

FY 2024 Chart of Accounts



Alabama Department
of Mental Health
connecting mind and wellness

September 2024

Accounting Code Structures for Expenditures

The Accounting code structure used by the ADMH for budgets and expenditures consists of seven (7) State fund components and nine (9) Federal fund components.

State Funds

Fund	Agency	Appr. Class	Obj.	Function	Unit	Reporting
XXXX	XXX	XXX	XXXX	XXXX	XXXX	XXXXXXXXXXXX

Example: **0661-061-421-0906-0782-MIFS-MH80300000**

Federal Funds

Fund	Agency	Appr. Class	Obj.	Function	Unit	Reporting	Maj. Prog.	Prog.
XXXX	XXX	XXX	XXXX	XXXX	XXXX	XXXXXXXXXXXX	XXXXXX	XXXXXX

Example: **0661-061-421-0906-0782-0000-MH80300000-24CMHS-241370**

Explanation of Expenditure Codes

Fund – four-digit number identifying the source of funds.

Agency – three-digit number identifying the ADMH; also called a “Department” number in STAARS Financial; always **061**

Appropriation Class – three-digit number identifying location of funds appropriated during the Legislative process

Object – four-digit number identifying detailed expense type

Function – four-digit number identifying service functions of the applicable Division/service areas

Unit – four-digit number identifying a unit of budgetary responsibility, such as a specific group or program. **If using Federal funds, the unit code is always four (4) zeros (0000).**

Reporting – 10-digit number identifying reporting levels within an applicable function

Expenditure & Budget Codes

Fund

0398	Special Mental Health Trust Fund (Bureau of Finance use only)
0661	Mental Health Operations
0676	Indigent Offender Trust Fund
1200	Children First Trust Fund
1739	Alabama Behavior Analyst Licensing Board
1773	ARPA – Coronavirus State Fiscal Recovery Fund
1779	Coronavirus State Fiscal Recovery Revenue Funds
1822	Opioid Treatment & Abatement Fund
1831	Mental Health Contingency Funds

Agency

061	Alabama Department of Mental Health
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Appropriation Class

353	Healthcare
421	Institutional Treatment and Care of Mentally Ill
422	Institutional Treatment and Care of Intellectually Disabled
424	Administrative Services
425	Substance Abuse Program
916	Special Services

Object

0100 Personnel Costs

Major object that includes all payroll expenditures and adjustments for employee compensation

0104 Salaries, Regular

Payment of regular salaries and wages for full-time employees **NOT** on leave

0105 Salaries, Part-Time

Salaries and wages for part-time employees

0107 Overtime

Includes overtime payments to employees, regardless of employment status

0108 Subsistence Allowances

Amounts paid for subsistence allowances to law enforcement personnel

0109 Termination Cost, Annual Leave

Payments to terminated employees for unused annual leave

0110 Salaries, Elected Officials

Salaries, wages, and other compensation for any elected official of the State

0112 Sick Leave

Salaries and wages for an employee while on sick leave

0113 Salaries, Contract Employees

Salaries and wages paid to contract employees on the State payroll

0114 Board Members Compensation

Includes allowances specified in the Code of Alabama for the time certain board members expend attending meetings and conducting the business of the board

0115 Employee Suggestion Awards

Payments to State employees via the employee suggestion award program (36-1-7)

0116 Longevity Allowances

Amounts paid for longevity allowances to eligible personnel

0117 Termination Costs, Sick Leave

Payments to retiring or terminated employees for unused sick leave

0118 Compensatory Leave

Payment for time worked more than standard time and taken during the current period

0119 Military Leave

Salaries and wages for the time an employee serves on active military duty, such as reserves and National Guard service, per State regulations

0120 Military Differential

Salaries and wages for the difference between an employee's State salary and active-duty salary, if the military pay is less, for State employees who are called to active duty for Operation Enduring Freedom

0122 Annual Leave

Salaries and wages for an employee while on annual leave

0123 Administrative Leave

Salaries and wages for an employee while on approved administrative leave

0124 Holiday Leave

Salaries and wages for an employee while on holiday leave

0125 Jury Duty

Salaries and wages for an employee while on jury duty

0126 Employee Expense Allowance

Compensation paid on payroll to an employee to cover general expenses instead of submitting itemized requests for reimbursement

0128 Supernumerary Payments

Compensation paid to supernumerary officials

0129 Employee Bonus

One-time lump sum employee bonus granted by Legislative Act 2014-351

0130 Annual Leave – Law Enforcement Excess

Salary and wages for law enforcement personnel for leave of more than 480 hours with a limit of 80 hours pay

0131 Prior-Year Death Termination

Payroll items paid in the year after an employee died. in which a 1099-Misc. is issued

0132 Compensatory Leave Liquidation – Active Employee

Compensation Liquidation – Active Fee

0133 Holiday Leave Liquidation – Active Employee

Holiday Liquidation – Active Fee

0134 Personal Leave Day Liquidation – Active Employee

Personal Leave Day Liquidation – Active Fee

0135 Housing Allowances

Additional compensation paid on payroll and designated by the compensation approving body as a housing allowance

0140 Accrued Compensated Absence Expense

For Comptroller Office use only. Records compensated absence expense for ACFR reporting

0150 Retirement Incentive-Bonus

For bonus payment of \$12,500 upon retirement (Act 98-193)

0151 Retirement Incentive-Sick Leave

For lump sum payment for all accrued and unused sick leave up to a maximum of 150 days

0175 Prior-Period Adjustments-Salaries

Prior period adjustments for personnel costs

0179 Indirect Cost

For use by Department of Transportation only

0198 Salaries, Other

Salaries and wages for employees **NOT** included in the preceding categories. This includes State active duty pay

0200 Employee Benefits

Major object that includes the employer's share for FICA/Medicare, Retirement, and Health Insurance

0201 FICA

The employer's share of FICA (Social Security and Medicare) taxes on wages paid by the State

0202 Retirement

The employer's retirement contributions paid to the Retirement Systems of Alabama or other retirement plan providers

0203 Group Health Insurance

Group health insurance contributions paid to the State Employees Insurance Board or other providers

0204 Workmen's Compensation Insurance

Employer contributions for workmen's compensation insurance

0205 County Health/Life Insurance

Employer contributions for group health and life insurance paid to county governmental agencies or other providers

0206 Unemployment Compensation

Employer contributions for unemployment compensation

0207 County Retirement

Employer retirement contributions paid to county retirement systems

0208 Judicial Retirement

Employer retirement contributions for eligible judicial personnel

0209 Highway Labor Additive

Records fringe benefit charges for distribution by the Department of Transportation

0275 Prior-Period Adjustments-Benefits

Corrections of an error from a closed fiscal year

0279 Indirect Cost

For Department of Transportation use only

0300 Travel, In-State, and Per Diem

Major object that captures the cost of In-State travel and per diem for persons traveling in the service of the State. In-State travel includes overnight and non-overnight travel, contract travel, professional services contract travel, and allowances or actual In-State travel. Per diem includes both In-State and Out-of-State travel.

