

**Georgia Department of Community Affairs**  
**3rd Edition Chart of Accounts and Report of Local Government Finances**  
**EXPENDITURE CONVERSION**  
**(Updated February, 2014)**

**EXPENDITURES AND OTHER FINANCING USES**

Uniform Chart of Account Code	Classification	Finance Survey Block Number			Interest Expense (Note 1)
		Current Operations	Purchase of Equipment, Land & Structures	Construction	
<b>1000</b>	<b>GENERAL GOVERNMENT</b>				
1100	Legislative	401	402	403	
1110	Governing body	401	402	403	
1120	Legislative committees and special bodies	401	402	403	
1130	Clerk of council/commission	401	402	403	
1300	Executive	401	402	403	
1310	Mayor/commission chairperson	401	402	403	
1320	Chief executive (manager or administrator)	401	402	403	
1330	Boards and commissions	401	402	403	
1400	Elections	401	402	403	
1500	General administration				
1510	Financial administration	404	405	406	
1511	General supervision	404	405	406	
1512	Accounting	404	405	406	
1513	Budget	404	405	406	
1514	Tax administration	404	405	406	
1515	Treasury	404	405	406	
1516	Licensing	404	405	406	
1517	Purchasing	404	405	406	
1518	Debt administration	404	405	406	
1530	Law (in-house attorney)	401	402	403	
1535	Data processing/MIS	401	402	403	
1540	Human resources	401	402	403	
1545	Tax commissioner (constitutional officer)	407	408	409	
1550	Tax assessor	410	411	412	
1555	Risk management	401	402	403	
1560	Internal audit	404	405	406	
1565	General government buildings and plant	413	414	415	
1570	Public information	401	402	403	
1575	General engineering	401	402	403	
1580	Records management	401	402	403	
1590	Customer service	401	402	403	
1595	General administration fees	506	507	508	
<b>2000</b>	<b>JUDICIAL</b>				
2100	Judicial administration				(Note 2)
2150	Superior court	419	420	421	
2160	Drug Court Division	419	420	421	

Uniform Chart of Account Code	Classification	Current Operations	Purchase of Equipment, Land & Structures	Construction	Interest Expense (Note 1)
2180	Clerk of the superior court (constitutional officer)	431	432	433	
2200	District attorney	419	420	421	
2300	State court	422	423	424	
2400	Magistrate court	425	426	427	
2450	Probate court	428	429	430	
2500	Recorder's court	434	435	436	
2600	Juvenile court	425	426	427	
2650	Municipal court	434	435	436	
2700	Grand jury	419	420	421	
2750	Law library	419	420	421	
2800	Public defender	503	504	505	
<b>3000</b>	<b>PUBLIC SAFETY</b>				
3100	Public safety administration				
3200	Police <b>(Note 3)</b>	440	441	442	
3210	Police administration	440	441	442	
3220	Crime control and investigation	440	441	442	
3221	Criminal investigation	440	441	442	
3222	Vice control	440	441	442	
3223	Patrol	440	441	442	
3224	Records and identification	440	441	442	
3225	Youth investigation and control	440	441	442	
3226	Custody of prisoners	446	447	448	
3227	Custody of property	440	441	442	
3228	Crime laboratory	440	441	442	
3230	Traffic control	440	441	442	
3231	Motor vehicle inspection and regulation	440	441	442	
3240	Police training	440	441	442	
3250	Special detail services	440	441	442	
3260	Police stations and buildings	440	441	442	
3270	Dispatcher	440	441	442	
3280	Medical services	440	441	442	
3285	Public relations	440	441	442	
3290	Other	440	441	442	
3300	Sheriff (constitutional officer) <b>(Note 4)</b>	437	438	439	
3310	Law enforcement administration	437	438	439	
3320	Crime control and investigations	437	438	439	
3321	Criminal investigation	437	438	439	
3322	Vice control	437	438	439	
3323	Uniform control	437	438	439	
3324	Records and identification	437	438	439	
3325	Youth investigation and control	437	438	439	
3326	Jail operations	446	447	448	
3327	Custody of property	437	438	439	
3328	Crime laboratory	437	438	439	
3330	Traffic control	437	438	439	
3340	Training	437	438	439	

