

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 1 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

- REFERENCES:
1. Chapter 49-3, O.C.G.A.
 2. State Chart of Accounts

Overview

It is the policy of the Division of Family and Children Services (DFCS) that each Regional Accounting Office/County DFCS will maintain a system of accounting that properly classifies, records, and reports the sources and application of all funds under its administrative control. The system must utilize the DFCS Standard Chart of Accounts and conform to generally accepted accounting practices.

Account Structure

The Chart of Accounts is a listing of all ledger accounts that may be used in a County Department or Regional Accounting Office. The account numbers are derived from the State Chart of Accounts (SCOA) developed by the Georgia Department of Audits and Accounts in conformity with The Official Code of Georgia Annotated (OCGA). The SCOA will be the prefix for the Department of Family and Children Services (DFCS) Chart of Accounts, in most cases, with any exceptions requiring prior approval before implementation.

Because reports are submitted to the Office of Planning and Budget (OPB) and the Legislative Budget Office (LBO) via the **PeopleSoft** system, state organizations not on the system must have a crosswalk between their unique chart of accounts and the State chart of accounts. The Division of Family and Children Services (DFCS) is one of those organizations and the Uniform Accounting System (UAS) serves as that “crosswalk”.

DFCS Standard Chart of Accounts

1. The DFCS Chart of Accounts is a 6-digit number (XXX.XXX). The first three numbers are from the State Chart of Accounts and the last three numbers, referred to as program numbers, and are unique to DFCS. Their balance sheet classification (asset, liability, and fund balance), revenue classification, and their expenditure classification further group the accounts.

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 2 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

2. The number in the first position along with the next two numbers before the decimal coincides with the State Chart of Account Structure.
3. Due to implementation of the Regional Accounting concept, it was necessary to change the standard format for the County Revenue Accounts (431.450 – 431.460) from beginning with 431 to beginning with the Program Number (450, 460) in order to establish the last 3 digits as the county identifier so that the revenues are separated.
4. The first number of the account number prefix identifies the classification as follows:

Assets	1XX.XXX
Liabilities	2XX.XXX
Fund Balances	3XX.XXX
Revenues	4XX.XXX
Payroll Expenses	5XX.XXX
Expenditures	6XX.XXX
Expenditures	7XX.XXX
Expenditures	8XX.XXX
Expenditures	9XX.XXX
5. The asset account numbers are used to record the value of things owned by or owed to the organization. Included in this group of accounts are petty cash, cash in banks, and accounts receivables.
6. The liability account numbers are used to record amounts owed to or obligated to outside individuals and organizations.
7. Fund Balance accounts contain amounts that can be thought of as being surplus for the agency.
8. Revenue accounts are used to record the current year income that results from reimbursement from state and other sources of the agency. Revenue accounts are opened at the beginning of each year and closed at the end of each year.
9. Payroll expense accounts are used to record employee salaries, overtime payments, social security deductions, retirement deductions, and other pay related transactions.
10. Expenditure accounts contain current year expenses of the agency. These accounts are opened at the beginning of each year and closed at the end of each year.
11. The accounts and their descriptions are as follows:

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 3 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

Assets

111	Cash on Hand	Coin, currency, checks, money orders and other forms of cash
	111.000	Cash on Hand
112	Petty Cash	Currency and coin set aside to make change or pay small obligations
	112.105 112.106	Petty Cash Repatriation Petty Cash
114	Cash in Banks	Appropriated funds available from the Office of Financial Services. (Budgeted Funds)
	114.101 114.103 114.104	Cash in Bank-Operating Cash in Bank Cash in Bank
117	Cash in Bank-Private Trust Funds	Deposits held for others, other than deposits that the state provides. (Representative payee checking and savings accounts) (County and other savings accounts)
	117.001-117.160 117.200 117.300	Cash in Bank – Representative Payee (one for each county) Savings/CD Account – County Savings Account - Representative Payee
122	Due From DHR	Amounts due from the Department of Human Resources
	122.120 122.121 122.122 122.124 122.125 – 122.126 122.127 122.128 122.129 122.330 122.999	Due from DHR – Direct Benefits (500-700’s & 900’s) Due from DHR – Regular GIA (100’s) Due from DHR – Cash Match GIA (200’s) Due from DHR – Cash Match Direct Benefits (800’s) Due from DHR – Prior Years Pending Audits Due from DHR – Prior Year Re-Rates Due from DHR – Employee Retirement System Due from DHR – Travel Inc Expenditures Due from DHR – Special Grants (300’s) Due from DHR – Special OIG Audit Re-Rates
123- 124	Due from Cities Due from Counties	Amounts earned from local governments
	124.001-124.159	Due from County by Individual County Number
125	Due from Other State Agencies	Amounts earned from other state agencies
	125.112 125.408 125.411 125.412 125.413	Due from other State Agencies – Medicaid Due from other State Agencies – Mental Health Due from other State Agencies – Hospital #1 Due from other State Agencies – Hospital #2 Due from other State Agencies – Hospital #3

