

2.2.4 Balance Sheet Accounts

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
CASH AND CASH EQUIVALENTS	10			
CASH ON HAND	10	10		
CASH ON HAND	10	10	100	
CASH ON HAND	10	10	100	1010
CHANGE FUNDS	10	10	110	
CHANGE FUNDS	10	10	110	1011
PETTY CASH FUNDS	10	10	120	
PETTY CASH FUNDS	10	10	120	1012
CASH IN TRANSIT TO TREASURY	10	10	130	
CASH IN TRANSIT TO TREASURY	10	10	130	1013
CASH IN BANK	10	11		
IMPREST CHECKING	10	11	140	
IMPREST CHECKING -OPERATIONS	10	11	140	1030
IMPREST CHECKING -PAYROLL	10	11	140	1031
IMPREST CHECKING -OTHER	10	11	140	1032
RESTRICTED CHECKING	10	11	150	
RESTRICTED CASH PER GASB 34	10	11	150	1034
RESTR CHECKING -W/TRUSTEE	10	11	150	1040
RESTR CHECKING -POOLED EQUITY	10	11	150	1041
RESTR CHECKING -DEPOSITORY	10	11	150	1042
RESTR CHECKING -OTHER	10	11	150	1043
SAVINGS ACCOUNT DEPOSITS	10	11	160	
SAVINGS ACCOUNT DEPOSITS	10	11	160	1050
CERTIFICATES OF DEPOSIT	10	11	170	
CERTIFICATES OF DEPOSIT	10	11	170	1060
POOLED CASH -STATE TREASURY	10	12		
POOLED CASH -STATE TREASURY	10	12	180	
OPERATING CASH	10	12	180	1100
GENERAL REVENUE CASH	10	12	180	1130
SHORT-TERM INVESTMENTS, NET	14			
SHORT-TERM INVESTMENTS, NET	14	14		
ST INVESTMENTS W/STATE, NET	14	14	200	
ST INVESTMENTS W/STATE	14	14	200	1200
UNAMORT ST PREM/DISC W/STATE	14	14	200	1201
ST INVESTMENTS W/TRUSTEE, NET	14	14	210	
ST INVESTMENTS W/TRUSTEE	14	14	210	1210
UNAMORT ST PREM/DISC W/TRUSTEE	14	14	210	1211
ST INVESTMENTS CU TREASRY POOL	14	14	218	
ST INVESTMENTS CU TREASRY POOL	14	14	218	1280
RECEIVABLES	18			
INTEREST RECEIVABLE	18	20		
INTEREST RECEIVABLE	18	20	220	
INTEREST RECEIVABLE -INVESTMNT	18	20	220	1300
TAXES RECEIVABLE, NET	18	21		
TAXES RECEIVABLE	18	21	230	
TAXES RECEIVABLE -CURRENT	18	21	230	1310
TAXES RECEIVABLE -DELINQUENT	18	21	230	1311
ALLOWANCE FOR UNCOLLECT TAXES	18	21	240	
ALLOWANCE-CURRENT TAXES	18	21	240	1316
ALLOWANCE -DELINQUENT TAXES	18	21	240	1317
INTEREST/PENALTIES REC -TAXES	18	22		
INTEREST/PENALTIES REC -TAXES	18	22	250	
INTEREST/PENALTIES REC -TAXES	18	22	250	1320
ALLOWANCE -TAX INT/PENALTIES	18	22	260	
ALLOWANCE -TAX INT/PENALTIES	18	22	260	1321

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
TAX LIENS RECEIVABLE, NET	18	23		
TAX LIENS RECEIVABLE	18	23	270	
TAX LIENS RECEIVABLE	18	23	270	1326
ALLOWANCE -TAX LIENS	18	23	280	
ALLOWANCE -TAX LIENS	18	23	280	1327
ACCOUNTS RECEIVABLE, NET	18	24		
ACCOUNTS RECEIVABLE -COFRS	18	24	290	
BILLED ACCOUNTS RECEIVABLE	18	24	290	1330
ACCOUNTS REC -AGENCY SYS	18	24	300	
ACCOUNTS REC -STUDENTS	18	24	300	1332
ACCOUNTS REC -PATIENTS	18	24	300	1333
ACCOUNTS REC -OTHER SYSTEMS	18	24	300	1334
ACCTS RECEIVABLE -SYSTEMS 1	18	24	300	1336
ACCTS RECEIVABLE -SYSTEMS 2	18	24	300	1337
ACCTS RECEIVABLE -SYSTEMS 3	18	24	300	1338
