

## Balance Sheet Accounts - Numerical Order

1001 : Cash - Treasury Pool	Cash balance on deposit in the State Treasury. This amount is decreased when warrants are redeemed, NOT when they are written.
1002 : Cash-Uncertified Deposits	This account is used to record deposits made to the bank, but for which a cash receipt was not processed until October 1 or later.
1003 : Petty Cash	Used for periodically recording the balances in various departmental petty cash funds.
1004 : Cash In Transit	Cash received, but not yet deposited in the State Treasury.
1005 : Cash - Corrections To Treasury	For CAFR entries to correct errors in reported State Treasury cash.
1006 : Cash-Reductions For Bad Checks	
1007 : Cash-Dept Deposit Adjustments	For Treasury Department use only. This account is used to record errors on deposits from bank reports. Balance should be zero at the end of the 13th account period.
1008 : Cash - Reserved for Debt Service	Reservation of treasury cash to insure that sufficient cash is on hand for Oct 1st debt service payment.
1009 : Cash - Change Fund	For driver's license post fund for making change.
1010 : Cash - Outside Bank Accounts	An account used to record the amount of cash in bank accounts outside of the State Treasury. Outside bank accounts may not be established without legal authorization.
1011 : Cash- Agency Fund Distribution	For use during the 13th accounting period only. This account is used in the 13th accounting period to distribute amounts held for other State funds.
1012 : Cash-Knight Vs AI Sequestered	
1014 : Cash - Treasury Special	
1040 : Cash - RSA Clearing	
1061 : Mental Health Cash	Cash held by the Mental Health Department outside the State Treasury.
1102 : Time Deposits-Short Term	A bank deposit that cannot be withdrawn before a date specified at the time of deposit.
1103 : Repurchase Agreements <91 Days	An agreement in which the State (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities to the State and promises to repay the cash plus interest in exchange for the same securities or for different securities. See 1123 for terms over 91 days and 1153 for terms over 1 year.
1104 : U.S. Treasury Securities-Short Term	Securities backed by the full faith and credit of the U.S. government, including Treasury bills, notes, and bonds.
1105 : U.S. Agency Securities-Short Term	Securities issued and sponsored by agencies or instrumentalities of the U.S. government but NOT guaranteed by the full faith and credit of the U.S. government.
1106 : State & Local Government Securities-Short Term	Securities issued and backed by state and local governments.
1107 : Mortgage Backed Securities-Short Term	Securities backed by a pool of mortgages or mortgage pass-through certificates. Includes CMO'S issued by U.S. agencies such as FNMA and GNMA.
1108 : Direct Mortgage Investments-Short Term	A temporary and conditional pledge of property to a creditor as security for the performance of an obligation or the repayment of a debt.
1109 : Domestic Corporate Stocks-Short Term	Securities that represent ownership in a domestic corporation, entitling the owner to a proportionate profit and loss in the corporation. These securities include common and preferred stock as well as stock options.
1110 : Domestic Corporate Bonds-Short Term	A certificate of debt issued by a domestic corporation guaranteeing payment of the original investment plus interest by a specified future date.
1111 : Real Estate Investments-Short Term	Investments in land, including all the natural resources and permanent buildings on it.
1112 : Commercial Paper-Short Term	An unsecured promissory note issued primarily by corporations for a specific amount and maturing on a specific day.

1114 : International Stocks-Short Term	The number of shares representing ownership in a foreign company, entitling the owner of the stock to proportionate profit and loss in the company. This includes common and preferred stock as well as stock options.
1115 : International Bonds-Short Term	Debt instruments issued by a foreign company, corporation, or government, with a written date of repayment of the original investment plus interest.
1116 : Mutual & Money Market Funds - Short Term	Investments in mutual and money market funds that are being held for the production of revenue
1119 : Investments Not Otherwise Classified-Short Term	Investments in securities, money markets, and mutual funds, not previously classified, that are being held for the production of revenue in the form of interest, dividends, and rental or lease payments.
1123 : Repurchase Agreements - 91 To 365 Days	An agreement in which the State (buyer-lender) transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the State and promises to repay the cash plus interest in exchange for the same securities or for different securities. See 1103 for terms under 91 days and 1153 for terms over 1 year.
1125 : Interest Earning Accounts	
1152 : Time Deposits - Long Term	Bank deposits that cannot be withdrawn within a year of the original deposit date.
1153 : Repurchase Agreements - Long Term	An agreement in which the State (buyer-lender) transfers cash to a broker-dealer or financial institution; the broker-dealer or financial institution transfers securities to the State and promises to repay the cash plus interest in exchange for the same securities or for different securities. See 1103 for terms under 91 days and 1123 for terms of 91 days to 1 year.
1154 : U.S. Treasury Securities - Long Term	Securities backed by the full faith and credit of the U.S. government. These securities include Treasury bills, notes, and bonds.
1155 : U.S. Agency Securities - Long Term	Securities issued and sponsored by agencies or instrumentalities of the U.S. government but NOT guaranteed by the full faith and credit of the U.S. government.
1156 : State & Local Government Securities - Long Term	Securities issued by state and local governments.
1157 : Mortgage Backed Securities-Long Term	Securities backed by a pool of mortgages or mortgage pass-through certificates. Includes CMO'S issued by U.S. agencies such as FNMA and GNMA.
1158 : Direct Mortgage Investments-Long Term	A pledge of property to a creditor as security for the performance of an obligation or the repayment of a debt.
1159 : Domestic Corporate Stocks - Long Term	Securities that represent ownership in a domestic corporation entitling the owner to proportionate profit and loss of the corporation.
1160 : Domestic Corporate Bonds - Long Term	Debt instruments issued by a domestic corporation that guarantees payment of the original investment plus interest at a specified future date.
1161 : Real Estate Investments-Buildings - Long Term	Investments in land, including the natural resources and the permanent buildings on it.
1164 : International Stocks - Long Term	Securities representing ownership in a foreign company, entitling the owner to proportionate profit and loss in the company.
1165 : International Bonds - Long Term	Debt instruments issued by a foreign company, corporation or government, with a written date of repayment of the original investment plus interest.
1166 : Mutual Funds - Long Term	Investments in mutual funds that are being held long term for the production of revenue.
1167 : Derivative Instruments	
1169 : Long Term Investments Not Otherwise Classified	Investments in securities, money markets, and mutual funds, not previously classified, that are being held for the production of revenue in the form of interest, dividends, and rental or lease payments.
1170 : Guaranteed Investment Contract (GIC)	
1171 : Real Estate Investments - Land-Long Term	
1174 : Commingled Funds- LT	
1191 : Real Estate Investments - Accumulated Depreciation	Represents the amount of depreciation recorded on real estate investments.

