



State Chart of Accounts and Other Accounting Identifiers

Liabilities, Fund Balance, Net Assets and Other Credits: 200000 - 399999

ACCOUNT		ACCOUNT DEFINITIONS
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.
216000-219999	Unassigned	
220000-221999	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).



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ACCOUNT		ACCOUNT DEFINITIONS
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	
250000	DEFERRED 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	



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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.



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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.
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	Unassigned	



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ACCOUNT		ACCOUNT DEFINITIONS
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.
297000-319999	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	



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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.
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	



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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	