



# State Chart of Accounts and Other Accounting Identifiers

## Fund Listing

### General Fund

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|       |                                       |
|-------|---------------------------------------|
| 10000 | General Fund - Non Budgetary          |
| 10100 | Operations                            |
| 10101 | OTFS Administration                   |
| 10102 | Office of St Admin Hearings           |
| 10103 | Games Commission                      |
| 10104 | Civil War Commission                  |
| 10105 | Council on American Indian Concerns   |
| 10106 | Criminal Justice Coordinating         |
| 10107 | Police Academy                        |
| 10108 | Fire Academy                          |
| 10109 | Public Safety Training Center         |
| 10110 | Peace Officers Standards and Training |
| 10111 | Fire Fighters Standards and Training  |
| 10112 | Office of Highway Safety              |
| 10113 | Prosecuting Attorneys Council         |
| 10114 | General Assembly - House              |
| 10115 | General Assembly-Joint Offices        |
| 10116 | Juvenile Courts                       |
| 10117 | Georgia Vocational Rehabilitation     |
| 10118 | DPH In-kind Match                     |
| 10119 | Governor's Office of Trans,SPP        |
| 10120 | Georgia Commission on Family Violence |
| 10121 | Soil and Water                        |
| 10122 | Georgia State-wide Business Court     |
| 10123 | GEORGIA TAX TRIBUNAL                  |
| 10200 | Revenue Collections                   |

### Special Revenue Fund

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|       |                             |
|-------|-----------------------------|
| 20000 | Transportation Fund         |
| 20100 | Transportation - Motor Fuel |
| 20200 | TIA - Local Assets Tracking |



- 20300 TIA - GSFIC Managed
- 20400 Natural Resources Foundation
- 20500 Georgia Transportation Infrastructure
- 20600 National Opioids Settlement Fund

#### **Enterprise Funds**

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- 30000 Enterprise Funds
- 30100 State Employees Health Benefit
- 30200 Unemployment Compensation Fund
- 30300 Georgia Technology Authority
- 30400 Higher Education Fund
- 30410 Board of Regents - Enterprise
- 30420 DTAE
- 30421 DTAE - Enterprise Fund
- 30422 DTAE - Auxiliary Enterprise (Bookstore) (Augusta Only)
- 30423 DTAE - Construction Fund
- 30424 DTAE - Agency Funds
- 30510 Tolling System
- 30520 I-75 South
- 30530 Transit
- 30600 Georgia Access Fund

#### **Internal Service Funds**

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- 40000 Internal Service Funds
- 40100 Administrative Services
- 40110 Mail and Courier
- 40120 US Post Office
- 40130 Vehicle Rentals
- 40140 Fleet Support Services
- 40150 State Surplus Property
- 40160 Federal Surplus Property
- 40200 Correctional Industries Administration
- 40300 Merit System
- 40400 Removal of Hazardous Materials
- 40500 Risk Management Funds
- 40501 Cyber Security
- 40510 Administrative Fund
- 40520 Liab Insurance
- 40530 Property Insurance
- 40540 SEAD



- 40550 State Indemnification
- 40560 Suppl Pay
- 40570 Teacher Indemn
- 40580 Unempl Comp
- 40590 Workers Comp
- 40700 Georgia Aviation Authority

#### Capital Projects Funds

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- 50000 Capital Projects Funds
- 50100 GSFIC
- 50200 GBA (Hospital)
- 50300 GBA (Markets)
- 50400 GBA (Penal)
- 50500 GEA (University)
- 50600 Construction Project Fund

#### Custodial Funds

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- 60000 Agency Funds
- 60100 Child Support Recovery Program
- 60110 County Medicaid Administrative
- 60115 DHS-Miscellaneous
- 60120 Detainees' Accounts
- 60130 Flexible Benefits Program
- 60140 Telecommunications Relay Service Fund
- 60150 Universal Service Fund
- 60160 Taxes
- 60180 State Charitable Contributions
- 60185 Insurance Premium Tax Collection
- 60200 ARPA NEU

#### Custodial Funds - Misc

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- 60500 Miscellaneous
- 60501 Ag-Commodity Commission-Apples
- 60502 Ag. Commodity Commission - Canola
- 60503 Ag. Commodity Commission - Corn
- 60504 Ag. Commodity Commission - Cotton
- 60505 Ag. Commodity Commission - Eggs
- 60506 Ag. Commodity Commission - Milk
- 60507 Ag. Commodity Commission - Peaches
- 60508 Ag. Commodity Commission - Pecans



- 60509 Ag. Commodity Commission - Soybeans
- 60510 Ag. Commodity Commission - Sweet Potatoes
- 60511 Ag. Commodity Commission - Tobacco
- 60512 Boll Weevil
- 60513 Conferences and Workshops
- 60514 Settlements
- 60515 Surety Bonds and Escrow Accounts
- 60516 Charitable Contributions
- 60517 Deposits
- 60518 Victims Compensation
- 60519 Custodial Accounts - Individual
- 60520 Asset Forfeitures
- 60521 Qualifying Fees
- 60522 Office of Dispute Resolution
- 60523 GA Public Defenders Council
- 60524 Undistributed
- 60525 Other
- 60526 Georgia Public Safety Memorial
- 69999 Payroll Withholdings

#### **Permanent Funds**

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- 70000 Other Government Funds
- 70100 Permanent Fund
- 70110 Pupils Trust Fund
- 70200 Debt Service Fund

