

*Balance Sheet Accounts by Group***Assets****Cash and Cash Equivalents**

Demand deposit accounts, petty cash accounts, and short-term, highly liquid investments with a maturity date of three months or less when purchased.

1001 Cash - Treasury

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 AL 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

*Balance Sheet Accounts by Group***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A bank deposit that cannot be withdrawn before a date specified at the time of deposit.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.

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.

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.

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.

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.

*Balance Sheet Accounts by Group***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.

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.

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.

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.

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 - 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.

*Balance Sheet Accounts by Group***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.

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.

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.

Guaranteed Investment Contracts**1170 Guaranteed Investment Contract (GIC)****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.

Commingled Funds**1174 Commingled Funds- LT****Derivatives****1167 Derivative Instruments**

*Balance Sheet Accounts by Group***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.

Due From Other Funds

Amounts owed to a particular fund by another fund for goods sold or services rendered.

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 IFxxxxxxxx. The amount in this account is equivalent to cash for CBAL table cash edit purposes.

1733 Deposits with SEICTF**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.

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.

*Balance Sheet Accounts by Group***Employer Contributions Receivable****1220 Employer Contributions Receivable**

For pension fund use only.

Member Contributions Receivable**1221 Member Contributions Receivable****Federal On-Behalf Contributions Receivable****1230 Federal On-Behalf Contributions Receivable****Investment Sales Receivable****1218 Investment Sales Receivable****Accounts Receivable**

Amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments.)

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****Taxes Receivable****1217 Taxes Receivable**

*Balance Sheet Accounts by Group***Due From Other Governments**

Represents any accounts receivable due from other governments, whether federal, state, or local.

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.

Mortgages, Notes, and Loans Receivable

Represents amounts receivable for mortgages, notes and loans.

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**Securities Lending Collateral****1420 Securities Lending Collateral**

Cash received as collateral for securities lending.

Inventory

Value of materials and supplies in stock to be used, consumed, or sold at a later date.

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.

*Balance Sheet Accounts by Group***Restricted Assets**

Assets 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 that do not need to be accounted for in a separate fund.

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.

Other Assets

Intangible assets and other assets not previously classified.

1401 Prepaid Expenses

Used to report prepayments for goods and services.

1508 Net Pension 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.

Land

The carrying value of land owned by the state.

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.

Buildings

The original historic cost of a building, which includes land when the cost of the land is inseparable.

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.

1618 Leasehold Improvements

Improvements made to real estate that is being leased.

*Balance Sheet Accounts by Group***1620 Improvements Other Than Buildings**

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.

Equipment

Represents the amount of equipment valued at original or historic cost when purchased or acquired.

1604 Office Furniture & Equipment

All office furniture and office equipment valued at original cost.

1605 Automobiles

All cars and light trucks valued at their original cost.

1606 Boats/Marine Equipment

All types of boats and marine equipment valued at their original cost.

1607 Heavy Equipment

The original cost of cranes, bulldozers, large tractor-trailer trucks, and other heavy equipment.

1608 Aircraft

The original cost of all aircraft.

1609 Data Processing Equipment

The original cost of any equipment related to automated data processing. Includes central processing units, terminals, disk drives, printers, modems, all input and output devices, and any other related auxiliary equipment.

1610 Print/Reproduction/Photo Equipment

The original cost of all equipment purchased for use in reproduction or printing. Includes printing presses, copiers (both paper and microfilm/microfiche), micrographic equipment, etc.

1611 Communication Equipment

Represents the original cost of communication equipment.

1612 Scientific/Technical Equipment

The original cost of all equipment for use in a laboratory or any scientific or technical field.

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.

1619 Livestock

Domestic animals, such as cattle or horses, that are being raised for use or for profit.

1622 Library Books & Audiovisuals

Books and audiovisual equipment of colleges, schools, institutions, etc.

1627 Other Transportation Equipment

The original cost of transportation equipment not otherwise classified.

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 Office Furniture & Equipment 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.

*Balance Sheet Accounts by Group***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.

