

Assets	Accounts Receivable	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.
		1204 : Interest Receivable	Any amounts of accrued interest.
		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.
		1215 : Bad Checks Receivable	
		1240 : Accounts Receivable - RSA Clearing	
	Accumulated Depreciation	1643 : Accumulated Deprecation-works of Art Exhausted	Represents the amount of depreciation recorded for exhaustible works of art.
		1649 : Accumulated Depreciation - Leasehold Improvement	Represents the amount of depreciation recorded for livestock.
		1658 : Accumulated Depreciation - Other Equipment	Represents the amount of depreciation recorded for other equipment.
		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.

Assets	Accumulated Depreciation - Buildings	1633 : Accumulated Depreciation - Buildings	Represents the amount of depreciation recorded for buildings.
		1647 : Accum Depr - Semi-Perm Structure	Represents the amount of depreciation recorded for semi-permanent structures.
		1650 : Acc Depreciation - Improvements Other Than Buildings	Represents the amount of depreciation recorded for improvements other than Buildings.
		1693 : Accumulated Depreciation - Buildings Under Capital Lease	Represents the recorded depreciation for buildings currently being acquired through a capital lease.
	Amortization of Software and Other Intangible Assets	1630 : Amortization of Easements and Land Use Rights	Total amount of accumulated amortization for easements and land use rights.
		1655 : Amortization of Software	Total amount of accumulated amortization for software.
		1690 : Amortization of Patents, Trademarks and Copyrights	Total amount of accumulated amortization for patents, trademarks, and copyrights.
	Buildings	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).
		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).
		1663 : Buildings Under Capital Lease	Represents the value of a building currently being acquired through a capital lease.
	Cash and Cash Equivalents	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.

Assets	Cash and Cash Equivalents	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.	
		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.	
		1125 : Interest Earning Accounts		
		Commercial Paper	1112 : Commercial Paper-Short Term	An unsecured promissory note issued primarily by corporations for a specific amount and maturing on a specific day.
		Commingled Funds	1174 : Commingled Funds- LT	
		Construction in Progress	1602 : Construction In Progress	The cost of any construction work that has been started but is not yet complete.
Corporate Bonds	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.		
	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.		
Corporate Stocks	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.		
	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.		
Deferred Outflows Of Resources	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			
	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			

Assets	Deferred Outflows Of Resources	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	
	Derivatives	1167 : Derivative Instruments	
	Direct Mortgage Investments	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.
		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.
	Due From Component Units	1224 : Due From Component Unit	For CAFR reporting use only. An account used to record a receivable from a component unit 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.
	Due From Other Funds	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.
		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.
		1233 : Billed Due From Other Funds	
		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.
		1733 : Deposits With Seicth	
	Due From Other Governments	1205 : Due From Other Governments	Represents any accounts receivable due from other governments, whether federal, state, or local.
		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.
		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.
	Due From Primary Government	1223 : Due From Primary Government	For CAFR use only. An account used by a component unit fund to record a currnt receivable from a primary government 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.
	Employer Contributions Receivable	1220 : Employer Contributions Receivable	For pension fund use only.
	Equipment	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.

Assets	Equipment	1622 : Library Books & Audiovisuals	Books and audiovisual equipment of colleges, schools, institutions, etc.
		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.
		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.
		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.
			Federal On-Behalf Contributions Receivable
	Guaranteed Investment Contracts	1170 : Guaranteed Investment Contract (GIC)	
	Historical Artifacts & Treasures	1615 : Historical Sites-Inexhaustible	Land and structures deemed to have historical value held as permanent assets.
		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.
	Inexhaustible Intangible Asset	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.
	Infrastructure	1614 : Infrastructure-Road, Bridge & Tunnel	Department of Transportation use only.
	Infrastructure Construction in Progress	1616 : Infrastructure Construction in Progress	Department of Transportation use only.
	Intangible Assets under Development	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.

