

**CHART OF ACCOUNTS FOR
GEORGIA PUBLIC LIBRARIES
Effective July 1, 2020**

NATURE AND PURPOSE

Common terminology and classifications should be used throughout the budgeting, accounting and financial reporting activities of a public library. The chart of accounts is designed to provide public library management with a comprehensive account structure for its internal financial reporting as well as external reporting to the Board of Regents, Georgia Public Library Services and other agencies.

This chart of accounts should be used for the budget year beginning July 1, 2020. The following shows the correct format of the chart of account number for balance sheet, revenue and expenditure accounts. Please follow this format when creating a new number if your accounting system allows. When creating a new account number, follow the chart below for the appropriate dimensions to use. The dimensions in this table correspond to the tables in the following chart of accounts.

Type	Fund	Program	Function	Balance Sheet Account Revenue Source Object	Facility
Assets (see note)	XXX	000	00	1XXXX	00000
Liabilities	XXX	000	00	2XXXX	00000
Equity	XXX	000	00	3XXXX	00000
Revenue Accounts	XXX	XXX	00	4XXXX	XXXXX
Expenditure Accounts	XXX	XXX	XX	5XXXX	XXXXX

The function code is used solely for Expenditure accounts. Users have the ability to define the last digit of the object code for local use.

FUNDS

Definition: A separate accounting entity with a self-balancing set of accounts recording cash and other financial resources, liabilities, and equities. Funds are established for the purpose of carrying on specific activities or attaining certain objectives of a library system in accordance with special legislation, regulation, or other restrictions. Only the minimum number of funds consistent with legal and sound financial administration should be established, since unnecessary funds result in inflexibility, complexity, and inefficient financial administration.

Code	Description	Definition
100	General	Account for all financial resources of the library except for those required to be accounted for in another fund as specified below. Separate sub-funds (101,102 etc.) can be established to segregate funds from different counties within a regional system. Only one General fund is allowed for financial statement reporting.
200	Special Revenue - Federal	Account for federal grant funds which are legally restricted to expenditures for specified purposes. <ul style="list-style-type: none"> • 290 – LSTA Grants and Other Federal money including NEH grants, direct grants from IMLS and other federal programs
300	Special Revenue-State	Account for state grant funds which are legally restricted to expenditures for specified purposes. <ul style="list-style-type: none"> • 310 - Materials, System Services, and Salaries • 350 – Major Repairs and Renovations (MRR) • 360 – Other State Funds
390	Special Revenue - Other	Account for resources restricted for expenditure by a trust agreement previously accounted for as an Expendable Trust Fund. Local revenue that is restricted for expenditure may be accounted for here.
400	Capital Projects	Account for funds used for the construction or acquisition of library facilities -- federally, state, or locally funded.
500	Permanent Funds	Account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the library's programs.
Non-Governmental GAAP Funds Allowed by GPLS for Recording Certain Transactions		
700	Affiliates	Record financial information for affiliate libraries. <i>These transactions are those which are NOT maintained by the regional library but are provided by the affiliated library.</i>
800	Capital Assets Control Fund	Used to record total capital assets and accumulated depreciation by category.

BALANCE SHEET ACCOUNTS

10100 - Current Assets

Definition: Assets that are cash or likely to be converted to cash or used up within the next year.