1198 : Undistributed Investment Receipts	Used for deposits when it is not practical to determine the breakdown between investments and revenues earned. Use of this account results in an understatement of investment revenues, therefore any balance in this account must be cleared as soon as possible (by JV or CR modification). This account must be cleared prior to the closing of any fiscal year.
1200 : Accounts Receivable	Any amounts owed on open account by individuals, companies, or other organizations for goods and services provided by the State. This should not include any receivables specifically classified elsewhere such as Due From Other Funds, Due From Other Governments, and Interest Receivable.
1201 : Billed Receivables	Used by the invoice billing system in CAS. Departments generally should use 1200 Accounts Receivable.
1202 : Accrued/Unbilled Receivables	Estimated amount of accounts receivable for services or goods sold but not yet billed. This account is used only in funds of colleges and universities.
1203 : Due From Other Funds	Represents any accounts receivable due from another State fund. Must not be used without an entry for an equal amount to 2003 in another fund.
1204 : Interest Receivable	Any amounts of accrued interest.
1205 : Due From Other Governments	Represents any accounts receivable due from other governments, whether federal, state, or local.
1206 : Accounts Receivable - Employee Travel Advances	Records amounts advanced to State employees for extended out-of-state travel expenses. The balance in this account must be zero at the end of the 13th period.
1207 : Due From Other Funds, Noncurrent	An account used to record the loan to another fund that has an original maturity date of a year or more in the future.
1209 : Loans To Local Governments - Current	A receivable account used to record the amount loaned and expected to be repaid by local governments to the State within a year.
1210 : Mortgage Loans Receivable	Records amounts receivable for mortgage loans.
1211 : Notes Receivable	Amounts receivable based on an unconditional written promise, signed by the maker, to pay a certain sum on demand or at a fixed future time.
1212 : Student Loans Receivable	An account used to record the amount of loans to students.
1214 : Loans To Local Governments-Long Term	An account used to record the amount loaned to local governments and expected to be repaid to the State. This is not expected to be repaid for at least a year or more.
1215 : Bad Checks Receivable	
1217 : Taxes Receivable	
1218 : Investment Sales Receivable	
1220 : Employer Contributions Receivable	For pension fund use only.
1221 : Member Contributions Receivable	
1222 : Mortgages and Notes Receivable - Long Term	
1223 : Due From Primary Government	For CAFR use only. An account used by a component unit fund to record a current receivable from a primary government agency.
1224 : Due From Component Unit	For CAFR reporting use only. An account used to record a receivable from a component unit agency.
1227 : Due From Primary Govt, Noncurrent	An account used by a component unit fund to record a noncurrent receivable from a primary government agency.
1228 : Due From Component Unit, NonCurrent	For CAFR reporting use only. An account used to record a noncurrent receivable from a component unit agency.
1230 : Federal On-Behalf Contributions Receivable	
1233 : Billed Due From Other Funds	
1240 : Accounts Receivable - RSA Clearing	
1299 : Interfund Vouchers Receivable	Amounts due from other state funds as evidenced by an interfund payment voucher (type 2 PV) approved and paid through the Comptroller's office. The amount accumulated in this account is cleared to cash the following night by a system generated journal entry numbered like JV 900 IFxxxxxxx. The amount in this account is equivalent to cash for CBAL table cash edit purposes.

1301 : Inventories	Value of materials and supplies in stock that will be consumed at a later date. This account must NOT be used for the value of personal property and equipment recorded as "property on inventory" with the State Auditor's Office.
1302 : Raw Materials Inventory	The cost of all raw materials to be used in producing a product.
1303 : Work In Process	The total cost of all materials put into the production process.
1304 : Finished Goods	The cost of items for which production is complete.
1401 : Prepaid Expenses	Used to report prepayments for goods and services.
1420 : Securities Lending Collateral	Cash received as collateral for securities lending.
1451 : Restricted Assets	Assets (usually of an enterprise fund) that may not be used for normal operating purposes because of the requirements of regulating authorities, provisions in bond indentures, or other legal agreements, but do not need to be accounted for in a separate fund.
1508 : Net Pension Asset	
1528 : Net OPEB Asset	
1600 : Easements And Land Use Rights	An easement of land use right is a contractual right costing \$100,000 or more related to land that the State does not own that grants the State the right to use the surface of the land (easement) or water, timber or minerals for a specific purpose.
1601 : Land	The carrying value of land owned by the state. If the land was purchased, it should be recorded at acquisition cost, which includes all ancillary costs such as legal fees, filing fees, filling and excavation costs which were necessary to put the land in condition for its intended use. If the land was donated, then it should be recorded at its appraised value at the time of acquisition.
1602 : Construction In Progress	The cost of any construction work that has been started but is not yet complete.
1603 : Buildings	The original historical cost of a building. The amount should include the cost of the land when the cost of the land is inseparable. Should not include Semi-permanent Structures (see 1617) nor Portable and Temporary Structures (see 1628).
1613 : Museum & Other Collections-exhaustible	Museum type collections of artwork such as paintings and sculptures, as well as historical and scientific artifacts that are deemed by the collection agency to be exhaustible.
1614 : Infrastructure-Road, Bridge & Tunnel	Department of Transportation use only.
1615 : Historical Sites-Inexhaustible	Land and structures deemed to have historical value held as permanent assets.
1616 : Infrastructure Construction in Progress	Department of Transportation use only.
1617 : Semi-Permanent Structures	Mobile homes, prefab buildings, sheds, trailers and similar structures which have been installed to the land and therefore do not have a State Auditor property number. Semi-permanent installation is typically evidenced by removal of wheels and axles, construction of a concrete foundation, installation of permanent plumbing, septic, and electrical service and are usually intended to remain in one place for many years.
1620 : Improvements Other Than Bldgs	Permanent improvements, other than buildings, that add value to land (e.g., fences, retaining walls, sidewalks, pavements, gutters, tunnels, and bridges).
1621 : Museums & Other Collections-inexhaustible	Museum type collections of artwork such as paintings and sculptures, as well as historical and scientific artifacts that are deemed by the collection agency to be inexhaustible.
1622 : Library Books & Audiovisuals	Books and audiovisual equipment of colleges, schools, institutions, etc.
1625 : Software	The cost of capitalizable (\$100,000 or more) software, regardless of whether it is referred to by the vendor as a purchase, license, lease, rental, maintenance agreement or other terminology. Websites are considered computer software. This code includes all software regardless of what type of equipment it is installed on, including computers, telecommunication equipment, cellular and satellite phones. The amount booked should include all project costs incurred during the application development stage as defined in GASB Statement 51. These project costs may include the purchase of base software from a vendor, professional services, employee salaries, and other budget expenditures.
1628 : Other Equipment	The original cost of any equipment not otherwise classified. Portable and temporary structures are included in this classification. Semi-Permanent Structures should be coded to 1617.
1630 : Amortization of Easements and Land Use Rights	Total amount of accumulated amortization for easements and land use rights.