Assets	International Bonds	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.
		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.
	International Stocks	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.
		1164 : International Stocks - Long Term	Securities representing ownership in a foreign company, entitling the owner to proportionate profit and loss in the company.
	Inventory	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.
	Investment Sales Receivable	1218 : Investment Sales Receivable	
	Land	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.
	Member Contributions Receivable	1221 : Member Contributions Receivable	
	Memo	1673 : Pending Capital Asset	
		1674 : Memo Capital Asset	
		1675 : Memo Contra-Capital Asset	
		1997 : Reserved For Memo Pre-Encumbr	
		1998 : Reserved For Memo Encumbrance	
	Mortgage Backed Securities	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.
		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.
	Mortgages, Notes, and Loans Receivable	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.
		1222 : Mortgages and Notes Receivable - Long Term	

Assets	Mutual and Money Market Funds	1116 : Mutual & Money Market Funds - Short Term	Investments in mutual and money market funds that are being held for the production of revenue
		1166 : Mutual Funds - Long Term	Investments in mutual funds that are being held long term for the production of revenue.
	Other	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.
		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.
		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.
	Other Assets	1401 : Prepaid Expenses	Used to report prepayments for goods and services.
		1508 : Net Pension Asset	
		1528 : Net OPEB Asset	
		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.
		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.
		1790 : Equity Interest in a Joint Venture	
		1999 : Other Assets	For Comptroller's office use only. Used for CAFR reporting of certain non-Treasury agencies with inadequate balance sheet classifications.
	Real Estate	1111 : Real Estate Investments-Short Term	Investments in land, including all the natural resources and permanent buildings on it.
		1161 : Real Estate Investments-Buildings - Long Term	Investments in land, including the natural resources and the permanent buildings on it.
		1171 : Real Estate Investments - Land-Long Term	
		1191 : Real Estate Investments - Accumulated Depreciation	Represents the amount of depreciation recorded on real estate investments.
	Repurchase Agreements	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.
		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.

Assets	Restricted Assets	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.
	Securities Lending Collateral	1420 : Securities Lending Collateral	Cash received as collateral for securities lending.
	Software and Other Intangible Assets	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.
		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.
		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.
	State and Local Government Securities	1106 : State & Local Government Securities-Short Term	Securities issued and backed by state and local governments.
		1156 : State & Local Government Securities - Long Term	Securities issued by state and local governments.
	Taxes Receivable	1217 : Taxes Receivable	
	Time Deposits	1102 : Time Deposits-Short Term	A bank deposit that cannot be withdrawn before a date specified at the time of deposit.
		1152 : Time Deposits - Long Term	Bank deposits that cannot be withdrawn within a year of the original deposit date.
	U.S. Agency Securities	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.
		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.
	U.S. Treasury Securities	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.
		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.
Fund Balance	Alabama Trust Capital	3082 : Reserved For Alabama Trust Fund	Represents the fund balance of the Alabama Trust Fund, which is reserved by constitutional amendment.

