474002	Other Financing Sources - Proceeds of General Obligation Bonds	ofs-go
474003	Other Financing Sources - Proceeds of Revenue Bonds	ofs-rev
474004	Other Financing Sources - Proceeds of SRTA Bonds	ofs-srta
475000	<u>OTHER FINANCING SOURCES - PROCEEDS FROM DISPOSITION OF CAPITAL ASSETS</u>	
475001	Other Financing Sources - Proceeds From Disposition of Captial 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
481000	<u>NONOPERATING REVENUES - HOTEL/MOTEL TAXES</u>	
481001	Nonoperating Revenues - Hotel/Motel Taxes	nor-hmtx nor-hmtx1
482000	<u>NONOPERATING REVENUES - INTERGOVERNMENTAL - FEDERAL</u>	
482001	Federal - Direct	nor-fed nor-dirfed
482002	Federal - Indirect	nor-indfed

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
483000	<u>NONOPERATING REVENUES - INTERGOVERNMENTAL - LOCAL GOVERNMENT</u>	
483001	Nonoperating Revenues - Intergovernmental - Local Government - Cities	nor-loc
483002	Nonoperating Revenues - Intergovernmental - Local Government - Counties	nor-city nor-cnty
484000	<u>NONOPERATING REVENUES - CONTRIBUTIONS AND DONATIONS</u>	
484001	Nonoperating Revenues - Contributions and Donations	nor-c&d nor-c&d1
485000	<u>NONOPERATING REVENUES - DIVIDENDS</u>	
485001	Nonoperating Revenues - Dividends	nor-div nor-div1
486000	<u>NONOPERATING REVENUES - INTEREST REVENUES</u>	
486001	Nonoperating Revenues - Interest Revenues	nor-int
486002	Nonoperating Revenues - Interest Revenues - Pooled Investments at OTFS	nor-int1 nor-intp2
487000	<u>NONOPERATING REVENUES- REALIZED GAINS AND LOSSES ON SALE OF INVESTMENTS</u>	
487001	Nonoperating Revenues - Realized on the Gains and Losses on Sale of Investments	nor-rlgn nor-rlgn1
488000	<u>NONOPERATING REVENUES - UNREALIZED GAINS AND LOSSES ON INVESTMENTS</u>	
488001	Nonoperating Revenues - Unrealized Gains and Losses on Investments	nor-unrlg nor-unrlg1
489000	<u>NON-OPERATING REVENUES - OTHER</u>	
489001	Non-Operating Revenues - Other	nor-oth nor-oth1
492000	<u>CARRY-OVER/TRANSFERS FROM RESERVES</u>	
492001	Carry-Over/Transfers from Reserves	c/o-rsv c/o-rsv1
493000	<u>CARRY-OVER/TRANSFERS FROM FUND BALANCE</u>	
493001	Carry-Over/Transfers From Fund Balance	c/o-fb
493002	Carry-Over/Transfers From Fund Balance - 2	c/o-fb1
493003	Carry-Over/Transfers From Fund Balance - 3	c/o-fb2 c/o-fb3
494000	<u>SPECIAL ITEMS</u>	
494001	Special Items	spcitmsr spcitmsr1
495000	<u>EXTRAORDINARY ITEMS</u>	
495001	Extraordinary Items	extraord extraord1
496000	<u>CAPITAL CONTRIBUTIONS</u>	
496001	Capital Contributions	capcontb capcontb1
510000	<u>REGULAR SALARIES</u>	
510001	Regular Salaries	rsal
510002	Annual Leave Pay	rsal1
510003	Other Supplemental Pay	rsalalp rsalsupp
510050	Payroll Reimbursements Between Institutions - DTAE	rsalreimb
511000	<u>OVERTIME</u>	
511001	Overtime	overtime overtime1
512000	<u>PERMANENT HOURLY LABOR</u>	
512001	Permanent Hourly Labor	ps ps-sal
513000	<u>TEMPORARY/CASUAL LABOR</u>	
513001	Temporary/Casual Labor	templabr templabr1
514000	<u>FICA</u>	
514001	FICA - Regular	fica
514002	FICA - Medicare	fica-reg fica-med
514003	FICA - General Assembly	fica-ga