1633 : Accumulated Depreciation - Buildings	Represents the amount of depreciation recorded for buildings.
1643 : Accumulated Depreciation-works of Art Exhausted	Represents the amount of depreciation recorded for exhaustible works of art.
1647 : Accum Depr - Semi-Perm Structure	Represents the amount of depreciation recorded for semi-permanent structures.
1649 : Accumulated Depreciation - Leasehold Improvement	Represents the amount of depreciation recorded for livestock.
1650 : Acc Depreciation - Improvements Other Than Buildings	Represents the amount of depreciation recorded for improvements other than Buildings.
1655 : Amortization of Software	Total amount of accumulated amortization for software.
1658 : Accumulated Depreciation - Other Equipment	Represents the amount of depreciation recorded for other equipment.
1660 : Patents, Trademarks, Copyright	A patent is the grant of a property right by the U.S. Patent and Trademark Office to the inventor for an invention. A trademark is a word, name, symbol or device which is used in trade with goods to indicate the source of the goods and to distinguish them from the goods of others. A copyright is a form of protection provided to the authors of original works of authorship including literary, dramatic, musical, artistic and certain other intellectual works. Patents, Trademarks, and Copyrights are capitalized if they cost \$100,000 or more.
1661 : Intangible Assets, Indefinite Life	An intangible asset should be considered to have an indefinite useful life, and therefore not amortized, if there are no legal, contractual, regulatory, technological, or other factors that limit the useful life of the asset. Items of this nature are capitalized only if they cost \$100,000 or more.
1662 : Intangible Assets In Progress	The accumulated cost of an ongoing project to create an internally generated intangible asset. When complete, the asset should be reclassified to the appropriate intangible asset balance sheet account.
1663 : Buildings Under Capital Lease	Represents the value of a building currently being acquired through a capital lease.
1664 : Equipment Under Capital Lease	Represents the value of office furniture and equipment currently being acquired through a capital lease.
1665 : Automobiles Under Capital Lease	Represents the value of automobiles currently being acquired through a capital lease.
1666 : Boats/Marine Equipment Capital Lease	Represents the value of boats/marine equipment currently being acquired through a capital lease.
1667 : Heavy Equipment Under Capital Lease	Represents the value of heavy equipment currently being acquired through a capital lease.
1668 : Aircraft Under Capital Lease	Represents the value of aircraft currently being acquired through a capital lease.
1669 : Data Processing Equipment Capital Lease	Represents the value of data processing equipment currently being acquired through a capital lease.
1670 : Printing/Reproduction/Photo Equipment Capital Lease	Represents the value of printing, reproduction, and photographic equipment currently being acquired through a capital lease.
1671 : Communication Equipment Capital Lease	Represents the value of communication equipment currently being acquired through a capital lease.
1672 : Scientific/Technical Equipment Capital Lease	Represents the value of scientific and technical equipment currently being acquired through a capital lease.
1673 : Pending Capital Asset	
1674 : Memo Capital Asset	
1675 : Memo Contra-Capital Asset	
1687 : Other Transportation Equipment Capital Lease	Represents the value of other transportation equipment currently being acquired through a capital lease.
1688 : Other Equipment Under Capital Lease	Represents the value of other equipment currently being acquired through a capital lease.
1689 : Other Fixed Assets Capital Lease	Represents the value of other fixed assets currently being acquired through a capital lease.
1690 : Amortization of Patents, Trademarks and Copyrights	Total amount of accumulated amortization for patents, trademarks, and copyrights.

1693 : Accumulated Depreciation -Buildings Under Capital Lease	Represents the recorded depreciation for buildings currently being acquired through a capital lease.
1694 : Accumulated Depreciation - Office Furniture /Capital Lease	Represents the recorded depreciation for office furniture & equipment currently being acquired through a capital lease.
1695 : Accumulated Depreciation - Automobiles Under Capital Lease	Represents the depreciation recorded for automobiles currently being acquired through a capital lease.
1696 : Accumulated Depreciation - Boats/Marine Equip/Capital Lease	Represents the recorded depreciation for boats/marine equipment currently being acquired through a capital lease.
1697 : Accumulated Depreciation - Heavy Equipment/Capital Lease	Represents the recorded depreciation of heavy equipment currently being acquired through a capital lease.
1698 : Accumulated Depreciation - Aircraft Under Capital Lease	Represents the recorded depreciation of aircraft currently being acquired through a capital lease.
1699 : Accumulated Depreciation - Data Process Equipment/Cap Lease	Represents the recorded depreciation of data processing equipment currently being acquired through a capital lease.
1700 : Accumulated Depreciation- Printing/Reprod/Photo Capital Lease	Represents the recorded depreciation of printing, reproduction, and photographic equipment currently being acquired through a capital lease.
1701 : Accumulated Depreciation - Communication Equipment Cap Lease	Represents the recorded depreciation of communication equipment currently being acquired through a capital lease.
1702 : Accumulated Depreciation- Scientific/Technical Capital Lease	Represents the recorded depreciation of scientific and technical equipment currently being acquired through a capital lease.
1717 : Accumulated Depreciation - Other Transport Equip/Cap Lease	Represents the recorded depreciation of other transportation equipment under a capital lease.
1718 : Accumulated Depreciation- Other Equipment/Capital Lease	Represents the recorded depreciation of other equipment currently being acquired through a capital lease.
1719 : Accumulated Depreciation - Other Fixed Asset/Capital Lease	Represents the recorded depreciation of other fixed assets currently being acquired through a capital lease.
1720 : OPEB Def Out - Expected & Actual Experience Difference	
1721 : OPEB Def Out - Change in Pro & Diff Contrib & Prop Share	
1722 : OPEB Def Out - Change in Assumptions	
1726 : OPEB Def Out - Diff Actual & Projected Invest Earnings	
1729 : OPEB Def Out - Subsequent Employer Contributions	
1730 : Deposits With Claims Payment Agent	Amounts on deposit with an insurance claims paying agent. This account is used only in State insurance funds that manage risk for property, liability, and health.
1733 : Deposits With Seicf	
1750 : Docks Deferred Charges, Intangible	Used to record certain costs and rights of the State Docks Department which are being amortized.
1760 : Deferred Debt Financing Costs	Costs associated with issuing debt that must be amortized over the life of the debt.
1770 : Deferred Outflows	
1771 : Hedging Interest Rate Swap Out	
1773 : Prepaid Grants	
1776 : Pension Def Out Difference Actual & Projectd Invest Earnings	
1777 : Unamortized Loss On Revenue Bond Refunding	
1778 : Unamortized Loss On General Obligation Bond Refunding	
1779 : Subsequent Employer Contributions	