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 4 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

	125.414	Due from other State Agencies – Hospital #4
	125.440	Due from other State Agencies – Senior Services
	125.461	Due from other State Agencies – Child Support
	125.462	Due from other State Agencies – Department of Corrections
	125.463	Due from other State Agencies – Pardon/Paroles
	125.464	Due from other State Agencies – Department of Labor
	125.465	Due from other State Agencies – Vocational Rehab
	125.466	Due from other State Agencies – Regulatory Services
	125.467	Due from other State Agencies – Board of Education
	125.469	Due from other State Agencies – GA State University
	125.492	Due from other State Agencies – S/A Prvt – Bibb Co
127	Due from Other	Amounts earned from individuals and private organizations
	127.140	Due from Others – Foster Care Advances
	127.141 – 127.143	Due from Others
	127.144	Due from Others – Vendors
	127.145	Due from Others – Clients
	127.146	Due from Others – IRS
	127.147	Due from Others – Vendors/Providers
	127.148	Due from Others – Employees
	127.149	Due from Others – Travel Advances
	127.150	Prepaid Expenditures – General
	127.151	Prepaid Expenditures – ILP Programs
	127.158	Due From Others – Subsidized EE Direct Bill
	127.159	Due from Others – Rental Car Contract

Liabilities and Fund Balance

201	Encumbrances (optional)	Commitments related to unperformed contracts (includes both purchase orders and formal contracts) for goods and services
212	Accounts Payable	Obligations for invoices to be billed on outstanding purchase orders
	212.241 212.242 – 212.243 212.244 212.245 212.246 212.247 212.248 212.249 212.250	Accounts Payable – Fiscal year-end Accruals Other Accounts Payable and Due to Accounts Due to Accounts – Court Ordered Adoption Expenses Due to Accounts – Registrations and Related Cost due to Lead County Other Accounts Payable and Due to Accounts Due to Accounts - Vendors Due to Clients – FS/TANF Dormant Funds Due to Accounts – Employees Due to Accounts - GBI
214	Due to DHR	Amounts owed to the Department of Human Resources
	214.100 214.150 214.200 214.220 214.221 214.222 214.223 214.224 214.225 – 214.226 214.227 214.228 214.229 214.231 214.300 214.330 214.500 214.599 214.600 214.999	Cash Advances – Regular GIA (100 Series) Due to counties – Recoupment for Prior Month Cash Advances – Cash Match GIA (200’s) Due to DHR – Cash Match Direct Benefits Due to DHR – Regular GIA (100’s) Due to DHR – Cash Match GIA (200’s) Due to DHR – Energy Program (Y-E Closing) Due to DHR – Direct Benefits (500-700 & 900’s) Due to DHR – Prior Year Pending Audits Due to DHR – Prior Year Re-Rates Due to DHR – Prior Year Pending Audits Due to DHR – Prior Year Child Care Recoupments Due to DHR – Prior Year Child Supp Recoupments Cash Advances – Special Grants (300 Series) Due to DHR – Special Grants (300’s) Cash Advances – Direct Benefits (500, 700 & 900’s) Cash Advances – Energy Programs Cash Advances – Cash Match Direct Benefits (800’s) Due to DHR – Special OIG Audit Re-Rate

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 6 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

217	Accrued Payroll Benefits	Employer's cost of benefits on amounts paid or due to employees for services rendered
	217.001 217.002 217.003	Health Insurance – Employer FICA – Employer Retirement – Employer
221	FICA Withholdings – Employee	Amounts withheld from employees' wages for Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes
	221.000	FICA Withholdings – Employee
222	Federal Income Tax	Amounts withheld from employees' wages for federal income tax
	222.000	Federal Income Tax Withholding
223	State Income Tax	Amounts withheld from employees' wages for state income tax
	223.000	State Income Tax Withholding
224	Employee Retirement	Amounts withheld from employees' wages for retirement programs
	224.000 224.100	Employee Retirement Withholding EE Retirement Withholding – Fulton Co only
225	Employee Health Insurance	Amounts withheld from employees' wages for health insurance plans
	225.000	Employee Health Insurance Withholding
226	Bankruptcies, Garnishments, Tax Levies and/or Child Support	Amounts withheld from employees' wages for payment to creditors
	226.000	Court Ordered Withholding
227	Deferred Compensation	Amounts withheld from employees' wages for investments
	227.000	Deferred Compensation
228	Flexible Benefits	Amounts withheld from employees' wages for other insurances, spending accounts, etc; remitted to the State Merit System
	228.001 228.002 228.003 228.004 228.005	Flexible Benefits – Before Tax Flexible Benefits – After Tax Flexible Benefits – Spending Accounts PT Transportation – Before Tax PT Transportation – After Tax