0301 Mileage

Mileage allowances paid to any person traveling In-State on official State business in privately owned vehicles

0302 Commercial Transportation

Includes transportation charges (other than a personal car) such as a bus, train, taxi, plane, or rental car (other than State Motor Pool), etc. Includes gas purchases for rental cars

0303 Subsistence and Lodging-Overnight

Per diem allowance paid to any person, except individuals on professional service contracts, for In-State overnight travel. Includes meals and lodging provided by contract via 36-7-20

0304 Promotional

Reimbursement of actual In-State expenses incurred in encouraging and promoting trade or industrial development. Promotional activity must be approved in advance by the Governor or designated official

0307 Other Travel Expenses

Other costs related to In-State travel **NOT** otherwise classified in the preceding categories. Includes car storage, tolls, parking, etc. It also includes any travel expenses that are **NOT** 1099 reportable (e.g., foster care travel)

0309 Employee Subsistence - Not Overnight

Per diem allowances paid to State employees or board members on GHRS payroll for In-State, non-overnight travel (see **0310** for non-State employees and board members **NOT** on GHRS payroll)

0310 Non-employee Subsistence - Not Overnight

Per diem allowance paid to individuals traveling in the service of the State who are **NOT** on the GHRS payroll system. Code overnight to **0303**.

0311 Employee Travel Interfund Reimbursement

Per diem and transportation charges for State employees' In-State travel to include charges billed or reimbursed by another fund in the State Treasury

0312 Professional Service Contract Travel

The cost of any In-State travel that must be accounted for separately via the terms of a professional services contract

0313 Advance Travel

The cost of monies advanced for In-State travel. Balance Sheet account **1206** is also required with the use of this sub-object classification

0320 Travel, Legislative Mileage

Mileage allowance at \$0.10 a mile for Legislative travel

0341 In-State Travel, Actual Expense

Cost of In-State travel expense by individuals authorized by law to receive actual expense reimbursements for official travel. Forms FRMS-5A and FRMS-6D are required

0375 Prior-Period Adjustment - Travel In

Prior-Period Adjustment - Travel In

0379 Indirect Cost

For Department of Transportation use only

0390 STAARS Contracts Conversion

Comptrollers use only for STAARS conversion

0400 Travel, Out-of-State

Major object that captures the actual and necessary cost of Out-of-State travel expenses for persons traveling in the service of the State. Excludes non-overnight subsistence, which are coded to **0349** or **0350**.

0401 Mileage

Mileage allowances paid to any person traveling Out-of-State on official State business in privately owned vehicles

0402 Commercial Transportation

Transportation charges (other than a personal car) such as a bus, train, taxi, plane, or rental car (other than State Motor Pool; see **0603**), etc. Includes gas purchases for rental cars. Includes checked baggage fees charged by airlines in addition to ticket fees

0403 Subsistence and Lodging-Overnight

Reimbursement of actual costs incurred for meals and lodging for persons traveling Out-of-State overnight on State business. Hotel parking and hotel business services are included as lodging. Receipts are required for all lodging costs. Receipts are required for all meals.

0404 Promotional

Reimbursement of actual Out-of-State expenses incurred in encouraging and promoting trade or industrial development. Promotional activity must be approved in advance by the Governor or designated official

0407 Other Travel Expenses

Other costs related to Out-of-State travel **NOT** otherwise classified in the preceding categories. Includes car storage, tolls, parking, business telephone calls, portage, etc. Hotel parking and hotel business services are coded to **0403**. Also includes any travel expenses that are **NOT** 1099 reportable (e.g., foster care travel)

0411 Employee Travel Interfund Reimbursement

Meals, lodging, and transportation charges for State employees' Out-of-State travel for charges billed or reimbursed by another fund in the State Treasury

0412 Professional Service Contract Travel

The cost of any Out-of-State travel is required to be accounted for separately via the terms of a professional services contract

0413 Advance Travel

The cost of monies advanced for Out-of-State travel. Balance Sheet account **1206** is also required to use this sub-object.

0475 Prior-Period Adjustment - Travel Out

Prior-Period Adjustment - Travel Out

0479 Indirect

For Department of Transportation use only

0490 STAARS Contracts Conversion

Comptrollers use only for STAARS conversion

0500 Repairs and Maintenance

Major object covering repairs and maintenance services (parts and/or labor) for non-transportation items. These costs allow the continued use of the item by restoring it to its previous condition instead of betterments, additions, or complete replacements. Complete replacement of an item is coded in objects **1200**, **1300**, or **1400** as appropriate. See **1390** and **1490** for betterments and additions. See **1004** for transportation equipment repairs and maintenance.

0501 Land

The cost of maintenance and minor improvements to land

0502 Buildings/Permanent Equipment/Grounds

Repairing and maintaining buildings and related permanent equipment

0503 Roadways and Bridges

Repairing and maintaining roads and bridges

0504 Airfields

Repair and maintenance of airfields

0505 Furniture and Office Equipment

Repairing and maintaining furniture, fixtures, and other office equipment

0507 Printing/Reproduction/Photo Equipment

Repair and maintenance services and/or parts for printing equipment (including printing presses, duplicating machines, cameras, micrographic equipment, etc.)

0509 Communication Equipment

Repairs and maintenance of audio or video equipment, including telephones, televisions, video cassette recorders, fax machines, radios, tape recorders, and camcorders

0510 Data Processing Equipment

Repairs and maintenance of any equipment related to automated data processing

0512 Scientific/Technical Equipment

Repairing and maintaining laboratory, scientific, and other technical equipment

0514 Household Appliances

Repairs and maintenance of household appliances such as washing machines, refrigerators, dishwashers, vacuum cleaners, toasters, mixers, and small kitchen appliances are also included

0515 Safety/Security Equipment

Repairs and maintenance of fire control equipment, safety and rescue equipment, security systems, and related equipment. Includes the cost of Elevator Maintenance Certificates

0516 Industrial and Shop Equipment

Repairs and maintenance on any type of industrial or shop equipment

0517 Farm Equipment

Repairs and maintenance on all types of farm equipment

0518 Energy Efficiency Upgrades

Upgrades to building heating, cooling, lighting, and other electrical systems financed via a guaranteed energy cost savings contract

0526 Leased Property

Repairs and maintenance to leased property

0575 Prior-Period Adjustments - Repairs

Corrections of an error from a closed fiscal year

0579 Indirect Cost

For Department of Transportation use only

0588 Other Equipment

Repairs and maintenance on equipment **NOT** previously classified, such as chainsaws, jackhammers, ditch witches, etc.