Code	Description	Definition
10101	Cash in Bank	Amount of money in all library bank accounts.
10103	Petty Cash	A sum of money set aside for the purpose of paying small obligations for which the issuance of a formal voucher and a check would be too expensive and time-consuming. To reimburse petty cash for expenditures, debit appropriate expenditure account (i.e., postage, supplies, etc.)
10104	Change Cash	A fixed sum of money set aside to provide change. Typically this amount represents the opening cash for a cash register or copy machine.
10111	Investments	Funds held in certificates of deposit, treasury bonds or notes, etc. for the production of interest income.
10112	Investments - Donated	Funds donated to the library by a third party in the form of certificates of deposit, stocks, bonds, real estate, etc., for the production of income in the form of interest, dividends, rental or lease payments.
10114	Interest Receivable on Investments	Interest earned but not received on investments.
10132	Interfund Accounts Receivable	Amounts due from another fund within the library system.
10140	Accounts Receivable	Amounts due from library customers or another external source (excluding other governments) not yet received. Amounts include uncollected fines, fees, and other charges.
10141	Allowance for Uncollectible Accounts	The portion of Accounts Receivable estimated not to be collectible. Should have a credit balance since it offsets account 10140.
10150	Intergovernmental Receivable	Amounts due the library from another government. Amounts may represent grant reimbursements or amounts due from local government. Note – Intergovernmental Receivables must be separately identified by federal, state, and local sources for audit purposes.
10172	Inventory for Resale	Includes the value of goods held by Library for resale rather than for use in its own operation.
10181	Prepaid Items	Expenses paid for benefits not yet received. Includes prepaid subscriptions or insurance premiums.
10199	Other Current Assets	Other current assets not defined above.

10200 - Capital Assets – Only to Be Used in Fund 800 – Capital Assets Control Fund

Definition: Those assets which meet the capitalization criteria set by the library board (*exception is the library’s book collection which is capitalized based on total value*). These accounts should only be used for recording control totals in fund 800. Capital assets purchased in funds 100-500 should be recorded as expenditures at the time of purchase using the 57xxx series of accounts.

Code	Description	Definition
10211	Land (Fund 800 Only)	Acquisition value of land owned by the library system. If the land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and other associated improvement costs incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.
10221	Improvements (Fund 800 Only)	Acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements include fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at the time of acquisition.
10222	Accumulated Depreciation on Improvements (Fund 800 Only)	Accumulated amounts for depreciation of land improvements.
10231	Buildings and Building Improvements (Fund 800 Only)	Acquisition value of permanent structures used to house persons and property owned by the library system. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and the fixtures attached to and forming permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition. <i>Note – buildings recorded as a library capital asset must be owned by the library board.</i>
10232	Accumulated Depreciation on Buildings and Building Improvements (Fund 800 Only)	Accumulated amounts for depreciation of buildings and building improvements.
10241	Machinery and Equipment (Fund 800 Only)	Tangible property of a more or less permanent nature other than land, buildings, or improvements thereto. Examples are servers, microfiche readers, machinery, tools, trucks, cars, buses, furniture, and furnishings.
10242	Accumulated Depreciation on Machinery and Equipment (Fund 800 Only)	Accumulated amounts for depreciation of machinery and equipment.
10243	Right-to-Use – Leased Machinery and Equipment (Fund 800 Only)	A lease is defined as “a contract that conveys control of the right to use another entity’s nonfinancial asset (e.g., copier) as specified in the contract for a period of time in an exchange or exchange-like transaction.” This account should be used for the intangible right-to-use the underlying leased asset created by the contractual agreement between the library (lessee) and the lessor.
10244	Accumulated Amortization of Right-to-Use – Leased Machinery and Equipment (Fund 800 Only)	Accumulated amounts for amortization of the right-to-use asset – machinery or equipment item.

Code	Description	Definition
10245	Right-to-Use – Leased Intangible Assets and Subscription Based Leases (Fund 800 Only)	A subscription based information technology arrangement (SBITA) is defined as “a contract that conveys control of the right to use another party’s software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.” This account should be used to record the library’s intangible right-to-use the software as indicated in the lease agreement between the library and the third-party vendor.
10246	Accumulated Amortization of Right to Use – Leased Intangible Assets and Subscription Based Leases (Fund 800 Only)	Accumulated amounts for amortization of the right-to-use subscription leased assets or other intangible assets.
10251	Construction in Progress (Fund 800 Only)	The cost of construction work undertaken but not yet completed.
10261	Library Collections (Fund 800 Only)	The cost of the library’s book collection.
10262	Accumulated Depreciation on Library Collections (Fund 800 Only)	Accumulated depreciation of library book collections.

