
GEORGIA DEPARTMENT OF COMMUNITY AFFAIRS

REPORT OF LOCAL GOVERNMENT FINANCES

INSTRUCTIONS FOR REPORT COMPLETION

FOR FISCAL YEARS 2016 AND FUTURE YEARS ONLY

(UPDATED JULY, 2016)

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GENERAL INFORMATION

These instructions have been provided to assist you in the preparation of your annual *Report of Local Government Finances*. Definitions and explanations of items are provided for each part of the survey. Please take a few moments to look over the instructions to ensure accurate completion of your government's report.

The *Report of Local Government Finances* requests information on local government revenues, expenditures, and indebtedness in Georgia. O.C.G.A. 36-81-8 requires each local government to provide a timely response to this survey. The due date is six months following the end of your government's fiscal year. State loan or grant funds made available through the Department of Community Affairs are withheld from those governments not in compliance with reporting requirements.

The information gathered through the finance survey is used to fulfill reporting requirements of the Bureau of the Census, as well as to provide important decision making support to state and local officials. In addition, the Georgia Department of Community Affairs publishes the Fiscal Planning Guide and Local Government Finance Highlights each year to make local government financial data available in summary form to government officials and other interested parties. These publications are available by emailing dca.research@dca.ga.gov, or on DCA's website at this link:

<http://www.dca.ga.gov/development/research/programs/fpg.asp>

IMPORTANT POINTS FOR COMPLETING THE REPORT

- Complete the entire survey form, although many governments will not have a figure for every line item. If you do not have a figure to enter for a particular line item, Do NOT remove the "\$0" and leave a blue-shaded block blank. **Every figure block must show zero or higher.**
- Do not attempt to enter text in blocks shaded for dollar amount figures.
- Report in **whole dollars only**.
- Do not use dollar signs (\$).
- If entering a figure in the "other" line where available, use the "Attachments" tab to enter a breakdown of descriptions and amounts.
- Report on a basis consistent with your audited financial statements; if your audit has not been completed by the survey's due date, Enter "No" on page 6 adjacent to "This Report is based on Audited Figures", and use your government's year-end financial statement or trial balance figures. You may submit an amended report later if there are significant differences between reported and audited or other final statement results. IF there are only a few figure changes, you do not need to submit a full new report; send an email with the changes to the rlqf mailbox.
- Report only those funds that flow through your government's treasury.
- Do not include transfers between funds or agencies within your local government.
- Include any financial transactions your government may have had with a school board as if it were a transaction with a separate governmental unit.
- Pension fund reporting is a special case within the *Report of Local Government Finances*. Do **not** report expenditures made from the pension fund (i.e., payments to retirees or other expenses). Contributions to pension funds are *indirectly* reported in personnel expenditures, since the cost of providing employee benefits is to be included in your calculations. Interest earnings on pension fund investments should be reported in Part III, B.
- To facilitate the completion of your government's Report of Local Government Finances, note that most line items provide a directly applicable UCOA code or range of codes appropriate for that line item. Also note the direct link to the full Uniform Chart of Accounts is provided on page 1 of the report.

NOTES ON ITEM ENTRIES FOR PART I, TAX REVENUES

For PART I, All line items with specific UCOA codes require entry amounts attributable to the identified code as listed in UCOA. The following added comments are pertinent to this part.

Report Item	UCOA	Instructions Document / Also see "Comments" on some Report Form lines
SECTION A, TAX REVENUES		This section requests information on ad valorem taxes collected. Include all revenues, net of exemptions, collected during the fiscal year. Do not report taxes levied by or for school boards.
Real Property Taxes, Current Year	31.1100	Report revenues received from real property taxes, net of exemptions. Includes land, buildings, permanent fixtures, and improvements due in the current year.
Real Property Taxes, Current Year -- Public Utility	31.1110	Tax levied on real property owned by public utilities.
Real Property Taxes, Current Year -- Timber Taxes	31.1120	Taxes levied on sales of timber.
Real Property Taxes, Current Year -- Other	31.1190	Tax levies not included with 31.1100 – 31.1120.
Real Property Taxes - Prior Year	31.1200	Real property taxes due in the previous year, but actually received in the current year.
Personal Property Taxes - Current Year	31.1300	Taxes due and received in the current year. Includes property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods due in the current year.
Personal Property Taxes - Prior Year	31.1400	Personal property taxes due in the previous year, but actually received in the current year.
Personal Property Tax, Current Year -- Motor Vehicle Taxes	31.1310	Report the ad valorem tax on motor vehicles, along with the amount your government retained for automobile tag fees.
Personal Property Tax, Current Year -- Title Ad Valorem Tax (TAVT)	31.1315	Report the UCOA 31.1315 Motor Vehicle Title Ad Valorem Tax Fee (HB 386, 2012)
Personal Property Tax, Current Year -- ALT. Apportioned Vehicles (AAVT)	31.1316	Apportioned vehicles are those under the International Registration Plan (IRP) which pay taxes to DOR per HB463, 2013, and DOR redistributes to taxing jurisdictions according to their prior year tax digest. Report such receipts for the current year on this line.
Personal Property Tax, Current Year -- Mobile Home Taxes	31.1320	Include mobile home decal fees here; do not include this amount under real or personal property taxes.
Personal Property Tax, Current Year – Intangibles	31.1340	Report only actual taxes received, including amounts received for taxes on stock transactions. Do not include taxes on manufacturer's inventories.