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
515000	<u>RETIREMENT</u>	ret
515001	Retirement - ERS	ret-ers
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
612000	<u>MOTOR VEHICLE EXPENSE</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 Vehicles Expense - Other	mv-oth
613000	<u>PRINTING & PUBLICATIONS 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

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
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	SUPPLIES & MATERIALS	s&m
614001	Supplies & Materials - Cleaning Supplies	s&m-clng
614002	Supplies & Materials - Computer Supplies	s&m-cmpt
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
614009	Supplies & Materials - Postage Meter/Postage	s&m-postm
614010	Supplies & Materials - Postage - Permit	s&m-postp
614011	Supplies & Materials - Postage - Mail/Express	s&m-postme
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
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	S & M-Water Metering Devices	s&m-wmd
614031	S & M-Classroom Textbooks	s&m-ctbk
614032	S&M-Instructional Supplies	s&m-isuppl
614033	S&M-Classroom Furniture	s&m-clfurn
614034	S&M-sm equip-not in inventory	s&m-senii
614050	Supplies & Materials - DNR - Merchandise for Resale - Restaurant	s&mdnr-r
614060	Supplies & Materials - DNR - Merchandise for Resale - General	s&mdnr-g
614070	Supplies & Materials - DNR - Merchandise for Resale - Golf Course	s&mdnr-gc
614071	Supplies & Materials - DNR - Merchandise for Resale - Nonfood	s&mdnr-nf
614072	Supplies & Materials - Merchandise for Resale - Gasoline	s&m-gas
614073	Supplies & Materials - DNR - Merchandise for Resale - Alcohol & Beverages	s&mdnr-ab
614080	S&M-DOD-Resale Merch-Laundrom	s&mdodlaun
614099	Supplies & Materials - DOT - Roadway Supplies	s&m-dotrw
614100	Supplies & Materials - DOT - GCI Signs	s&mdotgci
614120	Supplies & Materials - GBP - Pledge Premiums	s&mgbpre
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
614180	Supplies & Materials - DOAS - Merchandise for Resale - Central Supply	s&mdoasc
614181	Supplies & Materials - DOAS - Merchandise for Resale - Postage	s&mdoasp
614182	Supplies & Materials - GTA - Merchandise for Resale - EDP Supplies	s&mgtae
614183	Supplies & Materials - GTA - Merchandise for Resale - Station Equipment and Supplies	s&mgtase
614184	Supplies & Materials - GTA - Merchandise for Resale - Cable Supplies	s&mgtacs
614200	Supplies & Materials - Dept. of Agriculture - Market Bulletin Postage	s&mdoamp
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
614230	Supplies & Materials - DHR - Merchandise for Resale - Retech	s&mdhrmrr

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
614231	Supplies & Materials - DHR - Agriculture and Botanical Supplies	s&mdhrab
614232	Supplies & Materials - DHR - Refrigeration Supplies	s&mdhrrs
614250	Supplies & Materials - Secretary of State - Professional Resource Material	s&mssprnm
614265	Supplies & Materials - DTAE - Instructional Supplies	s&mdtis
614266	Supplies & Materials - DTAE - Library Supplies	s&mdtlis
614300	Supplies & Materials - Inventory Adjustments	s&minvadj
615000	<u>REPAIRS & 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
615004	Repairs & Maintenance - Computers	r&m-comp
615005	Repairs & Maintenance - Technology Services - GTA Customer Billing	r&m-gtar
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
615011	Repairs & Maintenance - Telecommunications	r&m-t
616000	<u>EQUIPMENT ON INVENTORY BUT NOT CAPITALIZED</u>	eqexp
616001	Equipment on Inventory but not Capitalized	eqexp-not
616005	Equipment on Inventory but not Capitalized - Weapons	eqexp-n-w
616006	Equipment on Inventory but not Capitalized - Computers less than \$5000	eqexp-n-c
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
617000	<u>WATER AND SEWAGE</u>	ws
617001	Water and Sewage	ws-u
617002	Water and Sewage - Water	ws-water
617003	Water and Sewage - Sewer	ws-sewer
618000	<u>ENERGY</u>	engy
618001	Energy - Electricity	engy-elec
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-dnrns
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>	rent
619001	Rents Other Than Real Estate - Equipment	rent-offeq
619002	Rents Other Than Real Estate - Parking	rent-park
619003	Rents Other Than Real Estate - Meeting Rooms	rent-mtrm
619004	Rents Other Than Real Estate - Aircraft	rent-air
619005	Rents Other Than Real Estate - Computer Equipment	rent-comp
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>	i&b
620001	Insurance & Bonding - Employee Blanket Bond	i&b-blnk
620002	Insurance & Bonding - Property	i&b-prop
620003	Insurance & Bonding - Vehicle	i&b-veh
620004	Insurance & Bonding - Other	i&b-oth
620005	Insurance & Bonding - Aircraft	i&b-air
620006	Insurance & Bonding - Comprehensive General Liability	i&b-lia