Construction in Progress

The cost of construction undertaken but not yet completed.

1602 Construction In Progress

The cost of any construction work that has been started but is not yet complete.

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.

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.

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.

*Balance Sheet Accounts by Group***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, and Copyrights

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.

Accumulated Depreciation - Buildings

Represents the original or historic cost when purchased or acquired of any non-equipment assets not otherwise classified.

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.

1648 Accumulated Depreciation - Leasehold Improvement

Represents the amount of depreciation recorded for real estate that is being leased.

1650 Acc Depreciation - Improvements Other Than Buildings

Represents the amount of depreciation recorded for improvements other than Buildings.

1659 Accumulated Depreciation - Other Fixed Asset

Represents the amount of depreciation recorded for other fixed assets.

1693 Accumulated Depreciation -Buildings Under Capital Lease

Represents the recorded depreciation for buildings currently being acquired through a capital lease.

Accumulated Depreciation

Represents the amount of depreciation recorded against an asset.

1634 Accumulated Depreciation - Office Equipment

Represents the amount of depreciation recorded for office equipment.

1635 Accumulated Depreciation - Automobiles

Represents the amount of depreciation recorded for automobiles.

1636 Accumulated Depreciation-Boats/Marine Equipment

Represents the amount of depreciation recorded for boats/marine equipment.

1637 Accumulated Depreciation - Heavy Equipment

Represents the amount of depreciation recorded for heavy equipment.

1638 Accumulated Depreciation - Aircraft

Represents the amount of depreciation recorded for aircraft.

1639 Accumulated Depreciation -Data Processing Equipment

Represents the amount of depreciation recorded for data processing equipment.

*Balance Sheet Accounts by Group***1640 Accumulated Depreciation - Print/Reproduction**

Represents the amount of depreciation recorded for printing and reproduction equipment.

1641 Accumulated Depreciation - Communication Equipment

Represents the amount of depreciation recorded for communication equipment.

1642 Accumulated Depreciation - Scientific/Technical Equipment

Represents the amount of depreciation recorded for scientific and technical equipment.

1643 Accumulated Depreciation-works of Art Exhausted

Represents the amount of depreciation recorded for exhaustible works of art.

1649 ACCUMULATED DEPRECIATION- LIVESTOCK**1652 Accumulated Depreciation-Library Materials**

Represents the amount of depreciation recorded for audiovisual equipment and library materials of colleges, schools

1657 Accumulated Depreciation - Other Transportation Equipment

Represents the amount of depreciation recorded for other transportation equipment.

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.

*Balance Sheet Accounts by Group***1719 Accumulated Depreciation - Other Fixed Asset/Capital Lease**

Represents the recorded depreciation of other fixed assets 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.

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.

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.

Deferred Outflows Of Resources**1770 Deferred Outflows****1771 Hedging Interest Rate Swaps****1773 Prepaid Grants****1776 Pension Expected and Actual Difference****1777 Unamortized Loss On Revenue Bond Refunding****1778 Unamortized Loss On General Obligation Bond Refunding****1779 Subsequent Employer Contribution**

*Balance Sheet Accounts by Group***1673 Pending Capital Asset**

Do not use. For future use in STAARS only.

1674 Memo Capital Asset

Do not use. For future use in STAARS only.

1675 Memo Contra-Capital Asset

Do not use. For future use in STAARS only.

1997**1998**

*Balance Sheet Accounts by Group***Liabilities****Warrants Payable**

Represents the amount of unredeemed warrants.

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**Investment Purchases Payable****2020 Investment Purchases Payable****Due To Other Funds**

Represents any accounts payable due to other state 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 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.

Due To Component Units

Amounts owed to a component unit state agency.

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.

*Balance Sheet Accounts by Group***Accounts Payable**

Represents the amounts owed on open accounts to individuals, companies, or other organizations for goods and services provided.

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.

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.

Tax Refunds Payable**2022 Tax Refunds Payable****Due To Other Governments**

Represents any accounts payable due to other governments, whether federal, state, or local.

