

| ACCOUNT | | ACCOUNT DEFINITIONS |
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| 200000 | ACCOUNTS PAYABLE | Amounts owed to private persons or organizations for goods and services received. |
| 201000 | INTERGOVERNMENTAL PAYABLES - FEDERAL | Amounts owed to the federal government. |
| 202000 | INTERGOVERNMENTAL PAYABLES - LOCAL GOVERNMENTS | Amounts owed to local governments. |
| 203000-205999 | UNASSIGNED | |
| 206000 | COMPENSATED ABSENCES PAYABLE - CURRENT | The current portion of amounts owed to employees for unpaid annual leave (12 months or less). |
| 207000 | CLAIMS AND JUDGMENTS PAYABLE - CURRENT | Amounts owed as the result of administrative or court decisions such as workers' compensation claims and property damage claims (12 months or less). |
| 208000-209999 | UNASSIGNED | |
| 210000 | CONTRACTS PAYABLE | Amounts due on contracts for goods and services received. |
| 211000-213999 | UNASSIGNED | |
| 214000 | ACCRUED PAYROLL | Amounts due employees for service rendered. |
| 215000 | ACCRUED PAYROLL WITHHOLDINGS AND EMPLOYER'S SHARE | Amounts withheld from employees' salaries and employers' share. |
| 216000-221999 | UNASSIGNED | |
| 222000 | BENEFITS PAYABLE | Amounts owed to private persons or to organizations on behalf of private persons for benefits (e.g. employee health insurance benefits and retirement benefits). |
| 223000-229999 | UNASSIGNED | |
| 230000 | DUE TO OTHER FUNDS | Amounts owed for goods and services rendered by state reporting entity organizations included in another GAAP fund. |
| 231000 | DUE TO STATE GOVERNMENT VENDORS - STREAMLINED BANKING USE ONLY | Amounts owed for goods and services rendered by state reporting entity organizations. For use by Streamlined Banking organizations only. |
| 232000-232999 | UNASSIGNED | |
| 233000 | INTERFUND PAYABLE | Amounts that are owed, other than charges for goods and services, by another GAAP fund that are due within 12 months. |
| 234000 | INTRAFUND PAYABLE | Amounts owed to state reporting entity organizations included in the same GAAP fund. |
| 235000-239999 | UNASSIGNED | |
| 240000 | MATURED INTEREST PAYABLE | Unpaid interest on bonds that have reached or passed their maturity date. |
| 241000 | ACCRUED INTEREST PAYABLE | Interest cost related to prior or current periods. |
| 242000-249999 | UNASSIGNED | |

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| 250000 | UNEARNED REVENUE | Amounts received which have not met revenue recognition criteria. Such amounts are measurable but not available for expenditure. |
| 251000 | NOTES PAYABLE - CURRENT | The face value of notes due on or within 12 months or less. |
| 252000-255999 | UNASSIGNED | |
| 256000 | BONDS PAYABLE - CURRENT | The face value of bonds due within 12 months. |
| 257000 | CAPITAL LEASES/INSTALLMENT PURCHASES PAYABLE - CURRENT | The current portion of the discounted present value of total future stipulated payments on lease and installment purchase agreements that were capitalized and which is due within 12 months or less. |
| 258000-259999 | UNASSIGNED | |
| 260000 | CUSTOMER DEPOSITS | Liability for deposits made by customers as a prerequisite to receiving the goods or services the state provides. |
| 261000 | OVERPAYMENTS | Overpayments received for goods or services provided by a governmental agency that have not been returned to the customer. |
| 262000 | FUNDS HELD FOR OTHERS | Liabilities for deposits held for others, other than deposits for goods and services that the state provides. |
| 263000 | UNCLAIMED PROPERTY LIABILITY | Amount of unclaimed property expected to eventually be paid to claimants. |
| 264000 | REVERSE REPURCHASE AGREEMENT OBLIGATIONS | Funds received from reverse repurchase agreements. |
| 265000 | LIABILITY UNDER SECURITY LENDING TRANSACTION | Liability to broker/dealer or other entity for cash or securities received in security lending transactions. |
| 266000 | ESTIMATED LIABILITY FOR LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS | Current portion of the estimated total cost of landfill closure and postclosure care. |
| 267000-268999 | UNASSIGNED | |
| 269000 | POLLUTION REMEDIATION OBLIGATION - CURRENT | The current portion of the outstanding obligation to address the effects of existing pollution by participating in pollution remediation activities. |
| 270000 | OTHER CURRENT LIABILITIES | Includes all current liabilities not listed above due within 12 months or less. |
| 271000 | ADVANCES FROM OTHER FUNDS | Amounts that are owed, other than charges for goods and services rendered, by another GAAP fund that are not due within 12 months or less. |
| 272000-278999 | UNASSIGNED | |
| 279000 | POLLUTION REMEDIATION OBLIGATION - NONCURRENT | The noncurrent portion of the outstanding obligation to address the effects of existing pollution by participating in pollution remediation activities. |
| 280000 | COMPENSATED ABSENCES PAYABLE NONCURRENT | The noncurrent portion (not due within 12 months or less) of amounts owed to employees for unpaid annual leave. |
| 281000 | CLAIMS AND JUDGMENT PAYABLE - NONCURRENT PORTION | Amounts owed, as the result of administrative or court decisions (e.g., workers' compensation claims, property damage), that are not due within 12 months or less. |
| 282000 | NOTES PAYABLE - NONCURRENT | The face value of notes not due within 12 months or less. |
| 283000 | BONDS PAYABLE - NONCURRENT | The face value of bonds not due within 12 months or less. |