1780 : Pension Def Out - Expected & Actual Experience Difference	
1781 : Pen DO-Change in Proportion & Diff Contribtn & Proport Share	
1782 : Pension Deferred Outflows - Change in Assumptions	
1790 : Equity Interest in a Joint Venture	
1997 : Reserved For Memo Pre-Encumbr	
1998 : Reserved For Memo Encumbrance	
1999 : Other Assets	For Comptroller's office use only. Used for CAFR reporting of certain non-Treasury agencies with inadequate balance sheet classifications.
2000 : Accounts Payable	Any amounts owed on an open account to individuals, companies, or other organizations for goods and services provided to the State. This should not include any payables specifically classified elsewhere such as Due To Other Funds, Due to Primary Government, Due to Component Units, and Due To Other Governments.
2001 : Vouchers Payable	Liabilities for goods and services evidenced by vouchers that have been preaudited and approved for payment but which have not been paid.
2002 : Warrants Payable	Represents the amount of unredeemed warrants.
2003 : Due To Other Funds	Represents any accounts payable due to another State fund. Must not be used without an entry for an equal amount to 1203 in another fund.
2004 : Due To Other Governments	Represents any accounts payable due to other governments, whether federal, state, or local.
2005 : Salaries Payable	A liability for wages and fringe benefits earned by employees but not paid as of the balance sheet date.
2006 : Eft's Payable	Represents unredeemed amounts paid using electronic fund transfers rather than paper warrants.
2007 : Due To Other Funds, NonCurrent	Amounts that are owed, other than charges for goods and services rendered, by a particular fund to another fund that are not due within one year.
2008 : Compensated Absences - Current	This is an account used to record the current portion of the accumulated value of annual and sick leave payable upon termination or retirement.
2009 : Claims Liabilities - Current	Current amount of liability for any claim or judgment made against the State.
2010 : Interest Payable	Any accrued interest amounts owed.
2011 : Notes Payable - Current	The face value of notes generally due within one year.
2012 : Capital Leases - Current	Indicates the current portion of the liability for capital leases.
2013 : Revenue Bonds Payable - Current	The amount of revenue bond principal due within one year.
2014 : General Obligation Bonds Payable - Current	The current portion (amount due within one year) of bonded debt for which the full faith and credit of the State have been pledged.
2016 : Forward Delivery Agreements - Current	
2017 : Claims and Judgments	
2018 : Swaption - Current	
2019 : Arbitrage Liability	Used to record rebates owed to the Federal Government for interest earned in excess of interest expense on proceeds from tax-exempt bonds.
2020 : Investment Purchases Payable	
2021 : Contingent Liabilities	Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, or unsettled disputed claims. In order to record a contingent liability, the loss must be probable and the amount of the loss must be reasonably estimable.
2022 : Tax Refunds Payable	

2023 : Due To Primary Government	Any amounts due to the primary government from a component unit.
2024 : Due To Component Unit	Amounts owed to a component unit state agency.
2027 : Due To Primary Government, Noncurrent	Any noncurrent amounts due to the primary government from a component unit.
2028 : Due To Component Unit, Noncurrent	Noncurrent amounts owed to a component unit state agency.
2050 : Deferred Revenue - Current	For governmental funds, deferred revenue represents items received but not yet recognized because they are not available for expenditure until a subsequent period. For proprietary funds, deferred revenue represents funds received but not yet earned.
2060 : Insurance Claims -Incurred But Not Reported	Estimated liability for claims already incurred but not reported. This account is used only in funds that manage risk for State property and employees.
2061 : Unpaid Claims And Expense	The amount needed to provide for the ultimate cost of claims that have been reported. This account is used only in State insurance funds that manage risk for property, liability, and health.
2066 : Other Noncurrent Liabilities - Due in One Year	
2098 : Travel Vouchers Payable	
2099 : Interfund Vouchers Payable	Amounts due to other state funds as evidenced by an interfund payment voucher (type 2 PV) approved and paid through the Comptroller's office. The amount accumulated in this account is cleared to cash the following night by a system generated journal entry numbered like JV 900 IFxxxxxxx. The amount in this account is equivalent to a reduction in cash for CBAL table cash edit purposes.
2100 : Other Current Liabilities	
2101 : Cancel Vouchers Payable	Used by the Comptroller's office in processing certain types of warrant cancellations.
2102 : Warrants Payable Adjustments For CAFR	
2140 : Payroll - RSA Clearing	
2501 : Revenue Bonds Payable - Long Term	The amount of revenue bond principal due after one year.
2502 : General Obligation Bonds Payable - Long Term	The long term portion (amount due after one year) of bonds for which the full faith and credit of the State have been pledged.
2505 : Capital Lease Obligations, Long Term	The long-term portions of any capital lease obligation.
2506 : Compensated Absences Long Term	This is an account used to record the long-term portion of the accumulated value of annual and sick leave payable upon termination or retirement.
2507 : Notes Payable, Long Term	Outstanding balance of any type of note payable due beyond one year.
2508 : Net Pension Obligation	The portion of the actuarial present value of total projected benefits estimated to be payable in the future as a result of employee service to date, with the portion attributable to credited service to date calculated with or without projected salary increases.
2510 : Mortgages Payable	The amount owed on mortgages.
2512 : Forward Delivery Agreements-Long Term	For Comptroller's office use only.
2513 : Claims & Judgments Liabilities - Long Term	Represents long-term liabilities for judgments against the state.
2514 : Long Term Obligations To Local Governments	Amounts due to local governments, which will not be paid for at least a year or more.
2515 : Swaption-Long Term	
2516 : Other Post-Employment Benefits	
2517 : Net Pension Liability	
2519 : Tuition Benefits Payable	The long-term portion of the actuarially determined present value of future tuition obligations of the Prepaid Affordable College Tuition program.
2520 : Securities Lending Obligation	
2527 : Net OPEB Liability	
2531 : Discount On Revenue Bonds Payable	To record the unamortized discount on revenue bonds.

2532 : Discount On General Obligation Bonds Payable	To record an unamortized discount on general obligation bonds.
2535 : Premiums On Revenue Bonds Payable	To record unamortized premium on revenue bonds.
2537 : Unamortized Gain Revenue Bond Refund	To record unamortized loss on revenue bond refundings.
2538 : Unamortized Gain General Obligation Bond Refund	To record unamortized loss on general obligation bond refundings.
2539 : Premiums On General Obligation Bonds Payable	
2550 : Deferred Revenue - Noncurrent	Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.
2600 : Other Noncurrent Liabilities	
2611 : Investments Negative Fair Value Long Term-CAFR	
2701 : Contractor's Retainage	Used by the Department of Transportation to record certain amounts withheld from contractors.
2720 : OPEB Def In - Expected & Actual Experience Difference	
2721 : OPEB DI-Change in Proportion & Diff Contrib & Proport Share	
2722 : OPEB Deferred Inflows - Change in Assumptions	
2726 : OPEB Def In Difference Actual & Projectd Invest Earnings	
2770 : Deferred Inflows	
2771 : Hedging Interest Rate Swaps - Deferred Inflow	
2772 : Deferred Inflow - Advanced Grant Revenue (Nonexch Transact)	
2773 : Split Interest - Remainder Interest	
2774 : Unavailable Revenues	
2775 : Advanced Imposed Nonexchange Revenues	
2776 : Pension Def In Difference Actual & Projectd Invest Earnings	
2780 : Pension Def In - Expected & Actual Experience Difference	
2781 : Pen DI-Change in Proportion & Diff Contribtn & Proport Share	
2782 : Pension Deferred Inflows - Change in Assumptions	
2801 : Ala Collegiate Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2802 : Aub Collegiate Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2803 : Tuskegee Coll Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2804 : South Ala Coll Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2805 : North Ala Coll Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2806 : Jacksonville St Tag	Amount due to the university as their share of collegiate motor vehicle tags.
2807 : West Ala Coll Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2808 : Ala A&M Coll Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2809 : Ala State Coll Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2810 : Spring Hill Coll	Amount due to the college as their share of collegiate motor vehicle tags.