ACCOUNTS RECEIVABLE -OTHER	18	24	310	
ACCOUNTS RECEIVABLE - OTHER	18	24	310	1342
ALLOWANCE -ACCOUNTS RECEIVABLE	18	24	320	
ALLOWANCE FOR A/R -COFRS	18	24	320	1331
ALLOWANCE FOR A/R -AGENCY SYS	18	24	320	1335
ALLOWANCE FOR A/R -OTHER	18	24	320	1343
RESTRICTED ACCOUNTS RECEIVABLE	18	24	325	
RESTRICTED ACCOUNTS RECEIVABLE	18	24	325	1345
ALLOWANCE-RESTRICTED RECEIVBLE	18	24	326	
ALLOWANCE-RESTRICTED RECEIVBL	18	24	326	1346
UNBILLED ACCOUNTS REC, NET	18	25		
UNBILLED ACCOUNTS REC, NET	18	25	330	
UNBILLED ACCOUNTS RECEIVABLE	18	25	330	1348
ALLOWANCE -UNBILLED A/R	18	25	330	1349
INTERGOVERNMENTAL RECEIVABLES	18	26		
INTERGOVERNMENTAL RECEIVABLES	18	26	340	
IG RECEIVABLES -GENERAL	18	26	340	1350
IG RECEIVABLES -CITY	18	26	340	1351
IG RECEIVABLES -COUNTY	18	26	340	1352
IG RECEIVABLES -FEDERAL	18	26	340	1353
IG RECEIVABLES -SPECIAL DIST	18	26	340	1354
IG RECEIVABLES -LTR OF CREDIT	18	26	340	1355
ALLOWANCE - IG RECEIVABLES	18	26	340	1359
NOTES/LOANS RECEIVABLE, NET	18	27		
NOTES RECEIVABLE, NET	18	27	350	
NOTES RECEIVABLE	18	27	350	1360
ALLOWANCE -NOTES RECEIVABLE	18	27	350	1361
LOANS RECEIVABLE, NET	18	27	360	
LOANS RECEIVABLE - CURRENT	18	27	360	1362
ALLOW-LOANS RECEIVABLE-CURRENT	18	27	360	1363
RENT RECEIVABLE, NET	18	28		
RENT RECEIVABLE	18	28	370	
RENT RECEIVABLE	18	28	370	1366
ALLOWANCE -RENT RECEIVABLE	18	28	380	
ALLOWANCE -RENT RECEIVABLE	18	28	380	1367
INTERFUND RECEIVABLES	18	29		
INTERFUND RECEIVABLES	18	29	390	
INTERFUND REC -OTHER AGENCIES	18	29	390	1370
INTERFUND REC -SAME AGENCY	18	29	390	1371
INTRAFUND RECEIVABLES	18	30		
INTRAFUND RECEIVABLES	18	30	400	
INTRAFUND REC -OTHER AGENCIES	18	30	400	1390
INTRAFUND REC -SAME AGENCY	18	30	400	1391
INTRAFUND REC -(TO AGCY 999)	18	30	400	1392

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
RECEIVABLE FM COMPONENT UNITS	18	31		
RECEIVABLE FM COMPONENT UNITS	18	31	405	
RECEIVABLE FM COMPONENT UNITS	18	31	405	1395
INVENTORIES	22			
SUPPLIES INVENTORIES	22	32		
SUPPLIES INVENTORIES	22	32	410	
SUPPLIES INVENTORIES	22	32	410	1400
FUEL INVENTORIES	22	32	410	1401
MANUFACTURING SUPPLIES	22	32	410	1402
WAREHOUSE INVENTORY 1	22	32	410	1441
WAREHOUSE INVENTORY 2	22	32	410	1442
WAREHOUSE INVENTORY 3	22	32	410	1443
WAREHOUSE INVENTORY A	22	32	410	144A
WAREHOUSE INVENTORY B	22	32	410	144B
WAREHOUSE INVENTORY C	22	32	410	144C
WAREHOUSE INVENTORY D	22	32	410	144D
WAREHOUSE INVENTORY E	22	32	410	144E
RESALE INVENTORIES	22	33		
RESALE INVENTORIES	22	33	420	
RESALE INVENTORIES	22	33	420	1450
CONSIGNMENT INVENTORIES	22	33	420	1451
RESALE INVENTORY 1	22	33	420	145A
RESALE INVENTORY 2	22	33	420	145B
RESALE INVENTORY 3	22	33	420	145C
RESALE INVENTORY 4	22	33	420	145D
RESALE INVENTORY 5	22	33	420	145E
RESALE INVENTORY 6	22	33	420	145F