0599 Other (Non-Equipment)

Any repairs and maintenance services performed on non-equipment for the State **NOT** otherwise classified in the preceding categories

0600 Rentals and Leases

Major object representing rentals and leases (operating and capital) in the following categories (Note that sub-objects 01 - 13 are for rentals or operating leases; Capital lease payments are coded to sub-objects 63 through 95, as appropriate; Only amounts for items covered in the rental agreement are coded to this object):

0601 Land

Rentals and leases of land

0602 Buildings, Office Space

Rentals and leases of buildings and appurtenances for office space
Requires a sub-object code of 01, 02, or 03. A list of the sub-objects is located at the end of the object codes

0603 Automotive

Rentals and leases paid for autos, trucks, and other vehicles and equipment, including motor pool charges (other than gas purchases and maintenance for department-owned vehicles). Includes charges for repairs and deductibles for damage to rented vehicles. ***Requires a sub-object code of 01 or 02. A list of the sub-objects is located at the end of the object codes***

0604 Office Furniture and Equipment

Rentals and leases of office furniture and equipment

0605 Data Processing Equipment

Rentals and leases of data processing-related equipment

0606 Printing/Reproduction/Photographic Equipment

Renting or leasing printing, reproduction, or photographic equipment.

Requires a sub-object code of 01 or 02. A list of the sub-objects is located at the end of the object codes

0607 Aircraft Hangars

Hangar rentals for aircraft

0608 Meeting Rooms/Exhibit Space

Renting rooms or halls for meetings or renting space for exhibits, including the cost of furnishings provided

0609 Communication Equipment

Rentals and leases of audio or video equipment. Includes telephones, fax machines, televisions, video cassette recorders, radios, tape recorders, beepers (including airtime), pagers, etc.

0610 Aircraft

Rentals and leases of all aircraft types, including airplanes and helicopters, and related necessary charges such as fuel, maintenance, and pilot

0612 Scientific/Technical Equipment

Renting and leasing laboratory, scientific, or other technical equipment

0613 Buildings, Storage Space

Rental and lease of buildings and warehouses for storage space. Includes rental of storage space at Archives and History

0614 Uniforms and Linens

Charges for rental of uniforms, shop towels, linens, and similar items

0615 Medical Equipment

Medical equipment rental. This includes oxygen cylinder rentals, hospital beds, etc.

0616 Programming

Leases and license fees paid for the right to broadcast television programs

0617 Boat Slips and Storage

Rental of boat slips, docks, dry stacked storage space, and any other type of space rental for boat docking or storage

0618 Heavy Equipment

Rentals and leases of heavy equipment

0619 Tools

Rental of tools and small equipment, typically for repairs, maintenance, and construction, such as concrete cutters, post hole augers, scaffolding, and lifts

0620 Parking

Rental of parking spaces **NOT** associated with the lease of building space. **NOT** to be used for parking while in travel status

0663 Buildings – Capital Lease Principal Payments

The principal portion of payments for buildings via capital leases

0664 Office Furniture & Equipment – Capital Lease Principal Payment

The principal portion of payments for office furniture and equipment acquired through a capital lease

0665 Automobiles – Capital Lease Principal Payments

The principal portion of payments for automobiles acquired through a capital lease

0666 Boats/Marine Capital Lease Principal Payments

The principal portion of payments for boats or marine equipment acquired through a capital lease

0667 Heavy Equipment Capital Lease Principal Payments

The principal portion of payments for heavy equipment acquired through a capital lease

0668 Aircraft Capital Lease Principal Payments

The principal portion of payments for aircraft acquired through a capital lease

0669 Data Processing Capital Lease Principal Payments

The principal portion of payments for data processing equipment acquired through a capital lease

0670 Printing/Reproduction/Photographic Equip Cap Lease Principal Payments

The principal portion of payments for printing, reproduction, or photographic equipment acquired through a capital lease

0671 Communication Equipment Capital Lease Principal Payments

The principal portion of payments for communication equipment acquired through a capital lease

0672 Scientific/Technical Capital Lease Principal Payments

The principal portion of payments for scientific or technical equipment acquired through a capital lease

0675 Prior-Period Adjustments – Rents

Prior-Period Adjustments – Rents

0679 Indirect Cost

For Department of Transportation use only

0687 Other Transport Equipment Capital Lease Principal Payment

The principal portions of payments for other transportation equipment **NOT** otherwise classified acquired through a capital lease

0688 Other Equipment Capital Lease Principal Payment

The principal portions of payments for other equipment acquired through a capital lease

0689 Other Fixed Assets Capital Lease Principal Payment

The principal portion of payments for other fixed assets **NOT** otherwise classified acquired through a capital lease

0690 Interest Payments On Capital Lease

The interest portions of capital lease payments, regardless of the type of asset

0699 Rentals & Operating Leases Not Otherwise Classified

Rentals and leases **NOT** otherwise classified in the preceding categories

0700 Utilities and Communication

Major object that represents the cost of utilities and communication services

0701 Electricity

Utility charges for electricity

0702 Water, Sewage, Garbage and Waste

Utility charges for water, sewage, garbage, and waste collection when provided by a utility company

0703 Gas

Propane gas, LP gas, butane gas, natural gas, etc., used for non-transportation purposes

0704 Liquid Fuel

The cost of any type of liquid fuel used for non-transportation purposes. Typical examples are fuel oil for heating, diesel, and gasoline for generating electricity.

0705 Solid Fuel

The cost of any type of solid fuel purchased for non-transportation purposes. Typical examples are coal and wood products used for heating.

0707 Postage

Postage and other postal costs, such as box rent, CODs, permits, etc.

0710 Sanitation

The cost of garbage and waste collection services paid to a utility company

0711 Mobile Telecommunication

Mobile telecommunication charges for cellular telephones, satellite phones, and other wireless devices such as Blackberries, PDAs, or State-owned beepers and pagers. This sub-object includes charges by mobile internet service providers to connect to the internet via wi-fi or similar methods. See **0713** for wired internet connections. Note that wireless access by laptops and other devices that obtain access through a central wired connection in the building is considered wired. Airtime for rented mobile communication devices is coded to **0609**.

0712 Audio/Video Utilities

Monthly charges for cable television or satellite services for television or GPS, as well as music and music services

0713 Internet Service/Access

Monthly charges for wired internet access such as Earthlink, AOL, and Bellsouth DSL. See **0711** for wireless internet access

0714 Telecommunication

All non-mobile telecommunication utility charges, including telephone and telegraph, and the cost of lines and circuits, regardless of whether the lines are used for voice or data transmission. See **0711** for mobile telecommunication, including cell phones. Telephone answering services must be coded to **0838**.

