

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	Petty Cash
	112.106	Repatriation Petty Cash
114	Cash in Banks	Appropriated funds available from the Office of Financial Services. (Budgeted Funds)
	114.101	Cash in Bank-Operating
	114.103	Cash in Bank
	114.104	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	Cash in Bank – Representative Payee (one for each county and one for RBWO)
	117.102	Cash in Bank – Rep Payee (prior to FY2008) (Inactive)
	117.106	Savings Account – Rep Payee (prior to FY2008) (Inactive)
	117.107	Savings Account – County (prior to FY2008) (Inactive)
	117.200	Savings/CD Account – County
	117.300	Savings Account – Representative Payee
122	Due From DHS	Amounts due from the Department of Human Services
	122.120	Due from DHS – Direct Benefits (500-700's & 900's)
	122.121	Due from DHS – Regular GIA (100's)
	122.122	Due from DHS – Cash Match GIA (200's)
	122.124	Due from DHS – Cash Match Direct Benefits (800's)
	122.125	Due from DHS – Prior Year Audit Settlement
	122.126	Due from DHS – Prior Years Pending Audits (Inactive)
	122.127	Due from DHS – Prior Year Re-Rates (state funds)
	122.128	Due from DHS – Employee Retirement System
	122.129	Due from DHS – Travel, Inc Expenditures
	122.330	Due from DHS – Special Grants (300's)
	122.999	Due from DHS – Special OIG Audit Re-Rates (Inactive)

123-124	Due from Cities Due from Counties	Amounts earned from local governments
	123.135	Due from County (Y-E Closing) (prior to FY2008) (Inactive)
	123.139	Due from City (Y-E Closing) (prior to FY2008) (Inactive)
	124.001-124.159	Due from County by Individual County Number
125	Due from Other State Agencies	Amounts due from other state agencies
	125.112	Due from other State Agencies – Medicaid (Exceptional Transportation)
	125.408	Due from other State Agencies – Mental Health (Inactive)
	125.411	Due from other State Agencies – Hospital #1
	125.412	Due from other State Agencies – Hospital #2
	125.413	Due from other State Agencies – Hospital #3
	125.414	Due from other State Agencies – Hospital #4
	125.415	Due from other State Agencies – Hospital #5
	125.416	Due from other State Agencies – Hospital #6
	125.417	Due from other State Agencies – Hospital #7
	125.418	Due from other State Agencies – Hospital #8
	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 (Inactive)
127	Due from Other	Amounts due from individuals and private organizations
	127.140	Due from Others – Foster Care Advances
	127.141-127.143	Due from Others (Inactive)
	127.144	Due from Others – Vendors (Inactive)
	127.145	Due from Others – Clients (Inactive)
	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 (Inactive)
	127.158	Due from Others – Subsidized EE Direct Bill (Inactive)
	127.159	Due from Others – Rental Car Contract
	196.999	Accounts Receivable for Conversion

201	Encumbrances (optional)	Commitments related to unperformed contracts (includes both purchase orders and formal contracts) for goods and services
212	Due to Others	Obligations for invoices to be billed on outstanding purchase orders
	212.241	Accounts Payable – Fiscal Year-End Accruals
	212.242-212.243	Other Accounts Payable and Due to Accounts (Inactive)
	212.244	Due to Accounts - Court Ordered Adoption Expenses (Inactive)
	212.245	Due to Accounts - Registrations and Related Cost due to Lead county
	212.246	Other Accounts Payable and Due to Accounts (Inactive)
	212.247	Due to Accounts - Vendors
	212.248	Due to Clients – FS/TANF Dormant Funds
	212.249	Due to Accounts - Employees
	212.250	Due to Accounts – GBI (Inactive)
	212.450 – 212.459	Cash Advances – County and Local Gov't (prior to FY2008) (Inactive)
214	Due to DHS	Amounts owed to the Department of Human Services
	214.100	Cash Advances – Regular GIA (100 Series)
	214.135	Due to County (Y-E Closing) (prior to FY2008) (Inactive)
	214.150	Due to County – Recoupment of Prior Months (Inactive)
	214.200	Cash Advances – Cash Match (200's)
	214.220	Due to DHS – Cash Match Direct Benefits (800's)
	214.221	Due to DHS – Regular GIA (100's)
	214.222	Due to DHS – Cash Match GIA (200's)
	214.223	Due to DHS – Energy Program (Y-E Closing) (Inactive)
	214.224	Due to DHS – Direct Benefits (500-700 & 900's)
	214.225	Due to DHS – Prior Year Audit Settlements
	214.226	Due to DHS – Prior Year Pending Audits (Inactive)
	214.227	Due to DHS – Prior Year Re-Rates (state funds)
	214.228	Due to DHS – Prior Year pending Audits (Inactive)
	214.229	Due to DHS – Prior Year Child Care Recoupments