RESALE INVENTORY 7	22	33	420	145G
RESALE INVENTORY 8	22	33	420	145H
RESALE INVENTORY 9	22	33	420	145I
RESALE INVENTORY 10	22	33	420	145J
RESALE INVENTORY 11	22	33	420	145K
RESALE INVENTORY 12	22	33	420	145L
RESALE INVENTORY 13	22	33	420	145M
MANUFACTURING INVENTORIES	22	34		
MANUFACTURING INVENTORIES	22	34	425	
RAW MATERIAL INVENTORIES	22	34	425	1460
WORK IN PROCESS INVENTORIES	22	34	425	1461
FINISHED GOODS INVENTORIES	22	34	425	1462
OTHER CURRENT ASSETS	26			
PREPAID EXPENSES	26	35		
PREPAID EXPENSES	26	35	430	
PREPAID EXPENSES -GENERAL	26	35	430	1500
PREPAID GAS	26	35	430	1501
PREPAID HEALTH INSURANCE	26	35	430	1502
PREPAID INSURANCE	26	35	430	1503
PREPAID POSTAGE	26	35	430	1504
PREPAID RENT	26	35	430	1506
PREPAID TELEPHONE	26	35	430	1507
ADVANCES	26	37		
ADVANCES	26	37	440	
ADVANCES -GENERAL	26	37	440	1530
ADVANCES -CITIES	26	37	440	1531
ADVANCES -COUNTIES	26	37	440	1532
ADVANCES -SPECIAL DISTRICTS	26	37	440	1533
ADVANCES -NONGOV ORGANIZATIONS	26	37	440	1534
ADVANCES -INDIVIDUALS	26	37	440	1535

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
ADVANCES -EMPLOYEE TRAVEL	26	37	440	1536
ADVANCES -SECURITY DEPOSITS	26	37	440	1537
SECURITIES IN LIEU RETAINAGE	26	39		
SECURITIES IN LIEU RETAINAGE	26	39	450	
SECURITYS HELD FOR PERFORMANCE	26	39	450	1580
UNDISTRIBUTED CHARGES	26	41		
UNDISTRIBUTED CHARGES -PAYROLL	26	41	460	
CPPS CASH FUNDS DEFAULT	26	41	460	1590
CPPS DUE FROM DEFAULT	26	41	460	1591
CPPS PAYROLL DEFAULT	26	41	460	1592
CPPS/LDC CLEARING	26	41	460	1593
CPPS DISTRIBUTION EDIT CLRNG	26	41	460	1594
UNDISTRIBUTED CHARGES -OTHER	26	41	470	
F/A DISPOSITION CLEARING	26	41	470	1595
INTERFACE CLEARING	26	41	470	1596
DOA BILLING DEFAULT	26	41	470	1597
PROCUREMENT CARD DEFAULT	26	41	470	1598
UNDISTRIBUTED CHARGES -OTHER	26	41	470	1599
F/A BUYING/OWNING CLEARING	26	41	470	159A
TRAVEL CARD CLEARING	26	41	470	159B
LONG-TERM INVESTMENTS, NET	30			
LONG-TERM INVESTMENTS, NET	30	43		
LT INVESTMENTS W/STATE, NET	30	43	480	
LT INVESTMENTS W/STATE	30	43	480	1600
UNAMORT LT PREM/DISC W/STATE	30	43	480	1601
ALLOW -LT INVEST LOSS W/STATE	30	43	480	1602
RESTR INVESTMENT PER GASB 34	30	43	480	1634
LT INVESTMENTS W/TRUSTEE, NET	30	43	490	
LT INVESTMENTS W/TRUSTEE	30	43	490	1610
UNAMORT LT PREM/DISC W/TRUSTEE	30	43	490	1611
ALLOW -LT INVEST LOSS W/TRUST	30	43	490	1612
OTHER LONG TERM INVST, NET	30	45		
OTHER LONG TERM INVST, NET	30	45	500	
LONG-TERM INVST JOINT VENTURE	30	45	500	1680
UNAMRT LT INVST JOINT VENTURE	30	45	500	1681
ALLOW FOR JOINT VENTURE LOSS	30	45	500	1682
OTHER LONG-TERM ASSETS	34			
OTHER LONG-TERM ASSETS	34	46		
OTHER LONG-TERM ASSETS	34	46	510	
OTHER LONG-TERM ASSETS	34	46	510	1700
LIVESTOCK	34	46	510	1701
DEFERRED CHARGES	34	46	510	1710
