STATE ACCOUNTING OFFICE

Revenues and Other Financing Sources 400000 - 499999

ACCOUNT		ACCOUNT DEFINITIONS
400000-40999	UNASSIGNED	
401000	APPROPRIATION ALLOTMENT	Includes State funds allotted by approved quarterly work programs and amendments.
401006-402999	UNASSIGNED	
403000	GOVERNOR'S EMERGENCY FUND	Includes transfers of State funds by Executive Order to cover costs of designated non-recurring projects.
404000	OTHER STATE FUNDS	Includes any allotment of State funds not covered in above classification.
404051-410999	UNASSIGNED	
411000	GENERAL PROPERTY TAXES	Ad valorem taxes levied on an assessed valuation of real and/or personal property.
412000	PROPERTY TAXES ON OTHER THAN ASSESSED VALUATION	Direct taxes (1) assessed and levied on a valuation other than the general assessed valuation usually applied in the case of privately owned real property or (2) calculated at a specified rate per unit.
413000	GENERAL SALES AND USE TAXES	Imposed upon the sale or consumption of goods and/or services, generally with few or limited exemptions.
414000	SELECTIVE SALES AND USE TAXES	Imposed upon the sale or consumption of selected goods or services.
415000	INCOME TAXES	Imposed on net income of individuals, corporations, and unincorporated businesses.
416000	INSURANCE PREMIUM TAXES	Taxes levied on insurance premiums.
417000	DEATH AND GIFT TAXES	Imposed upon the transfer of property at death or gifts made in contemplation of death.
418000	OTHER TAXES	Includes other taxes imposed which cannot be included in one of the above categories.
419000	PENALTIES AND INTEREST ON DELINQUENT TAXES	Amounts charged as penalties and interest for the payment of taxes after their due date.
420000	UNDISTRIBUTED REVENUE COLLECTIONS	Revenue collections recorded by the Department of Revenue pending distribution to appropriate revenue accounts
421000	BUSINESS LICENSES AND PERMITS	Revenues from business and occupations that must be licensed before doing business within the State.
422000	NONBUSINESS LICENSES AND PERMITS	Revenues from all nonbusiness licenses and permits levied.
422200-430999	UNASSIGNED	

STATE ACCOUNTING OFFICE

Revenues and Other Financing Sources 400000 - 499999

ACCOUNT		ACCOUNT DEFINITIONS
431000	FEDERAL GOVERNMENT GRANTS - DIRECT	Funds received from the Federal government to be used or expended for a specified purpose, activity or facility.
432000	FEDERAL GOVERNMENT GRANTS- INDIRECT	Federal funds received through third parties or as on-behalf payments
432006-436999	UNASSIGNED	
437000	LOCAL GOVERNMENT UNIT GRANTS	A grant received from a local government unit to be used or expended for a specified purpose, activity or facility.
438000	OTHER INTERGOVERNMENTAL REVENUES	Any form of governmental revenues that does not match one of the categories listed above.
438200-440999	UNASSIGNED	
441000	SALES AND SERVICES	Includes revenues derived from sales or charges for current services.
441901-443999	UNASSIGNED	
444000	CONTRIBUTIONS - EMPLOYEE	Contributions made by employees toward their retirement (pension) plan - FOR USE BY RETIREMENT SYSTEMS ONLY
445000	CONTRIBUTIONS - EMPLOYER	Contributions made by employers toward the retirement (pension) plan of their employees - FOR USE BY RETIREMENT SYSTEMS ONLY
445002-450999	UNASSIGNED	
451000	FINES AND PENALTIES	Moneys derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for the neglect of official duty.
452000	FORFEITURES	Funds derived from confiscating deposits and property.
452101-459999	UNASSIGNED	
460000	DIVIDENDS	Dividends from equity securities and other investments.
461000	INTEREST EARNED	Compensation for the use of financial resources over a period of time.
462000	REALIZED GAINS AND LOSSES ON SALE OF INVESTMENTS	The difference between financial inflows and the cost of the disposed investments.
463000	UNREALIZED GAINS AND LOSSES ON INVESTMENTS	Changes in the fair value of investments disclosed on the balance sheet. This account should be utilized when an organization is required by GAAP to report changes in the fair value of its investments.

