ALABAMA DEPARTMENT OF MENTAL HEALTH
CHART OF ACCOUNTS
GENERAL LEDGER CODES

ASSETS

Cash on Deposit

0100 . . . . . General Operating Fund
0110 . . . . . Accounts Payable
0115 . . . . . Cash on Deposit with Comptroller
0120 . . . . . Payroll
0130 . . . . . Resident/Patient Payroll
0132 . . . . . Transfer Account for Cash between CO Bank Accounts
0133 . . . . . Cash in Transfer to Central Office
0134 . . . . . Cash in Transfer to Facilities
0135 . . . . . Cash - Contingency Fund - Bryce
0136 . . . . . Cash - Contingency Fund - Searcy
0137 . . . . . Cash - Contingency Fund - Partlow
0138 . . . . . Cash - Contingency Fund - Hardin
0139 . . . . . Cash - Contingency Fund - Ireland
0140 . . . . . Cash - Contingency Fund - Harper
0141 . . . . . Cash - Contingency Fund - Wallace
0142 . . . . . Cash - Contingency Fund - Brewer
0143 . . . . . Cash - Contingency Fund - Tarwater
ALABAMA DEPARTMENT OF MENTAL HEALTH
CHART OF ACCOUNTS
GENERAL LEDGER CODES

Cash On Deposit (continued)

0144 . . . . . Cash - Contingency Fund - Eufaula

0145 . . . . . Cash - Contingency Fund - Thomasville

0146 . . . . . Cash - Contingency Fund - Greil

0147 . . . . . Cash - Contingency Fund - North Alabama Regional

0148 . . . . . Cash - Revenue Collection Account

0150 . . . . . Cash - Capital Improvement Fund

1005 . . . . . Cash - GHRS Transfers

Investments

0300 . . . . . Repurchase Agreements

0330 . . . . . Repurchase Agreements - Capital Improvement Fund

0340 . . . . . Estate Settlement Securities

Receivables

0400 . . . . . Bond Fund Receivable - Capital Improvement Fund

0410 . . . . . Billed Receivables

0420 . . . . . Unbilled Receivables

0430 . . . . . Accounts Payable Employee Travel Advance
Due from Other Funds

0450 . . . . Due from Capital Improvement Fund
0455 . . . . Due from Trust Fund Restricted
0460 . . . . Due from General Fund - Capital Improvement Fund
0470 . . . . Due from Other Funds
0475 . . . . Due from Other Governments
0480 . . . . Due from Special Mental Health Fund
0485 . . . . Due from MHFA
0490 . . . . Due from Oil and Gas Fund

Inventories

0500 . . . . Warehouse Inventory
0510 . . . . Canteen Inventory
0520 . . . . Drug Inventory
0530 . . . . Food Inventory
0540 . . . . Gasoline Inventory

Fixed Assets

0600 . . . . Equipment & Furniture
0610 . . . . Buildings
0620 . . . . Land
0630 . . . . Construction Work in Progress
ALABAMA DEPARTMENT OF MENTAL HEALTH
CHART OF ACCOUNTS
GENERAL LEDGER CODES

LIABILITIES

Payables

1240 . . . . Accounts Payable

1245 . . . . Accounts Payable Accruals

1250 . . . . Vouchers Payable

1251 . . . . Vouchers Payable Adjustment

1255 . . . . Warrants Payable

1260 . . . . Payroll/Garnishment Payable

1270 . . . . Amounts Held In Custody

1300 . . . . Employee Benefits Payable (State Match/Share)

1320 . . . . Employee Federal Income Taxes Payable (Withholdings)

1325 . . . . Employee State Income Taxes Payable (Withholdings)

1327 . . . . Employee Local Income Taxes Payable (Withholdings)

1329 . . . . Due Employer

1330 . . . . Employee F.I.C.A. Taxes Payable (Withholdings)

1331 . . . . Employee Retirement Payable (Withholdings)

1332 . . . . Employee Group Health Insurance Payable (Withholdings)

1333 . . . . Employee U.S. Savings Bond Payable (Withholdings)

1334 . . . . Employee Group Health Insurance Payable (Flex Withholdings)

1335 . . . . Employee Other Deductions Payable (Withholdings)

1340 . . . . Amounts Held Pending Distribution

1345 . . . . Medicaid Match/Admin. Fee Payable
ALABAMA DEPARTMENT OF MENTAL HEALTH
CHART OF ACCOUNTS
GENERAL LEDGER CODES