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
621000	<u>BAD DEBT</u>	bdexp
621001	Bad Debt Expense	bdexp1
622000	<u>FREIGHT</u>	frgt
622001	Freight	frgt1
625000	<u>DISCOUNTS LOST</u>	dl
625001	Discounts Lost	dl1
626000	<u>PROCUREMENT CARD PURCHASES</u>	pcp
626001	Procurement Card Purchases	pcp1
626002	Procurement Card Purchases - Disputed Charges	pcpdis
627000	<u>OTHER OPERATING EXPENSES</u>	oe
627001	Other Operating Expenses - Linen & Laundry Services	oe-ldr
627002	Other Operating Expenses - Dues & Subscriptions	oe-sub
627003	Other Operating Expenses - Registration	oe-reg
627004	Other Operating Expenses - Advertising	oe-adv
627005	Other Operating Expenses - Bank Charges	oe-bnk
627006	Other Operating Expenses - Relocation Expense	oe-reloc
627007	Other Operating Expenses - Film Processing	oe-film
627008	Other Operating Expenses - Credit Investigations	oe-cred
627009	Other Operating Expenses - News Clipping Services	oe-clip
627010	Other Operating Expenses - Foreign Currency Gains and Losses	oe-forcur
627011	Other Operating Expenses - Rewards	oe-rew
627012	Other Operating Expenses - Investigative Expense	oe-ie
627013	Other Operating Expenses - Court Costs	oe-cc
627014	Other Operating Expenses - Awards	oe-awds
627015	Other Operating Expenses - OPB - Substitute Teachers	oe-opb-s
627017	Other Operating Expenses - OPB - Disaster Assistance	oe-opb-d
627018	Other Operating Expenses - Cash Over/Short	oe-cash
627019	Other Operating Expenses - Testing and Certification	oe-testc
627020	Other Operating Expenses - Legal Ads	oe-legal
627021	Other Operating Expenses - Notary Costs	oe-notary
627022	Other Operating Expenses - Cable Service	oe-cable
627023	Other Operating Expenses - Garbage Collection	oe-g
627024	Other Operating Expenses - Credit Card Fees	oe-ccf
627025	Other Operating Expenses - Special Group Meals	oe-meals
627026	Other Operating Expenses - Burial Expense	oe-burial
627027	Other Operating Expenses - Employee Property Damage by Clients	oe-dprop
627028	Other Operating Expenses - Field Trips	oe-field
627029	Other Operating Expenses - Livestock\Domesticated Animals	oe-live
627030	O Op Exp-Substitute Teachers	oe-subtch
627049	Other Operating Expenses - Other	oe-oth
627050	Other Operating Expenses - Merit System - Service Awards	oe-ms-aw
627051	Other Operating Expenses - Merit System - Bank Charges - Unified Merchants Services	oe-ms-bc1
627052	Other Operating Expenses - Merit System - Bank Charges - Nations Bank - SHBP Account	oe-ms-bc2
627053	Other Operating Expenses - Merit System - Bank Charges - Nations Bank - Charitable Contributions	oe-ms-bc3
627054	Other Operating Expenses - Merit System - Claims Refunds Applied - BC/BS ASO	oe-ms-bc4
627055	Other Operating Expenses - Merit System - Auto A/R Application	oe-ms-bc5
627056	Other Operating Expenses - Merit System - Claims Expense - Voucher Write-off	oe-ms-bc6
627057	Other Operating Expenses - Merit System - Claims Expense - Void Non Apply	oe-ms-bc7
627058	Other Operating Expenses - Merit System - Bank Charges - General Operating	oe-ms-bc8
627059	Other Operating Expenses - Merit System - Deferred Comp - Administrative Expense	oe-ms
627065	Other Operating Expenses - DTAE - Health Testing	oe-dt-ht
627066	Other Operating Expenses - DTAE - Student Payments & Student Related Transfers	oe-dt-st
627067	OOE-DTAE Staff Development	oe-dtstdv
627075	OOE-GDED-Prospect Subsistence	oe-it-ps
627076	OOE-GDED-Trade Show Expense	oe-it-ts
627077	OOE-GDED-Other Promo Exp	oe-it-op
627078	OOE-GDED- Customs Chgs	oe-it-cc
627079	OOE-GDED-Passport & Visa Exp	oe-it-pv
627080	OOE-GDED-Consumption Tax	oe-it-ct
627081	OOE-GDED-Copyright Search	oe-it-cr
627083	Other Operating Expenses - GPB - Program Acquisitions	oe-gpb-aq
627084	Other Operating Expenses - GPB - PBS/NPR Dues	oe-gpb-du
627085	Other Operating Expenses - GPB - Program Rating Service	oe-gpb-pr
627086	Other Operating Expenses - GPB - Mail Service	oe-gpb-ms
627087	Other Operating Expenses - GPB - Miscellaneous Production Expense	oe-gpb-mp
627088	Other Operating Expenses - GPB - Telemarketing Service	oe-gpb-ts
627089	Other Operating Expenses - GPB - Direct Mail	oe-gpb-dm