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Personal Property Tax, Current Year -- Railroad Equipment Tax	31.1350	This amount may include taxes on rolling stock and miles of rails.
Personal Property Tax, Current Year -- Other	31.1390	Tax levies not included under 31.1310 – 31.1350
Penalties & Interest on Delinquent Taxes (Property, Sales, FIFA, etc.)	31.9000	Amounts assessed as penalties for the payment of taxes after their due date, and the interest charged on delinquent taxes. Include UCOA items 31.9100 – 31.9900
SECTION B		GEN SALES AND USE TAXES
Local Option Sales Tax (LOST)	31.3100	Report only your government's share of this tax if it is shared with other governments.
Special Purpose Local Option Sales Tax (SPLOST) - (For County Use Only)	31.3200 (report 100% of proceeds)	Report only your government's share of this tax, if it is shared with other governments. Report any local sales tax with proceeds that are legally obligated to specific local purposes, except the MARTA tax or local option sales tax.
Local Option Sales Tax - Homestead (HOST)	31.3300	Taxes levied by Counties that do not levy local option sales and use tax. (may be imposed in conjunction with an additional homestead exemption)
Special Purpose Local Option Sales Tax (TSPLOST) - (Regional)	31.3400	Levied pursuant to the Transportation Investment Act of 2010 for public transportation projects within the district and subject to voter approval. (O.C.G.A. 48-8-244).
Special Purpose Local Option Sales Tax (TSPLOST2)	31.3900A	
Municipal Option Sales Tax (MOST) - (Atlanta City Only)	31.3900B	Self-explanatory; no special UCOA instruction
Local Option Sales Tax (O-LOST) - (Columbus Only)	31.3900C	Self-explanatory; no special UCOA instruction
MARTA Sales Tax (DeKalb, Fulton, Clayton Only)	31.3900D	Self-explanatory; no special UCOA instruction
SECTION C, SELECTIVE SALES AND USE TAXES		
Intangible - Real Estate Transfer Tax	31.1600	Report the amount received from the State of Georgia during the fiscal year. The state collects, and then redistributes the transfer tax back to local governments according to a formula.
Franchise Taxes - Electric	31.1710	Franchise taxes are those imposed on the privilege of using public property for private purposes, and are classified by type of service under Title 48. Enter taxes classified as Electric here.
Franchise Taxes - Water	31.1720	Reference 31.1710; enter Water taxes here.
Franchise Taxes - Gas	31.1730	Reference 31.1710; enter Gas taxes here.

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Franchise Taxes - Sewage	31.1740	Reference 31.1710; enter Sewage taxes here.
Franchise Taxes - Cable Television	31.1750	Reference 31.1710; enter Cable taxes here.
Franchise Taxes - Telephone	31.1760	Reference 31.1710; enter Telephone taxes here.
Franchise Taxes - Other (Attach List on "Attachments" Page)	31.1790	Reference 31.1710; enter any Other franchise taxes here.
Hotel/Motel Tax	31.4100	Report the total amount of hotel/motel tax collected, not the amount retained by the local government.
Alcoholic Beverage Excise Taxes - Beer & Wine	31.4200A	Taxes levied on the distribution of distilled spirits, malt beverages, and wine.
Alcoholic Beverage Excise Tax - .22¢ Distilled Spirits - Wholesale	31.4200B	
Alcoholic Beverage Excise 3% Taxes - Mixed Drinks - Private Clubs	31.4300A	Levied on the sale of distilled spirits by the drink. (O.C.G.A. §§3-4-130, 3-4-131.)
Alcoholic Beverage Excise 3% Taxes - Mixed Drinks - Other	31.4300B	
Excise Tax on Rental Motor Vehicles	31.4400	Tax levied for the rent or lease of a motor vehicle for 31 or fewer consecutive days.
Excise Tax on Energy	31.4500	Report excise tax on Energy used in manufacturing within your government's jurisdiction. (HB 386, 2012).
Business and Occupation Taxes	31.6100	Report tax revenues collected for business licenses. Also report occupational taxes levied by local ordinance, such as those for beauticians and barbers.
Insurance Premiums Tax	31.6200	Levied by counties, municipalities, and consolidated governments based on the gross direct premiums collected by all insurance companies doing business in the state. (Ga. Const., Art IX, §4, para. 1(c); O.C.G.A. §§33-8-8.1, 33-8-8.2, 33-8-8.3, 33-8-13.)
Financial Institutions Taxes	31.6300	Report the amount collected from banks to meet the requirements of the financial institutions' tax (banks' net worth tax). Levied by counties, municipalities, and consolidated governments based on Georgia gross receipts, O.C.G.A. §48-6-93
Other Selective Sales and Use Taxes (Attach List)	31.4900	Other taxes not included above.
Other Taxes (Attach List)	31.8000	Other taxes not included above.

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SECTION D LICENSES, PERMITS AND FEES		
Alcoholic Beverage License Fees	32.1100 - Include 32.1110 - 32.1140 in Amount	Report revenues from pouring licenses.
General Business Licenses	32.1200 - Include 32.1210 - 32.1900 in Amount	Self-explanatory; no special UCOA instruction
Non-Business Licenses and Permits	32.2200 - Include 32.2200 - 32.2230 in Amount	Include revenues from hunting, fishing, handgun, dog, and marriage licenses and candidate qualifying fees.
Non-Business Licenses - Other (Attach List)	32.2900 - Include 32.2300- 32.2990 in Amount	Self-explanatory; no special UCOA instruction
Regulatory Building Permits / Inspection Fees	32.3100 - Include 32.3110 - 32.3180 in Amount	Regulatory fees are revenues assessed on businesses and occupations for which the government customarily performs investigation or inspection. Include revenues from all construction permits and fees: building, heating and air conditioning, plumbing, electrical, elevator, and permits associated with land development and subdivisions.
Regulatory Fees - Other (Attach List)	32.3900	Self-explanatory; no special UCOA instruction
Penalties and Interest on Delinquent Licenses and Permits	32.4000	Amounts assessed as penalties for the payment of licenses and permits after their due date, and the interest charged on delinquent licenses and permits from their due date to the date of actual payment. Include UCOA items 32.4100 – 32.4400

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NOTES ON ITEM ENTRIES FOR
PART II, INTERGOVERNMENTAL REVENUES

Report Item	UCOA	Instructions Document / Also see “Comments” on some Report Form lines
PART II, Intergovernmental Revenues		This section covers all grants, financial aid, and transfers of funds to your government and its dependent agencies.
Payment in Lieu of Taxes	33.8000 / 33.3000	See Instructions. Payments made to eligible units of local government by the Secretary of the Interior for the federal government. These payments, authorized by the Payments in Lieu of Taxes (PILT) Act, 31 U.S.C. 6901-6907, as amended, are intended to alleviate some of the financial burdens borne by local governments as a result of having certain tax-exempt federal lands or facilities located within their jurisdictions. If your government has received these funds, enter the amount in <i>Column C</i> “From Federal Government”. - Sometimes local governments receive payments in lieu of taxes from other local governments, if this is true for your government, enter the amount in <i>Column B</i> “From other Local Governments”. - Lastly, if your local government received payments in lieu of taxes from the state, enter the amount received in <i>Column A</i> “From the State of Georgia”.
Local Maintenance Improvement Grants (LMIG)	33.4000	Transfers or payments received from the State of Georgia by local governments for specified purposes, usually subject to a measure of supervision and review by the granting agency in accordance with prescribed standards and requirements. Include UCOA items 33.4100 – 33.4350
Forest Land Protection (FLPA) Grants	33.5200	Payments made by the State of Georgia to county governments to compensate for property tax revenues lost as a result of the Forest Land Protection Act exemption. O.C.G.A. §48-5A-3
Water/Wastewater Grants	33.6000	Report grants from EPA, EPD, FMHA, or any other source for water treatment and wastewater treatment programs. Transfers or payments received by one local government from another local government for specified purposes, usually subject to a measure of supervision and review by the granting local government in accordance with prescribed standards and requirements.
Solid Waste Grants	33.XXXX	Report receipt of special funds from EPA, GEFA, or other state, federal, or local governments designed to assist with the implementation of solid waste management services, including landfills.