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 7 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

229	Other Payroll Deductions	All other deductions from employees' wages
	229.001 229.007 229.008 229.009 229.010 229.011 – 229.015 229.016 229.017 229.018 229.019 229.020 229.021 229.022 229.027	HSE Credit Union Life Insurance American Family Life Insurance Chesapeake Insurance Miscellaneous Insurance Other Life Insurance Other Credit Union State Charitable Contributions Savings Bonds Georgia Defined Contribution Plan (GDGP) Georgia State Employee Union (GSEU) GSEU/GCWA Administration Cost Georgia Child Welfare Association (GCWA) Georgia Higher Education Savings Plan (GHESP)
284	Private Trust Funds	Receipts held for disbursements to or for designated trust recipients
	284.232 284.233 284.234 284.235 – 284.237 284.238 284.239 284.251 284.252 284.253 284.254 284.255 284.275	Due to DMA – Medicaid Recoveries Due to DHR – Food Stamp Recoveries Due to DHR – TANF Recoveries Due to DHR – Other Recoveries Due to Fulton Co – IAP Unprocessed Due to Fulton Co – IAP Settlements Restricted Funds – Adults Restricted Funds – Children Restricted Funds – Other Restricted Funds – County Funds, Fund Balances, Food Stamp/TANF funds, and Savings/CD Accounts Restricted Funds – Clearing Accounts Restricted Funds – Dormant Funds
320	Fund Balances	Excess of current year revenues over expenditures and prior year funds not remitted to grantor

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 8 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

State Revenues

422	GIA Revenue	Revenues earned from DHR and other state agencies
	422.101	Eligibility
	422.103	Services
	422.104	Medicaid Eligibility Staff (Eff 4/1/2013)
	422.106	Administration
	422.107	Dedicated Adoption Staff
	422.111	Medical Assistance Only
	422.112	Medically Needy
	422.118	Preventive Service – TANF
	422.119	Homemaker – Services
	422.120	OFI Call Center
	422.122	Foster Care Eligibility Determination – REVMAX
	422.124	Integrated Eligibility Staff
	422.125	Back Office Eligibility Process Center
	422.136	Regional Accounting
	422.137	Regional Personnel
	422.141	Childcare Consultants
	422.142	Day Care Workers
	422.143	SNAP Reinvestment Unit
	422.144	SNAP Error Rate Unit
	422.156	OIG – Live Scan Techs
	422.159	SNAP-(CRRRT) CW Record Review Read Team Eff 2/1/14.
	422.160	Benefit Integrity & Recovery Unit
	422.161	Food Stamp Quality Control Review
	422.162	Food Stamp Quality Assurance Review
	422.163	Community Integration Program-Other (3/1/09)
	422.166	Business Operations – Georgia ONE (NEW FY 2014)
	422.173	Caregiver Recruit, Retain, Utilize Unit
	422.180	RSN – Kenny A Project (FY2010)
	422.181	RSN – Permanence Reviewers (FY2010)
	422.182	RSN – State QA & CFSR (FY2010)
	422.183	RSN – Data Quality (FY2010)
	422.184	CWS RSN – Education, Training & Mentor (FY2010)
	422.185	CWS – Call Center (FY2012)
	422.186	CWS – Data Integrity Specialist
	422.190	OFI RSN – Education, Training & Mentor (FY2010)
	422.191	RSN – Office of Family Independence
	422.193	RSN – Child Welfare Services

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 9 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

422.195	RSN – Business Application Specialist (FY 2010)
422.196	RSN - Administrative
422.197	PSSF Caseworkers Visits/ECEM
422.198	Disaster Relief Benefits

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 10 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