Uniform Chart of Account Code	Classification	Current Operations	Purchase of Equipment, Land & Structures	Construction	Interest Expense (Note 1)
3350	Special detail services	437	438	439	
3355	Sheriff's office and buildings	437	438	439	
3360	Court services	437	438	439	
3370	Medical services	437	438	439	
3380	Dispatcher	437	438	439	
3385	Public relations	437	438	439	
3390	Other	437	438	439	
3400	Corrections	443	444	445	
3410	Correctional administration	443	444	445	
3420	Adult correctional institutions	443	444	445	
3430	Juvenile correctional institutions	443	444	445	
3440	Delinquents in other institutions	443	444	445	
3450	Adult probation and parole	443	444	445	
3460	Juvenile probation and parole	443	444	445	
3470	Medical services	443	444	445	
3500	Fire	449	450	451	
3510	Fire administration	449	450	451	
3520	Fire fighting	449	450	451	
3530	Fire prevention	449	450	451	
3540	Fire training	449	450	451	
3550	Fire communications	449	450	451	
3560	Medical services	449	450	451	
3570	Fire stations and buildings	449	450	451	
3600	Emergency medical services (EMS)	452	453	454	
3610	EMS administration	452	453	454	
3620	EMS training	452	453	454	
3630	EMS operations	452	453	454	
3650	Medical services	452	453	454	
3660	EMS stations and buildings	452	453	454	
3670	Dispatcher	452	453	454	
3700	Coroner / medical examiner	437	438	439	
3800	E-911	506	507	508	
3900	Other Protection				
3910	Animal control	467	468	469	
3920	Emergency management	506	507	508	
3930	Militia and armories	506	507	508	
3940	Examination of licensed occupations	506	507	508	
3950	Public scales	506	507	508	
3960	Flood control	482	483	484	
<b>4000</b>	<b>PUBLIC WORKS</b>				
4100	Public Works Administration				
4200	Highways and streets (Note 5)	455	456	457	
4210	Highways and streets administration	455	456	457	

Uniform Chart of Account Code	Classification	Current Operations	Purchase of Equipment, Land & Structures	Construction	Interest Expense (Note 1)
4220	Roadways and walkways	455	456	457	
4221	Paved streets	455	456	457	
4222	Unpaved streets	455	456	457	
4223	Alleys	455	456	457	
4224	Sidewalks and crosswalks	455	456	457	
4225	Street cleaning	455	456	457	
4226	Other maintenance	455	456	457	
4230	Bridges, viaducts, and grade separations	455	456	457	
4240	Tunnels	455	456	457	
4250	Storm drainage	497	498	499	
4260	Street lighting	455	456	457	
4270	Traffic engineering	455	456	457	
4300	Sanitation and wastewater (Note 6)	550	551	552	553
4310	Sanitary administration	550	551	552	553
4320	Stormwater collection and disposal	550	551	552	553
4330	Sewage collection and disposal	550	551	552	553
4331	Sanitary sewer maintenance	550	551	552	553
4332	Sanitary sewer cleaning	550	551	552	553
4333	New sewer services	550	551	552	553
4334	Sewer lift stations	550	551	552	553
4335	Sewage treatment plants	550	551	552	553
4400	Water (Note 6)	550	551	552	553
4410	Water administration	550	551	552	553
4420	Supply	550	551	552	553
4430	Treatment	550	551	552	553
4440	Distribution	550	551	552	553
4500	Solid waste and recycling (Note 6)	570	571	572	573
4510	Solid waste and recycling administration	570	571	572	573
4520	Solid waste collection	570	571	572	573
4530	Solid waste disposal	570	571	572	573
4540	Recyclables collection	570	571	572	573
4550	Recyclables operations	570	571	572	573
4560	Closure and post-closure care	570	571	572	573
4570	Future landfill/cell development	570	571	572	573
4580	Public education	570	571	572	573
4585	Yard trimmings collection & management	570	571	572	573
4600	Electric (Note 6)	555	556	557	558
4700	Gas (Note 6)	560	561	562	563
4750	Telecommunications (Note 6)	575	576	577	578
4800	Cable television (Note 6)	575	576	577	578