0775 Prior-Period Adjustments - Utilities

Prior-Period Adjustments - Utilities

0779 Indirect Cost

For Department of Transportation use only

0790 STAARS Conversion Contracts

Comptrollers use only for STAARS conversion

0799 Other

Utility and communication costs **NOT** otherwise classified in the preceding categories

0800 Services

Major object that indicates the cost of operational and professional services provided for the State

0801 Legal - Professional

Fees paid for professional legal services provided to the State. This does **NOT** include fees paid by the State to attorneys where the attorney did **NOT** represent the State

0802 Accounting and Auditing - Professional

Fees for Accounting and auditing services

0803 Actuarial - Professional

The cost of actuarial services

0804 Advertising – Professional

The cost of advertising through newspapers, radio, television, or other media

0805 Appraisal – Professional

Fees for the services of appraisers and adjusters

0806 Architectural – Professional

Architectural fees

0807 Data Processing Personnel Services – Professional

The cost of system analysis, software development, data entry, administration and installation of system components, and programming services provided to the State. The cost of computer hardware-related services, such as CPU time, offsite backup services, and any other charges for using computer hardware and auxiliary equipment. This is **NOT** to be confused with **0605**, equipment rental where the State takes custody of the equipment.

0809 Education/Training Consultants – Professional

Cost of educational testing and training programs **NOT** reimbursed to the employee or paid to another governmental entity. Use **0915** for educational or testing-related supplies. Use **0916** for employee reimbursements and payments to governmental entities.

0810 Investment Advisor Services – Professional

Investment advisor services fees

0811 Photographic Services – Professional

Fees paid to a professional photographer. See **0943** for ordinary film development

0812 Medical Services – Professional

Charges for health care services paid by the State for individuals. This sub-object is for professional services and supplies purchased from the health professional during service. Drugs and supplies included in a bill

from a doctor or hospital are included here, but separately purchased drugs and supplies are coded to **0904**. The cost of special courier services for delivery of medical supplies should also be included here. See **0853** for Medical Consulting, when medical care directly to patients is **NOT** involved.

0813 Scientific and Technical – Professional

The cost of professional services involving scientific and technical procedures or training

0815 Graphic Arts Services – Professional

The cost of composition and/or graphic arts services, including production of videos. Includes the cost of closed captioning

0816 Media Monitoring Services

Subscriptions for news clipping services, monitoring fees for TV news media coverage, or any type of media monitoring

0817 Housekeeping/Custodial/Building and Grounds

The cost of hiring companies or individuals to provide general cleaning services or grounds maintenance. Includes inside plants' maintenance.

0818 Engineering – Professional

Fees paid for engineering services

0819 Court Services – Professional

The cost of all services (except attorney's fees) rendered by or for the courts, such as witness fees, miscellaneous court costs, etc.

0821 Personnel Department Services

The amount of appropriated transfers to the State Personnel Department

0822 Collection Services

Fees or commissions paid to outside entities for revenue collection services. Examples of such services include agency commissions for making sales and collecting revenues for the State, check verification

and conversion to electronic deposit, credit card processing, bad check recovery, and fees paid into clearinghouses, especially those pertaining to a reciprocal agreement mandated by Federal laws or regulations.

0823 Security and Monitoring Services

The cost of any security or monitoring services purchased for individuals or real or personal property. This includes protecting or holding individuals in State custody. It also includes protecting, holding, or storing property, storing commodities, or holding and maintaining property in a usable condition. Also includes the cost of hiring security to transport or escort persons in State custody. Card key services from ISD are coded here.

0824 Sanitation Services

Charges for waste, shredding services, garbage, septic port-a-potty, and any other type of refuse disposal services **NOT** paid directly to a utility company via major object code **0700**.

0825 Information and Research Service-Professional

The cost of any professional research and information services. Includes research on individuals for determining eligibility for either State benefits or employment. Non-professional services such as bank record requests are coded to **0951**.

0826 Mailing Services

The cost of services for bursting and presorting forms and stuffing and labeling envelopes in preparation for mailing

0827 Pest Control Services

The cost of services for the control of insects, rodents, and other pests

0828 Laundry Services

Charges for laundry and dry-cleaning services. See **0614** for rental of linens, uniforms, and similar items.

0829 Burial Services

Burial costs and any associated expenses for statutorily required deceased persons in State custody

0830 Hearing Officers – Professional

Fees paid to individuals serving as officers in hearings concerning appeals, guardianship, personnel, benefits, license revocation, etc.

0831 Food Services – Professional

The professional services of a nutritionist or dietician via a contractual agreement. The purchase of food products for preparation by State employees must be coded to 0900 14. Meals provided by a contractor via Section 36-7-20 must be coded to **0303**. The purchase of prepared food is coded to **0848**.

0832 Veterinarian Services – Professional

Charges for veterinarian services

0833 Persons Held Fed/Outside – Professional

Prisoners held by the Federal government or outside Parties – Professional

0835 Rehabilitation Services Occupancy Cost

Captures the cost for Federal reporting purposes of employees of the Rehabilitation Department who are housed in Rehab Facilities throughout the State

0836 Social Services

Payments for daycare services, homebound care, and other non-medical services provided for individuals via State and Federal programs

0837 Moving Services

The cost of hiring the services of a moving company to relocate office furniture and fixtures. Does **NOT** include relocating State employees (**see 0923**). Does **NOT** include costs of supplies and truck rentals for moving offices using employee labor. See **0920**

0838 Answering Services

Charges for telephone answering services

0839 Temporary Personnel Services

Charges for all types of temporary help hired through companies like Kelly or Manpower Services. Includes general clerical, secretarial, and non-office help such as laborers. Those services must be approved by State Purchasing and by the State Personnel Department.

0840 Program Consultants - Professional

Cost of hiring experts to review and evaluate programs, advice on how to improve programs, and determine the best programs for a client

0841 Relocation Advisory Services

Provides services to individuals being relocated applicable to highway right-of-way acquisitions

0842 Imaging Services

The cost of all types of imaging services, such as computer imaging or microfilm and microfiche services

0843 Legal Fees for Services Not Provided to State - Professional

Fees awarded in a court case or settlement for legal services to an attorney that did **NOT** represent the State (plaintiff's attorney fees)

0844 FRMS Services

Charges associated with the processing of FRMS transactions, including AFNX (Central Accounting System), AFNS, GHRS, and SNAP, as well as FRMS programming charges

0845 Interfund Contract Programs

Same as object **1108**, but used by departments that traditionally budget such payments as contracts via major object **0800**

0846 Environmental Cleanup and Restoration – Professional

Amounts paid to contractors for environmental cleanup and restoration projects to land or waterways such as surface mining reclamation, underground storage tank removal, and contaminated buildings cleanup and removal

0847 Court Reporter Services – Professional

The cost of all professional services rendered by court reporters

0848 Food Services

The cost of purchasing prepared food. The purchase of food products for preparation by State employees must be coded to 0900 14. Meals provided by a contractor via Section 36–7–20 must be coded to **0303**. The cost of professional services of a nutritionist or dietician via a contractual agreement is coded to **0831**.