422.201	Cash Match Eligibility
422.203	Cash Match Services 50/50
422.206	Cash Match Administration
422.207	Cash Match Admin – Salary Supplements
422.208	Cash Match Mental Health Eligibility Determination
422.301	Fulton Goodwill Transportation Grant
422.302	SNAP WORK 2.0 Grant, Field Work
422.303	Tag – Refugee
422.304	USDA Food Stamp E&T
422.305	CSBG Special Project
422.308	Casey Permanency Grant
422.340	CPPC Faith Based Partnership to Child Abuse Prevention & Treatment
422.356	Family Connection – 100%
422.368	Refugee Resettlement Program
422.369	Repatriation Plan & Develop
422.370	Repatriation Services – Benefits
422.371	Senior Outreach – Benefits (Gwinnett Only May 2014)
422.501	IVE Family Foster Care
422.502	State Family Foster Care
422.503	Initial TANF Family Foster Care
422.504	Related Family Foster Care (State)
422.508	State Adoption Assistance
422.509	IVE Adoption Assistance
422.510	Adoption Related State Expenses
422.511	Comprehensive Child And Family Assessment
422.512	Special Services Adoption Assistance
422.513	Return of Runaways
422.515	ICPC – Foster/Adoptive Home Studies
422.516	Applicant Services Child Care
422.517	TANF – Child Care
422.518	CCFA Wrap-Around Services
422.519	SNAP Works 2.0 Transportation Services
422.520	Foster Care Respite Care
422.521	FFC - Prevention Unnecessary Out-of-Home Placements
422.522	Overnight Cost for FC Kids
422.524	Day Care Providers – CPA Providers
422.527	TANF Employment Services
422.528	Work Subsidies
422.529	Undocumented Immigrant Children in Family Foster Care

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 11 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

422.531	Foster/Adoptive Parent Support Services
422.532	APS Emergency Relocation
422.534	Permanency & Reunification (Pilot)
422.535	Transitional Child Care
422.536	TANF-Family Violence Emergency Assistance
422.538	TANF Legal Immigrants Employment Services
422.540	SSI Advocacy
422.541	TANF Relative/Kinship
422.542	Enhanced Relative Rate (ERR)
422.544	Low-Income Families' Child Care
422.545	Priority Child Care
422.547	Emergency Foster Care Beds
422.548	Enhanced Relative Rate(ERR) Undocumented Immigrant
422.549	Food Stamp E&T ABAWDS Transportation
422.550	Non-Relative Subsidized Guardianship & Enhanced Subsidized Guardianship
422.551	Early Intervention & Prevention Services
422.552	Subsidized Guardianship & Enhanced Subsidized Guardianship
422.553	Relative Care Subsidy (RCS)
422.555	Non-TANF GA Pre-K Extended Day Child Care
422.556	TANF Pre-K Extended Child Care
422.557	Foster Care Supplemental Supervision
422.558	State Non-Relative/Kinship
422.559	Food Stamp E&T – Incidentals for ABAWDS in Work Experience
422.560	IVE Voluntary Family Foster Care
422.569	Food Stamp E&T Incidentals for ABAWDS in Education/Training
422.571	Homestead Services
422.573	Parent Aide Services
422.574	IVE Specialized Foster Care State Approved Per Diem Waivers
422.575	IVE Voluntary Specialized Foster Care State Approved Per Diem Waivers
422.576	Related Specialized Foster Care (State)
422.577	IVB Child Welfare Specialized Foster Care State Approved Per Diem Waivers
422.579	Initial TANF Specialized Foster Care State Approved Per Diem Waivers
422.585	Educational and Enrichment Expenses (State)

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 12 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

422.586	Transitional Living Program (TL)
422.587	Adoption Incentive – Second Grant
422.589	Food Stamp E&T Incidentals for ABAWDS in other Activities
422.592	Energy Assistance Program
422.593	Caregiver Recruit, Retain, Utilize
422.597	Intensive Community Based Services - Parental Custody (State)
422.598	Intensive Community Based Services - DFCS Custody (State)
422.604	State Related CCI/CPA Expenditures
422.605	IV-E Institutional Foster Care – CCI Providers
422.606	IV-B/State - Institutional Foster Care – CCI Providers
422.607	Initial (TANF) Institutional Foster Care – CCI Providers
422.608	Voluntary Custody IFC - CCI Providers
422.609	IV-E Privately Supervised Family Foster Care – Licensed and Approved Private Foster Care Agencies - CPA
422.610	IV-B/State Privately Supervised Family Foster Care – Licensed and Approved Private Foster Care Agencies CPA
422.611	Initial TANF Privately Supervised Family Foster Care- Licensed and Approved Private Foster Care Agencies CPA
422.612	Undocumented Immigrant Children in CCI Foster Care
422.613	Undocumented Immigrant Children in CPA Foster Care
422.614	Voluntary Custody CPA Provider (FY2008)
422.615	Parental Custody/Pay CCI Provider (FY2008)
422.616	Parental Custody/Pay CPA Provider (FY2008)
422.617	Community Integration Program – State (FY2008)
422.618	Community Integration Program – TANF (FY2008)
422.698	Disaster Relief Direct Benefits
422.729	Grandparents Raising Grandchildren
422.730	Grandparents Raising Grandchildren – Retro
422.772	PSSF – Family Support Services
422.873	CM PSSF - Crisis Intervention & Placement Prevention
422.874	CM PSSF - Family Support Services
422.883	CM PSSF – Time Limited Reunification Services
422.884	CM PSSF – Adoption Promotion & Support Services