20400 - Current Liabilities

Definition: Amounts owed to other funds, to vendors for the purchase of goods or services, and for payroll withholdings and employer matching contributions. *Amounts are due within one year.*

Code	Description	Definition
20402	Interfund Accounts Payable	Amounts owed to another fund within the library system.
20421	Accounts Payable	Amounts owed to private persons, firms, or corporations for goods and services received. Also includes payroll withholdings and employer matching contributions.
20425	Sales tax payable	Amounts owed to the state for the collection of sales tax on qualifying goods or services.
20432 (Fund 400 series only)	Construction Contracts Payable - Retained Percentage	Liabilities on account of construction contracts for that portion of the work which has been completed but on which part of the liability has not been paid - pending final inspection, or the lapse of a specified time period, or both. The unpaid amount is usually a stated percent of the contract price.
20433 (Fund 400 series only)	Construction Contracts Payable	Amounts due by a library system on contracts for constructing buildings and other structures, and other improvements.
20440	Due to Other Governments	Amounts due to the State or Federal government for unexpended grant revenue.
20470	Payroll deductions payable	Payroll deductions withheld during payroll processing. Typically these accounts are reclassified by the accounting software to accounts payable for payment.
20471	Federal Income Tax Payable	Federal withholding tax.
20472	Georgia Income Tax Payable	Georgia withholding tax.
20473	Teacher Retirement Payable	Amount of Teacher Retirement withheld.
20475	Group Health Insurance Payable	Amount of group health insurance withheld.
20476	Other Group Insurance Payable	Amount of other group insurance withheld (dental, AD&D, etc.).
20477	FICA Payable	Amount of Social Security and Medicare tax withheld.
20478	Salaries Payable	Amount of net salaries payable to employees.
20479	Other payroll withholdings payable	Other amounts withheld from employees check such as garnishments.
20481	Unearned Revenue	Revenues collected before they are earned. Typically relates to grant advances. Most grants are expenditure-driven grants. This means revenue is earned by incurring eligible expenditures. Funds received before eligible expenditures are incurred should be recorded as Unearned Revenue.
20499	Other Current Liabilities	Other current liabilities not defined above.
Deferred Inflows of Resources		
20483	Unavailable Revenue	Resources where all eligibility requirements except time have been met. Examples include the portion of Accounts Receivable that is considered to be unavailable (i.e. will not be collected soon enough after year end to pay liabilities of the current period. Soon enough is typically defined as 60 days).

20500 – Long Term Liabilities

Definition: Amounts for compensated absences, capital lease obligations, and similar liabilities separated into amounts due within the year and due in more than one year. Note – These accounts will only be used in preparing audited financial statements and will not be included in day-to-day accounting in funds.

Code	Description	Definition
20501	Compensated absences payable – due within one year	Amounts due to employees for accrued leave that are estimated to be paid within the next fiscal year.
20502	Compensated absences payable – due in more than one year	Amounts due to employees for accrued leave that are estimated to be paid in more than one year.
20510	Financed Purchase Arrangement – due within one year	Amounts due for principal payments on lease purchase arrangements that result in the transfer of ownership of a physical asset to the library at the conclusion of the lease term and estimated to be paid within the next fiscal year.
20511	Financed Purchase Arrangement - due in more than one year	Amounts due for principal payments on lease purchase arrangements that result in the transfer of ownership of a physical asset to the library at the conclusion of the lease term and estimated to be paid in more than one year.
20512	Lease Liability – due within one year	Amounts owed for intangible right-to-use assets due within one year or less (e.g., GASB 87 Leases and GASB 96 SBITAs).
20513	Lease Liability – due in more than one year	Amounts owed for intangible right-to-use assets due in more than one year (e.g., GASB 87 Leases and GASB 96 SBITAs).
20520	Net pension liability – due within one year	Amount of pension benefit obligation which exceeds the value of the plan's assets. Employers participating in cost-sharing multiple employer plans (Teachers Retirement) will record a proportionate share of the liability on their financial statements. This amount is estimated to be paid within the next fiscal year.
20521	Net pension liability – due in more than one year	Amount of pension benefit obligation which exceeds the value of the plan's assets. Employers participating in cost-sharing multiple employer plans (Teachers Retirement) will record a proportionate share of the liability on their financial statements. The amount is estimated to be paid in more than one year.

30700 - Fund Equity

Definition: Difference between fund assets and deferred outflows of resources and fund liabilities and deferred inflows of resources.