Uniform Chart of Account Code	Classification	Current Operations	Purchase of Equipment, Land & Structures	Construction	Interest Expense (Note 1)
4900	Maintenance and shop - General Fund	506	507	508	
	If operated as an enterprise fund	575	576	577	578
4950	Cemetery	506	507	508	
4960	Intergovernmental payments of special purpose local option sales tax (Note 7)	506	507	508	
4970	Other	506	507	508	
<b>5000</b>	<b>HEALTH AND WELFARE</b>				
5100	Health	467	468	469	
5110	Public health administration	467	468	469	
5120	Vital statistics	467	468	469	
5130	Regulation and inspection	467	468	469	
5140	Communicable disease control	467	468	469	
5141	Tuberculosis	467	468	469	
5142	Socially transmitted diseases	467	468	469	
5143	Rabies and animal control	467	468	469	
5144	Mosquito control	467	468	469	
5145	Other communicable diseases	467	468	469	
5150	Maternal and child health services	467	468	469	
5151	Maternal and preschool	467	468	469	
5152	School	467	468	469	
5160	Adult health services	467	468	469	
5170	Health centers and general clinics	467	468	469	
5180	Laboratory	467	468	469	
5190	Indigent medical care	467	468	469	
5195	Buildings and plant	467	468	469	
<b>5400</b>	<b>Welfare</b>	470	471	472	
5410	Welfare administration	470	471	472	
5420	Institutional care	470	471	472	
5430	Direct assistance	470	471	472	
5431	General assistance	470	471	472	
5432	Senior assistance	470	471	472	
5433	Aid to dependent children	470	471	472	
5434	Aid to the blind	470	471	472	
5435	Aid to the disabled	470	471	472	
5436	Other direct assistance	470	471	472	
5440	Intergovernmental welfare payments	470	471	472	
5441	General assistance	470	471	472	
5442	Senior assistance	470	471	472	
5443	Aid to dependent children	470	471	472	
5444	Aid to the blind	470	471	472	

Uniform Chart of Account Code	Classification	Current Operations	Purchase of Equipment, Land & Structures	Construction	Interest Expense (Note 1)
5445	Aid to the disabled	470	471	472	
5446	Other welfare assistance	470	471	472	
5450	Vendor welfare payments	470	471	472	
5451	Vendor medical payments	470	471	472	
5452	Other vendor payments	470	471	472	
5460	Buildings and plant	470	471	472	
<b>5500</b>	<b>Community services</b>	470	471	472	
5510	Meal on Wheels	470	471	472	
5520	Senior citizens center	470	471	472	
5530	Community center	470	471	472	
5540	Transportation services	470	471	472	
5600	Public Education	476	477	478	
<b>6000</b>	<b>CULTURE / RECREATION</b>				
6100	Recreation	473	474	475	
6110	Culture/recreation administration	473	474	475	
6120	Participant recreation	473	474	475	
6121	Supervision	473	474	475	
6122	Recreation centers	473	474	475	
6123	Playgrounds	473	474	475	
6124	Swimming pools	473	474	475	
6130	Sports facilities	473	474	475	
6149	Other recreational facilities	473	474	475	
6170	Spectator recreation	473	474	475	
6171	Botanical gardens	473	474	475	
6172	Museums	473	474	475	
6173	Art galleries	473	474	475	
6174	Zoos	473	474	475	
6180	Special recreational facilities	473	474	475	
6190	Special facilities	473	474	475	
6200	Parks	473	474	475	
6210	Parks administration	473	474	475	
6220	Park areas	473	474	475	
6230	Parkways and boulevards	473	474	475	
6240	Forestry and nursery	473	474	475	
6250	Park policing	473	474	475	
6260	Park lighting	473	474	475	
6500	Libraries	491	492	493	
6510	Library administration	491	492	493	
6520	Circulation	491	492	493	
6530	Catalog	491	492	493	
6540	Reference	491	492	493	
6550	Order	491	492	493	