County or Outside Source Revenues

431	County Revenue	Revenues earned from county and city governments
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**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 13 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

431.401	County Cash Match Eligibility
431.403	County Cash Match Services
431.406	County Cash Match Administration
431.407	County Cash Match Administration Sal Supp
431.408	County Cash Match - CSB Medicaid Match
431.411	County Hospital #1
431.412	County Hospital #2
431.413	County Hospital #3
431.414	County Hospital #4
431.421	CM Hospital #1/County Supp
431.428	CM CSB Mental Health/Co Supp
431.431	County Services #1
431.440	Senior Citizens
431.451	CSSF Fulton County Only
431.453	Family Resource Center – Fulton
431.454	FEMA/United Way
431.455	Special County Funds
431.456	Family Connection/United Way
431.458	Investments Fulton Co
431.459	CSBG Even Fiscal year
431.461	Child Support Expenditures
431.462	Dept of Corrections Expenditures
431.463	Pardons/Paroles Expenditures
431.464	Dept of Labor Expenditures
431.465	Vocational Rehab Expenditures
431.466	Regulatory Services Expenditures
431.467	Board of education Expenditures
431.469	GA State University Expenditures
431.473	Local Contractors Share Program 873
431.474	Local Contractors Share Program 874
431.481	Special Project Nurses
431.482	Criminal Justice
431.483	Local Contractors Share Program 883
431.484	Local Contractors Share Program 884
431.490	Special Project/Education Program
431.491	Nurses/Pregnant Teens
431.492	S/A Prevention Grant – Bibb
431.493	Teen Resource Center – Bibb
431.495	Pre – K - Bibb
431.498	CPP – Clayton
442	Interest Earned
	Interest earned on the investment of agencies' monies

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 14 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

446	Other Revenue	All other revenues received and retained by the agency
450	County Revenues	Revenues earned from county governments for General Expenditures and for FC Kids under 14 years of age
	450.001 – 450.159	County Revenue (by county number)
451	Fulton County CSSF - Revenues	Revenues earned from Fulton County for Special county funded program
	451.001 – 451.159	County Revenue (by county number) (prior to SHINES) This is used for FY County Surplus funds
460	County Revenues – FC Kids	Revenues earned from county governments for FC Kids 14 years of age and over
	460.001 – 460.159	County Revenue (by county number)

Expenditures

	NOTE	In order to be reimbursed for expenditures, account numbers have to be reported as line item numbers on the Monthly Income and Expense Report. These line item numbers are the State Chart of Account numbers (SCOA).
511	Salaries	Amounts paid for employees occupying authorized budgeted positions. Normally these positions are eligible for all benefits.
	511.101	Eligibility
	511.103	Services
	511.104	Medicaid Eligibility Staff
	511.106	Administration
	511.107	Dedicated Adoption Staff (eff 1/1/2012)
	511.111	Medical Assistance Only (MAO)
	511.112	Medically Needy
	511.118	Preventive Services – TANF
	511.119	Homemaker – Services
	511.120	OFI Call Centers
	511.122	Foster Care Eligibility Determination – REVMAX
	511.124	Integrated Eligibility Staff
	511.125	Back Office Eligibility Process Center (FY 2014)
	511.136	Regional Accounting
	511.137	Regional Personnel
	511.141	Childcare Consultants
	511.142	Day Care Workers
	511.156	OIG – Live Scan Techs
	511.159	SNAP (CRRRT) CW Record Review Read Team. New 2/1/14.
	511.160	Benefit Integrity & Recovery (FY2011)
	511.161	Food Stamp Quality Control Review
	511.162	Food Stamp Quality Assurance Review
	511.163	Community Integration Program - DEKALB
	511.166	Business Operations-Georgia One (FY 2014)
	511.173	Caregiver Recruit, Retain, Utilize
	511.180	RSN – Kenny A Project (FY2010)
	511.181	RSN – Permanence Reviewers (FY2010)
	511.182	RSN – State QA & CFSR (FY2010)
	511.183	RSN – Data Quality (FY2010)
	511.184	CWS RSN – Education, Training & Mentor (FY2010)
	511.185	CWS – Call Center (FY2012)