Fund Balance	Capital Projects	3044 : Reserved for Capital Improvement Trust	
		3061 : Restricted Capital Projects	
		3103 : Restricted For Capital Projects	Equity set aside by management for capital projects.
	Committed to Economic Development and Regulation	3111 : Committed for Economic Development and Regulation	
	Committed to Education and Cultural Resources	3112 : Committed for Educational and Cultural Resources	
	Committed to General Government	3118 : Committed for General Government	
	Committed to Health	3114 : Committed for Health	
	Committed to Natural Resources and Recreation	3113 : Committed for Natural resources and Recreation	
	Committed to Other Purposes	3119 : Committed For Other Purposes	
	Committed to Protection of Persons and Property	3116 : Committed for Protection of Persons and Property	
	Committed to Social Services	3115 : Committed for Social Services	
	Committed to Transportation	3117 : Committed For Transportation	
	Debt Service	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.
	Economic Development and Regulation	3051 : Restricted for Economic Development & Regulation	
		3121 : Assigned for Economic Development and Regulation	
	Education and Cultural Resources	3052 : Restricted for Educational Programs	
		3122 : Assigned for Educational and Cultural Resources	
	Education Rainy Day Account	3046 : Education Trust Fund Rainy Day Acct	
	General Fund Rainy Day Account	3045 : General Fund Rainy Day Acct	
	General Government	3031 : Reserved For Investment, ADECA Energy	Amounts reserved in accordance with settlement agreements filed in US District Court.
		3041 : Reserved Local Government Unrealized Gain	
		3058 : Restricted For General Government	
		3128 : Assigned for General Government	
	Health	3054 : Restricted For Health Programs	
		3124 : Assigned for Health	
	Inventory	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.
	Long Term Receivables	3005 : Reserved for Long-term Receivables	
	Natural Resources and Recreation	3042 : Reserved Forever Wild Unrealized Gain	

Fund Balance	Natural Resources and Recreation	3053 : Restricted For Natural Resources	
		3091 : Reserved Forever Wild Stewards	Represents the fund balance of the Forever Wild Stewardship Account, which is reserved by constitutional amendment.
		3123 : Assigned for Natural resources and Recreation	
	Net Investment in Capital Assets	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.
	Other Purposes	3059 : Restricted For Other Purposes	
		3129 : Assigned For Other Purposes	
	Permanent Fund Principal	3094 : Reserved For Permanent Trust Capital	
		3096 : Restricted Expendable Perm Trust	
	Protection of Persons and Property	3056 : Restricted for Protection of Persons and Property	
		3126 : Assigned for Protection of Persons and Property	
	Restricted Assets	3004 : Reserved Restricted Assets	
		3088 : Reservd For Donor Restrictions	Fund balance that is reserved for usage in accordance with donor restrictions.
	Restricted for Pension and Other Employee Benefits	3400 : Reserve For Pension Benefits	Pension trust fund reserve for amounts set aside for the payment of benefits to retired members and to beneficiaries.
	Restricted or Held in Trust for Beneficiaries	3077 : Reserve Private Purpose Trust	
	Social Services	3055 : Restricted For Social Services	
		3125 : Assigned for Social Services	
	Specific Purposes	3020 : Reserved For Debt Service	Represents a portion of fund equity that is segregated for payment of debt service.
		3080 : Reserved For Unemployment Compensation	
	Transportation	3057 : Restricted For Transportation	
		3127 : Assigned For Transportation	
		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.
	Unassigned	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.
		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).
		3099 : Reserved Encumbrance Payroll	

Fund Balance	Unassigned	3101 : Designated Fund Balance	Equity that is set aside by action of management and is not available for general use.
		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.
		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.
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	Unreserved, Undesignated	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.
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Liabilities	Accounts Payable	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.

Liabilities Accounts Payable

	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.
	2005 : Salaries Payable	A liability for wages and fringe benefits earned by employees but not paid as of the balance sheet date.
	2010 : Interest Payable	Any accrued interest amounts owed.
	2098 : Travel Vouchers Payable	
	2100 : Other Current Liabilities	
	2101 : Cancel Vouchers Payable	Used by the Comptroller's office in processing certain types of warrant cancellations.
	2140 : Payroll - RSA Clearing	
	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.
<hr/>		
Amounts Held in Custody for Others	2701 : Contractor's Retainage	Used by the Department of Transportation to record certain amounts withheld from contractors.
	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.

Liabilities	Amounts Held in Custody for Others	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.

Liabilities	Amounts Held in Custody for Others	
	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.

