STATE ACCOUNTING OFFICE

ACCOUNT		ACCOUNT DEFINITIONS
100000	CASH ON HAND	Currency, coin, checks, money orders and bankers' drafts on hand.
101000	CASH IN BANKS	Funds on deposit with financial institutions.
104000	PETTY CASH	Currency and coin set aside to make change or pay small obligations.
105000	CASH WITH FISCAL AGENTS	Deposits with fiscal agents for the payment of matured bonds or interest.
106000	CASH EQUIVALENTS-POOLED	Funds on deposit in Investment Pools (e.g. OTFS Georgia Fund 1)
107000	CASH EQUIVALENTS-CERTIF OF DEP	Nonnegotiable certificates of deposit which will be held for three months or less from the date of purchase.
107500	INVESTMENTS-CURRENT-CDs	Nonnegotiable certificates of deposit which will be held for three months to one year from the date of purchase.
108000	CASH EQUIVALENTS-U.S. GOVT SEC	U.S. government securities which will be held for three months or less from the date of purchase.
108500	INVESTMENTS-CURRENT-US GOV SEC	U.S. government securities which will be held for three months to one year from the date of purchase.
109000	CASH EQUIVALENTS-CORP BONDS	Corporate bonds which will be held for three months or less from the date of purchase.
109500	INVESTMENTS-CURRENT-CORP BONDS	Corporate bonds which will be held for three months to one year from the date of purchase.
110000	CASH EQUIVALENTS-MUNICIPAL BND	Municipal bonds which will be held for three months or less from the date of purchase.
110500	INVESTMENTS-CURR-MUNICIPAL BND	Municipal bonds which will be held for three months to one year from the date of purchase.
111000	CASH EQUIVALENTS-STOCK	Stock (common or preferred) which will be held for three months or less from date of purchase.
111500	INVESTMENTS-CURRENT-STOCK	Stock (common or preferred) which will be held for three months to one year from date of purchase.
112000	CASH EQUIVALENTS - OTHER	Other financial instruments held for three months or less from date of purchase.
112500	INVESTMENTS-CURRENT-OTHER	Other financial instruments held for three months to one year from date of purchase.
113000	INVESTMENTS-NONCURR-CD	Nonnegotiable certificates of deposit which will be held for longer than one year from the date of purchase.
114000	INVESTMENTS-NONCURR-US GOV SEC	U.S. government securities which will be held for longer than one year from the date of purchase.
115000	INVESTMENT-NONCURR-CORP BONDS	Corporate bonds which will be held for longer than one year from the date of purchase.
116000	INVESTMENTS-NC-MUNICIPAL BONDS	Municipal bonds which will be held for longer than one year from the date of purchase.
117000	INVESTMENTS-NONCURRENT - STOCK	Stock (common or preferred) which will be held for longer than one year from the date of purchase.
118000	INVESTMENTS-NONCURRENT - OTHER	Other investments made for the production of income in the form of interest, dividends, rentals or lease payments which will be held for longer than one year.
119000	INVESTMENTS-NONCURRRENT-POOLED	Investments in pools in which the average investment duration is greater than one year
119500-120999	UNASSIGNED	
121000	STATE APPROPRIATION RECEIVABLE	Appropriated State funds available from Office of Treasury and Fiscal Services (budgetary account only).
