

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

Revenues

Uniform Chart of Account Code	Classification	Finance Survey Block Number
31	Taxes	
31.1000	General property taxes	
31.1100	Real property - current year (Note 1)	101
31.1110	Public utility	103
31.1120	Timber	101
31.1190	Other	101
31.1200	Real property - prior year	101
31.1300	Personal property - current year (Note 2)	101
31.1310	Motor vehicle	104
31.1315	Motor vehicle title tax	104
31.1320	Mobile home	105
31.1330	MARTA (DeKalb and Fulton counties ONLY)	111
31.1340	Intangibles (regular and recording)	106
31.1350	Railroad equipment	107
31.1390	Other	101
31.1400	Personal property - prior year	101
31.1500	Property not on digest	101
31.1600	Real estate transfer (intangible)	245
31.1700	Franchise Taxes	117
31.1710	Electric	117
31.1720	Water	117
31.1730	Gas	117
31.1740	Sewerage	117
31.1750	Television cable	117
31.1760	Telephone	117
31.1790	Other	117
31.3000	General sales and use taxes	
31.3100	Local option sales and use tax (Note 3)	110
31.31XX	MARTA (DeKalb and Fulton counties ONLY)	111
31.3200	Special purpose local option sales and use tax (Counties only - Note 8)	112
31.3300	Homestead option sales and use tax (Note 4)	---
31.3400	Transportation splost	118
31.3900	Other (Note 4)	---
31.4000	Selective sales and use taxes	
31.4100	Hotel/motel tax	116
31.4200	Alcoholic beverage excise tax	114
31.4300	Local option mixed drink tax	114
31.4400	Excise tax on rental motor vehicles	118

Uniform Chart of Account Code	Classification	Finance Survey Block Number
31.4500	Excise Tax on Energy	118
31.4900	Other - Attach list	118
31.5000	Local option income taxes	
31.5100	Individual (Note 5)	(--)
31.5200	Corporate (Note 5)	(--)
31.6000	Business taxes	
31.6100	Business and occupation tax	120
31.6200	Insurance premiums tax	115
31.6300	Financial institutions tax	120
31.8000	Other taxes (Note 6)	(--)
31.9000	Penalties and interest on delinquent taxes	
31.9100	General property	102
31.9110	Real	102
31.9120	Personal	102
31.9200	Selective sales and use	110
31.9300	Local option income (See Note 5)	
31.9400	Business	120
31.9500	Fi Fa	102
31.9900	Other	102
32	Licenses and permits	
32.1000	Business licenses and permits	
32.1100	Alcoholic beverage licenses	121
32.1110	Beer	121
32.1120	Wine	121
32.1130	Liquor	121
32.1140	Bar cards	121
32.1200	General business license (Note 7)	120
32.1210	Real estate	120
32.1220	Insurance	120
32.1230	Logging permits	123
32.1290	Other fees	123
32.1900	Other	123
32.2000	Non-business licenses and permits	
32.2200	Building and signs	
32.2210	Zoning and land use	309
32.2220	House moving	123
32.2230	Sign	123
32.2300	Motor vehicle operators	123
32.2400	Marriage licenses	123
32.2500	Animal licenses	123

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32.2900	Other	123
32.2910	Pistol permit	123
32.2920	Blasting fee	123
32.2930	Street maintenance decals	123
32.2990	Other	123
32.3000	Regulatory fees	
32.3100	Building structures and equipment (buidling permits)	122
32.3110	Protective inspection administration	122
32.3120	Building inspection	122
32.3130	Plumbing inspection	122
32.3140	Electrical inspection	122
32.3150	Gas inspection	122
32.3160	Air conditioning inspection	122
32.3170	Boiler inspection	122
32.3180	Elevator inspection	122
32.3200	Entertainment	123
32.3201	Other	123
32.4000	Penalties and interest on delinquent licenses and permits	123
32.4100	Business license penalty	123
32.4200	Sign permit penalty	123
32.4300	Late tag penalty	123
32.4400	Interest on business licenses	123
33.	Intergovernmental revenues	
33.1000	Federal government grants	
33.1100	Operating - categorical	Note 8
33.1110	Direct	Note 8
33.1150	Indirect	Note 8
33.1200	Operating - non-categorical	Note 8
33.1210	Direct	Note 8
33.1250	Indirect	Note 8
33.1300	Capital	Note 8
33.1310	Direct	Note 8
33.1350	Indirect	Note 8
33.3000	Federal government payments in lieu of taxes	204
33.4000	State government grants	
33.4100	Operating - categorical	Note 8
33.4110	Direct	Note 8
33.4150	Indirect	Note 8
33.4200	Operating - non-categorical	Note 8
33.4210	Direct	Note 8
33.4250	Indirect	Note 8
33.4300	Capital	Note 8
33.4310	Direct	Note 8

Uniform Chart of Account Code	Classification	Finance Survey Block Number
33.4350	Indirect	Note 8
33.5000	State Government payments in lieu of taxes	
33.5100	Homeowner tax relief grants	249
33.5200	Forest Land protection grants	249
33.6000	Local government unit (specify unit) grants	Note 8
33.7000	Local government unit shared revenues	
33.7100	Special purpose local option sales and use taxes	Note 8
33.8000	Local government unit payments in lieu of taxes	203
34.	Charges for services	
34.1000	General government	
34.1100	Court costs, fees and charges	312
34.1110	Bond administration	312
34.1120	Probation fee	312
34.1130	Drug testing fee	312
34.1190	Other	312
34.1200	Recording of legal instruments	312
34.1300	Planning and development fees and charges (Note 9)	309
34.1310	Plat reduction fee	309
34.1320	Impact fee	318
34.1321	Impact fees for facilities	318
34.1322	Impact fees for other services	318
34.1390	Other	309
34.1400	Printing and duplication services	309
34.1500	Data processing	309
34.1600	Motor vehicle tag collection fees	104
34.1700	Indirect cost allocations	309
34.1750	Internal service fund charges	309
34.1800	Risk financing premiums	309
34.1900	Other (Note 10)	309
34.1910	Election qualifying fee	123
34.1920	Advertising fee	309
34.1930	Sale of maps and publications	309
34.1940	Commissions on tax collections	108
34.2000	Public safety	
34.2100	Special police services	309
34.2110	ID card fees	309
34.2120	Accident reports	309
34.2130	False alarms	309
34.2200	Special fire protection services	308
34.2210	False alarms	308
34.2300	Detention and correction services (Note 11)	309
34.2310	Fingerprinting fee	309

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34.2320	Inmate medical fee	318
34.2330	Prisoner housing fee	249-252
34.2500	E-911 charges	309
34.2600	Ambulance fees	303
34.2900	Other	309
34.3000	Streets and public improvements	
34.3100	Street, sidewalk, and curb repairs	309
34.3200	Special assessments	307
34.3210	Capital improvement	307
34.3220	Service	307
34.3300	State road maintenance fees	309
34.3900	Other	309
34.4000	Utilities/enterprise	
34.4100	Sanitation (Note 12)	
34.4110	Refuse collection charges	362
34.4120	Sale of waste and sludge	363
34.4130	Sale of recycled materials	363
34.4150	Landfill use fees	362
34.4160	Solid waste recycling fees	363
34.4190	Other charges	363
34.4200	Water/sewerage (Note 12)	350
34.4210	Water charges	350
34.4255	Sewerage charges	350
34.4260	Stormwater utility charges	350
34.4300	Electric (Note 12)	353
34.4310	Electric charges	353
34.4400	Gas (Note 12)	356
34.4410	Gas charges	356
34.4500	Telephone (Note 12)	365
34.4510	Telephone charges	365
34.4600	Television cable (Note 12)	365
34.4610	Television cable charges	365
34.5000	Other/enterprise	
34.5200	Golf course	302 or 365 if operated as an enterprise fund
34.5210	Golf course charges	302 or 365
34.5300	Airport	359
34.5310	Airport charges	359
34.5400	Parking	301 or 365 if operated as an enterprise fund
34.5410	Parking charges	301 or 365
34.5500	Transit	365
34.5510	Passenger fees	365
34.5600	Telecommunications	365
34.5610	Telecommunication charges	365