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Revenues of County Board of Health	33.XXXX	Report all funds received by the county Board of Health from outside governments. Report only funds that flow through the county treasury. *Exception: Do not report a Physical and Mental Health Grant received from the Georgia Department of Human Resources.
Crime and Corrections Grants	33.XXXX	Include grants for jail improvements, the McGruff “Take a Bite Out of Crime” program, high-risk youth grants, etc.
Community Development Block Grants	33.1000	Report actual funds received under either the State Program or the Entitlement Program received from the Georgia Department of Community Affairs, except for small amounts of money that may have been disbursed directly to you from the federal government. If the money is received as a state grant, report the amount drawn during your government’s fiscal year. *All Entitlement Program funds should be attributed to the federal government under “Public Welfare Grants”.
Public Welfare Grants	33.XXXX	Report only those funds received into the county or municipal treasury prior to final distribution. Include grants for welfare purposes such as reimbursements for food stamp distributions, U.R.E.S.A., indigent care, Title III Grants and indigent defense payments.
SPLOST Sales and Use Taxes - Cities Only	33.7100	Taxes, for certain purposes and subject to voter approval, imposed on the purchase, sale, rental, storage, use, or consumption of tangible personal property and related services that counties collect and share with municipalities, usually pursuant to a contractual agreement. (O.C.G.A. §§48-7-149, 48-8-3; Title 48, Ch. 8, art. 3, pt. 1.) This account applies to municipalities only. Counties report these taxes in account 31.3200.
Other Intergovernmental Revenues - Attach List	33.9999	Include all other intergovernmental revenues such as GEMA, FEMA, Governor’s Emergency Fund, overweight assessments, and prisoner reimbursement from other local governments or the Georgia Department of Corrections. Attach a list for this entry identifying sources and amounts.

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NOTES ON ITEM ENTRIES FOR
PART III, SERVICE CHARGES AND OTHER REVENUES

Report Item	UCOA	Instructions Document / Also see “Comments” on some Report Form lines
PART III, SECTION A, SERVICE CHARGES		These entries capture revenues received as a charge for services provided by the government, directly or through contract.
General Government - Court Fees and Charges	34.1100 - Include 34.1110 - 34.1200 in Amount	Include amounts for Bond Administration, Probation Fees, Drug Testing Fees, Legal Instrument Recording Fees, and any Other court charges.
General Government - Planning/Development Fees	34.1300 - Include 34.1310 - 34.1390 in Amount	Include amounts for Plat Reduction fees, Impact fees, and any Other Planning/Development charges.
General Government - Other	34.1400 - Include 34.1400 - 34.1940 in Amount	Self-explanatory; no special UCOA instruction
Public Safety - Police Protection Services	34.2100 - Include 34.2100 - 34.2130 in Amount	Fees collected for special police services. Include amounts received for ID card fees, Accident Report fees, and False Alarm charges.
Public Safety - Fire Protection Services	34.2200 - Include 34.2210 in Amount	Fees collected for special fire services. Include all amounts attributable to Fire Protection Services, including False Alarm charges.
Public Safety - Jail Detention & Correction Services	34.2300 - Include 34.2310 - 34.2330 in Amount	Include Fingerprinting, Inmate Medical, and Prisoner Housing fees.
Public Safety - E-911 Fees	34.2500	Fees collected on monthly land-based telephone bills and cellular telephones to recover the cost of operating the Emergency 911 service.
Public Safety - Prepaid Cellular Fees	34.2510	Fees collected on prepaid cellular accounts to recover the cost of operating the Emergency 911 service.
Public Safety - Ambulance Fees	34.2600	Report revenue received from ambulance service and other emergency medical services charges.
Streets and Public improvements	34.3000	Fees or special assessments collected from homeowners, contractors and the State of Georgia for services provided. Include repairs to streets, sidewalks, and curbs.

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Special Assessments	34.3200 - Include 34.3210 - 34.3220 in Amount	Amounts levied against certain properties to defray costs of a specific capital improvement or service deemed to benefit primarily those properties.
State Road Maintenance	34.3300	Fees collected by counties from DOT for road maintenance.
Other Streets and Public Improvement Fees	34.3900	Self-explanatory; no special UCOA instruction
SECTION B, OTHER REVENUES		Revenues received that did not come from taxes, other governments, or charges for services.
Animal Control and Shelter Fees	34.6110	Fees received for the control, adoption, or reclaim of animals.
Substance Abuse Treatment Fees	34.6510	Fees received by a drug court division for substance abuse treatment per O.C.G.A. 15-1-15(f).
Culture and Recreation Fees and Charges	34.7000	Report the gross revenues from public recreation areas and facilities. Include both the primary facility and any auxiliary facilities, such as concession stands. (Examples of items to also report here: Library Use fees, Activity fees, Event/Exhibit Admission fees, Program fees, Periodical Subscription fees, and others.)
Other Charges For Services	34.9000 - Include 34.9100 - 34.9900 in Amount	Include Cemetery fees and Bad Check fees in this amount.
Fines and Forfeitures - Court Fees	35.1100 - Include 35.1110 - 35.1170 in Amount	Received from fines imposed upon those violating Georgia laws and county and municipal ordinances. Governments may establish separate accounts for each type of fine (e.g., traffic or moving violations, parking violations, bad checks) within each court.
Fines and Forfeitures - Bonds	35.1200	Bond forfeitures on bids on public contracts. Derived from confiscating deposits held as performance guarantees.
Fines and Forfeitures - Confiscations	35.1300 - Include 35.1320 - 35.1360 in Amount	Include cash confiscations and proceeds from sale of confiscated property.
Fines and Forfeitures - Penalty Assessments	35.1400 - Include 35.1410 - 35.1910 in Amount	Assessments added to criminal and traffic cases and cases involving violations of ordinances of political subdivisions.
Public Safety - Speeding Violation Fees (Req. SB-134)	35.1900	Value of Fines and Fees <u>specifically</u> from Speeding Violations ONLY. (SB134) Do not include other traffic citation revenues.
Interest Revenues	36.1000	Compensation for the use of financial resources over a period of time. Include interest earned on