0849 Finance and IT Planning/Oversight

For all agencies, when paying the line of the same name on ISD invoices

0850 Writing – Professional

Fees paid for professional services to write speeches, press releases, and other documents

0851 Managerial Services – Professional

Professional managerial services. Should **NOT** include management of specific professional activities and services reported elsewhere in **0800**, such as **0801** Legal or **0802** Accounting

0852 Animal–Professional

The cost of any animal-related professional services such as study and observation, removal, and relocation

0853 Medical Consulting, Professional

Cost of hiring medical experts to evaluate, interpret, or recommend medical records and programs. Does **NOT** include providing medical care; See **0812**

0855 Comptroller Services

Charges paid to the State Comptroller for services

0857 Inter-departmental Professional Services

Fees charged by departments for services to other departments **NOT** already classified elsewhere in object category **0800** (e.g., **0844** or **0855**). This object includes the services of the State Building Commission and Legislative Reference Service.

0875 Prior-Period Adjustments - Services

Corrections of an error from a closed fiscal year

0879 Indirect Cost

For Department of Transportation use only

0890 STAARS Conversion Contracts

Comptrollers use only for STAARS conversion

0894 Jury Fees

Payments by the court system to replenish accounts used to pay individuals for serving on juries for State court cases

0899 Other

Services **NOT** otherwise classified in the preceding categories

0900 Supplies, Materials, and Operating Expenses

Major object that includes supplies, materials, and other operating expenses, as detailed in the following classifications:

0901 Road and Bridge Construction

Cost of supplies and materials purchased for constructing and maintaining roads, highways, and bridges. See **0932** for royalty payments for extracted materials.

0902 Office Operation

The cost of supplies and materials for office use

0903 Scientific and Technical

The cost of supplies and materials for technical or scientific uses

0904 Medical

Purchases of medical products only, including medicines, drugs, prosthetic devices, and any other medical supplies. Does **NOT** include any charges for professional services, nor supplies provided at the time of a visit to a health professional (see **0812**).

0905 State and Federal Taxes/Licenses

Payments for State and Federal taxes, licenses, fees, and stamps required by law

0906 Printing and Copying

All costs of printing and copying. Includes printing and copying books, reports, manuals, forms, letterhead, envelopes, CDs, DVDs, microfiche, and microfilm, as well as any supplies necessary for reproducing and copying these materials and any charges for binding

0909 Agriculture/Livestock

The cost of products and supplies used in either agricultural or livestock production. Also includes supplies for service animals and those used for safety and security purposes

0910 Freight/Shipping

Freight and shipping charges paid directly to the freight carrier (includes trucking firms and Federal Express, UPS, etc.). Freight or shipping charges added to an invoice payable to the commodity vendor are a cost of the goods purchased and must be included in the same sub-object as the commodity purchased.

0911 Items Purchased for Resale

The cost of products purchased for resale, such as food, beverages, gasoline, gifts, etc.

0912 Association Dues

Professional and membership dues paid to professional organizations

0913 Books, Subscriptions & Periodicals

Charges for subscriptions, books, and periodicals regardless of whether the information is in a printed format or an electronic format such as CDs or on-line access. This sub-object includes Westlaw, databases, and textbook purchases for non-library use. See **1411** for purchases of Library Materials. This code also includes miscellaneous charges paid by libraries to acquire rental materials for patrons where the cost does **NOT** represent the acquisition of an asset to be capitalized.

0914 Food and Provisions

Purchases of food and food products. Does **NOT** include professional services for food preparation. The purchase of prepared meals via contract or through a caterer, dietician, or nutritionist must be coded to **0831**.

0915 Instruction and Testing Materials

The cost of all supplies used for instructional or testing/examination programs (use **0809** for instructional and testing services)

0916 Training/Registration-Individual/Governmental Entity

Reimbursements paid directly to State employees or payments made to public colleges and universities, or other governmental entities for tuition, supplies, and related educational and training expenses (excluding travel expenses). Payments directly to a consultant, company, or private institution for professional services or training must be coded to **0809**.

0917 Housekeeping, Custodial, and Maintenance Supplies

The cost of supplies used in the housekeeping and maintenance of buildings and grounds

0918 Supplies, Materials, and Operating Exp for Persons in State Care

The cost of purchasing food, wearing apparel, student services, toilet articles, and all other miscellaneous expenses for persons in the care of the State or institutionalized in State custody

0919 Data Processing

The cost of supplies used for data processing. Examples include ink, toner cartridges, and other supplies

0920 Relocation Costs - Offices

Captures moving office furniture and fixtures expenses such as purchasing boxes, blankets, and U-Haul rentals. Does **NOT** include costs of relocating employees (see **0923**). Does **NOT** include hiring the services of moving companies (see **0837**).

0922 Wearing Apparel

The cost of clothes or uniforms purchased

0923 Relocation Costs - Employees

Reimbursement of moving expenses for permanent employees transferred from one work location to another at the request of the State Department. This expense is **NOT** payable when the transfer is made at the request of the employee

0924 Insurance and Bonding

Premiums paid for insurance and bonds, including notary fees

0925 Inmate Labor

All costs associated with hiring, feeding, and transporting inmate labor. Meals are allowed only when the inmate receives no other compensation

0926 Supplies for Rental Property

The cost of supplies for State-owned rental property, such as soap, shampoo, toiletries, firewood, banquet decorations, flowers, etc.

0928 National Guard Active Duty

Subsistence and quarters allowance paid by the Military Department to individuals on State active duty

0929 Recreational

The cost of recreational supplies and accessories. Includes supplies such as balls, tennis rackets, baseball bats, scorecards, board games, and any other non-equipment sporting goods

0930 Safety and Security

The cost of items used in fire control, rescue, safety, or providing security, including charges for card keys to control building access. This includes fire extinguishers, handcuffs, holsters, badges, special flashlights, and similar items. Weapons and guns are coded to **1417**. See **0823** for card key charges from ISD, which are considered a service.

0931 Sheriff's Allowance

Amounts paid to sheriffs via the authority of the Code of Alabama 1975, 14-6-43

0932 Natural Resources

Amounts paid for natural resource materials, such as sand, gravel, or timber, removed from the property

0934 Promotional Items

Items purchased by a State agency for promotional use. Includes cost of item and printing of logo. Cite statutory authority

0935 Building Supplies Self Construction

Building supplies for projects constructed by departmental employees rather than by a contractor

0936 Accreditation and Certification Fees

Fees paid for professional accreditation and certifications

0937 Veterinary Medical Supplies

Includes the cost of all veterinary medical supplies and microchip identification. Does **NOT** include any charges for professional services nor supplies provided during a visit to the veterinarian or other animal health professional. **See 0832)**

0938 Signs

The purchase of non-inventoried, non-capitalized signs. Repairs to existing signs are coded to **0500**. Mobile or portable signs inventoried by the State Auditor are coded to **1400**. Very large signs or monuments on the grounds of State-occupied property costing more than \$15,000 are coded to **1209**.

