

## DFCS Chart of Account

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- 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/DFCS County Office will maintain a system of accounting that properly classifies, records, and reports the sources and applications 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 the Regional Accounting/DFCS County Offices. 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 that do not use PeopleSoft must have a crosswalk between their unique chart of accounts and the State's 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**

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, are unique to DFCS.

Their balance sheet classification (asset, liability, and fund balance), revenue classification, and their expenditure classification further group the accounts.

The number in the first position, along with the next two numbers before the decimal, coincides with the State Chart of Account Structure.

Due to the implementation of the Regional Accounting structure, 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, 451 and 460) in order to establish the last 3 digits as the county identifier so that the revenues are separated for easy identification.

The first number of the account number prefix identifies the classification as follows:

ASSETS	1XX.XXX
LIABILITIES	2XX.XXX
REVENUES	4XX.XXX
PAYROLL EXPENDITURES	5XX.XXX
EXPENDITURES	6XX.XXX
EXPENDITURES	7XX.XXX
EXPENDITURES	8XX.XXX
EXPENDITURES	9XX.XXX

1. 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.
2. The liability account numbers are used to record amounts owed to or obligated to outside individuals and organizations.
3. Due to the fact that each regional accounting office has numerous counties, and each may have their own fund balance, fund balances were moved to the Restricted Fund Accounts subsidiary for tracking.
4. 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.
5. Payroll expense accounts are used to record employee salaries, overtime payments, social security deductions, retirement deductions, and other pay related transactions. These accounts are opened at the beginning of each year and closed at the end of each year.
6. Expenditure accounts contain any expenses paid by the agency during the fiscal year. These accounts are opened at the beginning of each year and closed at the end of each year.
7. The accounts and their descriptions are as follows:

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**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	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 funds and county savings accounts)
	117.001-117.160	Cash in Bank – Representative Payee (one for each county and one for RBWO)
	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 Years Audit Settlements
	122.127	Due from DHS – Prior Year Re-Rates
	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)
123-124	Due from Cities Due from Counties	Amounts due from local city and county governments
	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)
	125.411	Due from other State Agencies – Hospital #1
	125.412	Due from other State Agencies – Hospital #2

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	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
127	Due from Other	Amounts due from individuals and private organizations
	127.140	Due from Others – Foster Care Advances
	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
	127.159	Due from Others – Rental Car Contract

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**Liabilities and Fund Balance**

212	Due to Others	Obligations for invoices to be billed on outstanding purchase orders
	212.241	Other Accounts Payable – Fiscal year-end Accruals
	212.245	Due to Accounts – Registrations and Related Cost due back to Lead County
	212.247	Due to Accounts - Vendors
	212.248	Due to Clients – FS/TANF Dormant Funds
	212.249	Due to Accounts – Employees
214	Due to DHS	Amounts owed to the Department of Human Services
	214.100	Cash Advances – Regular GIA (100 Series)
	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)
	214.224	Due to DHS – Direct Benefits (500-700 & 900's)
	214.225	Due to DHS – Prior Year Audit Settlement
	214.227	Due to DHS – Prior Year Re-Rates
	214.229	Due to DHS – Prior Year Child Care Recoupments
	214.231	Due to DHS – Prior Year SSA/Child Supp 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)
	214.600	Cash Advances – Cash Match Direct Benefits (800's)

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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
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
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 insurance programs, 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

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229	Other Payroll Deductions	All other deductions from employees' wages
	229.001	HSE Credit Union
	229.008	American Family Life Insurance
	229.009	Chesapeake Insurance
	229.012	Other Life Insurance/Colonial
	229.017	State Charitable Contributions
	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)
284	Private Trust Funds	Receipts held for disbursements to or for designated trust recipients
	284.238	Due to Fulton County – IAP
	284.251	Restricted Funds – Adults
	284.252	Restricted Funds – Children
	284.253	Restricted Funds – Other
	284.254	Restricted Funds – Co Funds, F/Balances, FS/TANF, and Savings/CD Accounts
	284.255	Restricted Funds – Clearing Account
	284.275	Restricted Funds – Dormant Funds