	214.231	Due to DHS – Prior Year SSA/Child Support Recoupments
	214.300	Cash Advances – Special Grants (300 Series)
	214.330	Due to DHS – Special Grants (300’s)
	214.500	Cash Advances – Direct Benefits (500, 700 & 900’s)
	214.599	Cash Advances – Energy Programs (Inactive)
	214.600	Cash Advances – Cash Match Direct Benefits (800’s)
	214.999	Due to DHS – Special OIG Audit Re-Rates (Inactive)
217	Accrued Payroll Benefits	Employer’s cost of benefits on amounts paid or due to employees for services rendered
	217.001	Health Insurance – Employer
	217.002	FICA – Employer
	217.003	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 plan
	224.000	Employee Retirement Withholding
	224.100	EE Retirement Withholding – Fulton County Only (Inactive)
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 court ordered deductions
	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 Fiscal Services-Flexible Benefits
	228.001	Flexible Benefits – Before Tax
	228.002	Flexible Benefits – After Tax
	228.003	Flexible Benefits – Spending Accounts
	228.004	PT Transportation – Before Tax
	228.005	PT Transportation – After Tax
229	Other Payroll Deductions	All other deductions from employees' wages
	229.001	HSE Credit Union
	229.002	Liberty Life Insurance (Obsolete 6/1/97) (Inactive)
	229.007	Life Insurance (Inactive)
	229.008	American Family Life Insurance
	229.009	Chesapeake Insurance
	229.010	Miscellaneous Insurance (Inactive)
	229.011	Other Life Insurance (Inactive)
	229.012	Other Life Insurance/Colonial
	229.013-229.015	Other Life Insurance (Inactive)
	229.016	Other Credit Union (Inactive)
	229.017	State Charitable Contributions
	229.018	Savings Bonds (Inactive)
	229.019	Georgia Defined Contribution Plan (GDGP)
	229.020	Georgia State Employee Union (GSEU)
	229.021	GSEU/GPHSA Administration Cost
	229.022	Georgia Professional Human Services Association (GPHSA)
	229.027	Georgia Higher Education Savings Plan (GHESP) (Inactive)
284	Private Trust Funds	Receipts held for disbursements to or for designated trust recipients
	284.230	Due to DHS – Food Stamp Recov (Prior to 7/1/87) (Inactive)
	284.231	Due to DHS – AFDC Recov (Prior to 7/1/87) (Inactive)
	284.232	Due to DMA – Medicaid Recoveries (Inactive)
	284.233	Due to DHS – Food Stamp Recoveries (Inactive)
	284.234	Due to DHS – TANF Recoveries (Inactive)
	284.235-284.237	Due to DHS – Other Recoveries (Inactive)
	284.238	Due to Fulton Co – IAP Unprocessed
	284.239	Due to Fulton Co – IAP Settlements (Inactive)
	284.250	Restricted and County Funds (Inactive)

	284.251	Restricted Funds – Adults
	284.252	Restricted Funds – Children
	284.253	Restricted Funds – Other
	284.254	Restricted Funds – County Funds, Fund Balances Food Stamp/TANF funds, and Savings/CD Accounts
	284.255	Restricted Funds – Clearing Accounts
	284.256 – 284.257	Restricted Funds – Other (Prior to FY2008) (Inactive)
	284.258	Restricted Funds – SSI Disability (Inactive)
	284.259-284.274	Restricted funds – Other (Prior to FY2008) (Inactive)
	284.275	Restricted Funds – Dormant Funds

320	Fund Balances	Excess of current year revenues over expenditures and prior year funds not remitted to grantor
	320.260	Obsolete (7/1/97) (Inactive)
	320.261	Obsolete (7/1/97) (Inactive)
	320.271	Fund Balance – General Operating (prior to FY2008) (Inactive)
	320.272-320.280	Fund Balance – Other (prior to FY2008) (Inactive)

422	GIA Revenue	Revenues earned from DHR and other state agencies
	422.100	Offset (Lapse) (Inactive)
	422.101	Eligibility
	422.102	
	422.103 xxx.023	Services Family Resource Center – Fulton (rolled to 103 MIER) prior to FY 2008 (Inactive)
	422.104	Medicaid Eligibility Staff (Eff. 4/1/2013)
	422.105	Services Administration (FY2010) (Inactive)
	422.106	Administration
	422.107	Dedicated Adoption Staff (eff. 1/2012)
	422.107	TANF Eligibility (effect 7/06) (Prior to FY2008) (Inactive)
	422.108	24 Hour Protective Services (Inactive) (7/09)
	422.109	Homemaker – Chatham (Inactive)
	422.110	Medicaid Contract – DeKalb (Prior to FY2008) (Inactive)
	422.111	Medical Assistance Only (Inactive)
	422.112	Medically Needy (Inactive)
	422.113	Homemaker Meals (Prior to FY 2008) (Inactive)
	422.114	Homemaker – Chattooga (Inactive)
	422.115	Homemaker - Other Charges (Inactive)
	422.116	TANF – Training (Inactive)
	422.117	Food Stamp Error Control – Staff (Inactive) (FY2010)
	422.118	Preventive Service – TANF
	422.119	Homemaker – Services
	422.120	OFI Call Center
	422.121	Provider Support – Services (Inactive) (FY14)
	422.122	Foster Care Eligibility Determination – (REV MAX)
	422.123	24HR Protective Services/Family Resource Center (Inactive) (FY2011)
	422.124	Integrated Eligibility Staff (Inactive)
	422.124	SACWIS (prior to FY2008) (Inactive)
	422.125	Back Office Eligibility Process Center (Inactive)
	422.125	Childcare Develop (Inactive)
	422.126	SUCCESS Training (Inactive)
	422.127	USDA - State Exchange (Inactive)
	422.128	ARRA – TCCA Eligibility – Existing Staff (Inactive) (FY2010)