#### **Pension Trust Funds**

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- 80000 Trust Funds
- 80100 Pension Funds
- 80110 Class Nine Fire Department Pension
- 80120 Defined Contribution Plan
- 80130 District Attorneys Retirement
- 80140 Employees' Retirement System
- 80150 Firefighters' Pension Fund
- 80160 Judicial Retirement System
- 80170 Georgia Military Pension Fund
- 80180 Judges of the Probate Courts Retirement Fund
- 80190 Legislative Retirement System
- 80200 Peace Officers' Annuity and Benefit Fund
- 80210 Public School Employees Retirement System



- 80220 Sheriffs' Retirement Fund
- 80230 Superior Court Clerks' Retirement Fund
- 80240 Superior Court Judges' Retirement Fund
- 80250 Teachers' Retirement System
- 80260 Magistrate's Retirement Fund

#### **Private Purpose Trust Funds**

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- 80300 Private Purpose Trust Funds
- 80310 Auctioneers Recovery Fund
- 80320 Real Estate Recovery Fund
- 80330 Subsequent Injury Trust Fund
- 80340 Death Benefit Fund
- 80400 Investment Trust Fund

#### **Other Employee Benefit Funds**

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- 80800 Other Employee Benefit Funds
- 80810 GA Retiree Health Benefit Fund
- 80820 GA State Employees OPEB Fund
- 80830 GA School Personnel OPEB Fund
- 89999 TIA PO Tracking

#### **Component Units**

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- 90000 Component Units
- 90100 Agricultural Exposition Authority
- 90110 Agrirama Development Authority
- 90120 Development Authority, Georgia
- 90130 Environmental Facilities Authority
- 90131 Environmental Facilities Authority
- 90140 Golf Hall of Fame Authority
- 90141 Golf Hall of Fame Authority
- 90150 Higher Education Assistance Corporation
- 90151 Higher Education Assistance Corporation
- 90160 Highway Authority, Georgia
- 90161 Highway Authority, Georgia
- 90170 Housing and Finance Authority, Georgia
- 90171 Housing and Finance Authority, Georgia
- 90180 International & Maritime Trade Center Authority
- 90181 International & Maritime Trade Center Authority
- 90190 Jekyll Island State Park Authority
- 90191 Jekyll Island State Park Authority



90200 Lake Lanier Islands Development Authority  
90201 Lake Lanier Islands Development Authority  
90210 Lottery Corporation, Georgia  
90211 Lottery Corporation, Georgia  
90220 Music Hall of Fame Authority, Georgia  
90221 Music Hall of Fame Authority, Georgia  
90230 North Georgia Mountains Authority  
90231 North Georgia Mountains Authority  
90240 Oconee River Greenway Authority  
90241 Oconee River Greenway Authority  
90250 OneGeorgia Authority  
90251 OneGeorgia Authority  
90260 Ports Authority, Georgia  
90261 Ports Authority, Georgia  
90270 Public Telecommunications Commission - General Fund  
90271 Public Telecom Commission - GF  
90273 Capital Projects Fund  
90275 Special Revenue fund-Foundation  
90280 Rail Passenger Authority, Georgia  
90281 Rail Passenger Authority, Georgia  
90290 Regional Transportation Authority, Georgia  
90291 Regional Transportation Authority, Georgia  
90295 The ATL  
90296 ATL-Express Operations  
90300 Road and Tollway Authority, State  
90301 Road and Tollway Authority, State  
90310 Sapelo Island Heritage Authority  
90311 Sapelo Island Heritage Authority  
90320 Seed Development Commission, Georgia  
90321 Seed Development Commission, Georgia  
90330 Southwest GA RR Excursion Authority  
90331 Southwest GA RR Excursion Authority  
90340 Sports Hall of Fame Authority  
90341 Sports Hall of Fame Authority  
90350 Stone Mountain Memorial Associ  
90351 Stone Mountain Memorial Assoc  
90360 Student Finance Authority, Georgia  
90361 Student Finance Authority, Georgia  
90370 Superior Court Clerks' Cooperative Authority  
90371 Superior Court Clerks' Cooperative Authority



90380 World Congress Center Authority  
90381 World Congress Center Authority  
90390 Central Savannah River Area RESA  
90391 Central Savannah River RESA  
90400 GA Foundation for Public Ed  
90401 Foundation for Public Ed - EF  
90410 THE FDN FOR PUBLIC ED GA INC  
90411 THE FDN FOR PUBLIC ED GA INC  
90421 Foundation for Early Care and Learning  
90500 Chattahoochee-Flint RESA  
90501 Chattahoochee-Flint RESA  
90510 Coastal Plains RESA  
90520 First District RESA  
90530 Griffin RESA  
90540 Heart of Georgia School System  
90550 Metropolitan RESA  
90560 Middle Georgia RESA  
90570 North Georgia RESA  
90580 Northeast Georgia RESA  
90590 Northwest Georgia RESA  
90600 Oconee RESA  
90610 Okefenokee RESA  
90620 Pioneer RESA  
90630 Southwest Georgia RESA  
90640 West Georiga RESA  
90700 Georgia Tech Athletic Association  
90701 Georgia Tech Athletic Association  
90710 Georgia Tech Facilities, Incorporated  
90711 Georgia Tech Facilities, Inc  
90720 Georgia Tech Foundation, Incorporated  
90730 Georgia Tech Research Corporation  
90740 Georgia State University Foundation  
90750 Medical College of Georgia Foundation, Incorporated  
90760 Medical College of Georgia Health, Incorporated  
90770 University of Georgia Athletic Association, Incorporated  
90780 University of Georgia Foundation  
90790 University of Georgia Research Foundation, Incorporated  
90800 Georgia Southern University Housing Foundation, Incorporated  
90810 Georgia College and State University Foundation  
90820 Kennesaw State University Foundation, Incorporated  
99999 Treasury Bank Fund