2004 Due To Other Governments

Represents any accounts payable due to other governments, whether federal, state, or local.

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 Amend 666 Held for Local Gov****7825 Federal Pass Through Grants**

Balance Sheet Accounts by Group

- 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**

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.

Securities Lending Obligation**2520 Securities Lending Obligation****Amounts Held Pending Distribution**

Includes amounts on deposit that are awaiting distribution to, and revenue recognition in, other state funds.

- 6070 Individual Income Tax Refunds**
- 6071 Corporate Income Tax Refunds**
- 7002 Privilege Tax To Be Distributed**
- 7015 Traffic Infraction Penalty \$7**

Balance Sheet Accounts by Group

- 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
- 7086 Other Motor Fuels
- 7089 Cigarette Tax Undistributed
- 7090 Interstate Motor Fuels
- 7091 Interstate Motor Gas
- 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
- 7106 Oil & Gas Leases Production 4%
- 7107 Oil & Gas Production General Fund Transfer
- 7109 Oil And Gas Production Escrow
- 7111 Motor Carrier Mileage

*Balance Sheet Accounts by Group***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****7540 Handicapped Fines-Local****7590 ABC Late Penalty License Renewal****7598 Legal Violations****7773 Pay Telephone Reimbursements****7909 Amounts Held Pending Distribution**

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.

7945 Amounts Held For Other Funds**7980 Privilege License Escrow****7981 Invalid EFT Transactions****7982 Initial EFT Deposits****7983 Credit Card Collections (EFT)****7984 Direct Debit Escrow****7986 Lock Box Collections****8070 Individual Income Tax Distributions****8071 Corporate Income Tax Distributions****8078 Sales Tax Discount-Parks Bonds****8080 Sales Tax Distributions****8082 Accountability Act****9020 Pact 1**

Comptroller's Office use only

*Balance Sheet Accounts by Group***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-Paid By State

Comptroller's Office use only

9501 Teachers Retirement Fund- Paid By State

Comptroller's Office use only

9502 Judicial Retirement Fund- Paid By State

Comptroller's Office use only

9503 Clerks-Registers Supernumerary

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

*Balance Sheet Accounts by Group***Unearned Revenue**

For governmental fund, 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.

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.

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 Year 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**Amounts Held in Custody for Others**

Includes amounts on deposit that are being held pending eventual distribution or return to entities or individuals outside State government. These are NOT expected to be recognized as revenue.

2701 Contractor's Retainage

Used by the Department of Transportation to record certain amounts withheld from contractors.

2801 Alabama Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2802 Auburn Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2803 Tuskegee Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2804 South Alabama Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2805 North Alabama Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2806 Jacksonville State Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2807 West Alabama Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2808 Alabama A&M Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2809 Alabama State Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2810 Spring Hill Collegiate Tags

Amount due to the college as their share of collegiate motor vehicle tags.

*Balance Sheet Accounts by Group***2811 Samford Collegiate Tags**

Amount due to the university as their share of collegiate motor vehicle tags.

2812 Troy State Collegiate Tags

Amount due to university as their share of collegiate motor vehicle tags.

2813 Alabama-Birmingham Collegiate Tags

Amount due to the university as their share of collegiate motor vehicle tags.

2814 Huntingdon Collegiate Tags

Amount due to the college as their share of collegiate motor vehicle tags.

2815 Birmingham Southern Tags

Amount due the university as their share of collegiate motor vehicle tags.

2816 Montevallo Collegiate Tags

Amount due the university as their share of collegiate motor vehicle tags.

2817 University Of Alabama - Huntsville Tags

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 College Tags

Amount due the college as their share of collegiate motor vehicle tags.

2821 Talladega College Tags

Amount due the college as their share of collegiate motor vehicle tags.

2822 Faulkner University Tags

Amount due the university as their share of collegiate motor vehicle tags.

2823 University 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**2836 Recycle Yourself**

Amount due to the organization as their share of special motor vehicle tags.

2837 Support Adoption

Amount due to the organization as their share of special motor vehicle tags.

2838 Alabama ALF-CIO

Amount due to the organization as their share of special motor vehicle tags.