DEFERRED DEBT ISSUANCE COSTS	34	46	510	1711
LT INTERFUND RECEIVABLES	34	46	510	1720
LT INTRAFUND RECEIVABLES	34	46	510	1730
LT EXTERNAL RECEIVABLES	34	46	510	1740
ALLOWANCE FOR LT RECEIVABLES	34	46	510	1741
LT LOANS RECEIVABLE	34	46	510	1762
LT LOANS REC - SEVERANCE TAX	34	46	510	1763
ALLOW FOR LT LOANS RECEIVABLES	34	46	510	1764

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
CAPITAL ASSETS	38			
LAND	38	50		
LAND	38	50	520	
LAND	38	50	520	1800
IMPROVEMENTS TO LAND, NET	38	51		
IMPROVEMENTS TO LAND, NET	38	51	530	
DEPRECIABLE IMPRVMENTS TO LAND	38	51	530	1810
ACCUMULATED DEPR -LAND IMPROV	38	51	530	1811
NON-DEPRECB IMPRVMENTS TO LAND	38	51	530	1815
STRUCTURES, NET	38	52		
BUILDINGS, NET	38	52	540	
BUILDINGS	38	52	540	1820
ACCUMULATED DEPR -BUILDINGS	38	52	540	1821
LEASEHOLD IMPROVEMENTS, NET	38	53		
LEASEHOLD IMPROVEMENTS, NET	38	53	550	
LEASEHOLD IMPROVEMENTS	38	53	550	1830
ACCUMULATED DEPR -LEASEHOLD	38	53	550	1831
EQUIPMENT, NET	38	54		
EQUIPMENT, NET	38	54	560	
FURNITURE & EQUIPMENT	38	54	560	1840
VEHICLES	38	54	560	1841
SOFTWARE	38	54	560	1842
LEASED FURNITURE & EQUIPMT	38	54	560	1843
ACCUMULATED AMORTIZTN-SOFTWARE	38	54	560	1847
ACCUMULATED DEPR -VEHICLES	38	54	560	1848
ACCUMULATED DEPR -EQUIPMENT	38	54	560	1849
LIBRARY BOOKS AND HOLDINGS	38	55		
LIBRARY BOOKS AND HOLDINGS	38	55	570	
LIBRARY BOOKS AND HOLDINGS	38	55	570	1850
ACCUM DEPR - LIBRARY BOOKS	38	55	570	1851
ART AND HISTORICAL COLLECTIONS	38	55	575	
DEPRECBLE ART & HIST TREASURES	38	55	575	1855
ACCM DEPR ART & HIST TREASURES	38	55	575	1856
NON-DEPR ART & HIST TREASURES	38	55	575	1857
CONSTRUCTION IN PROGRESS	38	56		
CONSTRUCTION IN PROGRESS	38	56	580	
CONSTRUCTION IN PROGRESS	38	56	580	1860
OTHER CAPITAL ASSETS	38	57		
OTHER CAPITAL ASSETS	38	57	590	
OTHER CAPITAL ASSETS	38	57	590	1870
ACCUMULATED DEPR - OTHER F/A	38	57	590	1871
INFRASTRUCTURE	39			
INFRASTRUCTURE	39	58		
INFRASTRUCTURE	39	58	595	
HIGHWAY RIGHT OF WAY LAND	39	58	595	1880
PARK LAND IMPROVEMENTS	39	58	595	1885
ACC DEPR -PARK LAND IMPROVMNTS	39	58	595	1886
CONSTRUCTION IN PROGRESS-INFRA	39	58	595	1887
DAMS	39	58	595	1888
ACC DEPR -DAMS	39	58	595	1889
ROADWAYS	39	58	595	1890
ACC DEPR -ROADWAYS	39	58	595	1891
BRIDGES AND TUNNELS	39	58	595	1895
ACC DEPR -BRIDGES & TUNNELS	39	58	595	1896
OTHER INFRASTRUCTURE NONDEPREC	39	58	595	1897
OTHER INFRASTRUCTURE ASSETS	39	58	595	1898

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
ACC DEPR -OTHER INFRASST ASSETS	39	58	595	1899
PAYABLES	46			
WARRANTS PAYABLE	46	60		
WARRANTS PAYABLE	46	60	620	
WARRANTS PAYABLE	46	60	620	2000
CAS CANCELED WARRANTS PAYABLE	46	60	620	2001
ACCOUNTS PAYABLE	46	62		
ACCOUNTS PAYABLE -COFRS	46	62	630	
VOUCHERS PAYABLE	46	62	630	2100
CANCEL VOUCHERS PAYABLE	46	62	630	2101