Liabilities	Amounts Held in Custody for Others	
	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 Wild 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.
	2940 : Agency Due To Account	
	5801 : Alabama Educational Television	
	5802 : Alabama Food Bank	
	5803 : Friends of Tuskegee Airmen NH Site	
	5804 : Alabama School of Mathematics and Science	

Liabilities Amounts Held in Custody for Others

- 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 : Kruzn 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
- 7193 : General Contract Additional Fee Higher Education
- 7407 : Temporary License Tags
- 7421 : Shrimp & Seafood Promotion Fee
- 7423 : Cattle Promotion Fees
- 7425 : Sheep And Goat Promotion Fees
- 7433 : Pecan Promotion Fees
- 7434 : Peanut Promotion Fees
- 7438 : Poultry Promotion Fees
- 7441 : Soybean Promo Fees-Act 227
- 7444 : Cotton Promo Fees

Liabilities	Amounts Held in Custody for Others	7446 : Wheat & Feed Grain Promo Fees	
		7448 : Catfish Feed Promo Fees	
		7607 : Amounts Held For Court Settlement	
		7745 : AmtS Held DOC/DMH Medical Claims	
		7900 : Abandoned Property	
		7901 : Land Reclamation Performance Bonds	
		7902 : Motor Vehicle Accident Bonds	
		7905 : Tobacco & Cigarette Tax Refund	
		7908 : Solid Waste Disposal Refunds	
		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	Amounts temporarily held in custody for individuals, private organizations or other governments.
		7941 : 3RD Party Refund Due Employees	
		7942 : Replacement Amounts Payable	
		7943 : Refunds Due From Overpayments	
		7944 : AmtS Held For Defeased Bonds	
		7946 : Amounts Held For EBT Cash Out	
		7947 : Insurance Refund Due Employer	
		7949 : Reserved Refunds Due From Overpayments	
		7970 : Surety Bonds And Deposits Held	
		9000 : ERISA Administrative Service. Income, Non 1%	Comptroller's Office use only
		9003 : ERISA Administrative Service 1% Pre-Tax	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

Liabilities	Amounts Held in Custody for Others	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
		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
		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

Liabilities - Amounts Held in Custody for Others	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
	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
	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

Liabilities	Amounts Held in Custody for Others	9690 : Employees Garnishment Escrow Account	Comptroller's Office use only
		9695 : Tuskegee Occupational Tax	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
		9999 : Payroll Correction Account	Comptroller's Office use only

Amounts Held Pending Distribution	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
	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
	7097 : 5C Gasoline Tax,Act 92-203
	7099 : Ifta Taxes
	7100 : Coal Tonnage Severance
	7101 : Forest Products Severance
	7103 : Oil & Gas Leases Production 8%
	7104 : Oil & Gas Leases Production General Fund
	7105 : Oil & Gas Leases - Offshore

Liabilities Amounts Held Pending Distribution

7106 : Oil & Gas Leases Production 4%

7107 : Oil & Gas Production General
Fund Transfer

7109 : Oil And Gas Production Escrow

7111 : Motor Carrier Mileage

7264 : Abc Licenses

7285 : Filing Fees

7286 : Licenses Transfer Fees

7292 : Wholesale Oil Company License

7360 : Ifta Decals

7380 : Hazardous Waste Fee

7409 : Irp Receipts - In-State

7419 : Irp Receipts - Out-Of-State

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

7773 : Pay Telephone Reimbursements

7909 : Amounts Held Pending
Distribution

7945 : Amts Held For Other Funds

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

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.

Liabilities - Amounts Held Pending Distribution	9020 : Pact 1	Comptroller's Office use only
	9201 : Rsa Parking Deck Fees	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
	9455 : Peiraf - Deferred Compensation	Comptroller's Office use only
	9456 : 401A-Prudential Deferred Comp	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
	9700 : Department Finance State 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
	9906 : JDFG3 Employer Share	Comptroller's Office use only
Capital Lease Obligations	2012 : Capital Leases - Current	Indicates the current portion of the liability for capital leases.
	2505 : Capital Lease Obligations, Long Term	The long-term portions of any capital lease obligation.
Claims Payable	2009 : Claims Liabilities - Current	Current amount of liability for any claim or judgment made against the State.
	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.
	2513 : Claims & Judgments Liabilities - Long Term	Represents long-term liabilities for judgments against the state.
Compensated Absences	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.

