

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~~

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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

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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

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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

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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

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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

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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

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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)

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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

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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

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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

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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