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		pension fund, bank notes, and on any other cash and investment assets.
Realized Gain (loss) on Investments	36.2000	The difference between financial inflows and the carrying value of the disposed investments.
Unrealized Gain (loss) on Investments	36.3000	The difference between the cost of the investment and the fair market value at balance sheet date (GASB Codification Section I50.111).
Contributions and Donations from Private Sources	37.1000	Financial resources provided by private contributors.
Rents and Royalties	38.1000	Resources derived from the use by others of the government's tangible and intangible assets.
Telephone Commissions	38.2000	Amounts collected as a result of public telephones being located on government property.
Reimbursement for Damaged Property	38.3000	Primarily collected from citizens and insurance companies.
Proceeds of Capital Asset Disposition	39.2000 - Include 39.2100 - 39.2200 in Amount	Financial inflows provided from the disposition of general fixed assets.
All Additional Revenues - Attach List	39.9999	Self-explanatory; no special UCOA instruction

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NOTES ON ITEM ENTRIES FOR
PART IV, REVENUES FROM PUBLIC UTILITY SYSTEMS
AND OTHER ENTERPRISE FUNDS

PART IV PUBLIC UTILITY AND ENTER-PRISE FUND REVENUES		Enterprise funds are self-supporting activities operated by your government. Report revenues derived from either departments of your government, or its dependent agencies. Do not include receipts from the sale of securities, transfers between funds or agencies, or employee contributions to or interest earnings of any employee pension fund. Proceeds from the sale of utility services or commodities should be reported here.
Sanitation Fees – Refuse Collection Charges	34.4110	Charges for refuse collection to residential, commercial, and municipal/county customers.
Sale of Waste and Sludge	34.4120	Charges for the sale of waste and sludge, usually to private companies for use in either fertilizer or compost.
Sale of Recycled Materials	34.4130	Charges for the sale of recycled materials, usually to private companies for recycling into new products.
Sanitation Fees – Landfill Use fees	34.4150	Include the tipping fee and the host fee charged to privately owned landfills.
Sanitation Fees – Solid Waste Recycling Fees	34.4160	Include monthly fees collected from residents subscribing to a curbside recycling program.
Water Charges	34.4210	Charges for providing water service to residential, commercial, and municipal/county customers. Governments may establish separate accounts for each type of charge (e.g., tap fees, late fees, reconnect fees, fees by type of customer or size of meter).
Sewerage Charges	34.4255	Charges for providing sewerage service to residential, commercial, and municipal/county customers.
Storm Water Utility Charges	34.4260	Separate charges, often as a surcharge to the water bill, to cover the cost of storm water drains.
Electric Charges	34.4300	Charges for providing electric service to residential, commercial, and municipal/county customers. .Report revenue only if it is a local government-owned system. Do NOT report money you collected to pay public utility companies such as Georgia Power.
Gas Charges	34.4400	Charges for providing gas service to residential, commercial, and municipal/county customers. Report revenue only if it is a local government-owned system.
Telephone Charges	34.4500	Charges for providing telephone service to residential, commercial, and municipal/county customers.

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Television Cable Charges	34.4600	Charges for providing television cable service to residential, commercial, and municipal/county customers.
Golf Course Charges	34.5200	Include charges for play at municipal or county courses, plus cart rentals and concession sales.
Airport Charges	34.5300	Charges for airport use. Include revenues derived from hangar rentals, landing charges, concession revenues, and sale of aircraft fuels.
Parking Charges	34.5400	Charges for use of public parking facilities.
Transit Charges	34.5500	Collections from passengers using public transit systems.
Telecommunication Charges	34.5600	Charges for an integrated fiber optic/cable system.
Other Utility/Enterprise Fund Charges		Self-explanatory; no special UCOA instruction

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NOTES ON ITEM ENTRIES FOR
PART V, GOVERNMENT EXPENDITURES

PART V, GOVERNMENT EXPENDITURES	PAGE 3	Do NOT include Enterprise Funds. Most notes in this section refer to inclusions for Current Operations, Column A.
Object Classification Codes	51	Personal Services and Employee Benefits. See UCOA Part III, Page 64 - Items 51.1000 – 51.2900.
	52	Purchased / Contracted Services. See UCOA Part III, Page 65 - Items 52.1000- 52.3900
	53	Supplies. See UCOA Part III, Page 67 - Items 53.1000 – 53.1700.
Capital Outlays	54.1000 – 54.1400	Expenditures for acquiring capital assets, including land or existing buildings, site improvements, or infrastructure.
	54.2000 – 54.3000	Expenditures for initial, additional, and replacement items of equipment such as machinery, furniture and fixtures, and vehicles.
	54.3000	Expenditures for assets having no physical substance, not in monetary form, and with no claims or rights to assets in monetary form, and that have a life of more than one year.
SECTION A, GENERAL GOVERNMENT		
Administration Support - Legislative	1100	Include UCOA 1110-1130. Include expenditures for the governing body, Legislative committees, and Clerk of Council/Commission
Administration Support - Executive	1300	See UCOA 1310-1330. Include expenditures for the Mayor/Commission Chairperson, Manager /Administrator, Administrative Clerk, and Boards of the government.
Administration Support - Elections	1400	Direct expenditures for registering voters and holding elections, and may include salaries of election deputies, judges, tellers, hired watchers or inspectors, special clerks, and special police. Salaries of the officials and police performing election duties recurrently and incidentally as part of their broader duties are not charged to elections but to their respective departmental activities.
Administration - Financial	1510	See UCOA 1511-1518. Report expenditures for general supervision, and offices of finance director; comptroller; treasurer; central accounting; purchasing; budgeting; licensing and debt administration. Employee benefits should be included.