Liabilities	Compensated Absences	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.
	Deferred Inflows Of Resources	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.
		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	
	Due To Component Units	2024 : Due To Component Unit	Amounts owed to a component unit state agency.
		2028 : Due To Component Unit, Noncurrent	Noncurrent amounts owed to a component unit state agency.
	Due To Other Funds	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.
		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.
		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.
		7948 : Seictf Self Insured Deposits	
	Due To Other Governments	2004 : Due To Other Governments	Represents any accounts payable due to other governments, whether federal, state, or local.

Liabilities Due To Other Governments

2514 : Long Term Obligations To Local Governments	Amounts due to local governments, which will not be paid for at least a year or more.
7036 : Sale Tax Lands-City/County Undistributed	
7364 : Motor Carrier	
7666 : Amendment 666 Held For Local Governments	
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	
7959 : Cullman County Gas Taxes	
7960 : County Gasoline Taxes	
7961 : Local Solid Minerals Taxes	
7962 : Local Motor Vehicle Escrow	
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
<hr/> Due To Primary Government	2023 : Due To Primary Government Any amounts due to the primary government from a component unit.
	2027 : Due To Primary Government, Noncurrent Any noncurrent amounts due to the primary government from a component unit.
<hr/> General Obligation Bonds Payable	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.
	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.
	2532 : Discount On General Obligation Bonds Payable To record an unamortized discount on general obligation bonds.
	2539 : Premiums On General Obligation Bonds Payable
<hr/> Investment Purchases Payable	2020 : Investment Purchases Payable
<hr/> Net OPEB Liability	2527 : Net OPEB Liability

Liabilities	Net Pension Liability	2517 : Net Pension Liability	
	Notes and Mortgages Payable	2011 : Notes Payable - Current	The face value of notes generally due within one year.
		2507 : Notes Payable, Long Term	Outstanding balance of any type of note payable due beyond one year.
		2510 : Mortgages Payable	The amount owed on mortgages.
	Other Liabilities	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.
		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.
		2066 : Other Noncurrent Liabilities - Due in 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.
		2512 : Forward Delivery Agreements-Long Term	For Comptroller's office use only.
		2515 : Swaption-Long Term	
		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.
		2600 : Other Noncurrent Liabilities	
		2611 : Investments Negative Fair Value Long Term- CAFR	
	Other Post-employment Benefits	2516 : Other Post-Employment Benefits	
	Revenue Bonds Payable	2013 : Revenue Bonds Payable - Current	The amount of revenue bond principal due within one year.
		2501 : Revenue Bonds Payable - Long Term	The amount of revenue bond principal due after one year.
		2531 : Discount On Revenue Bonds Payable	To record the unamortized discount on revenue bonds.
		2535 : Premiums On Revenue Bonds Payable	To record unamortized premium on revenue bonds.
	Securities Lending Obligation	2520 : Securities Lending Obligation	
	Tax Refunds Payable	2022 : Tax Refunds Payable	
	Unearned Revenue	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.

Liabilities	Unearned Revenue	2550 : Deferred Revenue - Noncurrent	Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met.
		7145 : Cosmetology 2 Yr License	
		7149 : Engineers/Land Surveyors	
		7161 : Real Estate Renewals	Future year's portion of the Real Estate Commission's multi-year license renewals.
		7162 : Real Estate Originals	Future year's portion of the Real Estate Commission's multi-year licenses.
		7474 : Ucc Prepaid Deposits	
	Warrants Payable	2002 : Warrants Payable	Represents the amount of unredeemed warrants.
		2006 : Eft's Payable	Represents unredeemed amounts paid using electronic fund transfers rather than paper warrants.
		2102 : Warrants Payable Adjustments For CAFR	