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 16 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

	511.186	CWS – Data Integrity Specialist (FY12)
	511.190	OFI RSN – Education, Training & Mentor (FY2010)
	511.191	RSN – Office of Family Independence
	511.193	RSN – Child Welfare Services
	511.195	RSN – Business Application Specialist (FY2010)
	511.196	RSN - Administrative
	511.201	Cash Match Eligibility
	511.203	Cash Match Services
	511.206	Cash Match Administration
	511.208	Cash Match Mental Health Eligibility Determination
	511.211	CM Hospitals #1
	511.212	CM Hospitals #2
	511.213	CM Hospitals #3
	511.214	CM Hospitals #4
	511.221	CM Hospital #1/County Supplement
	511.228	CM CSB Mental Health/County Supplement
	511.231	CM Services #1
	511.302	SNAP WORKS 2.0 Grant, Field Work
	511.303	Tag Refugee
	511.304	USDA Food Stamp E&T
	511.308	Casey Permanency Grant
	511.356	Family Connection – 100%
	511.368	Refugee Resettlement Program
	511.411	Hospitals #1
	511.412	Hospitals #2
	511.440	Senior Citizens
	511.450	County Operations – General
	511.451	CSSP Fulton Co
	511.453	Family Resource Center Fulton Co
	511.456	Family Connection
	511.458	Investments Fulton Co
	511.490	Special Project/Education Program
	511.491	Nurses/Pregnant Teens
	511.492	S/A Prevention Grant – Bibb
		SCOA IS 511.001 for all account numbers listed above
514	FICA	Employer’s share of Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes
	514.XXX	FICA – Employer
	xxx denotes program #	SCOA is 514.001

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 17 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

515	Retirement	Employer's contributions to employee retirement plans or systems
	515.XXX	Retirement – Employer
	xxx denotes program #	SCOA is 515.001

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 18 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

516	Health Insurance	Employer's contributions to employee health care plans
	516.XXX	Health Insurance – Employer
	xxx denotes program #	SCOA is 516.001
551	Overtime Salaries	Amounts paid to employees for overtime work
	551.XXX	Overtime Salaries
	xxx denotes program #	SCOA is 511.201
554	FICA – Overtime	Employer's share of Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes for overtime work
	554.XXX	FICA – Overtime Salaries – Employer
	xxx denotes program #	SCOA is 514.201
556	Health Insurance – Overtime	Employer's contributions to employee health care plans for overtime work
	556.XXX	Health Insurance – Overtime Salaries – Employer
	xxx denotes program #	SCOA is 516.201
561	Local Salary Supplement	Amounts paid in addition to the regular salary for eligible employee types
	561.XXX	Local Salary Supplement
	xxx denotes program #	SCOA is 511.002
564	FICA – Salary Supplement	Employer's share of Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes for supplemental pay
	564.XXX	FICA – Local Salary Supplement – Employer
	xxx denotes program #	SCOA is 514.002
565	Retirement – Salary Supplement	Employer's share of Retirement for supplemental pay paid by County – Fulton Co only
	565.XXX	Retirement – Local Salary Supplement – Employer
	xxx denotes program #	SCOA is 515.002

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 19 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

612	Motor Vehicle Expense	Includes expenses for fuel, service, repair or other cost of vehicles owned and operated by the agency. Also includes the required maintenance service or repair of leased vehicles.
	612.XXX xxx denotes program #	Motor Vehicle Expense SCOA is 612.001
614	Supplies and Materials	Expenditures/expenses for consumable supplies related to operations. The cost of books, annuals, pamphlets, etc., which the agency has no involvement in the publication of are charged here as well
	614.XXX xxx denotes program #	Supplies and Materials SCOA is 614.001
615	Repairs and Maintenance	Expenditures/expenses for repair and maintenance services not provided directly by employees including contracts and agreements covering the upkeep of buildings and equipment. Included are expenditures for replacement of a fixture when such fixture is attached to or a part of a building such as water heater, furnaces, boilers, exhaust fans, etc. Examples of charges to this account are: Insect prevention contracts, Equipment maintenance contracts or maintenance contracts.
	615.XXX xxx denotes program #	Repairs and Maintenance SCOA is 615.001
617	Utilities	Amounts paid for electricity, natural gas, fuel oil, purchased steam, city water, and sewer charges. Includes monthly billings by regulated public service organizations
	617.XXX xxx denotes program #	Utilities SCOA is 617.001

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 20 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