422.128	Child Care Training (Inactive)
422.129	ARRA – TCCA Eligibility – New Staff (Inactive) (FY2010)
422.129	MAPP Training – Home Studies (Inactive)
422.130	ARRA – Subsidized Employment (Inactive) (FY2010)
422.131	
422.132	Food Stamp Reinvestment (Inactive)
422.133-422.135	
422.136	Regional Accounting
422.137	Regional Personnel
422.138-422.139	
422.140	Senior Citizens – Douglas (Inactive) (FY2011)
422.141	Childcare Consultants (Inactive)
422.142	Day Care Workers (Inactive)
422.143	SNAP Expedited Application Processing Unit (FY17)
422.143	Jobs – Personal Services (Prior to FY2008) (Inactive)
422.144	SNAP Multi-Issuance Prevention Unit (FY17) (Inactive)
422.144	Jobs – Other Expenses (Inactive)
422.145	SNAP QC Scout Team (Eff. 3/2021)
422.145	Jobs – Staff (Inactive)
422.146	Jobs – Operations (Inactive - 7/2009)
422.147	SSI Advocacy (moved to Program 540) (Inactive)
422.148	Work First – Staff (Inactive)
422.149	Work First – Other (Inactive)
422.150-422.154	
422.155	Energy Assistance Program (Inactive)
422.156	OIG – Live Scan Techs
422.157-422.158	
422.159	SNAP (CRRRT) CW Record Review Read Team (New 2/1/14)
422.160	Benefit Integrity & Recovery Unit (FY2011)
422.160	F.A.S.T. Project – Douglas Prior to FY2008) (Inactive)
422.161	Food Stamp Quality Control Review
422.162	Food Stamp Quality Assurance Review
422.163	Community Integration Program-Other (Inactive - 3/09)
422.164	Right from the Start Medicaid (Eff. 11/2019)

422.164	RSM Project - Indigent Trust Fund (Inactive - Eff 7/2009)
422.165	RSM Error Control Unit (Eff. 11/2019)
422.165	RSM Project – Long Term Care (Inactive – Eff 7/2009)
422.166	Business Operations Unit (FY14)
422.167-422.169	
422.170	UAT – Shines Project (FY2008) (Inactive)
422.171	Implementation – Shines Project (Inactive) (FY2008)
422.172	SACWIS System Development – Chatham Co (Inactive) (FY2008)
422.173	Caregiver Recruit, Retain, Utilize Unit
422.174	Foster Home Support Workers (FY2018)
422.175	SACWIS Data Cleansing (Inactive)
422.176	SACWIS Authentic Environment (changed to 186, effective 7/06) (Prior to FY2008) (Inactive)
422.177	Federal Non-Participating Administration (Inactive)
422.178	SACWIS Travel (changed to 188, effective 7/06) (Prior to FY2008) (Inactive)
422.179	SHINES Project (effective 7/2008/ends 7/2010)
422.180	RSN – Kenny A Project (FY2010)
422.180	Safe Futures (Inactive)
422.181	RSN – Permanence Reviewers (FY2010)
422.181	Program Management – ESSDUP (Inactive)
422.182	RSN – State QA & CFSR (FY2010)
422.182	Program Management – FPEP (Inactive)
422.183	RSN – Data Quality (FY2010) (Inactive)
422.183	1203 – CWESP (Inactive)
422.184	CWS RSN – Education, Training & Mentor (FY2010)
422.184	1203 – CUP (Inactive)
422.185	CWS-Call Center (FY2012)
422.185	Program Improvement (Inactive)
422.186	CWS – Data Integrity Specialist (FY12)
422.186	SACWIS Authentic Environment (Eff. 7/06) (Inactive)
422.187	Connectivity (Inactive)
422.188	JAD/Requirements Validation Travel (Eff. 7/06) (Inactive)

422.189	SACWIS – DFCS Safe Futures (changed to 174, Eff. 7/06) (Prior to FY2008) (Inactive)
422.190	OFI RSN – Education, Training & Mentor (FY2010)
422.190	Foster Parent Training (Inactive)
422.191	RSN – OFI Program Consultant Staff
422.192	OFI Emergency OT (3/20 – never used) (Inactive)
422.193	RSN – CW Program Consultant Staff
422.194	Annie Casey – IVE (Inactive)
422.195	RSN – Business Application Specialist (FY2010)
422.195	Community Part Pro Children (Inactive) (7/2009)
422.196	RSN – Administrative Program Consultant Staff
422.197	PSSF Caseworker Visits/ECM (FY2008)
422.198	Disaster Relief Benefits
422.199	SMI Training Services (Inactive)
422.201	Cash Match Eligibility 50/50
422.202	
422.203	Cash Match Services 50/50
422.204	Cash Match Medicaid Eligibility Staff (Never Used) (Inactive)
422.205	
422.206	Cash Match Administration 50/50
422.207	Cash Match Admin – Salary Supplements 25/75
422.208	Cash Match Mental Health Eligibility Determination
422.209-422.242	
422.243	Cash Match Jobs (Prior to FY2008)(Inactive)
422.244-422.246	
422.247	Cash Match Jobs – Other (Prior to FY2008) (Inactive)
422.248-422.256	
422.257	Cash Match Family Connection (Prior to FY2008) (Inactive)
422.258-422.299	
422.301	Fulton Goodwill Transportation Grant (Inactive)
422.302	SNAP WORK 2.0 Grant, Field Work (Inactive)
422.303	Refugee Targeted Assistance
422.304	USDA Food Stamp E&T
422.305	CSBG Special Project (Inactive)
422.306	RSM Project ROE – Indigent Trust Fund (Inactive)