2839 Alpha Phi Alpha Fraternity, Inc

Amount due to the organization as their share of special motor vehicle tags.

2840 Boy Scouts of America

Amount due to the organization as their share of special motor vehicle tags.

2841 Children's Trust Fund

Amount due to the organization as their share of special motor vehicle tags.

*Balance Sheet Accounts by Group***2842 Forever Wild**

Amount due to the organization as their share of special motor vehicle tags.

2843 Kids One

Amount due to the organization as their share of special motor vehicle tags.

2844 Planting Trees

Amount due to the organization as their share of special motor vehicle tags.

2845 Kiwanis

Amount due to the organization as their share of special motor vehicle tags.

2846 Alpha Kappa Alpha 363201768CU

Amount due to the organization as their share of special motor vehicle tags.

2847 Friends of Coal 630369216CU**2848 Whitetail Warrior 452700243CU****2849 Hope Kids Diabetes 630879471CU****2850 Law Enforcement Member 630308398C****2851 American Cancer Society Relay for Life****2852 Barber Vintage Motorsports Museum****2853 Don't Drop it on Alabama****2854 International Motor Sports Hall of Fame****2855 National Wild Turkey Federation****2856 Save The Saturn V****2857 Ala School of Fine Arts Foundation****2858 Autism Awareness****2859 End Violence Against Women****2860 JCCD American Sign Language****2861 Olympic Spirit**

Amount due to the organization as their share of special motor vehicle tags.

2862 Alabama Institute for Deaf and Blind

Amount due to the organization as their share of special motor vehicle tags.

2863 Alabama Pediatrics

Amount due to the organization as their share of special motor vehicle tags.

2864 Alpha Kappa Alpha Sorority Tag

Amount due to the organization as their share of special motor vehicle tags.

2865 Autism Awareness Tag

Amount due to the organization as their share of special motor vehicle tags.

2866 Habitat for Humanity

Amount due to the organization as their share of special motor vehicle tags.

*Balance Sheet Accounts by Group***2867 Madison Academy**

Amount due to the organization as their share of special motor vehicle tags.

2868 National MS Society

Amount due to the organization as their share of special motor vehicle tags.

2869 Hunters Feeding the Hungry

Amount due to the organization as their share of special motor vehicle tags.

2870 Kappa Alpha Psi Fraternity

Amount due to the organization as their share of special motor vehicle tags.

2871 Lions

Amount due to the organization as their share of special motor vehicle tags.

2872 Race Plates

Amount due to the organization as their share of special motor vehicle tags.

2873 Zeta Phi Beta Sorority

Amount due to the organization as their share of special motor vehicle tags.

2874 Fight Breast Cancer**2875 Spay- Neuter****2876 God Bless Personal 631155922CU****2877 Civitan International Fund**

Amount due the Civitan International Fund as their share of motor vehicle tags.

2878 Alabama Ducks Unlimited

Amount due to the organization as their share of special motor vehicle tags.

2879 Cahawba Advisory Committee

Amount due the Cahawba Advisory committee as their share of motor vehicle tags.

2880 Alabama Cattlemen's Foundation

Amount due to the organization as their share of special motor vehicle tags.

2881 Alabama Shakespeare Festival

Amount due to the organization as their share of special motor vehicle tags.

2882 Alabama Wildlife Federation Tags

Amount due the Ala Wildlife Federation Tags as their share of motor vehicle tags.

2883 Sons of Confederate Veterans Tags

Amount due the Sons Confederate Veterans as their share of motor vehicle tags.

2884 Alabama National Guard Historical Society

Amount due to the organization as their share of special motor vehicle tags.

2885 Save The Cahaba River

Amount due to the organization as their share of special motor vehicle tags.

2886 Fraternal Order of Police (FOP)

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.

*Balance Sheet Accounts by Group***2889 Delta Sigma Theta Sorority**

Amount due to the organization as their share of special motor vehicle tags.

2890 Organ Donor Tag

Amount due to the organization as their share of special motor vehicle tags.