Due to Other Funds
1350 . . . . Due to Capital Improvement Fund
1355 . . . . Due to General Fund - Trust Fund (Restricted)
1360 . . . . Due to General Fund - Capital Improvement Fund
1365 . . . . Emergency Medical Bills Payable
1370 . . . . Due to Other Funds
1380 . . . . Compensated Absences
1385 . . . . Salary Refunds Payable
1390 . . . . Vouchers Payable Adjustment
ALABAMA DEPARTMENT OF MENTAL HEALTH
CHART OF ACCOUNTS
GENERAL LEDGER CODES

FUND EQUITY

Working Capital
2001 . . . . . Working Capital

Contributed Estate Settlement Securities
2002 . . . . . Estate Settlement Securities

Investment in Fixed Assets
2003 . . . . . Contribution to Fixed Assets
2004 . . . . . Reserve for Equipment & Furniture
2006 . . . . . Reserve for Buildings
2008 . . . . . Reserve for Land
2010 . . . . . Construction Work in Progress

Fund Balance
2011 . . . . . Reserved Funds - Encumbrances - Current Year
2012 . . . . . Memo Reserve for Encumbrances
2013 . . . . . Reserved for Encumbrances
2014 . . . . . Reserved Funds - Encumbrances - Current Year - Federal
2015 . . . . . Memo Reserve for Pre-Encumbrances
2016 . . . . . Reserved for Pre-Encumbrances
2018 . . . . . Reserved Funds - Encumbrances - Current Year - Capital Improvement Fund - 0100 Non-Activities
2020 . . . . . Reserved Funds - Encumbrances - Current Year - Capital Improvement Fund 0110 thru 0999 Activities
2022 . . . . . Reserved Funds - Encumbrances - Current Year - Warehouse Inventory
Fund Balance (continued)

2025 . . . . Reserved Funds - Encumbrances - Current Year - Canteen Inventory

2028 . . . . Reserved Funds - Encumbrances - Current Year - Drug Inventory

2032 . . . . Reserved Funds - Encumbrances - Current Year - Food Inventory

2034 . . . . Reserved Funds - Encumbrances - Current Year - Gasoline Inventory

2036 . . . . Reserved Funds - Encumbrances - Prior Year

2039 . . . . Reserved Funds - Encumbrances - Prior Year - Federal Funds

2043 . . . . Reserved Funds - Encumbrances - Prior Year - Capital Improvement Fund - 0100 Non-Activities

2045 . . . . Reserved Funds - Encumbrances - Prior Year - Capital Improvement Fund - 0110 thru 0999 Activities

2047 . . . . Reserved Funds - Encumbrances - Prior Year - Warehouse Inventory

2051 . . . . Reserved Funds - Encumbrances - Prior Year - Canteen Inventory

2054 . . . . Reserved Funds - Encumbrances - Prior Year - Drug Inventory

2057 . . . . Reserved Funds - Encumbrances - Prior Year - Food Inventory

2059 . . . . Reserved Funds - Encumbrances - Prior Year - Gasoline Inventory

2061 . . . . Reserved Funds - Warehouse Inventory

2064 . . . . Reserved Funds - Canteen Inventory

2067 . . . . Reserved Funds - Drug Inventory
Fund Balance (continued)

2071 . . . . Reserved Funds - Food Inventory
2072 . . . . Reserved Funds - Gasoline Inventory
2074 . . . . Reserved Funds - Capital Improvement Fund Projects
2077 . . . . Reserved Funds - Bond Fund Projects
2080 . . . . Reserved Funds - Restricted Donated Projects - Medicaid Patients
2081 . . . . Reserved Funds - Restricted Donated Projects
2084 . . . . Reserved Funds - General Operating Fund
2087 . . . . Reserved Funds - General Operating Fund - Federal
2088 . . . . Reserved Funds - Budget Next F/Y
2089 . . . . Reserved Funds - Contingency Fund/FFS Recovery
2090 . . . . Reserved Funds - Mandated Block Grant Fund
2091 . . . . Reserved Fund - Budget Next FY - ID Waiver
2092 . . . . Reserved Funds - Thomasville Building Repairs
2094 . . . . Reserved Funds - Vocational Rehabilitation Services
2095 . . . . Reserved Funds - McNeill Center
2096 . . . . Reserved Funds - Alzheimer Education & Training
2098 . . . . Unreserved Funds – Travel Vouchers Payable
2099 . . . . Unreserved Funds - Fund Balance (A-L-R=FB)
ALABAMA DEPARTMENT OF MENTAL HEALTH
CHART OF ACCOUNTS
GENERAL LEDGER CODES