ACCOUNT PAYABLE -AGENCY SYSTEM	46	62	640	
ACCOUNT PAYABLE -AGENCY SYSTEM	46	62	640	2110
ACCOUNTS PAYABLE AGCY SYS 1	46	62	640	2111
ACCOUNTS PAYABLE AGCY SYS 2	46	62	640	2112
ACCOUNTS PAYABLE AGCY SYS 3	46	62	640	2113
ACCOUNTS PAYABLE AGCY SYS 4	46	62	640	2114
ACCOUNTS PAYABLE AGCY SYS 5	46	62	640	2115
ACCOUNTS PAYABLE AGCY SYS 6	46	62	640	2116
ACCOUNTS PAYABLE AGCY SYS A	46	62	640	211A
ACCOUNTS PAYABLE AGCY SYS B	46	62	640	211B
ACCOUNTS PAYABLE -OTHER	46	62	650	
ACCOUNTS PAYABLE -OTHER	46	62	650	2120
TAX REFUNDS PAYABLE	46	63		
TAX REFUNDS PAYABLE	46	63	655	
TAX REFUNDS PAYABLE	46	63	655	2150
PAYROLL WITHHOLDING PAYABLE	46	64		
PAYROLL W/H PAYABLES -CENTRAL	46	64	660	
AD&D	46	64	660	2201
AFSCME UNION DUES	46	64	660	2202
CAPE	46	64	660	2203
CAPITOL PARKING	46	64	660	2204
COLORADO COMBINED CAMPAIGN	46	64	660	2205
CPPS DECEASED EMP ACCT	46	64	660	2206
HEALTH SAVINGS ACCOUNT	46	64	660	2207
STUDENT RETIRMENT	46	64	660	2208
DEDUCTION REFUND	46	64	660	2209
DEFERRED COMPENSATION	46	64	660	2210
OPTIONAL RETIREMENT PLAN	46	64	660	2211
ELECTRONIC FUNDS TRANSFER	46	64	660	2212
EMPLOYEE DENTAL INSURANCE	46	64	660	2213
EMPLOYEE LIFE INSURANCE	46	64	660	2214
FEDERAL INCOME TAX	46	64	660	2215
FICA/MEDICARE	46	64	660	2216
FLEXIBLE SPENDING PLANS	46	64	660	2217
HAND DRAWN CHECKS	46	64	660	2218
HEALTH INSURANCE	46	64	660	2219
DEFINED CONTRIB PENSION PLAN	46	64	660	2220
LOCAL TAX	46	64	660	2221
LONG-TERM DISABILITY	46	64	660	2222
NET PAY OVERPAYMENTS	46	64	660	2223
PAYROLL PREPAY ACCOUNT	46	64	660	2224
PERA 401K PLAN	46	64	660	2225
PERA EMP	46	64	660	2226
PERA LIFE INSURANCE	46	64	660	2227
SAVINGS BONDS	46	64	660	2228
SHORT-TERM DISABILITY	46	64	660	2229

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
STATE INCOME TAX	46	64	660	2230
WAGE GARNISHMENTS	46	64	660	2231
WAGES/SALARIES NET PAY-WARRANT	46	64	660	2232
PAYROLL W/H PAYABLES -AGENCY	46	64	670	
AGY PAYROLL W/H PAYABLE	46	64	670	2250
AGY AD&D	46	64	670	2251
AGY COMMUTER MILEAGE REIMB	46	64	670	2252
AGY CREDIT UNION	46	64	670	2253
AGY INSURANCE -DENTAL	46	64	670	2254
AGY INSURANCE -HEALTH 1	46	64	670	2255
AGY INSURANCE -HEALTH 2	46	64	670	2256
AGY INSURANCE -HEALTH 3	46	64	670	2257
AGY INSURANCE -HEALTH 4	46	64	670	2258
AGY INSURANCE -HEALTH 5	46	64	670	2259
AGY INSURANCE -LIFE	46	64	670	2260
AGY INSURANCE -OTHER	46	64	670	2261
AGY LTD 1	46	64	670	2262
AGY INSTITUTION DEDUCTION	46	64	670	2263
AGY MANAGEMENT CERT PROGRAM	46	64	670	2264
AGY MISCELLANEOUS DEDUCTIONS 1	46	64	670	2265
AGY MISCELLANEOUS DEDUCTIONS 2	46	64	670	2266
AGY MISCELLANEOUS DEDUCTIONS 3	46	64	670	2267
AGY PARKING	46	64	670	2268
AGY PROFESSIONAL ASSOC DUES	46	64	670	2269
AGY RENT DEDUCTION	46	64	670	2270
AGY RETIREMENT 1	46	64	670	2271