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Administration - Law	1530	Expenditures for legal services required in the discharge of the government's function and activities. Include costs for constituent agency attorney(s) who serve as counsel in lawsuits to which the government is a party.
Administration - Data Processing / MIS	1535	Expenditures related to the maintenance of databases, computer systems, networks, and other activities for managing and processing information and data.
Administration - Human Resources	1540	Expenditures for performing central personnel and related services for the entire government. Such services include general supervision of personnel management, classification of positions, recruitment including all applicable testing, placement (e.g., transfers, promotions, demotions, service ratings, attendance, certification of payrolls, separations, fringe benefits, and retirement systems).
Administration - Tax Commissioner	1545	Expenditures incurred in the execution of the duties of the tax commissioner. The duties include receiving all tax returns, maintaining county tax digests, receiving property tax exemption allocations, collecting and paying over tax funds to state and local units of government, and issuing executions against delinquent taxpayers. Include salary, office costs, and the cost of contracting out.
Administration - Tax Assessor	1550	Expenditures related to making studies of property values, including preparing and maintaining property maps and records, assessing properties, preparing assessment roles, and spreading special assessments for local improvements.
Administration - Risk Management	1555	Expenditures for overseeing claims handling, accident investigations, insurance premiums (except health or workers compensation) and enforcement of safety rules.
Administration - Internal Audit	1560	Expenditures for monitoring transactions and activities of the government, including financial and performance audits. Report all expenditures for the office of auditor (including contracted audits). Employee benefits should be included.
Administration - Gen. Govmt. Buildings & Plant	1565	Include maintenance, utilities, cleaning/janitorial services, grounds keeping, inspection costs, planning and zoning items, codes purchases, and office costs including GAZA dues. If buildings are rented, rental payments are charged to this account.
Administration - Public Information	1570	Expenditures for public relations activities not charged elsewhere.
Administration - General Engineering	1575	Expenditures for general engineering work performed for General Government (1000) functions.

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Administration - Records Management	1580	Expenditures for records management activities. If a records center is maintained, the center's costs would be included here. Expenditures related to law enforcement crime records should be recorded in activity 3224 or 3323, as appropriate.
Administration - Customer Service	1590	Expenditures for providing customer support for general government activities and enterprise operations.
Administration - General Administration Fees	1595	Fees paid to a Regional Commission, GMA or ACCG.
SECTION B, JUDICIAL		Include expenses for each court, covering judges' expenses, clerk's salary and expenses, and any supplement to the District Attorney's salary.
Judicial Administration	2100	Expenditures of staff performing general management functions for the total judicial system. Report general expenses NOT attributable to a specific court listed below.
Judicial Admin. - Superior Court	2150	Expenditures incurred in hearing felony cases, divorce and alimony, child custody, equity cases, and cases involving land titles. The court also has concurrent jurisdiction with the other courts to try other civil cases and misdemeanor criminal cases. This court also determines appeals from the Probate Court and in certain instances from the Juvenile and the Municipal Courts.
Accountability / Drug Court	2160	Expenditures incurred in hearing cases assigned to a drug court division which has been certified by the Judicial Council of Georgia pursuant to (O.C.G.A. 15-1-15).
Clerk of Courts (Superior)	2180	Expenditures and salaries incurred in keeping the records of the court and administering the fiscal affairs of the court and clerk's office. Expenditures related to providing ministerial duties to the court, jury management, and the publication and distribution of court mandated forms should also be charged here. Expenditures related to recording all real estate and personal property records, collection of intangible recording tax, and real estate transfer tax should be charged here as well.
District Attorney	2200	Include salaries and all expenses incurred in administering the fiscal affairs of the District Attorney's office
State Court	2300	Include salaries and all expenses incurred in administering the fiscal affairs of the court
Magistrate Court	2400	Include salaries and all expenses incurred in administering the fiscal affairs of the court
Probate Court	2450	Include salaries and all expenses incurred in administering the fiscal affairs of the court

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Recorder's Court	2500	Include salaries and all expenses incurred in administering the fiscal affairs of the court
Juvenile Court	2600	Include salaries and all expenses incurred in administering the fiscal affairs of the court
Municipal Court	2650	Include salaries and all expenses incurred in administering the fiscal affairs of the court
Grand Jury Administration	2700	Include salaries and all expenses incurred in administering the fiscal affairs of the Grand Jury. Expenditures for Grand Jury hearings and includes compensation of jurors, witness fees, investigation costs, and clerical costs.
Law Library	2750	Include salaries and all expenses incurred in acquiring, administering, and maintaining the Law Library
Public Defender Administration	2800	Expenditures for the office of public defender. Report contracts for outside attorneys, indigent defense, and judgments against the government. If the public defender is attached to and a part of the law office, it may not be possible to segregate expenditures related to the activities performed as public defender.
SECTION C, PUBLIC SAFETY		
Public Safety Administration	3100	Expenditures relating to the administration of the government's public safety activities including provision of quality police, fire, emergency medical and emergency management services to facilitate the protection and well-being of residents.
Police Protection	3200	Include UCOA items 3210 – 3225 and 3230 - 3290. Report all police agencies and functions including vehicular inspection, and expenditures for buildings related to the police department or its functions. Employee benefits should be included.
Prisoner Custody	3226	Expenditures for the temporary detention and custody of prisoners, including prisoners pending conviction or permanent disposition; Municipality payments to counties for housing municipal prisoners should be recorded here.
Sheriff's Department	3300	See UCOA 3310-3325. Report only expenditures directly attributable to the Sheriff's department, including salaries and employee benefits, POST training fees, equipment purchases and automobile expenses. Do not include Jail expenses here, and do not report expenditures made from confiscated drug money unless your government appropriates this money back to the sheriff.

LOCAL GOVERNMENT FINANCES REPORT INSTRUCTIONS

Jail Operations	3326	Include expenditures for facilities used for the detention of inmates awaiting trial, inmates serving time for conviction of misdemeanors, or inmates awaiting pick-up by outside law enforcement entities, food, clothing, medical expenses and transportation. Include prisoners being boarded out to other detention facilities. Do not include expenses for jailers who are police department officers or sheriff's deputies.
Corrections	3400	Expenditures for confinement of law violators and for probation and parole activities involved in their rehabilitation. Include expenditures for UCOA items 3410 – 3470 and for the operation of a county farm or county work camp.
Fire Protection	3500	Expenditures incurred by the fire department and the fire marshal in preventing and fighting fires. Include expenditures for UCOA items 3510 – 3570. Report operating costs, equipment or amounts paid to other governments.
EMS / Ambulance Service	3600	Expenditures for maintaining and operating a dispatch and communications facility <u>other than E-911 (3800)</u> . Include first aid or basic life support training of personnel, operating response units, and providing community relations on EMS. Report expenditures for ambulance service operated separately from fire services. See UCOA 3610-3670.
Coroner / Medical Examiner Services	3700	Expenditures relating to investigating deaths from unknown or violent causes, holding inquests, locating, advising and counseling families of deceased, and maintaining case records.
E-911 Operations	3800	Expenditures for sustaining an E-911 center.
Other Protections	3900	Include UCOA items 3920 – 3960.
Animal Control	3910	Expenditures for the operation of animal control activities.
SECTION D, PUBLIC WORKS		
Public Works Administration	4100	Expenditures for administration of Public Works activities.
Highways and Streets	4200	Include UCOA 4221-4226. Include expenditures for the construction and maintenance of highways and street systems, paving, signs, grass cutting, etc. (Input expenditures for drainage systems under UCOA 4250.)
Storm Drainage	4250	Report expenditures for the construction and maintenance of storm drainage systems.
Sanitation and Wastewater	4300	Includes all activities involved in the removal and disposal of sewage and other types of waste. Include UCOA items 4310 – 4335.