Code	Description	Definition
30750	Nonspendable Fund Balance	Includes amounts that cannot be spent because they are not in spendable form (i.e. Prepaid Items, Inventory, Advances To Other Funds) or are legally or contractually required to be maintained intact (example, principal portion of a permanent fund).
30760	Committed Fund Balance	Amounts that can be used for purposes imposed by special action of the Library Board.
30770	Restricted Fund Balance-	A portion of fund balance not available for expenditure due to a) Restrictions externally imposed by grantors, laws, or regulations. b) Restrictions imposed through constitutional provisions or enabling legislation.
30780	Assigned Fund Balance	Amounts intended to be used for specific purposes but are neither committed or restricted.
30790	Unassigned	Amounts that are not reported in accounts 30750 – 30780. Used only in the General Fund (100).
Government-wide Statements and Fund 800		
30991	Unrestricted Net Assets	Equity account to be used in government-wide statements only.
30992-30998	Restricted Net Assets	Equity account used to show restrictions of net assets in the government-wide statements.
30999	Investment in Capital Assets	Total capital assets net of accumulated depreciation. (Only Used for Fund 800).

REVENUES

Definition: Increases in net current assets. Accounts in bold are for categorizing of revenues only. Budget and actual amounts should be posted to non-bold accounts.

Codes	Description
41000	Revenue from Local Sources
41100	Government
41110	Counties (should be separately recorded by county)
41120	Boards of Education (should be separately recorded by BOE)
41130	Cities (should be separately recorded by city)
41140	Local Construction Revenue – State Program
41150	Local Construction Revenue - Non-State Programs
41155	Local SPLOST Revenue
41160	On-behalf Revenue
41500	Earnings on Investments
41510	Interest on Investments
41520	Dividends on Investments
41700	Library Generated
41710	Overdue Fines
41711	Cash Overage/Shortage (close at end of year into Overdue Fines)
41720	Lost Book Charges
41730	Fees
41731	Interlibrary Loan
41732	Copy and Fax Machine
41734	Meeting Room Charges
41740	Book Sales
41750	Other Sales
41900	Other Local Sources
41910	Donations - Monetary
41915	Donations - Materials
41920	Other
41925	Gain/loss on sale of assets (only to be used in Government-wide Statements)
42000	Revenue from Endowment and Foundation Sources
42010	National Endowment for the Humanities
42020	National Endowment for the Humanities – State Affiliate
42030	National Endowment for the Arts
42040	National Endowment for the Arts – State Affiliate
42050	Library Foundation
42060	Other Foundations
43000	Revenue from State Sources
43310	Materials
43314	Salaries (do not include benefits grant)
43315	Teacher Retirement System
43316	Georgia Health Insurance
43317	Medicare
43318	System Services Grant
43319	System Services Grant Conversion
43320	Sub-regional Library for the Blind and Physically Handicapped
43330	Regular Capital Outlay Program
43331	Repair and Renovation Grant

Codes	Description
43335	Special Appropriation for Construction and/or Repair
43336	Governor's Discretionary Fund for Construction
43340	Governor's Discretionary Fund for other purposes
43350	Special Appropriations – other than construction and/or repair
43370	Other Grants (State or Private)
44000	Revenue from Federal Sources
44210	LSTA Grants awarded by GPLS
44240-44999	Other Federal Grants
45000	Other Financing Sources
45200	Interfund Transfers
45201	Regional Fees
45300	Sale of Capital Assets
45600	Proceeds from Financed Purchase Arrangements (Used for leases that transfer ownership.)
45601	Proceeds from lease arrangements that convey the "right-to-use" a tangible or intangible asset.

PROGRAM

Definition: A plan of activities and procedures designed to accomplish a predetermined objective or set of objectives. Note – program codes are not required.

Codes	Description
100	Extension Services
110	Bookmobile
120	Books-by-mail
130	Deposit collections
140	Other Extension Services
200	Interlibrary Loan
300	Children's Services
310	Summer Reading Program
320	Story time and other programs (other than for summer reading)
400	Reference and Information Services
410	Genealogy and local history
420	Dissemination of information (fax on demand, SDI, etc.)
430	Reference
440	GALILEO
500	Adult Services
800	Locally Determined Program Codes
999	Undistributed

FUNCTION

Definition: Group-related activities aimed at accomplishing a major service or objective.

