

**CHART OF ACCOUNTS FOR  
GEORGIA PUBLIC LIBRARIES  
Effective July 1, 2015**

**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, 2015. 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.

<b>Type</b>	<b>Fund</b>	<b>Program</b>	<b>Function</b>	<b>Balance Sheet Account Revenue Source Object</b>	<b>Facility</b>
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"> <li>• 290 – LSTA Grants and Other Federal money including NEH grants, direct grants from IMLS and other federal programs</li> </ul>
300	Special Revenue-State	Account for state grant funds which are legally restricted to expenditures for specified purposes. <ul style="list-style-type: none"> <li>• 310 - Materials, System Services, and Salaries</li> <li>• 350 – Major Repairs and Renovations (MRR)</li> <li>• 360 - Sub-regional Libraries for the Blind/Physically Handicapped</li> </ul>
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.
<b>Non-Governmental GAAP Funds Allowed by GPLS for Recording Certain Transactions</b>		
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.

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## BALANCE SHEET ACCOUNTS

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### 10100 - Current Assets

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

Code	Description	Definition
10101	<b>Cash in Bank</b>	Amount of money in all library bank accounts.
10103	<b>Petty Cash</b>	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	<b>Change Cash</b>	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	<b>Investments</b>	Funds held in certificates of deposit, treasury bonds or notes, etc. for the production of interest income.
10112	<b>Investments - Donated</b>	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	<b>Interest Receivable on Investments</b>	Interest earned but not received on investments.
10132	<b>Interfund Accounts Receivable</b>	Amounts due from another fund within the library system.
10140	<b>Accounts Receivable</b>	Amounts due from library customers or another external source (excluding other governments) not yet received. Amounts include uncollected fines, fees, and other charges.
10141	<b>Allowance for Uncollectible Accounts</b>	The portion of Accounts Receivable estimated not to be collectible. Should have a credit balance since it offsets account 10140.
10150	<b>Intergovernmental Receivable</b>	Amounts due the library from another government. Amounts may represent grant reimbursements or amounts due from local government. <b>Note – Intergovernmental Receivables must be separately identified by federal, state, and local sources for audit purposes.</b>
10172	<b>Inventory for Resale</b>	Includes the value of goods held by Library for resale rather than for use in its own operation.
10181	<b>Prepaid Items</b>	Expenses paid for benefits not yet received. Includes prepaid subscriptions or insurance premiums.
10199	<b>Other Current Assets</b>	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.

<b>Code</b>	<b>Description</b>	<b>Definition</b>
<b>10211</b>	<b>Land (Fund 800 Only)</b>	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.
<b>10221</b>	<b>Improvements (Fund 800 Only)</b>	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.
<b>10222</b>	<b>Accumulated Depreciation on Improvements (Fund 800 Only)</b>	Accumulated amounts for depreciation of land improvements.
<b>10231</b>	<b>Buildings and Building Improvements (Fund 800 Only)</b>	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>
<b>10232</b>	<b>Accumulated Depreciation on Buildings and Building Improvements (Fund 800 Only)</b>	Accumulated amounts for depreciation of buildings and building improvements.
<b>10241</b>	<b>Machinery and Equipment (Fund 800 Only)</b>	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.
<b>10242</b>	<b>Accumulated Depreciation on Machinery and Equipment (Fund 800 Only)</b>	Accumulated amounts for depreciation of machinery and equipment.
<b>10251</b>	<b>Construction in Progress (Fund 800 Only)</b>	The cost of construction work undertaken but not yet completed.
<b>10261</b>	<b>Library Collections (Fund 800 Only)</b>	The cost of the library's book collection.
<b>10262</b>	<b>Accumulated Depreciation on Library Collections (Fund 800 Only)</b>	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
<b>20402</b>	<b>Interfund Accounts Payable</b>	Amounts owed to another fund within the library system.
<b>20421</b>	<b>Accounts Payable</b>	Amounts owed to private persons, firms, or corporations for goods and services received. Also includes payroll withholdings and employer matching contributions.
<b>20425</b>	<b>Sales tax payable</b>	Amounts owed to the state for the collection of sales tax on qualifying goods or services.
<b>20432</b> (Fund 400 series only)	<b>Construction Contracts Payable - Retained Percentage</b>	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.
<b>20433</b> (Fund 400 series only)	<b>Construction Contracts Payable</b>	Amounts due by a library system on contracts for constructing buildings and other structures, and other improvements.
<b>20440</b>	<b>Due to Other Governments</b>	Amounts due to the State or Federal government for unexpended grant revenue.
<b>20470</b>	<b>Payroll deductions payable</b>	Payroll deductions withheld during payroll processing. Typically these accounts are reclassified by the accounting software to accounts payable for payment.
<b>20471</b>	<b>Federal Income Tax Payable</b>	Federal withholding tax.
<b>20472</b>	<b>Georgia Income Tax Payable</b>	Georgia withholding tax.
<b>20473</b>	<b>Teacher Retirement Payable</b>	Amount of Teacher Retirement withheld.
<b>20475</b>	<b>Group Health Insurance Payable</b>	Amount of group health insurance withheld.
<b>20476</b>	<b>Other Group Insurance Payable</b>	Amount of other group insurance withheld (dental, AD&D, etc.).
<b>20477</b>	<b>FICA Payable</b>	Amount of Social Security and Medicare tax withheld.
<b>20478</b>	<b>Salaries Payable</b>	Amount of net salaries payable to employees.
<b>20479</b>	<b>Other payroll withholdings payable</b>	Other amounts withheld from employees check such as garnishments.
<b>20481</b>	<b>Unearned Revenue</b>	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.
<b>20499</b>	<b>Other Current Liabilities</b>	Other current liabilities not defined above.
<b>Deferred Inflows of Resources</b>		
<b>20483</b>	<b>Unavailable Revenue</b>	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).