422.307	
422.308	Casey Permanency Grant (FY2009) (Inactive)
422.308	Healthy Families – Rome (changed names FY2009) (Inactive)
422.309	Adoption Incentives (Incentive)
422.310-422.311	
422.312	RSM Project - Indigent Trust Fund (Inactive) (FY2010)
422.313-422.322	
422.323	Foster/Adoptive Recruitment (Use 531/593) (Inactive)
422.324-422.329	
422.330	Pilot – AFDC/Child Support Incentive (Inactive)
422.331-422.339	
422.340	CPPC Faith Based Partnership to Child Abuse Prevention & Treatment (CAPT)
422.341-422.349	
422.350	Independent Living (Inactive)
422.351-422.352	
422.353	Family Connection Plan (Inactive)
422.354-422.355	
422.356	Family Connection – 100%
422.357	Family Connection – CA (Inactive)
422.358-422.359	
422.360	Independent Living 100% Federal (Inactive)
422.361-422.367	
422.368	Refugee Resettlement Program
422.369	Repatriation Plan & Develop (Inactive)
422.370	Repatriation Services – Benefits
422.371	Senior Outreach – Benefits(Gwinnett May 2014) (Inactive)
422.372	PSSF Caseworker Visits (FY2008 – moved to 197) (Inactive)
422.373-422.439	
422.440	Senior Citizens Douglas County (Inactive)
422.441-422.499	
422.501	IVE Family Foster Care
422.502	IVB State Family Foster Care
422.503	Initial TANF Family Foster Care
422.504	Related Family Foster Care (State)

422.505	IVE Institutional Foster Care (prior to FY2008) (Inactive)
422.506	IVB Child Welfare Institutional Foster Care (prior to FY2008) (Inactive)
422.507	Initial TANF Institutional Foster Care (prior to FY2008) (Inactive)
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	Foster Care Runaways
422.514	PUP IV-A Emergency Assistance (Prior to FY2008) (Inactive)
422.515	ICPC – Foster/Adoptive Home Studies (FY2008)
422.515	PPST IV-A EA (prior to FY2008) (Inactive)
422.516	Applicant Services Child Care (Inactive)
422.517	TANF – Child Care (Inactive)
422.518	CCFA Wrap-Around Services
422.519	SNAP WORKS 2.0 Transportation Services (Inactive)
422.519	FS E&T Transportation Non-ABAWDS (Inactive)
422.520	FFC and RBWO Respite Care
422.521	FFC - Prevention Unnecessary Out-of-Home Placements
422.522	Overnight Costs for EE's with FC Kids (FY2008)
422.522	Child Welfare Family Foster Care (state) (prior to FY2008) (Inactive)
422.523	Specialized FCC (Prior to FY2008) (Inactive)
422.524	Day Care Providers – CPA Providers (Inactive)
422.525	Medical Exams and Records (Inactive) (FY14)
422.526	Non-TANF Eligible Clients (FY2008) Active 11/16
422.526	Refugee Unaccompanied Minor (prior to FY2008) (Inactive)
422.527	TANF Support Services
422.528	TANF Work Subsidies
422.529	Undocumented Immigrant Children in Family Foster Care
422.530	Undocumented Immigrant Children in Institutional Foster Care (prior to FY2008) (Inactive)

422.531	Foster/Adoptive Parent Support Services
422.532	APS Emergency Relocation
422.533	ARRA Refinance Time Limited (FY2010) (Inactive)
422.533	Subsidized Work Experience (Inactive)
422.533	Subsidized Employment (Inactive)
422.534	Permanency and Reunification (Pilot) (Inactive)
422.535	Transitional Child Care (Inactive)
422.536	TANF-Family Violence Emergency Assistance
422.536	AFDC – Unemployed Parent Transitional Day Care (Inactive)
422.537	TANF 2-Parent Families Employment Services - Active 11/16
422.538	TANF Legal Immigrants Employment Services (Inactive)
422.539	ARRA Child Care Wait List (FY2010) (Inactive)
422.539	Food Stamp Program (50/50) E&T Child Care (Inactive)
422.540	Seriously Mentally Disabled (SMD) TANF Clients
422.540	SSI Advocacy (FY2008) (Inactive)
422.541	TANF/Relative Kinship (Inactive)
422.541	FS E&T Incidentals NON-ABAWDS (Fulton Only) (Inactive)
422.542	Enhanced Relative Rate (ERR)
422.543	ARRA Educate (Inactive)
422.544	Low-Income Families' Child Care (Inactive)
422.545	Priority Child Care (Inactive)
422.546	Good Works Sheltered Employment (Inactive)
422.547	Emergency Foster Care Beds
422.548	Enhanced Relative Rate (ERR) Undocumented Immigrant (FY2011)
422.549	Food Stamp E&T ABAWDS Transportation
422.550	Non-Relative Subsidized Guardianship & Enhanced Non-Relative Subsidized Guardianship
422.551	Early Intervention & Prevention Services
422.552	Subsidized Guardianship & Enhanced Subsidized Guardianship
422.553	Relative Care Subsidy (RCS)
422.554	ARRA Benefits (FY2010) (Inactive)