2891 Forever Wild

Amount due to the organization as their share of special motor vehicle tags.

2892 Support Adoption Tag

Amount due to the organization as their share of special motor vehicle tags.

2893 Nat'l Wild Turkey Fed 570564993CU

Amount due to the organization as their share of special motor vehicle tags.

2894 Barber Vintage Motorsports 631125485CU

Amount due to the organization as their share of special motor vehicle tags.

2895 Save The Saturn V 631265839CO

Amount due to the organization as their share of special motor vehicle tags.

2896 Race Plates 630939227CO

Amount due to the organization as their share of special motor vehicle tags.

2897 Viet Vets of Amer 631040685CU

Amount due to the organization as their share of special motor vehicle tags.

2898 Helping UNIN Child 630965593CU**2899 Support our Troops 331112829CU****2940 Agency Due To Account****5801 Joyce1Heart4Life Youth Center****5802 Omega Psi Phi Fraternity****5803 Poultry****5804 Share the Beach****5805 Sickle Cell Awareness****5806 Sons of Confederate Veterans/ Motorcycle****5807 Stop Domestic Violence****5808****5809****5810****5811****5812****5813****5814**

Balance Sheet Accounts by Group

5815
5816
5817
5818
5819
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 Promotion Fees-Act 227
7444 Cotton Promotion Fees
7446 Wheat & Feed Grain Promotion Fees
7448 Catfish Feed Promotion Fees
7607 Amounts Held For Court Settlement
7745 Amounts Held Corrections Medical Claim
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

*Balance Sheet Accounts by Group***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 Amounts 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 Company

Comptroller's Office use only

9022 ERISA Administrative Service 1% Post-Tax

Comptroller's Office use only

9023 State Emp. Insurance Fund

Comptroller's Office use only

9024 SEIB Dependent Care Reimbursement**9027 SEIB Claims****9041 AIG Group Personal Lines Insurance**

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 Alabama Peace Officers

Comptroller's Office use only

*Balance Sheet Accounts by Group***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

*Balance Sheet Accounts by Group***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 Alabama

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 Industrial 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

*Balance Sheet Accounts by Group***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 COMPENSATION**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

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

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

9800 Federal Withholding Tax

Comptroller's Office use only

*Balance Sheet Accounts by Group***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

Compensated Absences

Absences, such as annual, sick, and holiday leave, for which it is expected employees will be paid.

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.

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.

Other Post-employment Benefits**2516 Other Post-employment Benefits****Net Pension Liability****2517 Net Pension Liability****Other Liabilities**

Represents the amount of any liability not previously classified.

2016 Forward Delivery Agreements**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 Liability**

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

For Comptroller's office use only.

*Balance Sheet Accounts by Group***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****Notes and Mortgages Payable**

Outstanding balance of any note 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.

General Obligation Bonds Payable

Bonds for which the full faith and credit of the state have been pledged.

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**Revenue Bonds Payable**

A Liability account reflecting the face value of revenue bonds issued and outstanding.

2013 Revenue Bonds Payable - Current

The amount of revenue bond principal due within one year.

2501 Revenue Bonds Payable

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.

Capital Lease Obligations

Represents the amount owed on a capital lease.

2012 Capital Leases - Current

Indicates the current portion of the liability for capital leases.

*Balance Sheet Accounts by Group***2505 Capital Lease Obligations, Long Term**

The long-term portions of any capital lease obligation.

Deferred Inflows Of Resources**2537 Unamortized Loss Revenue Bond Refund**

To record unamortized loss on revenue bond refundings.

2538 Unamortized Loss General Obligation Bond Refund

To record unamortized loss on general obligation bond refundings.

2770 Deferred Inflows**2771 Hedging Interest Rate Swaps - Deferred Inflow****2772 Deferred Inflow - Advanced Grant Revenue (Nonexch Transact)****2774 Unavailable Revenues****2775 Advanced Imposed Nonexchange Revenues****2776 Pension Expected and Actual Difference**

*Balance Sheet Accounts by Group***Fund Equity****Net Investment in Capital Assets**

An account that represents the State's equity in general fixed assets, net of debt issued for purchase or construction of those 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.