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| 284000 | UNAMORTIZED PREMIUMS ON BONDS | The unamortized portion of the excess of bond proceeds over their face value (excluding accrued interest and issuance costs). |
| 285000 | UNAMORTIZED DISCOUNTS ON BONDS | The unamortized portion of the excess of the face value of bonds over the amount received from their sale (excluding accrued interest and issuance costs). This account should maintain a debit balance. |
| 286000 | CAPITAL LEASES /INSTALLMENT PURCHASES - PAYABLE - NONCURRENT | Noncurrent portion (not due within 12 months or less) of the discounted present value of total future stipulated payments on capital lease\installment purchase agreements that are capitalized. |
| 287000 | ESTIMATED LIABILITY FOR LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS - NONCURRENT | Noncurrent portion of the estimated total cost of landfill closure and postclosure care. |
| 288000 | OTHER NONCURRENT LIABILITIES | Includes all noncurrent liabilities not listed above. |
| 289000-289999 | UNASSIGNED | |
| 290000 | CONTRA- ACCOUNT UNALLOTTED STATE APPROPRIATIONS | Contra-account for account 190000 |
| 291000 | CONTRA-ACCOUNT FEDERAL GRANTS AND CONTRACTS APPROVED | Contra-account for account 191000 |
| 292000 | CONTRA-ACCOUNT LOCAL GOVERNMENT GRANTS AND CONTRACTS APPROVED | Contra-account for account 192000 |
| 293000 | CONTRA-ACCOUNT OTHER GRANTS AND CONTRACTS APPROVED | Contra-account for account 193000 |
| 294000-295999 | UNASSIGNED | |
| 296000 | CLEARING ACCOUNT | Clearing accounts should be utilized to accumulate transactions which will subsequently be distributed to other accounts. |
| 297000-299999 | UNASSIGNED | |
| 300000 | OTHER CREDITS-INVEST IN GEN FA | |
| 310000-319999 | UNASSIGNED | |
| 320000 | NET ASSETS, RESTRICTED FOR REVENUE BOND DEBT SERVICE | Segregation of a portion of retained earnings, in accordance with the terms of revenue bond indentures, for revenue bond debt service payments. |
| 321000 | NET ASSETS, RESTRICTED FOR OTHER PURPOSES | Retained earnings reserved for other specific purposes. |
| 322000 | NET ASSETS, INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT | The component of the difference between assets and liabilities of proprietary fund that consist of assets with constraints in accordance with the terms of revenue bond indentures for revenue bond debt service payments. |
| 323000-325999 | UNASSIGNED | |
| 326000 | RETAINED EARNINGS - UNRESERVED - UNDESIGNATED | The accumulated earnings of a proprietary fund that are not reserved for any specific purpose. |
| 327000-327999 | UNASSIGNED | |
| 328000 | RESERVED FOR ENCUMBRANCES | Commitments related to unperformed contracts (includes both purchase orders and formal contracts) for goods and services. |
| 329000 | RESERVED FOR PRE-ENCUMBRANCES | Commitments related to the issuance of a requisition. |

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| 330000 | RESERVED FOR DEBT SERVICE | Resources legally restricted to the payment of general long- term debt principal and interest maturing in future years. |
| 331000 | RESERVED FOR MOTOR FUEL TAXES | Motor Fuel Taxes legally restricted at the Department of Transportation. |
| 332000 | RESERVED FOR INVENTORIES | Segregation of a portion of a fund balance to indicate that inventories do not represent expendable available financial resources even though they are a component of current assets. |
| 333000 | RESERVED FOR PREPAID ITEMS | Segregation of a portion of fund balance to indicate that prepaid items do not represent expendable available financial resources even though they are a component of net assets. |
| 334000 | RESERVED FOR NONCURRENT LOANS RECEIVABLE | Segregation of a portion of fund balance to indicate that noncurrent portions of loans receivable do not represent expendable available financial resources. |
| 335000-335999 | UNASSIGNED | |
| 336000 | RESERVED FOR ADVANCES TO OTHER FUNDS | Segregation of a portion of fund balance to indicate that advances to other funds do not represent expendable available financial resources. |
| 337000 | OTHER RESERVES | Fund balance reserved for other specific purposes. |
| 338000-344999 | UNASSIGNED | |
| 345000 | RESERVED FOR PENSION BENEFITS | Resources legally or contractually restricted for the payment of pension/annuity benefits. |
| 346000-379999 | UNASSIGNED | |
| 380000 | UNRESERVED-DESIGNATED FUND BALANCE | Portion of fund balance set aside to indicate tentative plans for future financial resource use, such as general contingencies or equipment replacement. |
| 381000-389999 | UNASSIGNED | |
| 390000 | UNRESERVED-UNDESIGNATED FUND BALANCE (SURPLUS) | Portion of fund balance representing expendable available financial resources. |
| 391000-399999 | UNASSIGNED | |