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**Revenues**

<b>422</b>	<b>GIA Revenue</b>	<b>Revenues earned from DHS and other state agencies</b>
	422.101	Eligibility
	422.103	Services
	422.104	Medicaid Only (Eff 4/1/2013)
	422.106	Administration
	422.107	Dedicated Adoption Staff
	422.118	Preventive Service – TANF
	422.119	Homemaker – Services
	422.120	Call Center
	422.122	FC Eligibility Determination – REVMAX
	422.136	Regional Accounting
	422.137	Regional Personnel
	422.143	SNAP Expedited Application Processing Team
	422.145	SNAP QC Scout Team
	422.156	OIG Staff (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
	422.162	Food Stamp Quality Assurance
	422.164	Right from the Start Medicaid (Eff 11/2019)
	422.165	RSM Error Control Unit (Eff 11/2019)
	422.166	Business Operations Unit (NEW FY 2014)
	422.173	Caregiver Recruit, Retain, Utilize Unit
	422.174	Foster Home Support Workers (FY2018)
	422.180	RSN – Kenny A Project (FY2010)
	422.181	RSN – Permanence Reviewers (FY2010)
	422.182	RSN – State QA & CFSR (FY2010)
	422.184	CWS RSN – Education, Training & Mentor (FY2010)
	422.185	CWS – Call Center (FY2012)
	422.186	CWS – Data Integrity Specialist
	422.190	RSN OFI – Education, Training & Mentor (FY2010)
	422.191	RSN – OFI Program Consultant Staff
	422.193	RSN – Child Welfare Services Program Consultant Staff
	422.195	RSN – Business Application Specialist (FY 2010)
	422.196	RSN - Administrative Program Consultant Staff

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	422.197	PSSF Caseworkers Visits/ECEM
	422.198	Disaster Relief

	422.201	Cash Match Eligibility
	422.203	Cash Match Services
	422.206	Cash Match Administration
	422.207	Cash Match Admin – Salary Supplements
	422.208	Cash Match Mental Health Eligibility Determination

	422.303	Refugee Targeted Asst
	422.304	Food Stamp Employment & Training
	422.340	Child Abuse Prevention & Treatment (CAPT)
	422.356	Family Connection – 100%
	422.368	Refugee Resettlement Program
	422.370	Repatriation Services – Benefits

	422.501	IVE Family Foster Care
	422.502	IV-B/State Family Foster Care
	422.503	Initial/TANF Family Foster Care
	422.504	State Related Family Foster Care
	422.508	State Adoption Assistance
	422.509	IVE Adoption Assistance
	422.510	Adoption Related State Expenses
	422.511	Comprehensive Child and Family Assessment (CCFA)
	422.512	Special Services Adoption Assistance
	422.515	ICPC – Foster/Adoptive Home Studies
	422.518	Wrap-Around Services
	422.520	FFC and RBWO Respite Care
	422.521	Prevention Unnecessary Out-of-Home Placements (PUP)
	422.522	Overnight Cost for employees staying with FC Kids
	422.526	Non-TANF Eligible Clients
	422.527	TANF Support Services
	422.528	TANF Work Subsidies

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	422.529	Undocumented Immigrant Children in Family Foster Care
	422.531	Foster/Adoptive Parent Support Services
	422.532	APS Emergency Relocation
	422.536	Family Violence Emergency Assistance
	422.537	TANF 2-Parent Families Employment Services
	422.540	Seriously Mentally Disabled (MSD) TANF Clients
	422.542	Enhanced Relative Rate (ERR)
	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 Non-Relative Subsidized Guardianship
	422.551	Early Intervention & Prevention Services
	422.552	Subsidized Guardianship & Enhanced Subsidized Guardianship
	422.553	Relative Care Subsidy (RCS)
	422.560	IVE Voluntary Family Foster Care
	422.569	FS E&T ABAWDS Incidentals
	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)
	422.586	Transitional Living Program (TL)
	422.593	Foster, Adopt & Relative Caregiver Recruit, Retain, Utilize
	422.604	State Related CCI/CPA Expenditures