122000	FEDERAL RECEIVABLES	Amounts due from the Federal agencies. These amounts can include funds available from grants, entitlements or shared revenues.
123000	LOCAL GOVERNMENT RECEIVABLES	Amounts due from local governments. These amounts can include funds owed to the State for services and other contractual agreements.
124000	INTEREST RECEIVABLE	The amount of interest receivable on all investments.
125000	ACCOUNTS RECEIVABLE	Amounts due on open accounts from individuals and private organizations for goods and services rendered.
126000	ALLOWANCE FOR UNCOLLECT A/R	The portion of accounts receivable estimated to be uncollectible.
127000	TAXES RECEIVABLE-CURRENT	The uncollected portion of taxes levied and due within one year.
127500	TAXES RECEIVABLE-NONCURRENT	The uncollected portion of taxes levied and due after one year.
128000	ALLOWANCE-UNCOLL CURR TAXES	That portion of current taxes receivable estimated to be uncollectible.
128500	ALLOWANCE FOR UNCOLLECTIBLE NONCURRENT TAXES	That portion of non-current taxes receivable estimated to be uncollectible.
129000	PENALTIES & INTEREST RECVBLE	The uncollected portion of penalties and/or interest levied on individuals or organizations for failure to remit amounts due to the State.
130000	ALLOWANCE-UNCOLLECT P&I REC	That portion of penalties and interest receivable that is estimated to be uncollectible.
131000	LOANS & NOTES RECEIVABLE	Amounts that have been loaned to individuals or organizations external to the State including notes taken as security for such loans.
132000	ALLOW-UNCOLL LOANS & NOTES REC	That portion of loans and notes receivable that is estimated to be uncollectible.
133000	OTHER RECEIVABLES	Amounts due which cannot be properly charged to any of the other receivable accounts.
134000	ALLOW-UNCOLL OTHER RECEIVABLES	That portion of other receivable that is estimated to be uncollectible.
135000-135999	UNASSIGNED	
136000	CONTRIBUTIONS RECEIVABLE	Amounts due from employers, employees, or other contributors to retirement systems, risk management funds, or other programs funded by contributions.
136100-139999	UNASSIGNED	
140000	DUE FROM OTHER FUNDS	Amounts owed for goods and services and interfund loans (due within 12 months) provided to a particular GAAP fund by another GAAP fund within state reporting entity organizations.
141000	DF STATE GOV-STR BANK ONLY	Amounts owed for goods and services provided to state reporting entity organizations. For use by Streamlined Banking organizations only.
141200-142999	UNASSIGNED	
143000	INTERFUND RECEIVABLE	Amounts owed, other than charges for goods and services rendered, by another GAAP fund that are due within 12 months.
144000	INTRAFUND RECEIVABLE	Amounts due from state reporting entity organizations included in the same GAAP fund.
145000	Receivables-Past Due	Amounts due from organizations/individuals that cannot be located or from which no payment is expected (due diligence has been performed).
145100-149999	UNASSIGNED	
150000	SUPPLIES & MATERIALS INVENT	Supplies and materials on hand for future consumption.
151000	MOTOR FUEL INVENTORIES	Motor fuel on hand for future consumption.