422.554	Tiered Reimbursed Providers Child Care (Inactive 3/205)
422.555	Non-TANF GA Pre-K Extended Day Child Care (Inactive)
422.556	TANF Pre-K Extended Child Care (Inactive)
422.557	Foster Care Supplemental Supervision (Inactive)
422.558	State Non-Relative/Kinship (Inactive)
422.558	Promoting Safe & Stable Families (Inactive)
422.559	Food Stamp E&T – Incidentals for ABAWDS in Work Experience (Inactive)
422.560	IVE Voluntary Family Foster Care
422.561	IVE Voluntary Institutional Foster Care (prior to FY2008) (Inactive)
422.562	Undocumented Immigrant Children in CPA Foster Care (prior to FY2008) (Inactive)
422.563	IVE Privately Supervised Family Foster Care (prior to FY2008) (Inactive)
422.564	IVB Privately Supervised Family Foster Care (prior to FY2008) (Inactive)
422.565	Initial TANF Privately Supervised Family Foster Care (prior to FY2008) (Inactive)
422.566	Child Spec Recruit – IVE (Prior to FY2008) (Inactive)
422.567	Child Spec Recruit – State (Prior to FY2008) (Inactive)
422.568	Contract – Child Soc Histories (Prior to FY2008) (Inactive)
422.569	Food Stamp E&T Incidentals for ABAWDS in Education/Training
422.570	Family Visitation Svcs – Family Fusion (FFY14) (Inactive)
422.570	Homestead IV-A (Inactive)
422.571	Homestead Services
422.572	Parent Aides (Prior to FY2008) (Inactive)
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

422.578	Child Welfare Specialized Foster Care Related (state) (prior to FY2008) (Inactive)
422.579	Initial TANF Specialized Foster Care State Approved Per Diem Waivers
422.580	
422.581	Respite Care – Medically Fragile AA children (FY2011) (Inactive)
422.582	Independent Living Program (Inactive)
422.583	Educational Related Exp – Youth 21 – 25 (ILP) (Inactive)
422.584	College/Vocational Related Expenses (State) (Inactive)
422.585	Educational and Enrichment Expenses (State)
422.586	Transitional Living Program (TL)
422.587	Adoption Incentive – Second Grant (Inactive)
422.588	Family Services - CPPC Project (Inactive)
422.589	Food Stamp E&T Incidentals for ABAWDS in other Activities (Inactive)
422.590	ARRA – cognitively Based Compassion Training (FY2010) (Inactive)
422.591	ILP - Education & Training Vouchers (ETV) (Inactive)
422.592	Energy Benefits Program (Inactive)
422.593	Caregiver Recruit, Retain, Utilize Unit
422.594	IVE Administration Cost Child Placing Agency (prior to FY2008) (Inactive)
422.595	Child Caring Institute Parental Custody (State) (prior to FY2008) (Inactive)
422.596	Child Placing Agency Parental Custody (State) (prior to FY2008) (Inactive)
422.597	Intensive Community Based Services - Parental Custody (State) (name chg. FY2008) (Inactive)
422.597	Wraparound Parental Custody (State) (prior to FY2008) (Inactive)
422.598	Intensive Community Based Services - DFCS Custody (State) (name chg. FY2008) (Inactive)
422.598	Wraparound DFCS Custody (State) (prior to FY2008) (Inactive)
422.599	
422.600 –422.603	
422.604	State Related CCI/CPA Expenditures

422.605	IV-E RBWO CCI Providers Non-Specified Cost (Oct 2021) IV-E RBWO CCI Providers
422.606	IV-B/State - RBWO CCI Providers
422.607	Initial (TANF) RBWO CCI Providers
422.608	Voluntary Custody RBWO CCI Providers
422.609	IV-E RBWO - CPA Providers
422.610	IV-B/State RBWO – CPA Providers
422.611	Initial TANF RBWO – CPA Providers
422.612	Undocumented Immigrant Children RBWO-CCI
422.613	Undocumented Immigrant Children RBWO-CPA
422.614	Voluntary Custody RBWO CPA Provider (FY2008)
422.615	Parental Custody/Pay RBWO CCI Provider (FY2008)
422.616	Parental Custody/Pay RBWO CPA Provider (FY2008)
422.617	Community Integration Program – State (FY2008) (Inactive)
422.618	Community Integration Program – TANF (FY2008) (Inactive)
422.619	Permanency/Reunification Service – State (FY2011) (Inactive)
422.620	Permanency/Reunification Service – TANF (FY2011) (Inactive)
422.621- 422.657	
422.650	IV-E RBWO CCI Providers Specified Cost (Oct 2021)
422.658	Family Preservation/Family Support Services (Prior to FY2008) (Inactive)
422.659 – 422.667	
422.668	Family Connection/Family Support (Prior to FY2008) (Inactive)
422.669 – 422.697	
422.698	Disaster Relief Direct Benefits
422.699	
422.700	
422.701	Family Foster Care IVE Eligibility/Not Reimb (Prior to FY2008) (Inactive)
422.702 – 422.704	