Code	Description	Definition
10	Public Service	Activities directly associated with providing services to library customers. Includes branch manager, circulation, reference, information and other branch staff, volunteer coordinator, library cards, copiers and reader printers for patron use, electronic devices containing library materials, and library materials' costs. Include Lyrisis costs here.
23	Technical Services	Activities associated with acquiring, cataloging, and processing of library materials. Include cost of bibliographic utilities used to produce MARC records here.
25	Support Services	Activities associated with management and support of library services. Includes director, assistant director(s), accounting, and human resources.
26	Maintenance and Operations	Activities associated with maintaining facilities and grounds in good working condition and in keeping them safe and comfortable for use. Include personnel costs for staff assigned to this function. Include property insurance expenditures (do not include general liability, crime policy, or umbrella) and utilities costs (Water, Sewer, Garbage, Gas used for vehicles used to maintain buildings, Electricity, and Cable). Exclude Gas for vehicles which should be charged to 54500.
27	Information Technology	Activities associated with providing access to electronic materials and services. Include purchase, lease, maintenance and repair of computer hardware and software (excluding materials), electronic devices which do not circulate library materials, wiring costs, personnel costs, data lines, and development of custom programs. Library materials in electronic format should be classified as Public Service (10).
40	Facilities Acquisition and Construction (<i>Fund 400 only</i>)	Activities associated with the acquisition of land and buildings, renovating buildings, construction of additions and new buildings, improvements to sites, and purchase of furniture and equipment to be placed in a newly constructed or renovated building or addition.
50	Other Uses	Transfers to other funds (object 59300) or other uses not classified as expenditures (object 59900).

OBJECT

Description of services obtained or item(s) purchased as a result of a specific expenditure. There are nine major categories that are further subdivided. These categories must be used to report to the State. However, a library may use as many object codes as necessary to properly record expenditures by using the 1-digit suffix provided in the account structure. Any additional object codes added must be classified according to the object codes identified below for State reporting purposes.

5100 - Personal Services - Salaries

Code	Description	Definition
51100	Certified Salaries - State Reimbursed	State reimbursed salaries of full-time librarians whose position requires a current Certification of Librarians from the State of Georgia, Secretary of State.
51400	Hourly Wages	Payments to employees based on hours worked.
51500	Other Salaries	Salaries of all staff other than state reimbursed and hourly employees.
51800	Compensated Absences	Amounts accrued as compensated absences.
51900	Salary Supplements	Salaries paid to supplement state reimbursed positions. Should not be charged to fund 310.

5200 - Personal Services - Employee Benefits

Definition: Employee benefits are expenditures by the library system on behalf of employees. These amounts are not included in the gross salary, but are in excess of that amount. Such payments are fringe benefit payments and while not paid directly to employees, are part of the cost of personal services. Employee benefits applicable to any salary must be charged directly to the function to which the salary was charged.

Code	Description	Definition
52100	FICA	Employer's share Social Security.
52115	Medicare	Employer's share Medicare portion of FICA.
52150	Retirement	Employer's share Teachers Retirement System contribution.
52200	Group Insurance	Employer's share of any insurance plan (health, dental, life, etc).
52250	Workers' Compensation	Premiums for workers' compensation insurance or payments for workers' compensation if self-insured.
52300	Unemployment Insurance	Payments to the Department of Labor, whether contributory or reimbursable.
52400	Other Benefits	Employee benefits other than those classified above.

5300 - Purchased Professional and Technical Services

Definition: Services which can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Code	Description	Definition
53000	Professional and Technical Services	Accountant, Auditor, Attorney, Consultant, Architect, Engineering Fees, Computer Technicians, Library Program Performers, STAT Courier, Webmaster
53100	Leased Employees	To record expenditures paid to an employee leasing firm or temporary staffing agency for additional staff not considered an employee of the library. No employee benefits are paid by the library for this type staff. Vendor checks are issued to the firm supplying the staff—not an individual.