STATE ACCOUNTING OFFICE

ACCOUNT		ACCOUNT DEFINITIONS
152000	MATERIALS FOR RESALE-GTA-IT	Goods held for resale rather than for operations.
153000	Computer Parts Inv-GTor=$1,000	Computer components or parts with a value equal to or greater than $1,000.00 on hand for future installation into a main or principal item of information technology hardware. NOTE: In instances where the component being installed into the main piece of hardware is not an actual replacement part for a similar component, the total value of the capital asset to which the part is being added should be increased by the cost of the installed component.
153100-154999	UNASSIGNED	
155000	PREPAID ITEMS - RENTS	Recurring charges for rents for which benefits have not yet been received. The offsetting reserve for this account is 333000.
156000	PREPAID ITEMS - INSURANCE	Recurring charges for insurance for which benefits have not yet been received. The offsetting reserve for this account is 333000.
157000	OTHER PREPAID ITEMS	Other recurring charges for which benefits have not yet been received. The offsetting reserve for this account is 333000.
157100-159999	UNASSIGNED	
160000	ADVANCES TO OTHER FUNDS	Amounts owed, other than charges for goods and services rendered, by another GAAP fund that are not due within 12 months. The offsetting reserve for this account is 336000.
161000	INTANGIBLE OTHER THAN SOFTWARE	The cost to obtain rights for water, timber, mineral and land (easements), patents, trademarks, copyrights, and/or other intangible assets other than software.
162000	ACC DEP - INTAG O/T SOFTWARE	The accumulation of periodic allocations of the capitalized cost to obtain intangible assets other than software over the estimated useful life of the asset.
163000	DEFERRED COMP PLAN ASSETS	Assets held by the State or others on behalf of participants in Internal Revenue Code Section 457 deferred compensation plan.
164000	DEFERRED CHARGES	Nonrecurring costs which are not chargeable to the fiscal period in which the expenditure was made but are expensed in future years.
164100-167999	UNASSIGNED	
168000	COMPUTER SOFTWARE	The cost of acquiring or developing computer software for internal use. Capitalization of computer software should only occur after the preliminary project stage is complete.
169000	ACCUM DEP-COMPUTER SOFTWARE	The accumulation of systematic and rational allocations of the estimated cost of using computer software, on a historical cost basis, over the useful life.
170000	LAND	The cost of land purchased or otherwise acquired by the state. This account includes charges for preparing the land for use, and also includes easements and other rights-of- way.
171000	BUILDINGS	The cost of permanent structures purchased or otherwise acquired by the state and improvements thereon. This account includes costs incurred in acquiring the building.
172000	ACCUMULATED DEPRECIATION-BLDGS	The accumulation of periodic credits made to record the estimated cost of using buildings on a historical cost basis over the useful lives of the buildings.
173000	IMPROVEMENTS OTHER THAN BLDGS	The cost of permanent improvements other than buildings that add value to land.
174000	ACCUMULATED DEPRECIATION	The accumulation of periodic credits made to record the estimated cost of using improvements other than buildings on a historical cost basis over the useful lives of the improvements.
175000	MACHINERY & EQUIP	The capitalized cost of movable personal property other than land or buildings and improvements (e.g., tools, trucks, furnishings) $5,000 and greater with a useful life of one year or more. Includes ancillary charges.
176000	ACCUM DEP - MACHINERY & EQUIP	The accumulation of periodic credits made to record the estimated cost of using machinery and equipment on a historical cost basis, over the useful lives of the machinery and equipment.
177000	LIBRARY COLLECTIONS	The cost of acquiring library books, reference materials and similar items which provide information essential to the learning process or which enhance the quality of academic, professional or research libraries.
178000	ACCUM DEP-LIBRARY COLLECTIONS	The accumulation of systematic and rational allocations of the estimated cost of using library books, reference materials and similar items, on a historical cost basis, over their useful life.
178100-179999	UNASSIGNED	
180000	CONSTRUCTION IN PROGRESS	The cost of construction undertaken but not yet completed.
180100-181999	UNASSIGNED	
182000	OTHER DEBIT-AMT TO BE PROVIDED	An account in the general long-term debt account group representing the amount to be provided for the retirement of long-term debt.
183000	INFRASTRUCTURE	The cost of infrastructure (e.g., roads, bridges etc.)
184000	ACCUMULATED DEP-INFRASTRUCTURE	The accumulation of systematic and rational allocations of the estimated cost of using infrastructure, on a historical cost basis, over the useful life.
185000	CAPITALIZED COLLECTIONS	The cost of acquiring collections of works of art and historical treasures which are not held for financial gain, but rather for public exhibition, education or research.
186000	ACCUM DEP-CAPITALIZED COLL	The accumulation of systematic and rational allocations of the estimated cost of holding works of art and historical treasures, on a historical cost basis, over their useful life.
187000	ART & HISTORICAL TREASURE-NDEP	The cost of acquiring collections of works of art and historical treasures which are held solely for financial gain.
188000	OTHER ASSETS	Assets not included in categories specifically defined.
189001	Net Pension Assets	The amount in excess of the amount owed to a defined benefit pension plan based on the actuarial present value of projected benefit payments for plan members and their beneficiaries less the plan's net position
189101-189105	Pension_DO	Pension-related deferred outflows
189200-189999	UNASSIGNED	
190000	UALLOTTED STATE APPROPS	This account should be utilized to account for total State appropriations.
191000	FED GRANTS/CONTRACTS APPROVED	This account should be utilized to account for federal grants and contracts supported by formal documentation. Amounts recorded in this account should be unearned and undrawn.

STATE ACCOUNTING OFFICE

ACCOUNT		ACCOUNT DEFINITIONS
192000	LOCAL GOVT GRANT/CONTRACT APVD	This account should be utilized to account for local government grants and contracts supported by formal documentation. Amounts recorded in this account should be unearned and undrawn.
193000	OTHER GRANTS/CONTRACTS APVD	This account should be utilized to account for other grants and contracts supported by formal documentation. Amounts recorded in this account should be unearned and undrawn.
193100-195999	UNASSIGNED	
196000	CLEARING ACCOUNTS	Clearing accounts should be utilized to accumulate transactions which will subsequently be distributed to other accounts.
196300-198999	UNASSIGNED	
199000	DEPOSIT SUSPENSE-STR BANK ONLY	Streamlined Banking deposits in bank (per BAI file), not reported by receiving organization.