0940 Food & Beverage Serving Items or Articles

The cost of containers, dishes, trays, cups, etc., used for serving food

0941 Linen and Bedding

The cost of linen and bedding

0943 Photographic Items, Supplies, and Development Services

The cost of film and batteries for cameras. Includes the cost of the film's processing, development, and duplication, if performed by a non-professional. See **0811** for professional services.

0944 Non-capitalized Software

The cost of non-capitalized software (less than \$1,000,000), regardless of whether the vendor refers to it as a purchase, license, lease, rental, maintenance agreement, or other terminology. Any maintenance charges involving software modification or other professional services are coded to **0807**. This code is used for software regardless of what type of equipment it is installed on, including computers, telecommunications equipment, cellular and satellite phones. The cost of capitalizable software (\$1,000,000 or more) is coded to **1225**.

0946 Ammunition

The cost of ammunition and other supplies relating to weapons, practices, and training

0950 Penalties and Interest

Penalties and interest payable via the terms of contracts or State law

0951 Bank Charges and Fees

Charges and fees paid to banks, including payment for copies of bank records and safety deposit boxes

0952 System Components

Each item coded to this sub-object functions as a part of a more extensive system, rather than as stand-alone equipment. For example, routers, switches, modems, hubs, digital service units, power supplies, diagnostic components, and cabinets are a part of a computer network. This sub-object is **NOT** restricted to networks only, as it might apply to security system components, telecommunications system components, and other systems. Items coded to this sub-object do **NOT** have to cost less than \$500. ***Note that if the State Auditor requires it, a property number is required on purchases of these items.***

0953 Telecommunication, Audio and Video

Supplies and materials for telecommunications or audio/video communication. Items include accessories related to telephones, radios, cellular or satellite phones, and GPS units. See **1405** and **1422** for equipment. Check with the State Auditor when purchasing complete/integrated systems or doing upgrades and/or replacements to determine how to code based on property number assignment(s) recommended by the State Auditor.

0954 Services Purchased for Resale

The cost of services purchased for resale, typically by an internal service fund

0975 Prior-Period Adjustments - Operating Expense

Corrections of an error from a closed fiscal year

0979 Indirect Cost

For Department of Transportation use only

0980 Sheriff's Removal Fees

Comptroller's office use only

0981 Election Expenses

Comptroller's office use only

0990 Inventory Adjustments

Any type of inventory adjustments for shrinkage, expansion, etc.

0991 Bad Debt Expense (ACFR Only)

An account used for proprietary funds only, to make GAAP basis accruals for systematic write-off of doubtful accounts receivable

0993 Sequestered Jury Expense

Expense of meals and lodging for trial jurors sequestered in State court cases

0994 Cost of Evidence

Evidence expenses incurred in law enforcement, including the purchases of drugs, beer, and alcohol

0995 Freight to ABC Warehouse

Freight costs for hauling inventory from the distributor to the ABC warehouse

0996 Freight to ABC Stores

Expense of hauling inventory from ABC warehouse to ABC stores throughout the State

0997 Administrative Cost

Administrative or indirect costs based on an allocation formula to record costs **NOT** directly expensed from a fund or account

0998 National Guard Quarterly Allowance

Payment of quarterly allowances to units for armory operations

0999 Other

Any supplies, materials, and operating expenses **NOT** otherwise classified in the preceding categories

1000 Transportation Equipment Operations

Major object to capture all costs of operating all types of transportation equipment, which includes any item purchased via object **1300**, such as cars, trucks, buses, boats, airplanes, motorcycles, etc.

1001 Petroleum/Synthetic Products

The cost of all petroleum/synthetic products used by transportation equipment. Includes gasoline, diesel fuel, grease, oil, etc.

1002 Batteries

The cost of batteries for transportation equipment

1003 Tires

Purchases of tires, including valve stems and balancing of tires

1004 Repairs and Maintenance

The entire cost (parts and labor) of maintaining and repairing light cars and trucks. In addition to mechanical repairs, this sub-object includes wheel alignments, car washes, waxes, and replacement of non-petroleum-based fluids such as radiator anti-freeze and windshield wiper fluid. Charges for repairs and deductibles for damage to rented vehicles are coded to **0603**.

1005 Auto Tags and Titles

Fees for license tags and titles for State vehicles

1012 Agriculture/Grounds Repairs and Maintenance

The cost of repairing and maintaining extensive farming, forestry, or grounds maintenance equipment

1013 Boats Repairs and Maintenance

The cost of repairing and maintaining boats

1014 Heavy Equipment Repairs and Maintenance

Repair and maintenance costs for heavy equipment, such as cranes, bulldozers, and large tractor-trailer trucks

1015 Aircraft Repairs and Maintenance

Repair and maintenance costs for aircraft

1016 Utility/Maintenance Equipment Repairs and Maintenance

Repairs and maintenance for utility/maintenance vehicles

1017 Recreational Vehicle Repairs and Maintenance

Repairs and maintenance for recreational vehicles such as golf carts or related equipment

1075 Prior-Period Adjustments - Equipment Operation

Corrections of an error from a closed fiscal year

1079 Indirect Cost

For Department of Transportation use only

1099 Other

The cost of operating transportation equipment **NOT** otherwise classified in the preceding categories

1100 Grants and Benefits

Major object category to capture the payment of grants, benefits, and related expenditures

1101 State Grants or Awards

Grants or awards in incentive payments made by a department from State funding sources, or where the funding source is **NOT** identified (see sub-objects 23, 24, and 25 for other funding sources)

1102 Medical Benefits

Grants and payments made by the State and Federal government for medical benefits

1103 Personal Benefits

Monies paid to specific individuals, such as assistance payments

1104 Retirement and Pension Benefit

Benefit payments made via the various State retirement systems

1105 City/County School Systems

Grants made by the State to county and municipal school systems (including Minimum Program)

1106 Colleges/Universities

Grants and payments made by the State-to-State colleges and universities

1107 Trade Schools/Junior Colleges

Grants and payments made by the State-to-State trade schools and junior colleges

1108 Interfund Federal Programs

Grant payments to another State fund from Federally funded programs. The receiving fund should use revenue source code **0825**. If the payment is from State-funded programs, **1148-0810** is used. This code should **NOT** be used if an agency is charging another agency for services that the agency regularly provides or if an agency is reimbursing another agency dollar for dollar. Regular expenditure and revenue codes are used in these cases.