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME
627090	Other Operating Expenses - DNR - Payout for Operation of Lodges
627091	Other Operating Expenses - DNR - Payments to Hunting/Fishing Licenses Dealers
627092	Other Operating Expenses - DNR - Weekend for Wildlife
627093	Other Operating Expenses - DNR - Event Cost
627100	Other Operating Expenses - DOT - Emergencies
627120	Other Operating Exp - Furniture
627150	Other Operating Expenses - DMVS - Conviction Reports
627175	Other Operating Expenses - DOC - Subsidy for County Jails
627180	O Op Exp-GFC Incident Response
627185	Other Operating Expenses - GTA - Merchandise for Resale - Technologies
627186	Other Operating Expenses - DOAS - Merchandise for Resale - Vehicles
627187	Other Operating Expenses - DOAS - Purchasing Card Rebate Distribution
627196	Other Operating Expenses - DOAS - Risk Management - Admin. Fees - Salary & Ops
627197	Other Operating Expenses - DOAS - Risk Management - Admin. Fees - Annual Assessment
627198	Other Operating Expenses - DOAS - Risk Management - Workers' Comp Penalties
627199	Other Operating Expenses - DOAS - Risk Management - Workers' Comp Penalty Payments
627205	Other Operating Expenses - Dept of Law - Capital Appeals
627206	Other Operating Expenses - Dept of Law - CLE - Registration Fees & Other Costs
627207	Other Operating Expenses - Dept of Law - Conference - Registration Fees & Other Costs
627225	Other Operating Expenses - OPB - Mansion Allowance
627230	Other Operating Expenses - OPB - Non-State Employees Group Meeting Expenses
627250	Other Operating Expenses - Dept of Juvenile Justice - Juvenile Justice Reserve
627275	Other Operating Expenses - DHR - Blood Test Fees
627276	O Op Exp-DHR- Bus Tickets
627350	Other Operating Expenses - SITF - Depositions, Medical Records and Other Similar Expenditures
627375	Other Operating Expenses - PAP - Return of Absconder Parolee Travel Cost
640000	<u>TRAVEL</u>
640001	Travel - Mileage
640002	Travel - Meals
640003	Travel - Lodging
640004	Travel - Other
640005	Travel - Commercial Transportation
640006	Travel - DOAS Motor Pool
640007	Travel - Subsistence
640008	Travel - Board Members
640206	Travel - Dept of Law - CLE
640207	Travel - Dept of Law - Conference
640208	Travel - Employee Travel Between State Organizations
648000	<u>REAL ESTATE RENTALS</u>
648001	Real Estate Rentals
648050	Real Estate Rentals - Radio Towers
651000	<u>PER DIEM & FEES</u>
651001	Per Diem & Fees - Architect
651002	Per Diem & Fees - Attorney
651003	Per Diem & Fees - Consultant
651004	Per Diem & Fees - Board Member
651005	Per Diem & Fees - Physicians
651006	Per Diem & Fees - Engineers
651007	Per Diem & Fees - Veterinarians
651008	Per Diem & Fees - Actuary
651009	Per Diem & Fees - Student Interns
651010	Per Diem & Fees - Other Fees
651011	Per Diem & Fees - 3rd Party Attorney
651012	Per Diem & Fees - 3rd Party Consultant
651013	Per Diem & Fees - 3rd Party Other Fees
651014	Per Diem & Fees - Nurse
651015	Per Diem & Fees - Psychologist