Estimated Revenue

State Appropriations
2100 . . . . Estimated - State Appropriations

Other Revenue
2200 . . . . Estimated - Other Income
2220 . . . . Estimated - Federal Funds
2240 . . . . Estimated - Capital Improvement Fund - 0100
   Non-Activities
2245 . . . . Estimated - Capital Improvement Fund - 0110 thru 0999
   Activities

Actual Revenue

State Appropriations
2300 . . . . State Appropriations

Other Revenue
2400 . . . . Other Income
2410 . . . . Federal Funds
2420 . . . . Capital Improvement Fund - 0100 Non-Activities
2430 . . . . Capital Improvement Fund - 0100 thru 0999 Activities
Estimated Expenditures

2500 . . . . Estimated Expenditures - Current Year
2510 . . . . Estimated Expenditures - Current Year - Federal Funds
2520 . . . . Estimated Expenditures - Current Year - Capital Improvement Fund - 0100 Non-Activities
2522 . . . . Estimated Expenditures - Current Year - Capital Improvement Fund - 0110 thru 0999 Activities
2530 . . . . Estimated Expenditures - Prior Year
2540 . . . . Estimated Expenditures - Prior Year - Federal Funds
2550 . . . . Estimated Expenditures - Prior Year - Capital Improvement Fund - 0100 Non-Activities
2552 . . . . Estimated Expenditures - Prior Year - Capital Improvement Fund - 0110 thru 0999 Activities

Actual Expenditures/Encumbrances

2602 . . . . Expenditures - Current Year
2612 . . . . Expenditures - Current Year - Warehouse Inventory
2614 . . . . Expenditures - Current Year - Canteen Inventory
2616 . . . . Expenditures - Current Year - Drug Inventory
2618 . . . . Expenditures - Current Year - Food Inventory
2620 . . . . Expenditures - Current Year - Gasoline Inventory
2626 . . . . Expenditures - Current Year - Federal Funds
2640 . . . . Expenditures - Current Year - Capital Improvement Fund - 0100 Non-Activities
Actual Expenditures/Encumbrances (continued)

2642 . . . . Expenditures - Current Year - Capital Improvement Fund - 0110 thru 0999 Activities

2652 . . . . Expenditures - Prior Year

2662 . . . . Expenditures - Prior Year - Warehouse Inventory

2664 . . . . Expenditures - Prior Year - Canteen Inventory

2666 . . . . Expenditures - Prior Year - Drug Inventory

2668 . . . . Expenditures - Prior Year - Food Inventory

2670 . . . . Expenditures - Prior Year - Gasoline Inventory

2676 . . . . Expenditures - Prior Year - Federal Funds

2690 . . . . Expenditures - Prior Year - Capital Improvement Fund - 0100 Non-Activities

2692 . . . . Expenditures - Prior Year - Capital Improvement Fund - 0110 thru 0999 Activities

2702 . . . . Encumbrances - Current Year

2712 . . . . Encumbrances - Current Year - Warehouse Inventory

2714 . . . . Encumbrances - Current Year - Canteen Inventory

2716 . . . . Encumbrances - Current Year - Drug Inventory

2718 . . . . Encumbrances - Current Year - Food Inventory

2720 . . . . Encumbrances - Current Year - Gasoline Inventory

2726 . . . . Encumbrances - Current Year - Federal Funds

2740 . . . . Encumbrances - Current Year - Capital Improvement Fund - 0100 Non-Activities

2742 . . . . Encumbrances - Current Year - Capital Improvement Fund - 0110 thru 0999 Activities
Actual Expenditures/Encumbrances (continued)

2752 . . . . Encumbrances - Prior Year

2762 . . . . Encumbrances - Prior Year - Warehouse Inventory

2764 . . . . Encumbrances - Prior Year - Canteen Inventory

2766 . . . . Encumbrances - Prior Year - Drug Inventory

2768 . . . . Encumbrances - Prior Year - Food Inventory

2770 . . . . Encumbrances - Prior Year - Gasoline Inventory

2776 . . . . Encumbrances - Prior Year - Federal Funds

2790 . . . . Encumbrances - Prior Year - Capital Improvement Fund - 0100 Non-Activities

2792 . . . . Encumbrances - Prior Year - Capital Improvement Fund - 0110 thru 0999 Activities