34.6000	Other fees	
34.6100	Animal control and shelter fees	318
34.6110	Animal control and shelter fees	318
34.6200	Divorcing parents fees	318
34.6210	Divorcing parents fees	318
34.6300	Child support fees	318
34.6310	Child support fees	318
34.6400	Background check fees	309
34.6410	Background check fees	309
34.6510	Substance abuse Treatment Fees	312
34.6900	Other fees	309
34.7000	Culture and recreation	302
34.7100	Library use fees	302
34.7200	Activity fees	302
34.7300	Event admission fees	302
34.7400	Exhibit admission fees	302
34.7500	Program fees	302
34.7600	Periodical subscription fees	302
34.7700	Other tuition charges	302
34.7900	Other culture and recreation fees and charges	302
34.9000	Other charges for services	
34.9100	Cemetery fees	317
34.9300	Bad check fees	318
34.9900	Other	318
35.1000	Fines and forfeitures	
35.1100	Court	312
35.1110	Superior	312
35.1150	Drug Court Division	312
35.1120	State	312
35.1130	Magistrate	312
35.1140	Recorder's court	312
35.1150	Probate court (county only)	312
35.1160	Juvenile	312
35.1170	Municipal	312
35.1200	Bonds	312
35.1300	Confiscations	312
35.1320	Cash confiscations	312
35.1340	Other confiscations/escheats	312
35.1360	Proceeds from sale of confiscated property	312
35.1400	Additional penalty assessments	312
35.1410	Additional penalties substance abuse	312
35.1500	Library	312

Uniform Chart of Account Code	Classification	Finance Survey Block Number
35.1900	Other	312
35.1910	Overweight assessments	312
36.	Investment income	
36.1000	Interest revenues	311
36.2000	Realized gain or loss on investments	318
36.3000	Unrealized gain or loss on investments	Note 13
37.	Contributions and donations from private sources	318
37.1000	Contributions and donations from private sources	318
38.	Miscellaneous revenue	
38.1000	Rents and royalties	316
38.2000	Telephone commissions	318
38.3000	Reimbursement for damaged property	318
38.4000	Pension trust fund contributions	
38.4100	Employee contributions	Note 13
38.4200	Employer contributions	Note 13
38.4300	Contributions from other sources	Note 13
38.9000	Other	318
39.	Other financing sources	
39.1000	Interfund transfers	
39.1100	Operating transfers in from component units	Note 14
39.1200	Operating transfers in- _____ Fund	Note 14
39.1300	Residual equity transfers in _____ Fund	Note 14
39.2000	Proceeds of general fixed asset dispositions	
39.2100	Sale of assets	315
39.2200	Property sale	315
39.3000	Proceeds of general long-term liabilities	
39.3100	General obligation bond proceeds	Note 15
39.3200	Special assessment debt with government commitment proceeds	Note 15
39.3300	Refunding bond proceeds	Note 15

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Finance Survey Block Number

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39.3400	Premiums on bonds sold	Note 15
39.3500	Capital leases	Note 15
39.3600	Special Items	318
39.3700	Extraordinary Items	318
39.8000	Capital contributions	318

Note 1: Account 31.1110 is reported separately - do not include in Block 101.

Note 2: Accounts 31.1310 through 31.1350 are reported separately - do not include in block 101.

Note 3: Account 31.31XX is reported separately - do not include in block 110.

Note 4: While the Uniform Chart of Accounts requires reporting at this level, the Department of Community Affairs (DCA) will not collect the data at this time.

Note 5: Although the local option income tax is included in the Uniform Chart of Accounts, no government is currently collecting this tax.

Note 6: DCA will not collect data for this revenue source at this time.

Note 7: Accounts 32.1230 and 32.1290 are reported separately - do not include block 120.

Note 8: Reporting of intergovernmental revenues will vary depending on the revenue source. See pages 5 and 6 of the 2006 finance survey instructions for guidance on how to report these revenues. Only counties can impose a Special Purpose Local Option Sales Tax. 100 percent of the taxes collected should be reported as revenue by the county governments imposing the tax. Municipalities receiving shares of this revenue should report it as intergovernmental revenue (block 251). See the Uniform Chart of Accounts for additional information.

Note 9: Accounts 34.1320 through 34.1322 are reported separately - do not include in block 309.

Note 10: Accounts 34.1910 and 34.1940 are reported separately - do not include in block 309.

Note 11: Accounts 34.2320 and 34.2330 are reported separately - do not include in block 309.

Note 12: Revenues under this classification should be recorded in an enterprise fund. Report in blocks 350 - 367, as needed.

Note 13: Do not report at this time.

Note 14: Do not include transfers between funds within your local government.

Note 15: Please report any proceeds from the issuance of debt in Part X of the finance survey. See page 14 of the 2006 finance survey instructions for guidance on how to report this item.