Pre-Encumbrances

Represents the estimated amount of fund balance (and appropriation) which is necessary to cover the amount of outstanding requisitions.

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.

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****Permanent Fund Principal****3094 Reserved For Permanent Trust Capital****3096 Restricted Expendable Perm. Investment****Restricted Assets****3004 Reserved for Restricted Assets****3088 Reserved For Donor Restrictions**

Fund balance that is reserved for usage in accordance with donor restrictions.

Specific Purposes

Represents a portion of fund equity that is segregated for some future use and therefore is not available for appropriation or expenditure.

3020 Reserved For Debt Service

Represents a portion of fund equity that is segregated for payment of debt service.

3080 Restricted for Unemployment Compensation

*Balance Sheet Accounts by Group***General Fund Rainy Day Account****3045 General Fund Rainy Day Acct****Education Rainy Day Account****3046 Education Trust Fund Rainy Day Acct****Restricted or Held in Trust for Beneficiaries****3077 Reserve Private Purpose Trust****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.

Economic Development and Regulation**3051 Restricted for Economic Development & Regulation****Education and Cultural Resources****3052 Restricted for Educational Programs****Natural Resources and Recreation****3042 Reserved Forever Wild Unrealized Gain****3053 Restricted for Natl Resources****3091 Forever Wild Trust Stewardship Account**

Represents the fund balance of the Forever Wild Stewardship Account, which is reserved by constitutional amendment.

Health**3054 Restricted for Health Programs****Social Services****3055 Restricted for Social Services**

*Balance Sheet Accounts by Group***Protection of Persons and Property****3056 Restricted for Protection of P****Transportation****3057 Restricted for Transportation Programs****3942 Reserve For Highway Equipment 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.

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 Govt****Other Purposes****3059 Restricted for Other Purposes****Capital Projects****3044 Reserved for Capital Improvement Trust****3061 Restricted for Capital Projects****3103 Restricted for Capital Projects**

Equity set aside by management for capital projects.

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.

Alabama Trust Capital**3082 Reserved For Alabama Trust Fund**

Represents the fund balance of the Alabama Trust Fund, which is reserved by constitutional amendment.

Committed to Economic Development and Regulation**3111 Committed for Economic Development and Regulation**

*Balance Sheet Accounts by Group***Committed to Education and Cultural Resources****3112 Committed for Educational and Cultural Resources****Committed to Natural Resources and Recreation****3113 Committed for Natural resources and Recreation****Committed to Health****3114 Committed for Health****Committed to Social Services****3115 Committed for Social Services****Committed to Protection of Persons and Property****3116 Committed for Protection of Persons and Property****Committed to Transportation****3117 Committed for Transportation****Committed to General Government****3118 Committed for General Government****Committed to Other Purposes****3119 Committed for Other Purposes****Economic Development and Regulation****3121 Assigned for Economic Development and Regulation****Education and Cultural Resources****3122 Assigned for Educational and Cultural Resources****Natural Resources and Recreation****3123 Assigned for Natural resources and Recreation**

*Balance Sheet Accounts by Group***Health****3124 Assigned for Health****Social Services****3125 Assigned for Social Services****Protection of Persons and Property****3126 Assigned for Protection of Persons and Property****Transportation****3127 Assigned for Transportation****General Government****3128 Assigned for General Government****Other Purposes****3129 Assigned for Other Purposes****Unreserved, Undesignated**

Represents the portion of fund equity that is not reserved for any future use and therefore is available for appropriation or expenditure.

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.

*Balance Sheet Accounts by Group***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 21st Century

Comptroller and Budget use only.

Unassigned**3001 Reserved For Encumbrances**

Represents the estimated amount of fund balance (and allotment) reserved for commitments related to purchase orders and contracts.

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**3101 Designated Fund Balance**

Equity that is set aside by action of management and is not available for general use.

*Balance Sheet Accounts by Group***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.

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.