422.705	IVE Institutional Foster Care – CCI Treatment Cost (prior to FY2008) (Inactive)
422.706 – 422.728	
422.729	Grandparents Raising Grandchildren
422.730	Grandparents Raising Grandchildren – Retro (FY2008)
422.730	Nursing Home Clients PNA-Personal Needs Allow (prior to FY2008) (Inactive)
422.731 - 422.734	
422.735	Child Care TANF Diversion (Inactive)
422.736 – 422.751	
422.752	Family Foster Care Granny House IVE Eligibility (Prior to FY2008) (Inactive)
422.753 – 422.759	
422.760	Family Foster Care Voluntary IVE Eligibility Not Reimb (Prior to FY2008) (Inactive)
422.761	Institutional Foster Care Voluntary IVE Eligibility Not Reimb (Prior to FY2008)(Inactive)
422.762	
422.763	IVE Privately Specialized Family Foster Care – CPA Treatment Cost (Inactive)
422.764 – 422.771	
422.772	PSSF – Program Costs (FULTON COUNTY only)
422.773	PSSF - Crisis Intervention & Placement Prevention (Inactive)
422.774	PSSF – Family Support Services (Inactive)
422.775 – 422.782	
422.783	PSSF – Time Limited Reunification Services (Inactive)
422.784	PSSF – Adoption Promotion & Support Services (Inactive)
422.785	PSSF – Pandemic Act PSSF 100% (Oct 21)
422.786-422.799	
422.800 – 422.842	
422.843	CM ARRA – Subsidized Employment (FY2010) (Inactive)
422.844-422.872	
422.873	CM PSSF - Crisis Intervention & Placement Prevention

	422.874	CM PSSF - Family Support Services
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	422.875 – 422.882	
	422.883	CM PSSF – Time Limited Reunification Services
	422.884	CM PSSF – Adoption Promotion & Support Services
	422.885 – 422.899	
	422.900 – 422.904	
	422.905	IVE Institutional Foster Care – CCI Educational Cost (Inactive)
	422.906 – 422.962	
	422.963	IVE Privately Supervised Family Foster Care – CPA Other Cost (Inactive)
	422.964 – 422.999	

431	County Revenue	Revenues earned from county and city governments
	431.401	County Cash Match Eligibility
	431.402	
	431.403	County Cash Match Services (FY2008)
	431.404	County Cash Match Medicaid Eligibility Staff (Never Used) (Inactive)
	431.405	
	431.406	County Cash Match Administration
	431.407	County Cash Match Administration Sal Supp (FY2008)
	431.408	Cash Match Mental Health Elig. Determination
	431.408	County Cash Match CSB Medicaid Match (FY2008) (Inactive)
	431.409	
	431.410	Jobs Retention – JTPA (inactive)
	431.411	County Hospital #1 (FY2008)
	431.412	County Hospital #2 (FY2008)
	431.412	CSB Medicaid Match (prior to FY2008) (Inactive)
	431.413	County Hospital #3 (FY2008)
	431.414	County Hospital #4 (FY2008)
	431.415	County Hospital #5 (FY2019)
	431.416	County Hospital #6 (FY2019)
	431.417	County Hospital #7 (FY2021)
	431.418	County Hospital #8 (FY2021)
	431.419	
	431.420	Annie Casey (Inactive)
	431.421	CM Hospital #1/County Supp (FY2008) (Inactive)
	431.422	
	431.423	Healthy Community Initiative (prior to FY2008) (Inactive)
	431.423	Enhanced Internship (Inactive)
	431.424-431.427	
	431.428	CM CSB Mental Health/Co Supp (FY2008) (Inactive)
	431.429	
	431.430	Adopt God's Little People (Inactive)
	431.431	County Services #1 (FY2008) (Inactive)
	431.432-431.439	
	431.440	Senior Citizens
	431.441-431.442	

431.443	Local Contractor's Share Program 843 (FY2010) (Inactive)
431.444-431.446	
431.447	County Share Cash Match Jobs Other (Inactive)
431.448-431.449	
431.450	County Operations – General (prior to FY2008) (Inactive)
431.451	County Revenue CSSF Fulton County
431.451	Foster Care Operations – Kids under 14 (prior to FY2008) (Inactive)
431.452	Granny House (Inactive)
431.453	Family Resource Center – Fulton (FY2008) (Inactive)
431.453	Employability Info Project – Fulton (prior to FY2008) (Inactive)
431.454	FEMA/United Way
431.455	Special County Funds (FY2008)
431.455	Children's Trust Fund Com (prior to FY2008) (Inactive)
431.456	Family Connection/United Way
431.457	ARRA/FEMA Grant Funds (FY2010) (Inactive)
431.457	United Way/600 Series (Inactive)
431.458	Investments Fulton Co (FY2008)
431.458	Local Contractors (prior to FY2008) (Inactive)
431.459	CSBG Even Fiscal Year
431.460	Independent Living 100% County (prior to FY2008) (Prior to FY2008) (Inactive)
431.461	Child Support Expenditures (FY2008)
431.462	Dept of Corrections Expenditures (FY2008)
431.463	Pardons/Paroles Expenditures (FY2008)
431.464	Dept of Labor Expenditures (FY2008)
431.465	Vocational Rehab Expenditures (FY2008)
431.466	Regulatory Services Expenditures (FY2008)
431.467	Board of Education expenditures (FY2008)
431.468	
431.469	GA State University Expenditures (FY2008)
431.470	
431.471	County Cash Match Child Support Enforcement (Inactive)
431.472	
431.473	Local Contractors Share Program 873
431.474	Local Contractors Share Program 874