5400 - Purchased Property Services

Definition: Services purchased to operate, repair, maintain and/or rent property owned or used by the library system. These services are performed by persons other than library employees. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Code	Description	Definition
54100 (Function 26)	Water	Expenditures for water supplied by public or private organizations.
54120 (Function 26)	Sewer	Expenditures for sewer supplied by public or private organizations.
54130 (Function 26)	Garbage	Expenditures for garbage pickup and handling.
54140 (Function 26)	Cleaning	Expenditures to clean buildings.
54150 (Function 26)	Grounds Maintenance	Expenditures for lawn and grounds upkeep, minor landscaping, and nursery service.
54300 (All functions)	Repair and Maintenance	Expenditures for repairs and maintenance of buildings and equipment integral to the building (function 26), office equipment (function 10 or 25), and vehicles (function 10 or 25) not performed by library employees. Include Maintenance portion of Blackbaud Accounting Alliance fee.
54400 (All functions)	Lease (Rental) of Equipment and Vehicles (including repair)	Expenditures for leasing or renting equipment (including computers) or vehicles for both temporary and long-range use. Record portion of lease related to maintenance in 54300.
54440 (All functions)	Other Leases (Rentals)	Expenditures for the rental or leasing of land, buildings, and other rentals not classifiable under object 54400.
54500	Motor Vehicle Costs	Include here the costs associated with the operation and maintenance cost for library owned vehicles. Include fuel costs in this object. For bookmobiles, use Program 110

5500 - Other Purchased Services

Definition: Amounts paid for services rendered by organizations or personnel other than library employees (separate from professional and technical services or property services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

Code	Description	Definition
55200	Insurance	Costs for all types of insurance coverage, including property (function 26), liability, and fidelity. Cost for employee group insurance is charged to 52200. Costs for Workers' Compensation coverage should be charged to 52250.
55300	Telecommunications	Services provided by persons or businesses to assist in transmitting and receiving messages and information. Includes telephones, cell phones, and pagers. Also includes cost of leasing or purchasing telecommunications equipment.
55310	Postage	Includes postage and postage machine rental.
55320	Cost of Electronic Access	Services provided to transmit data electronically. Includes line costs for fax machines and data lines.
55400	Advertising	Expenditures for announcements in professional publications, newspapers, websites, or broadcasts over radio or television. Includes advertising for personnel recruitment, legal ads, new and used equipment, and sale of property. Also includes costs of promotional items such as pencils, magnets, etc. that display the library name or logo and are provided to library patrons for purposes of advertising library services.
55800	Travel	Expenditures for transportation, meals, hotels, and other expenses associated with staff travel for the library system and documented by an individual travel reimbursement form or charged to library credit card. Registration should be charged to 58100.
55850	Travel - Trustee/Non-Employee	Expenditures for trustee travel and other non-employees should be included here and documented by an individual travel reimbursement form. Includes travel costs of interviewing candidates and moving expenses if hired.
55900	Other purchased services	Expenditures for all other purchased services not classified under other object codes. Includes fees for ILL, Blackbaud Accounting Alliance (hosting fee only), and purchase of content for websites and social media.
55910 (Function 10 or 23 only)	Information Retrieval	Expenditures for on-line computer services such as Lyris and databases accessed by library employees..

5600 - Supplies and Materials

Definition: Amounts paid for items that are consumed or deteriorated through use.