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SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME
651016	Per Diem & Fees - Psychiatrist
651017	Per Diem & Fees - Interpreter
651018	Per Diem & Fees - CPA
651050	Per Diem & Fees - DOAS Delivery Service
651051	Per Diem & Fees - Other Delivery Service
651052	Per Diem & Fees - Emeritus Payments
651053	Per Diem & Fees - Fraud & Investigative Services
651054	Per Diem & Fees - Mediation Expense
651055	Per Diem & Fees - Court Reporting Hearing Expense
651056	Per Diem & Fees - Temporary Services
651057	Per Diem & Fees - Fulfillment Serv
651080	Per Diem & Fees - Instructors
651081	Per Diem & Fees - Coroners
651082	Per Diem & Fees - Witness Fees
651083	Per Diem & Fees - Mowing
651225	PD&F-GDED-Overseas Salaries
651300	Per Diem & Fees - DOAS - Court Reporter Stipends
651325	Per Diem & Fees - General Assembly - Members of the General Assembly
651326	Per Diem & Fees - Air Patrol
652000	<u>PER DIEM & FEES - EXPENSES</u>
652001	Per Diem & Fees - Expenses - Reimbursable Expenses
652002	Per Diem & Fees - Expenses - Third Party Expense
652003	Per Diem & Fees - Expenses - Third Party Expense - Hearing Transcripts
652004	Per Diem & Fees - Expenses - Third Party Expense - Test Monitors
652005	Per Diem & Fees - Expenses - Third Party Expense - Merit System - Deferred Compensation Administrator
653000	<u>CONTRACTS - PRIVATE</u>
653001	Contracts - Local Governments
653010	Contracts - Local Governments - DOT - Convict Labor
653050	Contracts - Local Governments - DNR - I/M
653075	Contracts - Local Governments - DOC - Subsidy for County Correctional Facilities
653200	Contracts - Nonprofit Organizations
653201	Contracts - Private - Security
653202	Contracts - Private - Cooperative Agreements
653203	Contracts - Private - Fire Control
653204	Contracts - Private - Air Control
653205	Contracts - Private - Site Preparation
653206	Contracts - Private - Tree Planning
653207	Contracts - Private - Tree Fertilization
653208	Contracts - Private - Student Interns
653209	Contracts - Private - Aerial Spraying
653210	Contracts - Private - Consultant
653600	Contracts - Other
653650	Contracts - Other - SHBP - Claim/Hospital Audit
653651	Contracts - Other - SHBP - Claims Refund Collections
653652	Contracts - Other - SHBP - Drug Formulary
653653	Contracts - Other - SHBP - Prudent Buyer - BC/BS
653654	Con-O-SHBP-HMO Admin
653655	Contracts - Other - SHBP - HMO-ASO Contract/Premiums
653656	Con-O-SHBP-ASO Admin
653657	Contracts - Other - SHBP - Teachers Admin Fee
653658	Contracts - Other - SHBP - Service Personnel
653659	Contracts - Other - SHBP - Contract Plan Fund
653660	Contracts - Other - SHBP - Greensprings - State Admin. Fee
653661	Contracts - Other - SHBP - Greensprings - Teachers Admin. Fee
653662	Contracts - Other - SHBP - Greensprings - Retired Teachers Admin. Fees
653663	Contracts - Other - SHBP - Greensprings - Service Personnel
653664	Contracts - Other - SHBP - Greensprings - Contract Plan Fund
653665	Contracts - Other - SHBP - Pharmacy Management
653666	Contracts - Other - SHBP - Unicare
653667	Contracts - Other - SHBP - NASO Utilization Review
653668	Con-O-SHBP-PPO Network Admin
653675	Contracts - Other - DOT - Rest Area Maintenance
653676	Contracts - Other - DOT - Landscape

