STATE ACCOUNTING OFFICE

ACCOUNT		ACCOUNT DEFINITIONS
200000	ACCOUNTS PAYABLE	Amounts owed to private persons or organizations for goods and services received.
201000	INTERGOVTL PAYABLES - FEDERAL	Amounts owed to the federal government.
202000	INTERGOVTL PAY - LOCAL GOVTS	Amounts owed to local governments.
203000-205999	UNASSIGNED	
206000	COMPENSATED ABSENCES PAY-CURR	The current portion of amounts owed to employees for unpaid annual leave (12 months or less).
206100-206999	UNASSIGNED	
207000	CLAIMS & JUDGMENTS PAY-CURRENT	Amounts owed as the result of administrative or court decisions such as workers' compensation claims and property damage claims (12 months or less).
207100-209999	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 PR WH & EMPLOYER'S SHR	Amounts withheld from employees' salaries and employers' share.
215600-221999	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 GOV-STR BANK ONLY	Amounts owed for goods and services rendered by state reporting entity organizations. For use by Streamlined Banking organizations only.
23200-232999	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.
234100-239999	UNASSIGNED	
240000	MATURED INTEREST PAYABLE	
241000	ACCRUED INTEREST PAYABLE	Interest cost related to prior or current periods.
241100-249999	UNASSIGNED	
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	LEASE & SBITA 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.
257200-259999	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 AGREE OBLIG	Funds received from reverse repurchase agreements.
265000	LIAB UNDER SECURITY LEND TRANS	Liability to broker/dealer or other entity for cash or securities received in security lending transactions.
266000	EST LIAB-LANDFILL C&PC COSTS	Current portion of the estimated total cost of landfill closure and postclosure care.
266100-268999	UNASSIGNED	
269000	POLLUTION REMEDIATION-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.
271100-278999	UNASSIGNED	
279000	POLLUTION REMEDIATION-NONCURR	The noncurrent portion of the outstanding obligation to address the effects of existing pollution by participating in pollution remediation activities.

STATE ACCOUNTING OFFICE

ACCOUNT		ACCOUNT DEFINITIONS
280000	COMPENSATED ABSENCES PAY-NC	The noncurrent portion (not due within 12 months or less) of amounts owed to employees for unpaid annual leave.
281000	CLAIMS & JUDGMENTS PAY-NC	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.
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	LEASE & SBITA PAYABLE-NC	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	EST LIAB-LANDFIL C&PC COSTS-NC	Noncurrent portion of the estimated total cost of landfill closure and postclosure care.
288000	OTHER NONCURRENT LIABILITIES	Includes all noncurrent liabilities not listed above.
288500	Deferred Inflows of Resources	
289001	Net Pension Liabilities	The amount owed to a defined benefit pension plan based on the actuarial present value of projected benefit payments for plan members and their beneficiaries less the plan's net position
289101-289104	Pension_DI	Pension-related deferred inflows
290000	CONTRA-ACCT UNALLOTT ST APPROP	Contra-account for account 190000
291000	C-ACCT FED GRANT/CONT APVD	Contra-account for account 191000
292000	C-ACCT LOCAL GOV GRT/CONT APVD	Contra-account for account 192000
293000	C-ACCT OTHER GRANT/CONT APVD	Contra-account for account 193000
293100-295999	UNASSIGNED	
296000	CLEARING ACCOUNT	Clearing accounts should be utilized to accumulate transactions which will subsequently be distributed to other accounts.
297000-29999	UNASSIGNED	