618	Printing	Costs associated with designing and printing forms. Also includes the cost of letterhead stationery, imprinted forms, purchase orders, and any other printed material. Does not include preprinted books, pamphlets, brochures, booklets, manuals, handbooks, etc. These costs should be charged to Supplies and Materials (614). Subscriptions should be charged to Other Operating expenses (627).
	618.XXX xxx denotes program #	Printing SCOA is 618.001
619	Rents other than Real Estate	Amounts paid for renting equipment for temporary use. Rental of meeting or exhibition halls by the day or week, post office box rental, and safe deposit box rental charges are included.
	619.XXX xxx denotes program #	Rents other than Real Estate SCOA is 619.001
620	Insurance and Bonding	Includes fidelity bonds on employees and hazard coverage on real and personal property or liability coverage. Also includes workers compensation insurance for non-employee where coverage is required
	620.XXX xxx denotes program #	Insurance and Bonding SCOA is 620.001
622	Direct Benefits to Clients	Medical care or public assistance payments to or for qualified recipients in accordance with statutory and/or contractual authority.
	622.XXX xxx denotes program #	Direct Benefits to Clients (500 – 900 Series) SCOA is 622.001
627	Other Operating Expense	All expenditures for costs not included in any of the preceding accounts. Included costs are credit reports, freight, linen service, outside laundry, subscriptions, dues, registration fees, bank charges, newspaper ads, Shred Services, employee fingerprinting and drug screening cost(last 2 must check with state office). These examples are not all inclusive.
	627.XXX xxx denotes program #	Other Operating Expense SCOA is 627.001

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 21 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

633	Computer Software	Expenditures for costs for electronic data processing prepackaged software systems. Services for system design and/or programming of individualized software systems or programs should be charged to 651 (Per Diem and Fees)
	633.XXX xxx denotes program #	Computer Software SCOA is 633.001
640	Travel – State	Includes all expenses for lodgings, meals, use of personal vehicle, leased vehicles, or other cost incurred by employees in job-related activities.
	640.XXX xxx denotes program #	Employee Travel SCOA is 640.001
643	Equipment (\$1000 or more)	Expenditures for material item of a non-expendable nature, such as a movable unit of furniture or furnishings, a machine (including all attachments), an instructional skill device, or a set of small articles whose parts are replaceable or repairable, the whole retaining its identity and utility over a period of time which is characteristic of and definable for items of its class. Items in this group will be of long life and controlled by a perpetual inventory with a normal life expectancy of 3 years or more and cost \$1000 or more.
	643.XXX xxx denotes program #	Equipment - \$1000 or more SCOA is 643.001
644	Lease/Purchase of Equipment	Includes payments made on multi-year lease/purchase or installment purchase agreements even if interest constitutes a portion of the payment. All equipment received from which charges are made to this account should be recorded on the agency's property inventory system when received and for the total acquisition price.
	644.XXX xxx denotes program #	Lease/Purchase of Equipment SCOA is 644.001
645	Rental of Equipment	Includes the payments made for the rental of equipment for periods in excess of three months. Charges for rental of copiers and postage meters should be charged to this account.
	645.XXX	Rental of Equipment

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 22 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

	xxx denotes program #	SCOA is 645.001
646	Equipment (Less than \$1000)	Items which meet the definition of account 643 except that the costs are less than \$1000 and more than \$100
	646.XXX	Equipment – Less than \$1000
	xxx denotes program #	SCOA is 646.001
648	Building Rent	Includes monthly rentals and lease contracts for office space, warehousing and other storage. Costs of renovations and modifications of leased facilities also should be classified in this account if such expenditures constitute rental payments in lease agreements. Rental of off-site storage units are included here.
	648.XXX	Building Rent
	xxx denotes program #	SCOA is 648.001
651	Per Diem and Fees	Includes compensation for services rendered on a per diem, hourly, fee, or consultant basis by NON-EMPLOYEES. Included are payments to architects, attorneys, consultants, board members, physicians, engineers, and intern stipends. Compensation for employees should be charged to 511.
	651.XXX	Per Diem and Fees
	xxx denotes program #	SCOA is 651.001
653	Contracts	Includes contracts with state or local government units of the University of Georgia, Authorities, public or private corporations, or private business firms. Example: Interpreters Contracts, Shredders, and Security Alarm Systems
	653.XXX	Contracts
	xxx denotes program #	SCOA is 653.001
663	Computer Charges	Costs for contracted computer services
	663.XXX	Computer Charges
	xxx denotes program #	SCOA is 653.661
673	Telecommunication	Includes all charges for telecommunications such as land line phone, cell phone, internet, pagers, and security alarm system if paid through Telecom Company
	673.XXX	Telecommunications
	xxx denotes program #	SCOA is 673.001