SCHEDULE "2A" STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
653677	Contracts - Other - DOT - Sweeping	con-othts
653678	Contracts - Other - DOT - Harbor Maintenance	con-othh
653679	Contracts - Other - DOT - Mowing	con-othm
653700	Contracts - Other - DOC - Mental Health Services for Inmates	con-othcmh
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
661000	<u>COMPUTER BILLINGS - GTA</u>	cb-gta
661001	Computer Billings - GTA Customer Billing	cb-gta1
662000	<u>COMPUTER BILLINGS - OTHER</u>	cb-oth
662001	Computer Billings - Other	cb-oth1
662651	Computer Billings - Other - Public Service Commission - Per Diem and Fees	cb-othpsc
663000	<u>SOFTWARE</u>	sftw
663001	Software	com-sftw
663002	Software - Support and Maintenance	sftw-s&m
671000	<u>TELECOMMUNICATIONS - DATA</u>	todata
671001	Telecommunications - Data - Data/Frame Relay - GTA Customer Billing	tcdataadf
671002	Telecommunications - Data - Wire/Cable - GTA Customer Billing	tcdataawc
671003	Telecommunications - Data - Data Net - GTA Customer Billing	tcdataadn
671050	Telecommunications - Data - Other	tcdataoth
672000	<u>TELECOMMUNICATIONS - OTHER</u>	tcoth
672001	Telecommunications - Other - Telephone - Local Service - GTA Customer Billing	tcotel
672002	Telecommunications - Other - Telephone - Network - GTA Customer Billing	tcotelnet
672003	Telecommunications - Other - Telephone - Long Distance - GTA Customer Billing	tcotelld
672004	Telecommunications - Other - Voice Mail - GTA Customer Billing	tcvrm
672005	Telecommunications - Other - Pagers - GTA Customer Billing	tcp
672006	Telecommunications - Other - Radio - GTA Customer Billing	tcradio
672007	Telecom-teleconference	tc-tconf
672019	Telecommunications - Cellular	tccell
672020	Telecommunications - Other	tcoth2
672050	Telecommunications - Other - GTA - Services for Resale - Local Service	tcgatl
672051	Telecommunications - Other - GTA - Services for Resale - Long Distance	tcgatlld
672052	Telecommunications - Other - GTA - Services for Resale - Franchise Fees and Other Local Taxes	tcgatltps
672053	Telecommunications - Other - GTA - Services for Resale - FCC Mandated	tcgfm
672054	Telecommunications - Other - GTA - Services for Resale - Wire and Cable	tcgwc
672055	Telecommunications - Other - GTA - Services for Resale - Wireless -Paging/Radio/Other	tcgwpro
672056	Telecommunications - Other - GTA - Services for Resale - Frame Relay	tcgrf
672057	Telecommunications - Other - GTA - Services for Resale - Data Network	tcgdn
672058	Telecommunications - Other - GTA - Services for Resale - GSAMS/Video	tcgqv
672059	Telecommunications - Other - GTA - Services for Resale - Voice Processing	tcgvp
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