2811 : Samford Coll Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2812 : Troy St Coll Tags	Amount due to university as their share of collegiate motor vehicle tags.
2813 : Ala-Bham Coll Tags	Amount due to the university as their share of collegiate motor vehicle tags.
2814 : Huntingdon Coll Tag	Amount due to the college as their share of collegiate motor vehicle tags.
2815 : B'Ham Southern Tags	Amount due the university as their share of collegiate motor vehicle tags.
2816 : Montevallo Coll Tag	Amount due the university as their share of collegiate motor vehicle tags.
2817 : U Of Ala Huntsv Tag	Amount due the university as their share of collegiate motor vehicle tags.
2818 : Athens College Tags	Amount due the college as their share of collegiate motor vehicle tags.
2819 : Miles College Tags	Amount due the college as their share of collegiate motor vehicle tags.
2820 : Stillman Coll Tags	Amount due the college as their share of collegiate motor vehicle tags.
2821 : Talladega Coll Tags	Amount due the college as their share of collegiate motor vehicle tags.
2822 : Faulkner Unv Tags	Amount due the university as their share of collegiate motor vehicle tags.
2823 : Unv Of Mobile Tags	Amount due the university as their share of collegiate motor vehicle tags.
2824 : Selma University	Amount due the university as their share of collegiate motor vehicle tags.
2825 : Judson College	Amount due to the organization as their share of special motor vehicle tags.
2826 : Oakwood College	Amount due the college as their share of collegiate motor vehicle tags.
2836 : Breast Cancer	Amount due to the organization as their share of special motor vehicle tags.
2837 : Spay-Neuter	Amount due to the organization as their share of special motor vehicle tags.
2838 : Fight Breast Can	Amount due to the organization as their share of special motor vehicle tags.
2839 : Ala Treasure For	Amount due to the organization as their share of special motor vehicle tags.
2840 : Saltwater Fishing	Amount due to the organization as their share of special motor vehicle tags.
2841 : Marine Corp League	Amount due to the organization as their share of special motor vehicle tags.
2842 : Freemason Tag	Amount due to the organization as their share of special motor vehicle tags.
2843 : Alabama Tennis Foun	Amount due to the organization as their share of special motor vehicle tags.
2844 : Fight Cystic Fibros	Amount due to the organization as their share of special motor vehicle tags.
2845 : Huntsville Hospital	Amount due to the organization as their share of special motor vehicle tags.
2846 : Alpha Kappa Alpha	Amount due to the organization as their share of special motor vehicle tags.
2847 : Friends Of Coal	Amount due to the organization as their share of special motor vehicle tags.
2848 : Whitetail Warrior	Amount due to the organization as their share of special motor vehicle tags.
2849 : Hope Kids Diabetes	Amount due to the organization as their share of special motor vehicle tags.
2850 : Law Enforcemnt Mem	Amount due to the organization as their share of special motor vehicle tags.
2851 : Zeta Phi Beta	Amount due to the organization as their share of special motor vehicle tags.
2852 : Rotary Internationl	Amount due to the organization as their share of special motor vehicle tags.
2853 : Auburn University Montgomery	Amount due to the organization as their share of special motor vehicle tags.
2854 : Prostate Cancer Research	Amount due to the organization as their share of special motor vehicle tags.
2855 : Colon Cancer Awareness	Amount due to the organization as their share of special motor vehicle tags.
2856 : Jefferson State Community College	Amount due to the organization as their share of special motor vehicle tags.
2857 : Thank A Lineman	Amount due to the organization as their share of special motor vehicle tags.

2858 : Prince Hall Grande Lodge	Amount due to the organization as their share of special motor vehicle tags.
2859 : Transverse Myelitis Research	Amount due to the organization as their share of special motor vehicle tags.
2860 : University Of Mississippi	Amount due to the organization as their share of special motor vehicle tags.
2861 : Don't Tread On Me	Amount due to the organization as their share of special motor vehicle tags.
2862 : Ph Grand Lodge	Amount due to the organization as their share of special motor vehicle tags.
2863 : Omega Psi Phi	Amount due to the organization as their share of special motor vehicle tags.
2864 : Alpha Phi Alpha	Amount due to the organization as their share of special motor vehicle tags.
2865 : Ala Nurses Foundtn	Amount due to the organization as their share of special motor vehicle tags.
2866 : Sickle Cell Awareness	Amount due to the organization as their share of special motor vehicle tags.
2867 : Poultry	Amount due to the organization as their share of special motor vehicle tags.
2868 : Alabama Joint Fire Council	Amount due to the organization as their share of special motor vehicle tags.
2869 : Ronald McDonald House	Amount due to the organization as their share of special motor vehicle tags.
2870 : I Share the Road	Amount due to the organization as their share of special motor vehicle tags.
2871 : Mending Kids Hearts	Amount due to the organization as their share of special motor vehicle tags.
2872 : K9's for Vets	Amount due to the organization as their share of special motor vehicle tags.
2873 : King's Home	Amount due to the organization as their share of special motor vehicle tags.
2874 : Home Builders Association	Amount due to the organization as their share of special motor vehicle tags.
2875 : Habitat for Humanity	Amount due to the organization as their share of special motor vehicle tags.
2876 : God Bless Personal	Amount due to the organization as their share of special motor vehicle tags.
2877 : Civitan Intl Fund	Amount due the Civitan International Fund as their share of motor vehicle tags.
2878 : Ala Ducks Unlimited	Amount due to the organization as their share of special motor vehicle tags.
2879 : Environmental Legcy	Amount due the Cahawba Advisory committee as their share of motor vehicle tags.
2880 : Ala Cattlemen's Fnd	Amount due to the organization as their share of special motor vehicle tags.
2881 : Ovarian Cancer	Amount due to the organization as their share of special motor vehicle tags.
2882 : Al Wildlife Fed Tag	Amount due the Ala Wildlife Federation Tags as their share of motor vehicle tags.
2883 : Sons Confed Vet Tag	Amount due the Sons Confederate Veterans as their share of motor vehicle tags.
2884 : Nat Guard Foundatn	Amount due to the organization as their share of special motor vehicle tags.
2885 : Save Cahaba River	Amount due to the organization as their share of special motor vehicle tags.
2886 : Frat Order Police	Amount due to the organization as their share of special motor vehicle tags.
2887 : Alabama Forests	Amount due to the organization as their share of special motor vehicle tags.
2888 : Ag Tag	Amount due to the organization as their share of special motor vehicle tags.
2889 : Delta Sigma Theta	Amount due to the organization as their share of special motor vehicle tags.
2890 : Autism Awareness	Amount due to the organization as their share of special motor vehicle tags.
2891 : Support Adoption	Amount due to the organization as their share of special motor vehicle tags.
2892 : Curing Chldhd Cncr	Amount due to the organization as their share of special motor vehicle tags.
2893 : Nat'l Wld Turkey Fd	Amount due to the organization as their share of special motor vehicle tags.
2894 : Babbr Vntg Mtrspts	Amount due to the organization as their share of special motor vehicle tags.
2895 : Save The Saturn V	Amount due to the organization as their share of special motor vehicle tags.