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 23 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

681	Postage	Includes ALL postage costs
	681.XXX	Postage
	xxx denotes program #	SCOA is 681.001
715	Janitorial Service Contracts	Expenditures for maintenance of the building and grounds performed by department personnel or contracted outside agencies. Examples: Cleaning Service, Yard Service, and Garbage Disposal cost.
	715.XXX	Janitorial Services Contract
	xxx denotes program #	SCOA is 615.012

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 24 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

811	Board Per Diem	Includes compensation by the county or another outside source for expenses incurred for foster care children for room, board and for over the counter medicines.
	811.450 811.451 811.460	County Exp Board – Kids under 14 County Exp Board – FY County Surplus Funds County Exp Board – Kids over 14
812	Clothing	Includes compensation by the county or another outside source for expenses incurred for foster care children for a clothing replacement allowance
	812.450 812.451 812.460	County Exp Clothing – Kids under 14 County Exp Clothing – FY County Surplus Funds County Exp Clothing – Kids 14 and up
813	Medical	Includes compensation by the county or another outside source for expenses incurred for foster care children for prescription medicines, and medical treatment not reimbursed by Medicaid
	813.450 813.451 812.460	County Exp Medical – Kids under 14 County Exp Medical – FY County Surplus Funds County Exp Medical – Kids 14 and up
814	Incidentals	Includes compensation by the county or another outside source for expenses incurred for foster care children for other miscellaneous type items that the county has agreed to pay the foster parents, such as haircuts, allowances, birthday gifts, Christmas gifts, mileage, diapers, school supplies, etc.
	814.450 814.451 814.460	County Exp Incidentals – Kids under 14 County Exp Incidentals – FY County Surplus Funds County Exp Incidentals – Kids 14 and up
816	Miscellaneous Incidentals	Includes compensation by the county or another outside source for expenses incurred for foster care children for other miscellaneous type items that the county has agreed to pay the foster parents.
	816.450 816.460	County Exp Incidentals – Kids under 14 County Exp Incidentals – Kids 14 and up
851	General Assistance	Includes compensation by the county or another outside source for expenses incurred by indigent families for assistance in paying rent, utilities, medical related expenses
	851.450 851.451	County General Assistance CSSP General Assistance Fulton Co

**DIVISION OF FAMILY AND CHILDREN SERVICES
ADMINISTRATIVE POLICY AND PROCEDURES MANUAL**

**Section: ACT
Part: POL
Page: 25 of 25
Date: Oct 2016**

Title: Chart of Accounts Structure

880	Local Contractor's Share	This is the portion of expense that is not paid by the state on Cash Match programs and must be funded by the county or another outside source (exception is Programs 873, 874, 883, and 884 no one pays the Match on these programs)
	880.401	Local Contractor's Share – County CM Eligibility
	880.403	Local Contractor's Share – County CM Services
	880.406	Local Contractor's Share – County CM Admin
	880.407	Local Contractor's Share – County CM Admin Sal Supp
	880.408	Local Contractor's Share – CSB Medicaid Match (FY2008)
	880.411	Local Contractor's Share – County CM Hospital #1 (FY2008)
	880.412	Local Contractor's Share – County CM Hospital #2 (FY2008)
	880.413	Local Contractor's Share – County CM Hospital #3 (FY2008)
	880.414	Local Contractor's Share – County CM Hospital #4 (FY2008)
	880.421	Local Contractor's Share – County CM Services PGM 221 (FY2008)
	880.428	Local Contractor's Share – County CM CSB Mental Health PGM 228 (FY2008)
	880.431	Local Contractor's Share – County CM PGM 231 (FY2008)
	880.440	Local Cash Match Share – Program 440
	880.450	Local Cash Match Share – Program 450
	880.473	Local Contractor's Share – Program 873
	880.474	Local Contractor's Share – Program 874
	880.483	Local Contractor's Share – Program 883
	880.484	Local Contractor's Share – Program 884
889	Clearing Account	Account that is to be used to hold all expenses for the fiscal year that will be posted to the Fund Balance at the end of each month, for items such as Audit Settlements, FS/TANF less than \$1 balances, RF less than \$1 balances, and expenditures charged against Prior Year Fund Balances
	889.450	County Fund Balance Clearing Account
999	Suspense Account	Account that is to be used to hold mistakes or unidentifiable postings until they are resolved. Serves as a clearing account for the Bank #1 and Bank #2 funds that are moved at month-end. Account must be "0" at fiscal year end.
	999.000	Suspense Account