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
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	dirbenncp
690203	Direct Benefits - DOC - Inmate Release Clothing	dirbenncr
690204	Direct Benefits - DOC - Inmate Release Transportation	dirbenncrt
690250	Direct Benefits - SHBP - BC/BS ASO	dirshbp1
690251	Direct Benefits - SHBP - HMO	dirshbphmo
690252	DB-SHBP-CDP	dbshbpcdp
690275	Direct Benefits - DTAE - Child Care Paid to Student	dirdtccs
690300	Dir Ben-DJJ-Clothing	dbencloth
690301	Dir Ben-DJJ-Activity/School	dbenactsch
690302	Dir Ben-DJJ-Allowance	dbenallow
690303	Dir Ben-DJJ-Pers Hygiene	dbenphyg
690304	Dir Ben-DJJ-Travel	dbentrav
690305	Dir Ben-DJJ-Health Serv	dbenhlths
690306	Dir Ben-DJJ-Psychological	dbenpsych
690307	Dir Ben-DJJ-Special Ed	dbensped
690308	Dir Ben-DJJ-Treatment Prog	dbentprog
690309	Dir Ben-DJJ-Other	dbenoth
690500	Direct Benefits - DHR - Food Stamps	dirbfs
690501	Direct Benefits - DHR - Brain and Spinal Trust Fund	dirbbsf
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
700051	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Doctor - Refunds	cl&jwcdr
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&jwcmr
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&jwctst
700065	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Prem. Part.	cl&jwccp
700066	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Attorney Fees	cl&jwcaf
700067	Claims & Judgments - DOAS - Risk Management - Workers' Comp. - Attorney Fees - Refunds	cl&jwcafr
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

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
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 - MCO - 20% Medical Penalty to Provider	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
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&jpd
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&jxla
700112	Claims & Judgments - DOAS - Risk Management - Medical Equipment	cl&jime
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
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
700200	Claims & Judgments - DOAS - Risk Management - IBNR	cl&jbnr
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

SCHEDULE "2A"

STATE OF GEORGIA ACCOUNTING PROCEDURES MANUAL

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER		SHORT NAME
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 - Medicaid RC Admin	grt-o-mrca
707034	Grants - GDECL - Federal-CIL	grt-o-cil
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
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-prindn
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 Bond - 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
720003	Equipment - GTA - Merchandise for Resale - EDP	equip-drs
720004	Equipment - GTA - Merchandise for Resale - Telephone	equip-tel
720030	Equipment - Machinery & Equipment - DOT - Equipment Distributed from Inventory	equip-dot2
721000	<u>COMPUTER EQUIPMENT</u>	com-eqp
721001	Computer Equipment	com-eqp1