AGY RETIREMENT 2	46	64	670	2272
AGY RETIREMENT 3	46	64	670	2273
AGY TAX SHELTER ANNUITIES 1	46	64	670	2274
AGY TAX SHELTER ANNUITIES 2	46	64	670	2275
AGY TAX SHELTER ANNUITIES 3	46	64	670	2276
AGY TAX SHELTER ANNUITIES 4	46	64	670	2277
AGY UNION DUES	46	64	670	2278
AGY WAGE ASSIGNMENTS	46	64	670	2279
AGY TAX SHELTER ANNUITIES 5	46	64	670	2280
AGY VISION	46	64	670	2281
AGY LONG-TERM HEALTH CARE	46	64	670	2282
AGY FLEXIBLE SPENDING PLAN	46	64	670	2283
AGY ECOPASS	46	64	670	2284
CLAIMS AND JUDGMENTS PAYABLE	46	66		
CLAIMS AND JUDGMENTS PAYABLE	46	66	680	
CLAIMS AND JUDGMENTS PAYABLE	46	66	680	2300
CONTRACTS PAYABLE	46	68		
CONTRACTS PAYABLE	46	68	690	
CONTRACTS PAYABLE	46	68	690	2310
RETAINAGE PAYABLE	46	70		
RETAINAGE PAYABLE	46	70	700	
RETAINAGE PAYABLE ON CONTRACTS	46	70	700	2315
MATURED NOTES/BONDS PAYABLE	46	72		
MATURED NOTES/BONDS PAYABLE	46	72	710	
MATURED BONDS PAYABLE	46	72	710	2320
MATURED CAPITAL LEASE PAYABLE	46	72	710	2321
MATURED INTEREST PAYABLE	46	72	710	2322
MATURED NOTES PAYABLE	46	72	710	2323

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
INTERGOVERNMENTAL PAYABLES	46	74		
INTERGOVERNMENTAL PAYABLES	46	74	720	
IG PAYABLES -GENERAL	46	74	720	2330
IG PAYABLES -CITY	46	74	720	2331
IG PAYABLES -COUNTY	46	74	720	2332
IG PAYABLES -FEDERAL	46	74	720	2333
IG PAYABLES -SPECIAL DISTRICT	46	74	720	2334
PAYABLE TO COMPONENT UNITS	46	75		
PAYABLE TO COMPONENT UNITS	46	75	725	
PAYABLE TO COMPONENT UNITS	46	75	725	2350
INTERFUND PAYABLES	46	76		
INTERFUND PAYABLES	46	76	730	
INTERFUND PAY -OTHER AGENCIES	46	76	730	2360
INTERFUND PAY -SAME AGENCY	46	76	730	2361
INTRAFUND PAYABLES	46	77		
INTRAFUND PAYABLES	46	77	740	
INTRAFUND PAY -OTHER AGENCIES	46	77	740	2390
INTRAFUND PAY -SAME AGENCY	46	77	740	2391
INTRAFUND PAY -(TO AGCY 999)	46	77	740	2392
ACCRUED LIABILITIES	50			
ACCRUED LIABILITIES	50	78		
ACCRUED PAYROLLS PAYABLE	50	78	750	
ACCRUED PAYROLLS PAYABLE	50	78	750	2400
ACCRUED EXPENSE -OTHER	50	78	760	
ACCRUED EXPENSE -OTHER	50	78	760	2410
TABOR REFUND PAYABLE	50	78	760	2415
ACCRUED INTEREST PAYABLE	50	78	770	
ACCRUED INTEREST PAYABLE	50	78	770	2420
ACCRUED TAXES PAYABLE	50	78	775	
ACCRUED TAXES PAYABLE	50	78	775	2430
CURRENT COMPENSATED ABSENCES	50	78	777	
CURRENT COMPENSATED ABSENCES	50	78	777	2440
DEFERRED REVENUE	54			
DEFERRED REVENUE	54	80		
DEFERRAL OF ADVANCES	54	80	780	
DEFERRED REV -FEDERAL ADVANCE	54	80	780	2500
DEFERRED REV -OTHER ADVANCES	54	80	780	2501
DEFERRED REVENUE 1	54	80	780	250A
DEFERRED REVENUE 2	54	80	780	250B
DEFERRED REVENUE 3	54	80	780	250C
DEFERRED REVENUE 4	54	80	780	250D
DEFERRED REVENUE 5	54	80	780	250E
UNDISTRIBUTED RECEIPTS	54	80	790	
UNDISTRIBUTED RECEIPTS	54	80	790	2510
NSF RETURNED CHECKS	54	80	790	2520