2896 : Race Plates	Amount due to the organization as their share of special motor vehicle tags.
2897 : Viet Vet Of Amer	Amount due to the organization as their share of special motor vehicle tags.
2898 : Kappa Alpha Psi	Amount due to the organization as their share of special motor vehicle tags.
2899 : Support Our Troops	Amount due to the organization as their share of special motor vehicle tags.
2901 : Vouchers Payable Adjustments	Used to move expenditures and/or revenues between accounting fiscal years within the same fund. To move expenditures and/or revenues between funds, use "Due To" and "Due From Other Funds" (1203, 2003).
2902 : Payables Reporting Adjustments	For Comptroller's office use only. Used to reclassify vouchers payable to specific payable categories such as Due to Other Funds, Accounts Payable, and Due to Other Governments.
2940 : Agency Due To Account	
3001 : Reserved For Encumbrances	Represents the estimated amount of fund balance (and allotment) reserved for commitments related to purchase orders and contracts.
3002 : Reserved For Pre-Encumbrances	Represents the estimated amount of fund balance (and appropriation) which is necessary to cover the amount of outstanding requisitions. This is a memo entry only, which does not appear on the State's balance sheet.
3003 : Reserved For Inventory	A segregation of fund balance which indicates that assets equal to the amount of the reserve are invested in inventories and are therefore not available for appropriation.
3004 : Reserved Restricted Assets	
3005 : Reserved for Long-term Receivables	
3020 : Reserved For Debt Service	Represents a portion of fund equity that is segregated for payment of debt service.
3031 : Reserved For Investment, ADECA Energy	Amounts reserved in accordance with settlement agreements filed in US District Court.
3033 : Reserved 1st Quarter Operations, Surplus Property	Unencumbered moneys up to an amount equal to operating expenses of the previous fourth quarter are reserved in accordance with 41-16-122(c).
3041 : Reserved Local Government Unrealized Gain	
3042 : Reserved Forever Wild Unrealized Gain	
3044 : Reserved for Capital Improvement Trust	
3045 : General Fund Rainy Day Acct	
3046 : Education Trust Fund Rainy Day Acct	
3051 : Restricted for Economic Development & Regulation	
3052 : Restricted for Educational Programs	
3053 : Restricted For Natural Resources	
3054 : Restricted For Health Programs	
3055 : Restricted For Social Services	
3056 : Restricted for Protection of Persons and Property	
3057 : Restricted For Transportation	
3058 : Restricted For General Government	
3059 : Restricted For Other Purposes	
3061 : Restricted Capital Projects	
3077 : Reserve Private Purpose Trust	
3080 : Reserved For Unemployment Compensation	
3082 : Reserved For Alabama Trust Fund	Represents the fund balance of the Alabama Trust Fund, which is reserved by constitutional amendment.

3088 : Reservd For Donor Restrictions	Fund balance that is reserved for usage in accordance with donor restrictions.
3091 : Reserved Forever Wild Stewards	Represents the fund balance of the Forever Wild Stewardship Account, which is reserved by constitutional amendment.
3094 : Reserved For Permanent Trust Capital	
3096 : Restricted Expendable Perm Trust	
3099 : Reserved Encumbrance Payroll	
3101 : Designated Fund Balance	Equity that is set aside by action of management and is not available for general use.
3102 : Restricted For Debt Service	Segregation of a portion of fund balance for resources designated for the payment of general long term debt principal and interest maturing in future years.
3103 : Restricted For Capital Projects	Equity set aside by management for capital projects.
3111 : Committed for Economic Development and Regulation	
3112 : Committed for Educational and Cultural Resources	
3113 : Committed for Natural resources and Recreation	
3114 : Committed for Health	
3115 : Committed for Social Services	
3116 : Committed for Protection of Persons and Property	
3117 : Committed For Transportation	
3118 : Committed for General Government	
3119 : Committed For Other Purposes	
3121 : Assigned for Economic Development and Regulation	
3122 : Assigned for Educational and Cultural Resources	
3123 : Assigned for Natural resources and Recreation	
3124 : Assigned for Health	
3125 : Assigned for Social Services	
3126 : Assigned for Protection of Persons and Property	
3127 : Assigned For Transportation	
3128 : Assigned for General Government	
3129 : Assigned For Other Purposes	
3201 : Unreserved Fund Balance	Represents the portion of fund equity that is not reserved for any future use and therefore is available for appropriation or expenditure.
3211 : Unreserved General Fund - Unclaimed Property	For use in the general fund only to track the amount of money potentially owed back to Unclaimed Property.
3301 : Investment In Fixed Assets	An account that represents the state's equity in general fixed assets. This account is used only in the General Fixed Assets Account Group.
3302 : Debt Related To Capital Assets	An account that represents the unpaid balance of loans relating to capital assets.
3400 : Reserve For Pension Benefits	Pension trust fund reserve for amounts set aside for the payment of benefits to retired members and to beneficiaries.
3902 : Encumbrances Reporting Adjustment	Used by the Comptroller's office in CAFR reporting to eliminate encumbrances from the balance sheet of proprietary funds, in accordance with GASB standards.
3942 : Res For Hwy Equip Replacement	Used by the Department of Transportation to reserve funds for the replacement of equipment in accordance with the Code of Alabama 1975 ?????????????????????????????????????23-1-50.1.