	431.475	
	431.476	County Share Cash Match Child Support Enforcement Other (Inactive)
	431.477-431.480	
	431.481	Special Project Nurses (Inactive)
	431.482	Criminal Justice (Inactive)
	431.483	Local Contractors Share Program 883
	431.484	Local Contractors Share Program 884
	431.485-431.489	
	431.490	Special Project/Education Program (Inactive)
	431.491	Nurses/Pregnant Teens (Inactive)
	431.492	S/A Prevention Grant – Bibb (Inactive)
	431.493	Teen Resource Center – Bibb (Inactive)
	431.494	
	431.495	Pre – K – Bibb (Inactive)
	431.496-431.497	
	431.498	CPP – Clayton (Inactive)
	431.499	

442	Interest Earned	Interest earned on the investment of agencies' monies
	442.450	Interest Earned – County Savings Account (prior to FY2008) (Inactive)
446	Other Revenue	All other revenues received and retained by the agency
	446.460	County In-Kind Contributions (prior to FY2008) (Inactive)
450	County Revenues	Revenues earned from county governments for General Expenditures and 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 (FY2008)
	County Revenues – FC Kids	Revenues earned from county governments for FC Kids under 14 years of age (prior to FY2009)
	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)

PLEASE REFER TO THE REVENUE SECTIONS WHEN LOOKING FOR OLD OR UN-USED ACCOUNT NUMBERS

	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.XXX xxx denotes program #	Salaries <i>SCOA is 511.001</i>
513	Hourly Labor	Amounts paid for employees paid on an hourly basis (Inactive)
	513.XXX xxx denotes program #	Hourly Labor <i>SCOA is 513.001</i>
514	FICA	Employer's share of Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes
	514.XXX xxx denotes program #	FICA – Employer <i>SCOA is 514.001</i>
515	Retirement	Employer's contributions to employee retirement plans or systems
	515.XXX xxx denotes program #	Retirement – Employer <i>SCOA is 515.001</i>
516	Health Insurance	Employer's contributions to employee health care plans
	516.XXX xxx denotes program #	Health Insurance – Employer <i>SCOA is 516.001</i>
551	Overtime Salaries	Amounts paid to employees for overtime work
	551.XXX xxx denotes program #	Overtime Salaries <i>SCOA is 511.201</i>
554	FICA – Overtime	Employer's share of Social Security, Old Age, Survivors and Disability Insurance (FICA) and Medicare Taxes for overtime work
	554.XXX xxx denotes program #	FICA – Overtime Salaries – Employer <i>SCOA is 514.201</i>

556	Health Insurance – Overtime	Employer’s contributions to employee health care plans for overtime work
	556.XXX xxx denotes program #	Health Insurance – Overtime Salaries – Employer <i>SCOA is 516.201</i>
561	Local Salary Supplement	Amounts paid in addition to the regular salary for eligible employee types of as supplemental pay
	561.XXX xxx denotes program #	Local Salary Supplement <i>SCOA is 511.002</i>
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 xxx denotes program #	FICA – Local Salary Supplement – Employer <i>SCOA is 514.002</i>
565	Retirement – Salary Supplement	Employer’s share of Retirement for supplemental pay paid by County – Fulton Co only (Inactive)
	565.XXX xxx denotes program #	Retirement – Local Salary Supplement – Employer <i>SCOA is 515.002</i>
	574.XXX xxx denotes program #	FICA – Overtime Local Salary Supplement – Employer <i>SCOA is 514.202</i>

Expenditures

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 <i>SCOA is 612.001</i>
614	Supplies and Materials	Expenditures/expenses for consumable supplies related to operations. The cost of books, annuals, pamphlets, etc., which the agency is not involved in the publication of are charged here as well
	614.XXX xxx denotes program #	Supplies and Materials <i>SCOA is 614.001</i>
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 <i>SCOA is 615.001</i>
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 <i>SCOA is 617.001</i>

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 <i>SCOA is 618.001</i>
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 <i>SCOA is 619.001</i>
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 <i>SCOA is 620.001</i>
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) <i>SCOA is 622.001</i>