DEFERRED LONG-TERM RECEIVABLES	54	80	795	
DEFERRAL OF LT RECEIVABLES	54	80	795	2530
BONDS/NOTES PAYABLE -CURRENT	58			
BONDS/NOTES PAYABLE -CURRENT	58	82		
BONDS/NOTES PAYABLE -CURRENT	58	82	800	
BONDS PAYABLE -CURRENT	58	82	800	2600
CERTIFS OF PARTIC PAYABLE-CURR	58	82	800	2608
NOTES PAYABLE -CURRENT	58	82	800	2610
CAPITAL LEASE PAYABLE -CURRENT	58	82	800	2620

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
ANTICIP WARRANTS PAY -CURRENT	58	82	800	2630
MORTGAGES PAYABLE -CURRENT	58	82	800	2640
OTHER CURRENT LIABILITIES	62			
OTHER CURRENT LIABILITIES	62	84		
OTHER CURRENT LIABILITIES	62	84	810	
OTHER CURRENT LIABILITIES	62	84	810	2700
PAYABLE TO BANKS	62	84	810	2710
OBLIGATIONS UNDER REVERSE REP	62	84	810	2711
EBTS LIABILITY	62	84	810	2712
OVER COLLECTION OF DEBTS	62	84	810	2713
CANCELLED WARRANTS PRIOR YEAR	62	84	810	2751
POLLUTION REMEDTN OBLIG-CURRT	62	84	810	2785
LOTTERY PRIZE LIABILITY	62	84	815	
PRIZE LIABILITY - CASH 5	62	84	815	2718
PRIZE LIABILITY - MATCHPLAY	62	84	815	2719
PRIZE LIABILITY - INSTANT	62	84	815	2720
PRIZE LIABILITY - LOTTO	62	84	815	2721
PRIZE LIABILITY - POWERBALL	62	84	815	2722
PRIZES CLAIMED - INSTANT	62	84	815	2723
CASHING BONUS - INSTANT	62	84	815	2724
CASHING BONUS - LOTTO	62	84	815	2725
CASHING BONUS - POWERBALL	62	84	815	2726
CASHING BONUS CONTRA - INSTANT	62	84	815	2727
CASHING BONUS - CASH 5	62	84	815	2728
CASHING BONUS - MATCHPLAY	62	84	815	2729
DEPOSITS HELD IN CUSTODY-CURRT	62	84	820	
DEPOSITS HELD IN CUSTODY-CURRT	62	84	820	2730
DAMAGE DEPOSITS	62	84	820	2740
LT DEBT PAYABLE-NONCURRENT	66			
LT DEBT PAYABLE-NONCURRENT	66	86		
BONDS PAYABLE -NONCURRENT, NET	66	86	830	
CAPITAL BONDS PAYABLE -NONCURR	66	86	830	2800
CAPTL UNAMORTIZED PREM/DISC-NC	66	86	830	2801
CAPTL UNAMORT REFNDG GAIN/LOSS	66	86	830	2803
NONCAP BONDS PAYABLE -NONCURR	66	86	830	2805
NONCAP UNAMORTIZD PREM/DISC-NC	66	86	830	2806
NONCAP UNAMRT REFNDG GAIN/LOSS	66	86	830	2807
NONCURR BOND ACCRUED INTEREST	66	86	830	2816
CERTIF OF PARTIC-NONCURRNT,NET	66	86	835	
CAPTL CERT OF PARTICIP. NONCUR	66	86	835	2808
CAPTL UNAMORT COPS PREM/DISC	66	86	835	2809
UNSPENT CERT OF PARTIC PROCEED	66	86	835	2813
CAPTL UNAMORT COPS RFNDG G/L	66	86	835	2814
NONCURR COPS ACCRUED INTEREST	66	86	835	2815
NOTES PAYABLE -NONCURRENT, NET	66	86	840	
NOTES PAYABLE -NONCURRENT	66	86	840	2810
UNAMORTIZED NOTE PREM/DISC -NC	66	86	840	2811
CAPITAL LEASES PAY -NC, NET	66	86	850	
CAPITAL LEASES PAY -NONCURRENT	66	86	850	2820
CAPITAL LEASE PAY TO COMP UNIT	66	86	850	2825
OTHER	66	86	860	
ANTICIPATION WARRANTS PAYABLE	66	86	860	2830
MORTGAGES PAYABLE	66	86	860	2840

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
LT PORTION OF CLAIMS & JUDGMNT	67			
LT PORTION OF CLAIMS & JUDGMNT	67	87		