LOCAL GOVERNMENT FINANCES REPORT INSTRUCTIONS

Water	4400	Includes all activities involved in the supply, treatment, and distribution of water. Include UCOA items 4410 – 4440.
Solid Waste and Recycling Administration	4510	Expenditures for the general administration of solid waste and recycling activities.
Solid Waste Collection	4520	Expenditures for collecting garbage and other refuse and delivering it to the place of disposal.
Solid Waste Disposal	4530	Expenditures for disposing of garbage and other refuse. When several methods of disposal are used, such as sanitary landfill and incineration, appropriate accounts should be set up for each disposal facility.
Recyclables Collection	4540	Expenditures for collecting recyclable material and delivering it to the place of recycling.
Recyclables Operations	4550	Expenditures for operations of recycling facilities.
Closure and Post-closure Care	4560	Estimated total current cost of the landfill's closure and post-closure care, based on applicable federal, state, or local laws or regulations, including the cost of final cover (capping) and the cost of monitoring and maintaining the landfill during the post-closure period.
Future Landfill/Cell Development	4570	Expenditures for development of future landfills and future disposal cells within existing landfills.
Public Education	4580	Expenditures for providing public education involving solid waste (i.e. recycling, disposal).
Yard Trimmings Collection and Management	4585	Expenditures for collection and processing of yard trimmings
Electric	4600	Expenses for all activities involved in the supply and distribution of electricity.
Gas	4700	Expenses for all activities involved in the supply and distribution of natural gas.
Telecommunications	4750	Expenses for all activities involved in the supply of lines for telecommunications.
Cable Television	4800	Expenses for all activities involved in the government's cable television enterprise operation.
Maintenance Shop	4900	Expenses for all activities involved in the operation of the government's maintenance shop.
Cemetery	4950	Expenses for all activities involved in the day-to-day care of the cemetery grounds; perpetual care of grave sites; coordination for all funerals held on the grounds; and coordination of grave site preparation and completions.
Intergovernmental Payments of SPLOST	4960	Payments made by a county to municipalities located therein pursuant to contract in accordance with the provisions of OCGA Title 48, Chapter 8, Article 3. <u>This expenditure classification applies only to counties.</u>

LOCAL GOVERNMENT FINANCES REPORT INSTRUCTIONS

SECTION E, HEALTH & WELFARE	PAGE 4	
Health	5100	Includes all activities involved in the conservation and improvement of public health. Include expenditures for UCOA items 5110 – 5195.
Welfare	5400	Includes all activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves. Include expenditures for UCOA items 5410 – 5460.
Community Services	5500	Expenditures incurred for community service activities. Include expenditures for UCOA items 5510 – 5540. Report senior citizen programs, Head Start, etc.
Public Education	5600	Expenditures for operations, administration, and maintenance of city public school systems that are component units of a city government reporting entity. Report expenditures for education-related activities, such as trips for students, maintenance of a football stadium, administration of school board elections, etc.
SECTION F, CULTURE AND RECREATION		
Recreation	6100	Expenditures for the government’s recreation program. Include expenditures for UCOA items 6110 – 6190. Include expenditures for recreation staff and organized recreation programs.
Parks	6200	Expenditures for public parks, public squares, and similar ornamental areas. Excluded from this account classification are grounds surrounding public buildings, land encompassed in other recreational facilities, such as zoos and incidental landscaping, and maintenance of areas elsewhere classified under recreation. Include expenditures for UCOA items 6210 – 6260.
Libraries	6500	Expenditures for operation of, or contributions to a library system. Include expenditures for UCOA items 6510 – 6590.
SECTION G, HOUSING AND DEVELOPMENT		
Conservation	7100	Includes activities designed to conserve and develop such natural resources as water, soil, forests, and minerals. Include expenditures for UCOA items 7110 – 7160.
Protective Inspection	7200	Includes expenditures incurred in making protective inspections, except those related to health and fire and those definitively assigned to other functions. Include expenditures for UCOA items 7210 – 7280.

LOCAL GOVERNMENT FINANCES REPORT INSTRUCTIONS

Urban Redevelopment and Housing	7300	Expenditures incurred for planning and provision of adequate housing and the redevelopment of substandard and blighted physical facilities in urban areas. Include expenditures for UCOA items 7310 – 7340.
Planning and Zoning	7400	Expenditures for developing and implementing a comprehensive plan or land use plan for the community including the costs of the government’s planner. Include expenditures for UCOA items 7410 - 7450.
Economic Development and Assistance	7500	Expenditures for all activities directed toward economically developing the area encompassed by the government and providing assistance to and opportunity for economically disadvantaged persons and businesses. Include expenditures for UCOA items 7510 – 7565.
Economic Opportunity	7600	Expenditures for various programs designed to eliminate or ameliorate poverty and its causes.

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NOTES ON ITEM ENTRIES FOR
PART VI, EXPENSES FOR PUBLIC UTILITY SYSTEMS

PART VI, PUBLIC UTILITY SYSTEMS	PAGE 4	If an entry is made in Part VI under any enterprise fund category, a corresponding entry should be made for that fund under the revenue category in Part IV. If government has more than one other enterprise fund (column f), attach a schedule.
Water and Sewer Fund	505	Accounts for government-provided water and sewer services financed by user charges and other revenues.
Electric Supply Fund	510	Accounts for government-provided electric services financed by user charges and other revenues.
Gas Supply Fund	515	Accounts for government-provided gas services financed by user charges and other revenues.
Airport Fund	550	Accounts for government-operated airports financed by user charges and other revenues and that offer commercial service. Airports that a fixed base operator manages are not required to be classified in this fund classification.
Solid Waste Fund	540	<p>Accounts for solid waste management services. All local governments that own and/or operate an <i>open</i> municipal solid waste or construction and demolition landfill must establish an enterprise fund to account for all solid waste management revenues and expenditures.</p> <p>All counties with a population of 25,000 and above (at the last census) and all cities with a population of 5,000 and above, that charge fees for any portion of their solid waste management services, must establish enterprise funds to account for all solid waste management revenues and expenditures. Solid waste management revenues and expenditures should include those associated with collection, recycling and disposal of solid waste; waste reduction practices; and solid waste public education efforts.</p> <p>If the government is in the solid waste business, it must use this fund classification. A government is considered to be in the solid waste business if it contracts for these services (e.g., collection, recycling, disposal) with a private vendor and the government has input into the management of the service such as determining the number of pickups per week, whether the pickup is at the street or the curb or house, etc. If a government's only solid waste-related activity is the receipt of host fees from a privately owned landfill, this fund classification need not be used. If a government simply franchises geographic areas to particular private vendors and</p>