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, fees for interpreter test for employees, 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 <i>SCOA is 627.001</i>
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 <i>SCOA is 633.001</i>
640	Travel – State	Includes all expenses for lodgings, meals, use of personal vehicle, leased vehicles, or other cost incurred by employees and non-employees in job-related activities.
	640.XXX xxx denotes program #	Employee Travel <i>SCOA is 640.001</i>
641	Motor Vehicle Equipment Purchases	Includes automobiles, station wagons, vans, buses, motor homes, light duty truck and heavy-duty cargo carrying trucks. Also includes lease/purchase of vehicles specified above. All motor vehicle purchases charged to this account must be on the agency's property inventory system. (Inactive)
	641.XXX xxx denotes program #	Motor Vehicle Purchase <i>SCOA is 641.001</i>

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 <i>SCOA is 643.001</i>
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 <i>SCOA is 644.001</i>
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 xxx denotes program #	Rental of Equipment <i>SCOA is 645.001</i>
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 xxx denotes program #	Equipment – Less than \$1000 <i>SCOA is 646.001</i>

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 xxx denotes program #	Building Rent <i>SCOA is 648.001</i>
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 xxx denotes program #	Per Diem and Fees <i>SCOA is 651.001</i>
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 xxx denotes program #	Contracts <i>SCOA is 653.001</i>
663	Computer Charges	Costs for contracted computer services
	663.XXX xxx denotes program #	Computer Charges <i>SCOA is 653.661</i>
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 xxx denotes program #	Telecommunications <i>SCOA is 673.001</i>
681	Postage	Includes ALL postage costs
	681.XXX xxx denotes program #	Postage <i>SCOA is 681.001</i>

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/Dumpsters
	715.XXX xxx denotes program #	Janitorial Services Contract <i>SCOA is 615.012</i>
727	Other Operating Expense – Reimbursable	Expenditure costs of items for which the state will reimburse the county. Included costs are registration fees for state mandated conferences/trainings. These examples are not all inclusive. (Inactive)
	727.XXX xxx denotes program #	Other Operating Expense – Reimbursable <i>SCOA is 627.001 (not 727.001 – part of 627)</i>
740	Travel – Training Reimbursable	Includes all allowable expenses for lodgings, meals, use of personal vehicle, or other costs incurred by employee in job related travel associated with mandated training, conferences, and special projects sponsored by and/or approved through DFCS Education and Training Services Section. (Inactive)
	740.XXX xxx denotes program #	Travel – Training <i>SCOA is 640.003</i>
751	Per Diem and Fees – Reimbursable	Includes compensation for services rendered on a per diem, hourly, fee, or consultant basis by NON-EMPLOYEES. Compensation for employees should be charged to 511. (Inactive)
	751.XXX xxx denotes program #	Per Diem and Fees – Reimbursable <i>SCOA is 651.001 (not 751.001 – part of 651)</i>
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	County Exp Board – Kids under 14
	811.451	County Exp Board – FY county Surplus Funds
	811.460	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	County Exp Clothing – Kids under 14
	812.451	County Exp Clothing – FY County Surplus Funds
	812.460	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	County Exp Medical – Kids under 14
	813.451	County Exp Medical – FY County Surplus Funds
	813.460	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	County Exp Incidentals – Kids under 14
	814.451	County Exp Incidentals – PY County Surplus Funds
	814.460	County Exp Incidentals – Kids 14 and up
816	Miscellaneous – meals purchased by case manager	Includes compensation by the county or another outside source for expenses incurred for foster care children for meals provided by the case manager that the county has agreed to reimburse.
	816.450	County Exp Miscellaneous – Kids under 14
	816.460	County Exp Miscellaneous – 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	County General Assistance
	851.451	CSSP General Assistance Fulton Co
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 – Program 201
	880.403	Local Contractor's Share – Program 203
	880.406	Local Contractor's Share – Program 206
	880.407	Local Contractor's Share – Program 207
	880.408	Local Contractor's Share – CSB Medicaid Match (FY2008) (Inactive)
	880.411	Local Contractor's Share – Program 211 (FY2008)
	880.412	Local Contractor's Share – Program 212 (FY2008)

	880.413	Local Contractor's Share – Program 213 (FY2008)
	880.414	Local Contractor's Share – Program 214 (FY2008)
	880.415	Local Contractor's Share – Program 215 (FY2019)
	880.416	Local Contractor's Share – Program 216 (FY2019)
	880.417	Local Contractor's Share – Program 217 (FY2021)
	880.418	Local Contractor's Share – Program 218 (FY2021)
	880.421	Local Contractor's Share – County CM Services PGM 221 (FY2008) (Inactive)
	880.428	Local Contractor's Share – County CM CSB Mental Health PGM 228 (FY2008) (Inactive)
	880.431	Local Contractor's Share – County CM PGM 231 (FY2008) (Inactive)
	880.440	Local Contractor's Share – Program 440 (Inactive)
	880.443	Local Contractor's Share – Program 843
	880.447	Local Contractor's Share – CM Jobs Other
	880.450	Local Contractor's Share - County
	880.457	Local Contractor's Share – United Way
	880.473	Local Contractor's Share – Program 873
	880.474	Local Contractor's Share – Program 874
	880.476	Local Contractor's Share – CM CSE Other
	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 against the Fund Balance at the end of each month. Examples would be 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 between the B#1 and B#2 funds for moves at month-end. Account must be "0" at fiscal year end.
	999.000	Suspense Account