



AGENDA ITEM

Consent Agenda

REPORT TO: Work Session (12/05/22)

REPORT TO: Voting Meeting (12/08/22)

ITEM NO: 610/2022

SUBJECT: Approve the conversion of the County's account structure to follow and be in compliance with the Georgia Department of Community Affairs (DCA) Uniform Chart of Accounts.

Meetings:

Work Session Date: 12/05/22

Voting Meeting Date: 12/08/22

Executive Summary:

Presenter: WG

Recommendation:
Department recommends approval.

Purpose of Request:

Approve the conversion of the County's account structure to be in compliance and follow the Georgia Department of Community Affairs (DCA) uniform chart of accounts.

History:

In 1997, the Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act (HB491). This Act called for the Georgia Department of Community Affairs (DCA) to develop a uniform chart of accounts to be used by local governments in the state. All of Georgia's county and municipal governments, and organizations controlled by them, are required to comply with the provisions set forth in the uniform chart of accounts. Although DCA references the uniform chart of accounts numbering system when requesting information (such as in the annual Report of Local Government Finances), local governments are not required to use it in their accounting systems. As local governments develop new accounting systems, however, they are encouraged to adopt this numbering system. Since DCA will use these account numbers and descriptions to format its requests for financial data and information, using this chart of accounts for accounting purposes will facilitate local governments' financial reporting.

Facts and Issues:

Options:

Hall County has not historically followed the DCA uniform chart of accounts because the Financial Software has not had the capacity to. However, with the conversion to a new account software, approved by the BOC on 03/25/2021, we are seeking approval to convert to the DCA uniform chart of accounts. Converting to the recommended DCA chart of accounts will allow the County to account for and report on the use of financial resources in a consistent and uniform format. With this conversion, certain financial data will be grouped differently than originally approved by BOC as part of the budget process on 06/22/2022. Some overall fund totals will shift; however, the overall adopted budget total approved by the BOC will remain the same.

Funding Requested \$ 0.00
Are funds within current budget? No
Source of Funds
Does the action involve a Resolution, Ordinance, Contract, Agreement, etc.? No
Has it been reviewed by the County Attorney? Yes
Is there a deadline for this item? 2022-12-08

Approvals:

Submit	Budget	Finance	Attorney
NB	TS	WG	WLI
Administration		Clerk	
LJ		AO	

Attachments: