

Chapter 75 - Uniform Chart of Accounts

75.70 Balance Sheet Codes

75.70.10 Sequential by account number

July 1, 2004

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<u>Balance Sheet Code</u>	<u>Account Title</u>
	Assets
0001	Cash
0010	Time Deposits
0011	Allocated Deposits
0014	Cash in Transit
0015	Deposits with Federal Government
0017	Petty Cash and Change Fund
0018	Fiscal Agent or Fiduciary Cash
0019	Reserve Deposit L*A
0020	Taxes Receivable
0022	Billed Receivables
0023	Federal Accounts Receivable
0024	Displaced Homemaker Loan
0025	Other Accounts Receivable
0026	Loan Receivable
0027	Accounts Receivable Master Card, Visa
0028	Lease Receivable
0030	Reserve for Taxes Receivable
0031	Reserve for Other Accounts Receivable
0032	Reserve for Loans Receivable
0040	Notes Receivable
0042	Loans Receivable
0043	Annuities Prize Winners
0044	Due from General Fund
0047	Reserve for Notes Receivable
0050	Due from Other Funds
0051	Internal Billed Receivables
0052	Intragovernmental Billed Receivables

0055	Working Capital Advance
0056	Utility Loan Program
0060	Inventory
0062	Inventory Finished Goods
0063	Inventory Merchandise
0065	Inventory for Resale
0066	Work In Progress
0069	Abandoned Property-Tangible
0070	Investments
0071	Investments Baxter Macworth
0072	Equity In Trusts
0073	Commingled Funds
0075	Investments Stock
0076	Investments Commercial Paper
0077	Investments Mortgage Loans
0078	Investments Land
0079	Investments Building
0080	Investments Unamortized Premiums
0084	Accrued Interest
0090	Clearing Account
0091	Prepaid Expenses
0092	Suspense Acct Travel Advance
0093	Suspense Acct Salary Advance
0094	Suspense Acct Miscellaneous
0095	General Fund Advances
0096	Highway Fund Advances
0097	Federal Government Advances
0098	Advance from Highway Garage
0099	Travel Accounts Receivable
0100	Suspense - Retirement 1%
0101	Conditional Commitment
0110	Land
0111	Capital Lease Asset
0112	Buildings
0113	Structures and Improvements
0114	Auto and Working Equipment
0115	Equipment
0116	Other Equipment and Furniture
0117	Equipment Computer

0118	Software License Rights
0119	Leasehold Improvements
0120	Reserve for Depreciation
0121	Accumulated Amortization
	Assets - Budgetary
0130	Bonds Auth Unissued Contingent
0131	Bonds Auth Unissued Unallocated
0132	Bonds Auth Unissued Allocated
0133	Amount Necessary to Retire Bonds
0134	Refund Bonds Authorized Unissued
0137	Allocation of Temporary Notes
0150	Estimated Undedicated Revenue Not Yet Due
0151	Estimated Undedicated Revenue Due
0155	Estimated Dedicated Revenue Not Yet Due
0156	Estimated Dedicated Revenue Due
0160	Estimated Balance Forward
	Liabilities
0200	Accounts Payable
0201	Payable Compensated Absences
0202	Due to Other Funds
0203	Advance Sales
0204	Suspense Account Federal
0205	Suspense Account Miscellaneous
0206	Suspense Account Special Purpose
0207	Suspense Account Payroll Clearing
0208	Warrants Payable
0209	Vouchers Payable
0210	Bonds Matured Payable
0211	Interest Matured Payable
0212	Taxation Clearing Account
0213	Other Current Liabilities
0214	Discount on Bonds Purchased
0215	Cancel Vouchers Payable
0216	ARS Overpayments
0217	Deferred Revenue
0218	Accrued Payroll
0220	Bonds Unmatured
0221	Notes Unmatured
0223	Capital Lease Payable