LOCAL GOVERNMENT FINANCES REPORT INSTRUCTIONS

		has no management input, the government is not in the collection business. If the government collects any fees from citizens for the contractor as a convenience and simply forwards the fees to the contractor (with or without an administrative fee deducted), and the government has no control over the services provided, the government is not be considered in the solid waste business, and therefore is not required to use this fund type.
Other Enterprise Funds		See Funds listed in UCOA, Part III, pages 3-7.

NOTES ON ITEM ENTRIES FOR
PART VII, CAPITAL ASSETS – ENTERPRISE FUNDS

PART VII, CAPITAL ASSETS – ENTERPRISE FUNDS	PAGE 4	
NON-DEPRECIABLE		
Sites	11.7100	Land purchased or otherwise acquired by the government. This account includes costs incurred in preparing land for use (e.g., razing of structures).
Construction In Progress	11.7600	The cumulative cost of construction undertaken but not yet completed.
Other	11.7950	Capital assets with an indefinite useful life not properly reported in some other category (for example, easements).
DEPRECIABLE ASSETS		
Site Improvements	11.7200	Permanent improvements, other than infrastructure (11.7300) and buildings (11.7400), that add value to land (e.g., fences, retaining walls, pavements).
Infrastructure	11.7300	Infrastructure that the government built or for which the government assumed title. Examples include highways, roads, streets, bridges, curbs, gutters, tunnels, and street lights.
Buildings and Building Improvements	11.7400	Permanent structures purchased or otherwise acquired by the government and improvements thereon. This account includes costs incurred in the acquisition of buildings (e.g., broker's fees).
Machinery and Equipment	11.7500	Tangible property of a permanent nature, other than land or buildings and improvements thereon (e.g., machinery, tools, trucks, and furnishings). This account includes costs incurred in the acquisition of machinery and equipment (e.g., transportation costs).
Intangible Assets	11.7900	Assets having no physical substance, not in monetary form and with no claims or rights to assets in a monetary form, and that have a life of more than one year.
LESS ACCUMULATED DEPRECIATION FOR:		
Site Improvements	11.7210	The accumulation of systematic and rational allocations of the estimated cost of using improvements, on a historical cost basis, over the useful lives of the improvements.
Infrastructure	11.7310	The accumulation of systematic and rational allocations of the estimated costs of using infrastructure.

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Buildings and Building Improvements	11.7410	The accumulation of systematic and rational allocations of the estimated cost of using buildings, over the useful lives of the buildings.
Machinery and Equipment	11.7510	The accumulation of systematic and rational allocations of the estimated cost of using machinery and equipment, on an historical cost basis, over the useful lives of the machinery and equipment.
Intangible Assets	11.7910	The accumulation of periodic credits made to record the expiration in the useful life of intangible assets.

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**NOTES ON ITEM ENTRIES FOR
PART VIII, PERSONNEL EXPENDITURES**

PART VIII, PERSONNEL EXPENDITURES	PAGE 4	
Employee Benefits	51.2000	Expenditures incurred by the government on behalf of employees; these amounts are not included in the gross salary, but are in addition to that amount. Such amounts are fringe benefits and, although not paid directly to employees, they are part of the cost of personal services. The last two positions in this number series have not been used so that a job classification code can be inserted by the government if desired. Include expenditures for UCOA items 51.2100 - 51.2900.
Salaries and Wages for Current Operations	51.1000	Expenditures for both permanent and temporary government employees, including personnel substituting for those in permanent positions. This category includes gross salary for personal services rendered while on the payroll of the government. The last two positions in this number series have not been used so that a job classification code can be inserted by the government if desired (e.g., vacation pay, sick pay, incentive pay, shift premium pay, standby pay, and longevity pay). Include expenditures for UCOA items 51.1100 – 51.1300.
Salaries and Wages for Construction		No UCOA specified.

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**NOTES ON ITEM ENTRIES FOR
PART IX, INTERGOVERNMENTAL PERSONNEL EXPENDITURES**

PART IX, INTERGOVERNMENTAL PERSONNEL EXPENDITURES	PAGE 4	
Employee Benefits		No UCOA code specified.
Salaries and Wages for Current Operations		No UCOA code specified.
Salaries and Wages for Construction		No UCOA code specified.

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**NOTES ON ITEM ENTRIES FOR
PART X, GOVERNMENTAL EXPENDITURES**

PART X, INTERGOVERNMENTAL EXPEDITURES	PAGE 5	
Regional Commission	1595	Local government fees paid to the regional commissions, the Atlanta Regional Commission, the Georgia Municipal Association, and the Association County Commissioners of Georgia.
Police Protection	3200	Expenditures incurred by the police department in the administration of various law enforcement activities.
Jails	3326	Expenditures for the temporary detention and custody of offenders. Expenditures include costs of operating a jail. Maintaining prisoners serving sentences in penal institutions should not be charged to this account, but should be charged to appropriate corrections account (3400).
Fire Protection	3500	Expenditures incurred by the fire department and the fire marshal in preventing and fighting fires.
Highways, Streets, and Drainage	4200	Expenditures for roadways and walkways, according to the type of facility involved. Roadways and walkways in parks are not charged to this account, but to appropriate accounts under the function of culture/recreation (6000).
Sanitation and Wastewater	4300	Includes all activities involved in the removal and disposal of sewage and other types of waste.
Water System	4400	Includes all activities involved in the supply, treatment, and distribution of water.
Garbage and Trash Collection	4520	Expenditures for collecting garbage and other refuse and delivering it to the place of disposal.
Garbage and Trash Disposal	4530	Expenditures for disposing of garbage and other refuse. When several methods of disposal are used, such as sanitary landfill and incineration, appropriate accounts should be set up for each disposal facility.
Electric Supply System	4600	Expenses for all activities involved in the supply and distribution of electricity.
Gas Supply System	4700	Expenses for all activities involved in the supply and distribution of natural gas.
Cemetery	4950	Expenses for all activities involved in the day-to-day care of the cemetery grounds; perpetual care of grave sites; coordination for all funerals held on the