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	422.605	IV-E RBWO – CCI Providers Non-Specified Cost
	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 in RBWO CCI
	422.613	Undocumented Immigrant Children in 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)
	622.650	IV-E RBWO – CCI Providers Specified Cost (FY2022)
	422.698	Disaster Benefits

	422.729	Grandparents Raising Grandchildren
	422.730	Grandparents Raising Grandchildren Subsidy – Retro
	422.772	PSSF – Program Cost (Fulton DFCS)
	422.785	PSSF – Pandemic Act PSSF 100% (FY2022)

	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**

<b>431</b>	<b>County Revenue</b>	<b>Revenues earned from county and city governments</b>
	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	Cash Match Mental Health Eligibility Determination
	431.411	County Hospital #1
	431.412	County Hospital #2
	431.413	County Hospital #3
	431.414	County Hospital #4
	431.415	County Hospital #5
	431.416	County Hospital #6
	431.417	County Hospital #7
	431.418	County Hospital #8
	431.440	Senior Citizens - Douglas
	431.451	CSSF Fulton County Only
	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

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	431.483	Local Contractors Share Program 883
	431.484	Local Contractors Share Program 884

450	County Revenues	Revenues received 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	<b>Fulton County</b> CSSF - Revenues	Revenues received from Fulton County for Special county funded program
	451.001 – 451.159	County Revenue (by county number) (prior to SHINES) This program can also be to charge expenditures to FY County Surplus funds
460	County Revenues – FC Kids	Revenues received from county governments for FC Kids 14 years of age and over
	460.001 – 460.159	County Revenue (by county number)

**Payroll 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.XXX xxx denotes program #	Salaries SCOA is 511.001
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 SCOA is 514.001
515	Retirement	Employer's contributions to employee retirement plans
	515.XXX xxx denotes program #	Retirement – Employer SCOA is 515.001
516	Health Insurance	Employer's contributions to employee health care plans
	516.XXX xxx denotes program #	Health Insurance – Employer SCOA is 516.001
551	Overtime Salaries	Amounts paid to employees for overtime work
	551.XXX xxx denotes program #	Overtime Salaries 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

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	xxx denotes program #	SCOA is 514.201
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  SCOA is 516.201
561	Local Salary Supplement	Amounts paid in addition to the regular salary for eligible employee for supplemental pay
	561.XXX  xxx denotes program #	Local Salary Supplement  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  xxx denotes program #	FICA – Local Salary Supplement – Employer  SCOA is 514.002



**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  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 is not involved 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

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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

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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  SCOA is 627.001
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 and non-employees in job-related activities.
	640.XXX  xxx denotes program #	Employee Travel  SCOA is 640.001
643	Equipment (\$1000 or more)	Expenditures for material items 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

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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  xxx denotes program #	Rental of Equipment  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  xxx denotes program #	Equipment – Less than \$1000  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  xxx denotes program #	Building Rent  SCOA is 648.001

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651	Per Diem and Fees	Includes compensation for services rendered on a per diem or 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  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  xxx denotes program #	Contracts  SCOA is 653.001
663	Computer Charges	Costs for contracted computer services
	663.XXX  xxx denotes program #	Computer Charges  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  xxx denotes program #	Telecommunications  SCOA is 673.001
681	Postage	Includes ALL postage costs
	681.XXX  xxx denotes program #	Postage  SCOA is 681.001

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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  SCOA is 615.012

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 14 and up
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 – FY County Surplus Funds
	814.460	County Exp Incidentals – Kids 14 and up

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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, and 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
	880.411	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)
	880.450	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

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889	Clearing Account	Account that is to be used to hold expenses for the fiscal year that will be posted against the Fund Balance at the end of each month.  Example would be for items such as 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.  <b>Account must be "0" at fiscal year end.</b>
	999.000	Suspense Account