Uniform Chart of Account Code	Classification	Current Operations	Purchase of Equipment, Land & Structures	Construction	Interest Expense (Note 1)
6560	Periodicals	491	492	493	
6570	Extension	491	492	493	
6580	Special collections	491	492	493	
6590	Branch libraries	491	492	493	
<b>7000</b>	<b>HOUSING AND DEVELOPMENT</b>				
7100	Conservation	482	483	484	
7110	Conservation administration	482	483	484	
7120	Water resources	482	483	484	
7130	Agricultural resources	482	483	484	
7140	Forest resources	482	483	484	
7150	Mineral resources	482	483	484	
7160	Fish and game resources	482	483	484	
7200	Protective inspection	416	417	418	
7210	Protective inspection administration	416	417	418	
7220	Building inspection	416	417	418	
7230	Plumbing inspection	416	417	418	
7240	Electrical inspection	416	417	418	
7250	Gas inspection	416	417	418	
7260	Air conditioning inspection	416	417	418	
7270	Boiler inspection	416	417	418	
7280	Elevator inspection	416	417	418	
<b>7300</b>	<b>Urban redevelopment and housing</b>	479	480	481	
7310	Urban redevelopment and housing administration	479	480	481	
7320	Urban redevelopment	479	480	481	
7321	Redevelopment administration	479	480	481	
7322	Conservation projects	479	480	481	
7323	Rehabilitation projects	479	480	481	
7324	Clearance projects	479	480	481	
7325	Relocation	479	480	481	
7330	Public housing	479	480	481	
7340	Other urban redevelopment	479	480	481	
<b>7400</b>	<b>Planning and zoning</b>	416	417	418	
7410	Planning and zoning	416	417	418	
7450	Code enforcement	416	417	418	
<b>7500</b>	<b>Economic development and assistance</b>	479	480	481	
7510	Economic development and assistance administration	479	480	481	
7520	Economic development	479	480	481	
7530	Employment security	479	480	481	
7540	Tourism	479	480	481	
7550	Downtown development	479	480	481	
7560	Enterprise operations	479	480	481	

Uniform Chart of Account Code	Classification	Current Operations	Purchase of Equipment, Land & Structures	Construction	Interest Expense (Note 1)
7561	Mass transit	575	576	577	579
7563	Airport	565	566	567	568
7564	Parking	575	576	577	578
7565	Special facilities	575	576	577	578
<b>7600</b>	<b>Economic opportunity</b>	470	471	472	
7610	Job corps	470	471	472	
7611	Men's urban training centers	470	471	472	
7612	Women's urban training centers	470	471	472	
7613	Rural conservation centers	470	471	472	
7614	Youth camps	470	471	472	
7620	Youth work-training programs	470	471	472	
7621	In-school projects	470	471	472	
7622	Out-of-school projects	470	471	472	
7630	Community action programs	470	471	472	
7631	Preschool readiness instruction	470	471	472	
7632	Study centers	470	471	472	
7633	Day-care centers	470	471	472	
7634	Remedial instruction for elementary school	470	471	472	
7635	Family health education	470	471	472	
7636	Other projects	470	471	472	
7640	Adult basic education	470	471	472	
7650	Assistance to migrant agricultural workers and family	470	471	472	
7660	Work experience programs for needy persons	470	471	472	
7670	Adult job training	470	471	472	
7680	Comprehensive economic program	470	471	472	

**8000 DEBT SERVICE**

(See Note 1)

**9000 OTHER FINANCING USES**

- Note 1: Report principal and interest on debt in Part X, Sections A - E of the Report of Local Government Finances.
- Note 2: Costs not allocated to sub functions should be posted to the court receiving the most benefit from the service.
- Note 3: Account 3226 is reported separately - do not include in blocks 440 - 442.
- Note 4: Account 3326 is reported separately - do not include in blocks 437 - 439.
- Note 5: Account 4250 is reported separately - do not include in blocks 455 - 457.
- Note 6: Expenditures under this classification should be recorded in an enterprise fund. Report in Blocks 550 - 579, as appropriate.
- Note 7: Intergovernmental expenditures should also be reported in Parts VIII and IX of the finance report. Please see pages 12 and 13 of the 2006 finance survey instructions for guidance on how to report intergovernmental expenditures.