4000 : Reserved Children Policy Council	Comptroller and Budget use only.
4002 : Reserved Abc Board Tobacco	Comptroller and Budget use only.
4006 : Reserved Juvenile Probation Fund	Comptroller and Budget use only.
4008 : Reserved Education Dept Tobacco	Comptroller and Budget use only.
4010 : Reserved Finance Tobacco Growers	Comptroller and Budget use only.
4011 : Reserved Health Dept Tobacco	Comptroller and Budget use only.
4016 : Reserved Human Resources Tobacco	Comptroller and Budget use only.
4021 : Reserved Youth Services Tobacco	Comptroller and Budget use only.
4048 : Reserved Forensic Sciences	Comptroller and Budget use only.
4060 : Reserved Senior Services Trust	Comptroller and Budget use only.
4061 : Reserved Mental Health Tobacco	Comptroller and Budget use only.
4062 : Reserved For Medicaid Tobacco	Comptroller and Budget use only.
4073 : Reserved Children's Trust Fund	Comptroller and Budget use only.
4087 : Reserved Rehabilitation Service	Comptroller and Budget use only.
4111 : Reserved General Fund Tobacco	Comptroller and Budget use only.
4120 : Reserved Children First Trust	Comptroller and Budget use only.
4162 : Reserved Medicaid - General Fund	Comptroller and Budget use only.
4262 : Reserved Aging Medicaid Waiver GF	Comptroller and Budget use only.
4359 : Reserved Multiple Needs Children	Comptroller and Budget use only.
4400 : Prior Year Allotment Reserved	Comptroller and Budget use only.
4420 : End Of Year Cash Reserved For Purchase Orders	Comptroller and Budget use only.
4450 : End Of Year Cash Reserved For Capital Outlay	Comptroller and Budget use only.
4576 : Reserved Twentyfirst Century	Comptroller and Budget use only.
5801 : Alabama Educational Television	
5802 : Alabama Food Bank	
5803 : Friends of Tuskegee Airmen NH Site	
5804 : Alabama School of Mathematics and Science	
5805 : Alabama Yoga & Love	
5806 : Angel Burn Walk	
5807 : Brady Hoffman Foundation	
5808 : Colon Cancer Awareness	
5809 : Cancer Research	
5810 : Donate Life	
5811 : Down Syndrome	
5812 : GYN Cancer Awareness	
5813 : Kruzsn for a Kure	
5814 : Alabama Shakespeare Festival	
5815 : Georgia Tech	

5816 : Homelessness  
5817 : Prostate Cancer Research  
5818 : Together We Can Stop Gun Violence  
5819 : Cherokee Tribe of Northeast Alabama  
5820 : Equine Tag  
5821 : United Ability  
5822 : World Language Education  
5823 : Hunt Alabama  
5824 : Thank A Lineman  
5825 : Louisiana State University  
5826 : Quail Forever  
5827 : Albertville City Schools Foundation  
5828 : Helen Keller Foundation for Research & Education  
5829 : Suicide Prevention  
6070 : Individual Income Tax Refunds  
6071 : Corporate Income Tax Refunds  
7002 : Privilege Tax To Be Distributed  
7015 : Traffic Infraction Penalty \$7  
7016 : Traffic Infraction Penalty 8.5  
7036 : Sale Tax Lands-City/County Undistributed  
7040 : Beer Taxes To Be Distributed  
7053 : Water & Gas Public Utility Tax  
7070 : Individual Income Tax Collections  
7071 : Corporate Income Tax Collections  
7072 : Financial Institution Excise Undistributed  
7080 : Sales Tax Collections  
7081 : Simplified Sellers Use Tax Undistributed  
7082 : Aviation Fuel Tax Undistributed  
7083 : Gasoline Tax To Be Distributed  
7084 : Gas Refunds Rebuild AL Act 2019-2  
7085 : Diesel Refunds Rebuild AL Act 2019-2  
7086 : Other Motor Fuels  
7089 : Cigarette Tax Undistributed  
7090 : \$.02 Gas Tax Act 2015-54  
7092 : .04 Gas Tax, Act 80-427  
7093 : Lubricating Oil Tax,Act 80-427  
7094 : Motor Fuels Tax, Act 80-427



7490 : Docket/Copy Fees To Be Distributed

7510 : Petroleum Commodities Inspection Fee Escrow

7511 : Petroleum Commodities Inspection Fee Refunds

7540 : Handicapped Fines-Local

7586 : CNG/LNG Motor Vehicle Excise Tax

7590 : ABC Late Penalty License Renewal

7598 : Legal Violations

7607 : Amounts Held For Court Settlement

7666 : Amendment 666 Held For Local Governments

7745 : Amts Held DOC/DMH Medical Claims

7773 : Pay Telephone Reimbursements

7825 : Cash Conduit Grants Due Local

7890 : Abc License County

7891 : Wholesale Beer Tax-Counties

7893 : Local Sales & Use Tax

7894 : Beer Tax Collections-Local Governments

7895 : Table Wine Collections Local Governments

7896 : Tobacco Tax - County

7897 : Coal Severance Tax

7899 : Federal Flood Control Proceeds

7900 : Abandoned Property

7901 : Land Reclamation Performance Bonds

7902 : Motor Vehicle Accident Bonds

7905 : Tobacco & Cigarette Tax Refund

7908 : Solid Waste Disposal Refunds

7909 : Amounts Held Pending Distribution

7910 : Children's Trust Fund

7911 : Itinerant Vendors Bonds

7913 : Third Party Collections-Medicaid

7914 : Refunds-Child Support Payments

7930 : Child Support Collections

7932 : Child Support Collections Due AOC

7940 : Amounts Held In Custody For Others

7941 : 3RD Party Refund Due Employees

7942 : Replacement Amounts Payable

7943 : Refunds Due From Overpayments

7944 : Amts Held For Defeased Bonds

Amounts held temporarily pending determination of the proper distribution to other State funds. This account must have a zero balance at the end of the thirteenth period every year.

Amounts temporarily held in custody for individuals, private organizations or other governments.

7945 : Amts Held For Other Funds	
7946 : Amounts Held For EBT Cash Out	
7947 : Insurance Refund Due Employer	
7948 : Seictf Self Insured Deposits	
7949 : Reserved Refunds Due From Overpayments	
7959 : Cullman County Gas Taxes	
7960 : County Gasoline Taxes	
7961 : Local Solid Minerals Taxes	
7962 : Local Motor Vehicle Escrow	
7970 : Surety Bonds And Deposits Held	
7980 : Privilege License Escrow	
7981 : Invalid Eft Transactions	
7982 : Initial Eft Deposits	
7983 : Credit Card Collections	
7984 : Direct Debit Escrow	
7986 : Lock Box Deposits	
8070 : Indiv Income Tax Distributions	
8071 : Corp Income Tax Distributions	
8078 : Sales Tax Discount-Parks Bonds	
8080 : Sales Tax Distributions	
8082 : Accountability Act	
9000 : ERISA Administrative Service. Income, Non 1%	Comptroller's Office use only
9003 : ERISA Administrative Service 1% Pre-Tax	Comptroller's Office use only
9020 : Pact 1	Comptroller's Office use only
9021 : Vulcan Life Insurance Co	Comptroller's Office use only
9022 : ERISA Administrative Service 1% Post-Tax	Comptroller's Office use only
9023 : SEIB Health Care Reimbursement	Comptroller's Office use only
9024 : SEIB Dependent Care Reimbursement	Comptroller's Office use only
9027 : Seib Claims	Comptroller's Office use only
9041 : Aig Group Personal Lines Insur	Comptroller's Office use only
9050 : Salary Refunds Payable	Comptroller's Office use only
9051 : Flex Plan Refunds Payable	Comptroller's Office use only
9090 : Employees' Bankruptcy escrow Account	Comptroller's Office use only
9100 : State Employees Insurance Fund	Comptroller's Office use only
9200 : Ala Peace Officers	Comptroller's Office use only
9201 : Rsa Parking Deck Fees	Comptroller's Office use only
9207 : World Gym Fitness Center	Comptroller's Office use only
9210 : Gold's Gym	Comptroller's Office use only