1109 Revenue Sharing

Grant payments from revenue-sharing funds

1110 Appropriations

Payments made in compliance with legislative appropriation acts

1113 Personal Benefits/3rd Party Provider

Grants and benefits provided by third parties to qualified recipients via programs administered by the State

1114 Inmate Discharge Money

Payments to Department of Correction inmates upon discharge from State custody

1115 Return of Retirement Contributions

Return of retirement contributions to an individual

1116 Student Financial Aid

Grants paid to students or colleges for the student's benefit

1117 Loan Default Guarantees

Payments to financial institutions related to financial aid loan guarantees

1118 Employee Awards

The cost of plaques or awards recognizing employee accomplishments as authorized by 22-22B-5, (limited to \$25.00 per employee per year) or 15-22-24g (limited to \$250 for employees of the Board of Pardons and Paroles)

1119 Indirect Awards

Payments to outside vendors for the personal benefit of individuals qualified via specific programs

1120 APSCA Grants

Grants made by the Alabama Public School and College Authority

1121 Legal Claims and Awards, Physical Damages

Payment of claims for physical damages only. Damages for non-physical injuries and sickness, such as discrimination and defamation, are coded to **1122**. If attorney fees are included, expenditure object code **1136** is used. Proprietary type funds, whose primary business is **NOT** insurance, should use expenditure object **1131**.

1122 Legal Claims and Awards, Non-Physical Damages

Payment of claims other than physical damages and legal fees. Damages for non-physical injuries and sickness, such as discrimination and defamation, are coded here. If attorney fees (for an unspecified amount) are included, use expenditure object code **1137**. Proprietary-type funds, whose primary business is **NOT** insurance, should use **1132**.

1123 Federal Grants or Awards

Grants or awards made by a department from Federal funding sources

1124 Local Grants or Awards

Grants or awards made by a department from local funding sources

1125 Private Grants or Awards

Grants or awards made by a department from private funding sources

1126 Rewards

Amounts paid as reward money

1127 Insurance Claims and Unemployment Benefits

Claims payments to policyholders via terms of various State insurance programs

1128 Salary Reimbursement, Board Of Registrars

Reimbursement of county commissioners for Board of Registrar salaries

1129 Benefit Payments - Private Purpose Trust Funds

Records expenses related to the accrual of Benefits Payable for Private Purpose Trust funds

1130 Survivor Benefits (Non-RSA)

Includes the Governor's widow/widower pension (36-13-12), Peace Officers' Annuity & Benefit death benefits (36-21-72), and death and disability benefits to peace officers and firemen as outlined in 36-30-1 through 23.

1131 Legal Claims, Physical Damages, Non-Operating

Payment for physical damages only by proprietary funds whose primary business is **NOT** insurance. Damages for non-physical injuries and sickness, such as discrimination and defamation, are coded to **1132**. If attorney fees (for an unspecified amount) are included, use expenditure object code **1138**. Proprietary type insurance funds should use **1121**.

1132 Legal Claims, Non-Physical Damages, Non-Operating

Payment by proprietary funds whose primary business is **NOT** insurance, for claims other than physical damages. Damages for non-physical injuries and sickness, such as discrimination and defamation, are coded here. If attorney fees (for an unspecified amount) are included, use expenditure object code **1139**. Proprietary type insurance funds should use **1122**.

1133 Grants Paid by Federal Government

Grants administered by the State Department disbursed directly from the Federal government to the recipients. Amounts to this sub-object are recorded on a journal voucher, as no money flows through the State Treasury. See revenue source **0822** for the related Federal revenue.

1134 Federal Grants from Refunded Amounts

Grants made by the State Department from monies refunded by recipients and deposited in the Treasury as new Federal revenues, per specific Federal programs

1135 Death Benefits - SEICTF

Includes benefits paid for an employee that deceased while receiving disability benefits for SEICT when the employee's death is **NOT** directly related to an on-the-job injury

1136 Legal Claims and Awards, Physical Damages and Attorney Fees

Payment of claims for physical damages that include unspecified attorney fees. If the attorney fees are determined, the attorney fees are coded to **0843**, and the part of the award for damages to **1121**. Proprietary-type funds, whose primary business is **NOT** insurance, should use **1138**.

1137 Legal Claims & Awards, Non-Physical Damages & Attorney Fees

Payment for claims other than physical damages that include unspecified attorney fees. Proprietary-type funds, whose primary business is **NOT** insurance, should use **1139**.

1138 Legal Claims & Award, Physical Damage & Attorney Fee, Non-op

Payment by proprietary type funds, whose primary business is **NOT** insurance, for physical damages and unspecified attorney fees. If attorney fees are determined, the attorney fees are coded to **0843** and the part of the award/settlement for physical damages to **1131**.

1139 Legal Claim & Award, Non-Phys Damage & Attorney Fee, Non-op

Payment by proprietary-type funds, whose primary business is **NOT** insurance, for non-physical damages and unspecified attorney fees. If attorney fees are determined, the attorney fees are coded to **0843**, and the part of the award/settlement for non-physical damages to **1132**.

1140 TRS Sick Leave Death Benefits

If a member of the Teachers' Retirement System (TRS) dies while still active, their survivors receive a death benefit totaling the monetary value of the member's accumulated sick leave.

1142 Deferred Compensation / IRA Distributions

Deferred Compensation/IRA Distribution

1143 Client Services and Supplies

Payments via rehabilitation and disability programs paid to vendors for services and supplies provided directly to individual clients or paid to clients seeking services from vendors

1144 Adoption Incentives

Adoption Incentives

1145 Military Recruitment Bonuses

Recruitment and Retention bonus for soldiers

1146 Environmental Restoration Grant

Grants paid to other organizations for environmental restoration projects to land or waterways. Amounts paid directly to contractors are coded to **0846**.

1148 Interfund State Programs

Grant payments to another State fund from State-funded programs. The receiving fund should use revenue source code **0810**. If the payment is from Federally funded programs, **1108-0825** is used. This code should **NOT** be used if an agency is charging another agency for services regularly provided by the agency or if an agency is reimbursing another agency dollar for dollar. Regular expenditure and revenue codes are used in these cases.

1175 Prior-Period Adjustments - Grants

Corrections of an error from a closed fiscal year

1179 Indirect Cost

For Department of Transportation only

1190 STAARS Contracts Conversion

Comptrollers use only for STAARS conversion

1199 Other

Other awards, benefits, and similar payments **NOT** otherwise classified in the preceding categories

1200 Capital Outlay

Major object that captures expenditures resulting in the State's acquisition of capital assets in the form of real property, intangible property, software,

and/or improvements or alterations to such capital assets. Expenditures for property **NOT** owned by the State are coded to **1100** as grants. See **1300** for Transportation Equipment and **1400** for Other Equipment.

1201 Land

The cost of land and certain costs related to the acquisition of the land and its preparation for its intended use. Such costs include commissions, legal fees, surveys, and removal or razing of unwanted buildings. The right-of-way (ROW) cost is **NOT** included in this sub-object but is coded to **1207**.