LT PORTION OF CLAIMS & JUDGMNT	67	87	867	
LT PORTION OF CLAIMS & JUDGMNT	67	87	867	2870
OTHER POSTEMPLOYMENT BENEFITS	67	87	868	
OTHER POSTEMPLOYMENT BENEFITS	67	87	868	2880
OTHER LONG-TERM LIABILITIES	70			
OTHER LONG-TERM LIABILITIES	70	88		
COMPENSATED ABSENCES	70	88	870	
LT COMPENSATED ABS LIAB -A/L	70	88	870	2910
LT COMPENSATED ABS LIAB -S/L	70	88	870	2920
OTHER LONG-TERM LIABILITIES	70	88	890	
LT INTERFUND PAYABLES	70	88	890	2940
LT INTRAFUND PAYABLES	70	88	890	2950
EXPIRED WARRANTS LIABILITY	70	88	890	2960
LT DEPOSITS HELD IN CUSTODY	70	88	890	2970
LT PAYABLE TO COMPONENT UNITS	70	88	890	2980
LT LIABILITIES -OTHER	70	88	890	2990
POLLUTION REMEDIATION OBLIG-LT	70	88	890	2995
FUND BALANCE	74			
RESERVED FUND BALANCE	74	90		
RESERVED FOR ADV TO OTHER FUND	74	90	900	
RESERVED FOR ADV TO OTHER FUND	74	90	900	3100
RESERVED FOR PRE-ENCUMBRANCES	74	90	902	
RESERVED FOR PRE-ENCUMBRANCES	74	90	902	3120
RES FOR MEMO PRE-ENCUMBRANCES	74	90	902	3121
RESERVED FOR ENCUMBRANCES	74	90	903	
RESERVED FOR ENCUMBRANCES	74	90	903	3130
RES FOR MEMO ENCUMBRANCES	74	90	903	3131
RES FOR ENC - QTRLY RPTG	74	90	903	3132
RESERVED FOR NONCURRENT LOANS	74	90	904	
RESERVED FOR NONCURRENT LOANS	74	90	904	3140
RESERVED FOR PREPAID ITEMS	74	90	905	
RESERVED FOR EMERGENCIES	74	90	905	3150
RESERVED FOR STATUTORY PURPOSE	74	90	906	
RESERVED FOR STATUTORY PURPOSE	74	90	906	3160
RESRVD-STATUTORY PURP-FIN STMT	74	90	906	3161
RESERVED FOR APPROP ROLLFORWRD	74	90	907	
RESERVED FOR APPROP ROLLFORWRD	74	90	907	3170
RESERVED FOR UNSPENT BOND PROC	74	90	908	
RESERVED FOR UNSPENT BOND PROC	74	90	908	3180
RESTRICTED FUND BALANCE	74	91		
RESTRICTED FUND BALANCES	74	91	910	
EXTERNALLY RESTRICTED - OTHER	74	91	910	3200
RESTRICTED FOR DEBT SERVICE	74	91	910	3220
PERMANENT ENDOWMENT EXPENDABLE	74	91	910	3230
PERMANENT ENDOWMENT NONEXPEND	74	91	910	3240
UNRESERVED FUND BALANCE	74	92		
DESIGNATED FUND BALANCE	74	92	920	
FB-HE COMPENSATED ABSENCE LIAB	74	92	920	3210
FB-UNRESERVED/DESIGNATED	74	92	920	3300
UNDESIGNATED FUND BALANCE	74	92	930	
FB-UNRESERVED/UNDESIGNATED	74	92	930	3400

ACCOUNT NAME	BGRP	BCAT	BCLS	BACC
INVESTMENT IN GEN FIXED ASSETS	86			
INVESTMENT IN GEN FIXED ASSETS	86	95		
INVESTMENT IN GEN FIXED ASSETS	86	95	970	
INVESTMENT IN GEN FIXED ASSETS	86	95	970	3800
INVEST GEN FIXED ASSETS (SPEC)	86	95	970	3801
IGFA-STATE FUNDED APPROP	86	95	970	3802
IGFA-CASH FUNDED SOURCES	86	95	970	3803
IGFA-FEDERALLY FUNDED SOURCES	86	95	970	3804
IGFA-DONATIONS (NON-FEDERAL)	86	95	970	3805
GAIN/LOSS CODE (SPEC)	86	95	970	3850
COFRS CONVERSION ACCOUNTS	99			
COFRS CONVERSION ACCOUNTS	99	99		
COFRS CONVERSION ACCOUNTS	99	99	999	
LDC DOCUMENT OFFSET ACCOUNT	99	99	999	LDCR
PAYROLL LINE BALANCING ACCOUNT	99	99	999	PRLN