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**20500 – Long Term Liabilities**

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**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.

<b>Code</b>	<b>Description</b>	<b>Definition</b>
<b>20501</b>	<b>Compensated absences payable – due within one year</b>	Amounts due to employees for accrued leave that are estimated to be paid within the next fiscal year.
<b>20502</b>	<b>Compensated absences payable – due in more than one year</b>	Amounts due to employees for accrued leave that are estimated to be paid in more than one year.
<b>20510</b>	<b>Capital leases payable – due within one year</b>	Amounts due for principal payments on capital leases estimated to be paid within the next fiscal year.
<b>20511</b>	<b>Capital leases payable - due in more than one year</b>	Amounts due for principal payments on capital leases estimated to be paid in more than one year.
<b>20520</b>	<b>Net pension liability – due within one year</b>	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.
<b>20521</b>	<b>Net pension liability – due in more than one year</b>	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.

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### 30700 - Fund Equity

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

<b>Code</b>	<b>Description</b>	<b>Definition</b>
<b>30750</b>	<b>Nonspendable Fund Balance</b>	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).
<b>30760</b>	<b>Committed Fund Balance</b>	Amounts that can be used for purposes imposed by special action of the Library Board.
<b>30770</b>	<b>Restricted Fund Balance</b>	A portion of fund balance not available for expenditure due to <ul style="list-style-type: none"> <li>a) Restrictions externally imposed by grantors, laws, or regulations.</li> <li>b) Restrictions imposed through constitutional provisions or enabling legislation.</li> </ul>
<b>30780</b>	<b>Assigned Fund Balance</b>	Amounts intended to be used for specific purposes but are neither committed or restricted.
<b>30790</b>	<b>Unassigned</b>	Amounts that are not reported in accounts 30750 – 30780. Used only in the General Fund (100).
<b>Government-wide Statements and Fund 800</b>		
<b>30991</b>	<b>Net Position - Unrestricted</b>	The remaining portion of net position after amounts are classified as Restricted or as Investment in Capital Assets. Equity account to be used in government-wide statements only.
<b>30992-30998</b>	<b>Net Position - Restricted</b>	This classification represents the difference between non-capital assets whose use is restricted and related borrowings and deferred inflows of resources. Equity account to be used in government-wide statements only.
<b>30999</b>	<b>Investment in Capital Assets</b>	Total capital assets net of accumulated depreciation. (Only Used for Fund 800).

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## REVENUES

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**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
<b>41000</b>	<b>Revenue from Local Sources</b>
<b>41100</b>	<b>Government</b>
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
<b>41500</b>	<b>Earnings on Investments</b>
41510	Interest on Investments
41520	Dividends on Investments
<b>41700</b>	<b>Library Generated</b>
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
<b>41900</b>	<b>Other Local Sources</b>
41910	Donations - Monetary
41915	Donations - Materials
41920	Other
41925	Gain/loss on sale of assets (only to be used in Government-wide Statements)
<b>42000</b>	<b>Revenue from Endowment and Foundation Sources</b>
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
<b>43000</b>	<b>Revenue from State Sources</b>
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



<b>Codes</b>	<b>Description</b>
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	Lottery Fund
<b>44000</b>	<b>Revenue from Federal Sources</b>
44210	LSTA Grants awarded by GPLS
44240-44999	Other Federal Grants
<b>45000</b>	<b>Other Sources</b>
45200	Interfund Transfers
45201	Regional Fees
45300	Sale of Capital Assets
45600	Proceeds from Lease Purchases

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### PROGRAM

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

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

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## FUNCTION

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

Code	Description	Definition
10	<b>Public Service</b>	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 <a href="#">Lyrisis</a> costs here.
23	<b>Technical Services</b>	Activities associated with acquiring, cataloging, and processing of library materials. Include cost of bibliographic utilities used to produce MARC records here.
25	<b>Support Services</b>	Activities associated with management and support of library services. Includes director, assistant director(s), accounting, and human resources.
26	<b>Maintenance and Operations</b>	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	<b>Information Technology</b>	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	<b>Facilities Acquisition and Construction (<i>Fund 400 only</i>)</b>	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	<b>Other Uses</b>	Transfers to other funds (object 59300) or other uses not classified as expenditures (object 59900).

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## OBJECT

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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.