0224	Reserve for Advance from Federal Government
0225	Reserve for Advance from General Fund
0226	Contribution Fund T-5S1225
0227	Employee Deferred Compensation
0228	Estimated Unsettled Claims
0230	Reserve for Displaced Home Loan
0231	Discount on Annuities Prize Winner
0232	Reserve for Annuities Prize
0233	Reserve for Deferred Income
0234	Prize Reserves L*A
0235	Reserve for Utility Program
0236	Reserve for Bar Harbor
0237	Reserve for Advance to Other Funds
0243	Medicare Withholding
0244	Cafeteria Benefits Plan
0248	Appropriations
0249	M.S.E.A. Miscellaneous
0250	Maine State Employees Association
0251	United States Savings Bonds
0252	Wage Protection Insurance
0253	United States withholding Tax
0254	Maine State Troopers Association
0255	Maine Teachers Association
0256	Wage Protection AFL-CIO
0257	American Federal Union Dues
0258	Cumberland County Credit Union
0259	Maine State Employees Credit Union
0260	M.S.E.C.C.A.
0261	Blue Cross / Blue Shield
0262	Deferred Compensation
0263	State Income Tax Withholding
0264	Maine Warden Service Relief Association
0265	Long-Term Care Insurance
0266	M.T.A. Insurance
0267	Maine Association of Retirees
0269	Retirement Withholding
0271	Dental Insurance
0272	Group Life

Equity

0300	Reserve for Authorized Expenditures
0301	Donated Surplus
0302	Unappropriated Surplus
0303	Contingent/Emergencies
0304	Reserve/Sales Tax
0305	Reserve Working Capital
0306	Reserve/Working Capital Advance
0307	Reserve for Other Purposes
0308	Budget Stabilization Fund
0309	Reserve for Legislative Appropriation
0310	Contingent/Promotion
0311	Highway Plant Nursery
0312	Loan Insurance Reserve
0313	Reserve for Encumbrance
0314	Reserve for Pre-Encumbrance
0315	Service Benefit Retirement Reserve
0316	Property Tax Relief Fund
0317	Reserve Memo Pre Encumbrance
0318	Reserve Memo Encumbrance
0319	Employment TIF
0320	Members Contribution Fund
0321	Retirement Allowance Fund
0322	Retirement Reserve
0323	Teachers Savings Fund
0324	Employer Retire Cost Clearing
0325	Survivors Benefit Fund
0326	State Retiree Health Insurance Fund
0327	State Retired Teachers Health Insurance Fund
0328	State TIF
0329	Loring TIF
0330	Group Life - Basic
0331	Group Life - Supplemental
0332	Group Life - Dependent
0333	Service Retirement Benefit Reserve
0334	Judicial Cost Clearing
0335	Judicial Survivor Benefit
0336	Telecommunications Property Reserve
0337	Transportation Fund Reserve

0338	Revenue Reserve
0339	Tax Conformity Reserve
0340	Liability to Trust Funds
0341	Undistributed Realized Gain/Loss
0342	Reserve Against Future Losses
0343	Reserve Against Future Premium
0344	Reserve for Deficiency Basic
0345	Reserve for Deficiency Supplemental
0346	Reserve/Clean Elections Fund
0347	Reserve/Maine Learning Technology
0348	Reserve/Rainy Day Fund
0349	Circuit Breaker Reserve
0350	Legislative Members Contribution
0351	Legislative Retirement Allowance
0352	Legislative C.O.L.A.
0354	Legislative Cost Clearing
0355	Legislative Survivors Benefit
0360	Judicial Members Contribution
0361	Judicial Retirement Allowance
0362	Judicial C O L A
0364	Judicial Cost Clearing
0365	Judicial Survivor Benefit
0390	Profit or Loss
0392	Proprietary Fixed Asset Equity
0393	Contributed Asset from G.F.
0394	Contributed Asset from H.F.
0395	Contributed Asset from F.E.F.
0396	Contributed Asset from Osr
0397	Contributed Asset from Fbf
0398	Contributed Asset from Cap Proj
0399	Contributions to F/A
0460	Income from Trust Funds
	Equity - Budgetary
0380	Estimated Expenditure Unallotted
0381	Allotments
0382	Allotment Reserve
0383	Unallotted Reserve
0450	Due Accts from Bond Proceeds