9228 : South Baldwin United Way	Comptroller's Office use only
9230 : Alabama State Correctional Association	Comptroller's Office use only
9242 : Foster Care Trust Fund - Dhr	Comptroller's Office use only
9243 : Correction Peace Officers Foundation	Comptroller's Office use only
9245 : Alabama State Police Association	Comptroller's Office use only
9246 : Southern States Police Benevolent Association	Comptroller's Office use only
9250 : Alabama State Troopers Association	Comptroller's Office use only
9251 : Alabama Trooper PAC	Comptroller's Office use only
9255 : Alabama Court Clerks Association	Comptroller's Office use only
9256 : Alabama Court Clerks & Registers Association	Comptroller's Office use only
9260 : Seapac	Comptroller's Office use only
9261 : Treasurer Alpha	Comptroller's Office use only
9265 : The State Employees Union	Comptroller's Office use only
9275 : Jefferson County Treasurer (Park)	Comptroller's Office use only
9285 : Sde Unit Aea Dues	Comptroller's Office use only
9287 : National Rehabilitation Association	Comptroller's Office use only
9292 : Dmh Room Charges	Comptroller's Office use only
9295 : Dmh Other Charges	Comptroller's Office use only
9296 : Pse Local 1279 Dues	Comptroller's Office use only
9300 : Paramount Life Insurance Company	Comptroller's Office use only
9302 : Pact 2	Comptroller's Office use only
9303 : Pact 3	Comptroller's Office use only
9304 : Pact 4	Comptroller's Office use only
9305 : Pact 5	Comptroller's Office use only
9306 : Pact 6	Comptroller's Office use only
9307 : Pact 7	Comptroller's Office use only
9308 : Pact 8	Comptroller's Office use only
9309 : Pact 9	Comptroller's Office use only
9310 : Pact 10	Comptroller's Office use only
9311 : United Way Of The Shoals Area	Comptroller's Office use only
9312 : United Way Of Morgan County	Comptroller's Office use only
9313 : United Way Of Madison County	Comptroller's Office use only
9314 : United Way Tuscaloosa County	Comptroller's Office use only
9315 : United Way Of Central Alabama	Comptroller's Office use only
9316 : United Way Of Etowah County	Comptroller's Office use only
9317 : United Way Of Sylacauga	Comptroller's Office use only
9318 : United Way Of Calhoun County	Comptroller's Office use only
9319 : United Way Selma & Dallas Co	Comptroller's Office use only

9320 : Montgomery Area United Way	Comptroller's Office use only
9321 : United Way Of Southwest Ala	Comptroller's Office use only
9322 : Wiregrass United Way	Comptroller's Office use only
9323 : United Way Of Russell County	Comptroller's Office use only
9324 : United Givers Fund Dekalb County	Comptroller's Office use only
9326 : Unemployment Compensation -Dir	Comptroller's Office use only
9400 : Employees' Credit Union	Comptroller's Office use only
9401 : Indus Relations Credit Union	Comptroller's Office use only
9402 : Mental Health Credit Union	Comptroller's Office use only
9403 : Docks & Terminal Credit Union	Comptroller's Office use only
9450 : Employees Association Dues	Comptroller's Office use only
9452 : Aea Member Benefits	Comptroller's Office use only
9453 : Apeal Dues - Single	Comptroller's Office use only
9454 : Apeal Dues - Double	Comptroller's Office use only
9455 : Peiraf - Deferred Compensation	Comptroller's Office use only
9456 : 401A-Prudential Deferred Comp	Comptroller's Office use only
9460 : PEBSCO FBO Alabama Deferred Compensation	Comptroller's Office use only
9461 : Great West Alabama Deferred Comp	Comptroller's Office use only
9470 : Colonial Bank	Comptroller's Office use only
9500 : Employees Retirement Fund-Employee Share	Comptroller's Office use only
9501 : Teachers Retirement Fund-Employee Share	Comptroller's Office use only
9502 : Judicial Retirement Fund-Employee Share	Comptroller's Office use only
9503 : Clerks-Registers Supernumerary	Comptroller's Office use only
9504 : District Attorney Retirement Group 3	Comptroller's Office use only
9506 : JDFG3 Employee Share	Comptroller's Office use only
9600 : Savings Bonds	Comptroller's Office use only
9605 : Birmingham City Occupation Tax	Comptroller's Office use only
9610 : Gadsden City Occupational Tax	Comptroller's Office use only
9615 : Auburn City Occupational Tax	Comptroller's Office use only
9620 : Opelika City Occupational Tax	Comptroller's Office use only
9625 : Attalla City Occupational Tax	Comptroller's Office use only
9630 : Rainbow City Occupational Tax	Comptroller's Office use only
9635 : Hamilton City Occupational Tax	Comptroller's Office use only
9640 : Glencoe City Occupational Tax	Comptroller's Office use only
9645 : New York City Tax	Comptroller's Office use only
9650 : Jefferson Co Occupational Tax	Comptroller's Office use only
9651 : Mountain Brook Occupational Tax	Comptroller's Office use only
9655 : Bessemer City Occupational Tax	Comptroller's Office use only

9660 : Irondale City Occupational Tax	Comptroller's Office use only
9668 : Haleyville Occupational Tax	Comptroller's Office use only
9680 : Employees IRS Levy Escrow Account	Comptroller's Office use only
9685 : Employees Child Support Escrow Account	Comptroller's Office use only
9690 : Employees Garnishment Escrow Account	Comptroller's Office use only
9695 : Tuskegee Occupational Tax	Comptroller's Office use only
9700 : Department Finance State Withholding Tax	Comptroller's Office use only
9705 : Georgia-State Withholding Tax	Comptroller's Office use only
9710 : Kentucky-State Withholding Tax	Comptroller's Office use only
9715 : Mississippi-State Withholding Tax	Comptroller's Office use only
9720 : North Carolina-State Withholding Tax	Comptroller's Office use only
9725 : New York-State Withholding Tax	Comptroller's Office use only
9800 : Federal Withholding Tax	Comptroller's Office use only
9901 : Employer Amount - Employee Retirement Fund	Comptroller's Office use only
9902 : Employer Health Insurance Cost	Comptroller's Office use only
9903 : Employee and Employer FICA Cost	Comptroller's Office use only
9904 : Employer Amount - Judicial Retirement Fund	Comptroller's Office use only
9906 : JDFG3 Employer Share	Comptroller's Office use only
9999 : Payroll Correction Account	Comptroller's Office use only