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		grounds; and coordination of grave site preparation and completions.
SPLOST Funds Transferred	4960	Payments made by a county to municipalities located therein pursuant to contract in accordance with the provisions of OCGA Title 48, Chapter 8, Article 3. This expenditure classification applies only to counties. Counties should record collections transmitted from the State as revenue source account number 31.3200 and municipalities should record collections transmitted from the county as revenue source account number 33.7100.
Hospitals	5000	No UCOA code specified.
Public Health	5100	Includes all activities involved in the conservation and improvement of public health.
Public Welfare	5400	Includes all activities designed to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves.
Public Transportation	5540	Transportation services are charged with expenditures for providing transportation services (e.g. Dial-A-Ride).
Recreation	6100	Expenditures for the government's recreation program.
Parks	6200	Expenditures for public parks, public squares, and similar ornamental areas. Excluded from this account classification are grounds surrounding public buildings, land encompassed in other recreational facilities, such as zoos and incidental landscaping, and maintenance of areas elsewhere classified under recreation.
Libraries	6500	Expenditures for operation of, or contributions to a library system.
Economic Development	7500	Expenditures for all activities directed toward economically developing the area encompassed by the government and providing assistance to and opportunity for economically disadvantaged persons and businesses.
Airport	7563	Expenses incurred in the operation of a government's airport. Payments to an Airport Authority should be classified here.

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NOTES ON ITEM ENTRIES FOR
PART XII, CASH AND INVESTMENT ASSETS – END OF YEAR

PART XII, CASH AND INVESTMENT ASSETS – END OF YEAR	PAGE 6	
Cash	11.1100	Currency, coins, checks, money orders, and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds.
Investments - Current	11.1300	Securities expected to be held for less than one year and that generate revenue as interest or dividends.
Investments- Long Term	11.5200	Securities and real estate that are held for more than one year and that generate revenue as interest, dividends, rentals, or operating lease payments. This account does not include real estate used in government operations. This account includes certain securities (e.g., certificates of deposit) that are classified as deposits in the notes to the financial statements to disclose credit and market risks.
Restricted Cash	11.6100	Currency, coins, checks, money orders, and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash or demand deposits with financial institutions for restricted assets. Cash equivalents are short-term highly liquid investments including treasury bills, commercial paper, and money market funds.
Restricted Investments	11.6200	Securities that generate revenue as interest and dividends for restricted assets.
Restricted Customer Deposits	11.6300	Deposits made by customers as a prerequisite to receiving the goods or services the government provides.

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NOTES ON ITEM ENTRIES FOR
PART XIII, GOVERNMENT FUND EQUITY AND PROPRIETARY FUND EQUITY

PART XIII, GOVERNMENTAL FUND EQUITY AND PROPRIETARY FUND EQUITY	PAGE 6	
Non-spendable	13.5100	No UCOA code specified.
Restricted	13.5200	Portion of fund balance representing amounts that are subject to externally enforceable legal restrictions that include those externally imposed by creditors, grantors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. This amount includes resources that will be used to liquidate encumbrances payable from restricted resources. Stabilization funds (amounts set aside for protection from emergencies, revenue shortfalls, and budgetary imbalances), if formally set aside for use only upon the occurrence of specific circumstances, would be classified as restricted. In order to be classified as restricted, the circumstances in which the stabilization funds can be used must be non-routine and specific, as well as externally enforceable. Stabilization funds are different from minimum fund balance requirements. Minimum fund balance policies do not place a limitation on how resources can be spent; therefore, minimum fund balance amounts should be disclosed in the notes to the financial statements.
Committed	13.5300	Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority should be reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action (for example, legislation, resolution, ordinance) it employed to previously commit those amounts. The authorization specifying the purposes for which amounts can be used should have the consent of both the legislative and executive branches of the government, if applicable. Committed fund balance also should incorporate contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those

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		contractual requirements. Committed fund balance would include resources committed to liquidate encumbrances. If a stabilization arrangement is in place based on internally imposed constraints, and if circumstances are non-routine and specific in nature, these resources may be committed. The formal action to commit fund balance must occur prior to the end of the reporting period (even if the precise amount is not known at that time).
Assigned	13.5400	Amounts that the government intends to use for a specific purpose; the intent shall be expressed by the governing body or a body to which the governing body has delegated authority. The portion of fund balance that will be used to balance the subsequent year's budget should also be classified as an assignment. However, the amount assigned to cover a budget shortfall shall not exceed the budgeted excess expenditures over revenues. Also, assignment includes resources that will be used to liquidate encumbrances related to purchase orders payable from assigned resources. Stabilization funds should NOT be reported as assigned fund balance. The General Fund may report an assigned fund balance only if it does not result in a deficit unassigned fund balance. Assigned fund balance actions may occur after the end of the reporting period.
Unassigned	13.5500	The difference between the total fund balance in a governmental fund and its non-spendable, restricted, committed, and assigned components. Only the General Fund may report positive amounts of unassigned fund balance. If a governmental fund other than the General Fund were to have non-spendable, restricted, and committed fund balance in excess of total fund balance, the difference would be reported as negative unassigned fund balance.
Net Investment in Capital Assets	13.3100	The cost of the capital assets, less accumulated depreciation, less any capital related debt (e.g., bonds, capital leases).
Restricted	13.3200	Segregation of a portion of net position when constraints are placed on net position use are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provisions.

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**NOTES ON ITEM ENTRIES FOR
PART XIV, DEPENDENT ENTITIES**

Attach a separate list of all Authorities or other entities that act as a subsidiary of your government and whose financials are included in your government's annual financial statement. Include the legal name of the authority/entity plus pertinent direct contact information such as the entity mailing address, Name of CEO/Director, their telephone number and email address.

**NOTES ON ITEM ENTRIES FOR
PART XV, CERTIFICATION OF REPORT**

All blocks in this section must be completed. Be certain to select Yes or No in the "Report uses AUDITED Figures" block.

It is not required that the government's CEO physically sign the Report. Entering the "Name of Elected Official" constitutes their digital signature and approval of the report as submitted. Therefore, a copy of the report should be provided to the CEO by the Preparer for review prior to submission of the report to DCA. Do not complete these blocks by typing in all caps.

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