Code	Description	Definition
56010 (Function 10 only)	Materials – Print – May be subdivided (56010-56029) by library	Expenditures for print materials including books, periodicals, newspapers, etc.
56030 (Function 10 only)	Materials-electronic – May be subdivided by library	Includes purchase of electronic materials for use by the public. Include GALILEO and Overdrive fees. Also include costs of electronic devices used to circulate materials such as e-readers.
56040 (Function 10 only)	Materials – Other – May be subdivided (56040-56049) by library	Includes audiovisual materials (video and audio), the costs associated with binding periodicals and any other non-print/non-electronic materials
56050 (Function 10 only)	Materials – Donated	Includes the fair market value of all donated materials added to the library collection. The entry to the accounting records is a Debit to this account and credit to revenue account code 41915.
56100	Supplies	Expenditures for items that are consumed, worn out, or deteriorated in use (such as copier parts). Purchases that are not consumed but are under the capitalization threshold should be charged to 56150, Expendable Equipment.
56120	Publications and Printing	Expenditures for letterheads, envelopes, blank forms, purchase orders, <u>business cards, name badges, library overdue mailers</u> and any other billing for printed matter. Also includes costs of producing publications deemed necessary in providing services delivered within the scope of the agency's authority (such as printing fliers, posters, annual reports, etc.). Includes cost of imprinted computer forms and costs of microfilming hardcopy documents (excluding library materials). <u>Include cost of library cards here.</u>
56150	Expendable Equipment – Inventoried but not capitalized – May be subdivided by library.	Items costing less than the library's established capitalization threshold, which might otherwise be classified as "equipment", rather than supplies. Examples: calculators, chairs, tables, printers, , electronic devices not used for circulating materials, etc.
56160	Computer Software	Expenditures for the purchase of software for nonpublic use that falls below the capitalization limit.
56210 (Function 26 only)	Gas	Expenditures for gas utility services from a private or public utility company. <u>This does not include fuel costs for motor vehicles. See 54500 Motor Vehicle Costs.</u>
56220 (Function 26 only)	Electricity	Expenditures for electric utility services from a private or public utility company.
56230 (function 26 only)	Cable Service	Expenditures for cable service.
56300	Other Operating Expenses	Expenditures for all other items which are not classifiable under other codes. Includes bank charges.

5700 - Property

Definition: Expenditures for acquiring capital assets, including land or existing buildings, improvements of grounds, initial equipment, additional equipment and replacement of equipment. Expenditures charged to these objects should be added to capital assets inventory.

Code	Description	Definition
57100	Land Acquisition and Special Assessments	<p>Expenditures for the purchase of land and the improvements thereon at the time of purchase. Also included are costs for special assessments against the library system for capital improvements such as streets, curbs, and drains.</p> <p>Does not include expenditures for the improvement of sites and adjacent ways after acquisition by the library system, such as grading, landscaping, seeding, constructing new sidewalks, roadways, retaining walls, sewers and storm drains. These costs are charged to 57400 or 57770 as appropriate.</p> <p>Also not included is the installation of hydrants, flag poles, gateways, fences, and underground storage tanks (not part of building services systems), and demolition work. Charge these expenditures to 54300 and 57200 as appropriate.</p>
57200	Building Acquisition	<p>Expenditures for acquiring existing buildings. Included are expenditures for installment lease payments (except interest) which have a terminal date and result in the acquisition of the building. Building built and alterations performed by the library system's own staff are charged to objects 51000, 52000, 56100, and 57300 as appropriate. Refurbishing of building (paint, recarpeting, etc.) is charged to 54300 (repairs and maintenance).</p>
57250	Building Renovations (Not Additions)	<p>Expenditures for renovations (not additions), conversions, and retrofits are included here. Retrofit projects including handicapped accessibility, new technologies, and asbestos abatement in addition to expenditures for the initial or additional installation of heating and ventilating systems, fire protection systems, and other service systems in existing buildings are recorded here. Expenditure should result in increasing the value or useful life of the building by 25 percent of the original life period or cost.</p> <p>Not included are projects that are both additions and renovations. These costs are included in object code 57400.</p> <p>Buildings built and alterations performed by the library system's own staff are charged to objects 51000, 52000, 56100, and 57300 as appropriate. Refurbishing of building (paint, recarpeting, etc.) is charged to 54300 (repairs and maintenance).</p>
57300	Equipment – Inventoried AND capitalized	<p>Expenditures for initial, additional, and replacement items of equipment for existing buildings such as <i>equipment</i>, furniture, fixtures, and vehicles.</p> <p>If purchasing furniture and equipment for new, addition/renovation, or building renovations (not additions) charge to object 57500.</p> <p>Fixtures that are part of new, addition/renovation, or building renovation (not additions) are charged to object 57250 or 57400 as appropriate.</p>

Code	Description	Definition
57350	Computer Software	Expenditures for computer software that meets capitalization requirements.