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME
722000	<u>MOTOR VEHICLES</u>
722001	Motor Vehicles
722002	Motor Vehicles - DOAS - Merchandise for Resale
723000	<u>LAND</u>
723001	Land
723004	Land - DOT - ROW
723104	Land-DOT-ROW-Off System
724000	<u>BUILDINGS</u>
724001	Buildings
725000	<u>IMPROVEMENTS OTHER THAN BUILDING</u>
725001	Improvements other than Bldg
726000	<u>WORKS OF ART AND HISTORICAL TREASURES</u>
726001	Works of Art and Historical Treasures - Non-Depreciable
726002	Works of Art and Historical Treasures - Depreciable
727000	<u>LIBRARY COLLECTIONS</u>
727001	Library Collections
733000	<u>INFRASTRUCTURE</u>
733001	Infrastructure
733002	Infrastructure - DOT - Roads
733003	Infrastructure - DOT - Bridges
733004	Infrastructure - DOT - Right of Way
733005	Infrastructure - DOT - Railroads and Utilities - Relocation or Improvement
733006	Infrastructure - DOT - Railroads and Utilities - Consultants
733007	Infrastructure - Other - Right of Way
733008	Infrastructure - County
733009	Infrastructure - City
733012	Infrastructure - DOT - Consultants - Roads
733013	Infrastructure - DOT - Consultants - Bridges
733102	Infrastructure - DOT Roads - Depreciable
733103	Infra-DOT Bridges-Off System
733104	Infra-DOT-Bridges-Depreciable
733105	Infra-DOT-Bridges-Residual
733202	Infrastructure - DOT Roads - Residual
733302	Infra-DOT-Roads-Off System
733305	Infra-DOT-RR and Util-Off Sys
733306	Infra-DOT-RR&Util Consult-Off
733307	Infra-DOT-RR&Util-RI/Imp Off
733999	Infrastructure - DOT - Prior Years' Contract Cost Transfer
740000	<u>DEPRECIATION</u>
740001	Depreciation Expense
741000	<u>EXPENSE REIMBURSEMENT ALLOWANCES - (General Assembly Only)</u>
741001	Expense Reimbursement Allowances - Current Year Expenses - (General Assembly Only)
741002	Expense Reimbursement Allowances - Prior Year Expenses - 1 - (General Assembly Only)
741003	Expense Reimbursement Allowances - Prior Year Expenses - 2 - (General Assembly Only)
742000	<u>PER DIEM DIFFERENTIAL - (General Assembly Only)</u>
742001	Per Diem Differential - Current Year Expenses - (General Assembly Only)
742002	Per Diem Differential - Prior Year Expenses - 1 - (General Assembly Only)
743000	<u>NON-OPERATING EXPENSES - INTEREST EXPENSE</u>
743001	Non-Operating Expenses - Interest Expense
743002	NonOpExp-Int Exp-Misc Rev/Exp

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

SCHEDULE: SUBACCOUNTS

ACCOUNT NUMBER	SHORT NAME
744000	<u>NON-OPERATING EXPENSES - BOND RELATED EXPENSES</u>
744001	Non-Operating Expenses - Bond Related Expenses
745000	<u>NON-OPERATING EXPENSES - OTHER</u>
745001	Non-Operating Expenses - Other
747000	<u>GAIN/LOSS ON DISPOSAL OF CAPITAL ASSETS</u>
747001	Gain/Loss on Disposal of Capital Assets
750000	<u>TRANSFERS OUT</u>
750001	Transfers Out
750100	Transfer Out-Sales Taxes
750400	Transfers Out - Workers' Compensation - Assessments
750401	Transfers Out - Workers' Compensation - Penalty Fines
750402	Transfers Out - Workers' Compensation - No Dependent Death Cases
750403	Transfers Out - Workers' Compensation - Miscellaneous
750500	Transfers Out - DOT - State Road and Tollway Authority Payments
753000	<u>OTHER FINANCING USES - OTHER</u>
753001	Other Financing Uses - Other Financing Uses - Other
761000	<u>INDIRECT COST</u>
761001	Indirect Cost
761050	Indirect Cost - DHR - Holding Pools
761100	Indirect Cost - DOT -Prior Years' Engineering Cost Transfer
761102	Indirect Cost - DOT - Accrued Leave (Based on Approved Rate)
761103	Indirect Cost - DOT - Laboratory Costs
761104	Indirect Cost - DOT - Fleet Costs
761105	Indirect Cost - DOT - Depreciation
761106	Indirect Cost - DOT - Shop Costs
761107	Indirect Cost - DOT - RM Costs
761150	Indirect Cost - DOAS - Local Support Costs
761151	Indirect Cost - DOAS - Support Cost Allocated
761152	Indirect Cost - DOT - Shop Cost - Non Vehicle
761153	Indirect Cost - DOT - Shop Costs Manufactured Items
762000	<u>INDIRECT COST - CONTRA ACCOUNT</u>
762001	Indirect Cost - Contra Account
900000	<u>AUSTERITY ADJUSTMENTS</u>
900001	Austerity Adjustments

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ACCOUNT	SHORT NUMBER
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OTHER ACCOUNTING IDENTIFIERS

SCHEDULE	SUBACCOUNTS	OTHER ACCOUNTING IDENTIFIERS
901000	Disc Profit 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