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### 5100 - Personal Services - Salaries

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

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### 5200 - Personal Services - Employee Benefits

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

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### 5300 - Purchased Professional and Technical Services

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**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
<b>53000</b>	<b>Professional and Technical Services</b>	Accountant, Auditor, Attorney, Consultant, Architect, Engineering Fees, Computer Technicians, Library Program Performers, STAT Courier, Webmaster
<b>53100</b>	<b>Leased Employees</b>	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.

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### 5400 - Purchased Property Services

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**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
<b>54100</b> (Function 26)	<b>Water</b>	Expenditures for water supplied by public or private organizations.
<b>54120</b> (Function 26)	<b>Sewer</b>	Expenditures for sewer supplied by public or private organizations.
<b>54130</b> (Function 26)	<b>Garbage</b>	Expenditures for garbage pickup and handling.
<b>54140</b> (Function 26)	<b>Cleaning</b>	Expenditures to clean buildings.
<b>54150</b> (Function 26)	<b>Grounds Maintenance</b>	Expenditures for lawn and grounds upkeep, minor landscaping, and nursery service.
<b>54300</b> (All functions)	<b>Repair and Maintenance</b>	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.
<b>54400</b> (All functions)	<b>Lease (Rental) of Equipment and Vehicles (including repair)</b>	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.
<b>54440</b> (All functions)	<b>Other Leases (Rentals)</b>	Expenditures for the rental or leasing of land, buildings, and other rentals not classifiable under object 54400.
<b>54500</b>	<b>Motor Vehicle Costs</b>	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.

<b>Code</b>	<b>Description</b>	<b>Definition</b>
<b>55200</b>	<b>Insurance</b>	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.
<b>55300</b>	<b>Telecommunications</b>	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.
<b>55310</b>	<b>Postage</b>	Includes postage and postage machine rental.
<b>55320</b>	<b>Cost of Electronic Access</b>	Services provided to transmit data electronically. Includes line costs for fax machines and data lines.
<b>55400</b>	<b>Advertising</b>	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.
<b>55800</b>	<b>Travel</b>	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.
<b>55850</b>	<b>Travel - Trustee/Non-Employee</b>	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.
<b>55900</b>	<b>Other purchased services</b>	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.
<b>55910</b> (Function 10 or 23 only)	<b>Information Retrieval</b>	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.

<b>Code</b>	<b>Description</b>	<b>Definition</b>
<b>56010</b> (Function 10 only)	<b>Materials – Print – May be subdivided (56010-56029) by library</b>	Expenditures for print materials including books, periodicals, newspapers, etc.
<b>56030</b> (Function 10 only)	<b>Materials-electronic – May be subdivided by library</b>	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.
<b>56040</b> (Function 10 only)	<b>Materials – Other – May be subdivided (56040-56049) by library</b>	Includes audiovisual materials (video and audio), the costs associated with binding periodicals and any other non-print/non-electronic materials
<b>56050</b> (Function 10 only)	<b>Materials – Donated</b>	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.
<b>56100</b>	<b>Supplies</b>	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.
<b>56120</b>	<b>Publications and Printing</b>	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>
<b>56150</b>	<b>Expendable Equipment – Inventoried but not capitalized – May be subdivided by library.</b>	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.
<b>56160</b>	<b>Computer Software</b>	Expenditures for the purchase of software for nonpublic use that falls below the capitalization limit.
<b>56210</b> (Function 26 only)	<b>Gas</b>	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>
<b>56220</b> (Function 26 only)	<b>Electricity</b>	Expenditures for electric utility services from a private or public utility company.
<b>56230</b> (function 26 only)	<b>Cable Service</b>	Expenditures for cable service.
<b>56300</b>	<b>Other Operating Expenses</b>	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.

<b>Code</b>	<b>Description</b>	<b>Definition</b>
<b>57100</b>	<b>Land Acquisition and Special Assessments</b>	<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 <b>not</b> 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 <b>not</b> 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>
<b>57200</b>	<b>Building Acquisition</b>	<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>
<b>57250</b>	<b>Building Renovations (Not Additions)</b>	<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><b>Not</b> 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>
<b>57300</b>	<b>Equipment – Inventoried AND capitalized</b>	<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>

<b>Code</b>	<b>Description</b>	<b>Definition</b>
<b>57350</b>	<b>Computer Software</b>	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.

<b>Code</b>	<b>Description</b>	<b>Definition</b>
<b>57400</b>	<b>Construction</b>	<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>
<b>57500</b>	<b>Furniture and Equipment</b>	<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>
<b>57600</b>	<b>Architect Fees</b>	<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>
<b>57710</b>	<b>Consultants</b>	<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>
<b>57720</b>	<b>Site Engineering</b>	<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>
<b>57730</b>	<b>Bid Advertisement</b>	<p>Include charges for legal advertisements for bid openings for construction, asbestos abatement, landscaping, and furnishings and equipment.</p>
<b>57740</b>	<b>Miscellaneous</b>	<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.

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### 5800 - Other Objects

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**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 <b>not</b> 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.

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**5900 - Other Uses**

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

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