5740-5779 Construction

Definition: The following codes are to be used for construction projects only (fund 400 and function 40). Expenditures charged to these objects should be added to capital assets inventory.

Code	Description	Definition
57400	Construction	<p>Expenditures for constructing new buildings and addition/renovations projects. Renovations that do not include additions are charged to object 57250.</p> <p>Includes general construction contract, also landscaping and asbestos abatement if separate contracts. Also, charges for soil compaction and concrete testing if billed separately.</p> <p>Refurbishing (painting, recarpeting, etc.) is considered building maintenance and should be charged to object code 54300.</p> <p>Includes costs not otherwise accounted for in 57100.</p>
57500	Furniture and Equipment	<p>Expenditures for furniture and equipment purchased for NEW or addition/renovation projects. Include all loose furnishings and equipment, including telephones, plaques, etc., if not part of the construction contract.</p> <p>Do not include interior design or other consultant fees.</p>
57600	Architect Fees	<p>Expenditures for fees for architectural services for new or addition or renovation projects. Also include landscape architect and asbestos abatement supervision, if separate contracts. This includes reimbursable expenditures and fees for added services as defined in contract.</p> <p>Do not include pass-through charges for services the architect has engaged on your behalf (such as soil tests, engineering services, printing charges, etc.). In some cases, some of these services are included as basic architectural services. Consult the contract to verify.</p>
57710	Consultants	<p>Fees for all consultant services which include: building program consultant, interior design consultant, computer consultant, and construction management; also include asbestos test report.</p> <p>Do not include engineering services, soil compaction tests, concrete testing, topographical or boundary surveys, or costs for printing (architect's plans and specifications manuals, etc.)</p>
57720	Site Engineering	<p>Include all surveys (boundary and topographical) and soil tests. Do not include legal fees in connection with clear title determination (easements, etc.). Charge these costs to object 57760.</p> <p>Do not include soil compaction tests (part of construction). These costs are charged to object 57400.</p>
57730	Bid Advertisement	<p>Include charges for legal advertisements for bid openings for construction, asbestos abatement, landscaping, and furnishings and equipment.</p>
57740	Miscellaneous	<p>Include bank service charges here. Before charging other expenditures to this category check with GPLS.</p> <p>Do not include any amount that can be assigned to another category of expenditure.</p>

Code	Description	Definition
		Check printing should be charged to object 57750.
57750	Printing	<p>Include printing charges for architectural and interior design plans (if not part of basic services), specification manuals, charges for printing checks, etc.</p> <p>Do not include printing of invitations, programs, etc., for dedication or groundbreaking ceremonies. These are not allowable capital outlay expenses.</p>
57760	Legal and Audits	<p>Legal fees including clear title opinion, contract review, etc. Charges for CPA preliminary and final audits are included.</p> <p>Charges for bonding if required for individuals handling capital outlay funds.</p> <p>Do not include site surveys (boundary, easements, or topographical) or advertisements for bids.</p>
57770	Site Development	Include site development over and above items typically covered in a construction contract (i.e. extensive landscaping and site preparation). Check with GPLS before making entries in this category.

5800 - Other Objects

Definition: Amounts paid for goods and services not previously classified.

Code	Description	Definition
58100	Dues, Fees, and Subscriptions	<p>Expenditures for assessments for memberships in professional or other organizations. Use function code 25–Support Services.</p> <p><u>Includes registration and tuition (not meals) for workshops.</u></p> <p>Do not include registration reimbursed to employees on travel forms; this should be charged to object 55800.</p>
58300	Interest	Any interest expense paid as part of a capital lease.
58400	Principal	Payment of principal portion of a capital lease.
58900	Depreciation Expense	Depreciation expense for government-wide financial statements.

5900 - Other Uses

Definition: Amounts not classified as expenditures but require budgetary or accounting control.

Code	Description	Definition
59300 (Function 50 only)	Transfers to Other Funds	Use for transfers of funds within the library.
59900 (Function 50 only)	Other Uses	Use of funds not properly classified as expenditures but require budgetary or accounting control.