STATE ACCOUNTING OFFICE

Revenues and Other Financing Sources 400000 - 499999

ACCOUNT		ACCOUNT DEFINITIONS
464000	INVESTMENT EXPENSE	Significant identifiable pension fund investment related costs (e.g., investment management and custodial fees). This account should be disclosed as a contra- account on pension fund financial statements.
465000	RENTS AND ROYALTIES	Financial resources derived from the use by others of the government's tangible and intangible assets.
466000	CONTRIBUTIONS AND DONATIONS	Financial resources provided by public or private contributors.
467000	UNCLAIMED PROPERTY	Property which has reverted to the State in the absence of legal claimants or heirs.
468000	OTHER REVENUE	Any other operating revenue not included in one of the above categories.
468600-470999	UNASSIGNED	
471000	TRANSFERS IN	Financial inflows from other funds of the government reporting entity that are not classified as quasi-external transactions, reimbursements, loans, advances or residual equity transfers. For GAAP purposes this account should be used for transactions between primary government units (including blended component units).
471031-472999	UNASSIGNED	
473000	OTHER FINANCING SOURCES - OPERATING TRANSFERS FROM COMPONENT UNIT	
474000	OTHER FINANCING SOURCES - PROCEEDS OF GENERAL LONG TERM LIABILITIES	Gross financial resources provided by the issuance of general long-term liabilities.
475000	OTHER FINANCING SOURCES - PROCEEDS FROM DISPOSITION OF CAPITAL ASSETS	Financial inflows provided from the disposition of capital assets.
476000	OTHER FINANCING SOURCES - CAPITAL LEASES/INSTALLMENT PURCHASES	Financial inflows provided from capital lease and installment purchase agreements.
477000	OTHER FINANCING SOURCE - OTHER	Any flow of financing sources not included in the above categories.
477002-480999	UNASSIGNED	
481000	NONOPERATING REVENUES - HOTEL/MOTEL TAXES	Revenue earned as a result of collections of an excise tax on rooms, lodgings, and accommodations pursuant to the Hotel and Motel Tax Act as enacted and amended by the General Assembly of Georgia. This account is applicable to accrual basis funds only.
482000	NONOPERATING REVENUES - INTERGOVERNMENTAL - FEDERAL	Any grant, entitlement, or other revenue received from a federal government agency that is not related to operations. This account is applicable to accrual basis funds only.
483000	NONOPERATING REVENUES - INTERGOVERNMENTAL - LOCAL GOVERNMENTS	Any grant, entitlement, or other revenue received from local governments that is not related to operations. This account is applicable to accrual basis funds only.

STATE ACCOUNTING OFFICE

Revenues and Other Financing Sources 400000 - 499999

ACCOUNT		ACCOUNT DEFINITIONS
484000	NONOPERATING REVENUES - CONTRIBUTIONS AND DONATIONS	Financial resources provided by private contributors that are not related to operations. This account is applicable to accrual basis funds only.
485000	NONOPERATING REVENUES - DIVIDENDS	Dividends from equity securities and other investments. This account is applicable to accrual basis funds only.
486000	NONOPERATING REVENUES - INTEREST REVENUE	Compensation for the use of financial resources over a period of time. This account is applicable to accrual basis funds only.
487000	NONOPERATING REVENUES - REALIZED GAINS AND LOSSES ON SALE OF INVESTMENTS	The difference between financial inflows and the cost of the disposed investments. This account is applicable to accrual basis funds only.
488000	NON-OPERATING REVENUES - UNREALIZED GAINS AND LOSSES ON INVESTMENTS	
489000	NON-OPERATING REVENUES - OTHER	Any other non-operating revenue not included in one of the above categories. This account is applicable to accrual basis funds only.
490000	OPERATING TRANSFERS IN	
491000	OPERATING TRANSFERS FROM PRIMARY GOVT	
492000	CARRY-OVER /TRANSFERS FROM RESERVES	Includes all funds reserved at end of prior accounting period which are brought forward for expenditure in current period.
493000	CARRY-OVER /TRANSFERS FROM FUND BALANCE	Includes unreserved fund balances on hand at end of prior period which are permitted to be brought forward to current period.
494000	SPECIAL ITEMS	Includes all items that result from significant transactions or other events within the control of management that are either unusual in nature or infrequent in occurrence.
495000	EXTRAORDINARY ITEMS	Includes all transactions or other events that are both unusual in nature and infrequent in occurrence.
496000	CAPITAL CONTRIBUTIONS	Capital resources (capital assets) provided by public, governmental or private contributors (used by organizations reporting on the accrual basis of accounting); also, contributions to permanent or term endowments, including those reported in permanent funds.
496021-499999	UNASSIGNED	