1202 Building Purchases

Captures the cost of purchases of buildings and the land on which they stand (see **1217** for semi-permanent Structures)

1203 Roads, Highways and Bridges (non-ALDOT)

The cost of construction or alterations of roads, highways, and bridges by agencies other than the Alabama Department of Transportation; See **1208**

1204 Airfields

The cost of construction or alterations of airfields

1206 Construction in Progress

Payments to construct capital assets, including costs paid to contractors and for materials. Costs to internally construct assets are coded to the appropriate objects and sub-objects between **0100** and **1600**. Completed construction costs are capitalized in the appropriate balance sheet account during the ACFR process.

1207 Right-of-Way Land (ALDOT use only)

The costs of land acquired as right-of-way by the Alabama Department of Transportation (ALDOT) and certain non-professional service costs related to the acquisition of the land and its preparation for its intended use. Professional services related to ROW are coded to **0856**.

1208 Roadways, Bridges, and Tunnels (ALDOT use only)

The cost of construction or alterations of roadways, bridges, and tunnels by the Alabama Dept. of Transportation (ALDOT), including national highway systems and other State-owned roadways, bridges, and tunnels

1209 Improvements Other Than Buildings

Improvements, other than buildings, that are depreciable and add value to the land (e.g., fences, massive signs, retaining walls, sidewalks, pavements, gutters, and docks). Permanent, inexhaustible improvements (e.g., grading, pond construction) and are therefore **NOT** depreciable are coded to **1201** Land.

1210 Historical Site Acquisition and Preservation

The cost of historical sites and lands, as well as their renovation and preservation

1211 Infrastructure Construction in Progress (DOT only)

Construction in Progress – ALDOT

1212 Guaranteed Energy Cost Savings (GECS) Projects

Projects involving improvements to buildings via the Guaranteed Energy Cost Savings Act, Code of Alabama Section 41-16-140 through 144

1217 Semi-Permanent Structures

The cost of mobile homes, prefab buildings, sheds, trailers, and similar structures that have been installed on the land and, therefore, do **NOT** have a State Auditor property number. Semi-permanent installation is typically evidenced by removing wheels and axles, constructing a concrete foundation, and installing permanent plumbing, septic, and electrical services. These structures are usually intended to remain in one place for many years. See **1428** for similar items that are **NOT** installed semi-permanently.

1219 Easements and Land Use Rights

An easement or land use right is a contractual right related to land that the State does **NOT** own that grants the State the right to use the surface

of the land (easement), water, timber, or minerals for a specific purpose. Rights costing less than \$100,000 should generally be coded to object **0600** rents.

1220 Patents, Trademarks, and Copyrights

A patent is the grant of a property right by the U.S. Patent and Trademark Office to the inventor for an invention. A trademark is a word, name, symbol, or device used in trade with goods to indicate the source of the goods and distinguish them from the goods of others. A copyright is a form of protection provided to the authors of original works of authorship, including literary, dramatic, musical, artistic, and certain other intellectual works. The costs of patents, trademarks, and copyrights costing less than \$100,000 are coded to other objects as appropriate to the type of expense.

1221 Intangible Assets, Indefinite Life

If no legal, contractual, regulatory, technological, or other factors limit the useful life of an intangible asset, it is considered to have an indefinite useful life and, therefore, **NOT** amortized. Items costing less than \$100,000 are coded as other major objects.

1222 Software & Intangible Assets In Progress

The costs of an ongoing project to develop an internally generated intangible asset

1225 Capitalized Software

The cost of capitalizable (\$1,000,000 or more) software, regardless of whether the vendor refers to it as a purchase, license, lease, rental, maintenance agreement, or other terminology. Any charges involving professional services are coded to **0807**. Any charges that include minor upgrades are coded to **0807** or **0944**. Websites are considered computer software. This code is used for software regardless of the equipment it is installed on, including computers, telecommunication equipment, and cellular satellite phones. Non-capitalizable software (less than \$1,000,000) is coded to **0944**.

1226 Leasehold Improvements

Capital improvements to real estate that is being leased. Includes permanently installed equipment such as heating and cooling systems, fans, and security systems

1263 Buildings Acquired by Capital Lease

Records the acquisition of an asset by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source **0751**)

1275 Prior-Period Adjustments - Capital Outlay

Corrections of an error from a closed fiscal year

1279 Indirect Cost

For Department of Transportation use only

1289 Other Fix Asset Acquired By Capital Lease

Records the acquisition of other non-equipment assets by a governmental fund **NOT** otherwise classified at the inception of a capital lease (offsetting entry must be to revenue source **0751**)

1290 STAARS Contracts Conversion

Comptroller's use only for STAARS conversion

1300 Transportation Equipment Purchases

A major object for the cost of purchasing all types of transportation equipment and accessories. Transportation equipment is vehicles, boats (water vessels), aircraft, and other self-propelled equipment ridden and operated by a driver. All standard and reasonable expenditures necessary to get the asset in place and ready to use should also be coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

1301 Automobile

Purchases of cars and light trucks

1302 Agriculture/Grounds Maintenance

Purchase of any self-propelled farming, forestry, roadside, or grounds maintenance equipment that is ridden. Examples include tractors, mowers, bobcats etc.

1303 Boats

The cost of all boats purchased by the State

1304 Heavy Equipment

The cost of purchasing cranes, bulldozers, large tractor-trailer trucks, and similar heavy construction equipment

1305 Aircraft

The cost of aircraft purchased for State use

1306 Utility/Maintenance Equipment

The cost of utility or maintenance vehicles

1307 Recreational Vehicles

The cost of golf carts and other types of recreational vehicles

1310 Transportation Equipment Accessories

Durable items used with transportation equipment. Examples include trailer hitches, toolboxes, bed covers, docking hooks for boats, winches, and trunk organizers.

1365 Autos Acquired by Capital Lease

Records the acquisition of automobiles by a governmental fund at the inception of a capital lease (offsetting entry is to revenue source **0751**)

1366 Boats/Marine Equipment Acquired by Capital Lease

Records the acquisition of boats and marine equipment by a governmental fund at the inception of a capital lease (offsetting entry is to revenue source **0751**)

1367 Heavy Equipment Acquired by Capital Lease

Records the acquisition of heavy equipment by a governmental fund at the inception of a capital lease (offsetting entry is to revenue source **0751**)

1368 Aircraft Acquired by Capital Lease

Records the acquisition of aircraft by a governmental fund at the inception of a capital lease (offsetting entry is to revenue source **0751**)

1375 Prior-Period Adjustments – Transportation Equipment

Corrections of an error from a closed fiscal year

1379 Indirect Cost

For Department of Transportation only

1387 Other Transportation Equipment Acquired by Capital Lease

Records the acquisition of other transportation equipment by a governmental fund at the inception of a capital lease (offsetting entry is to revenue source **0751**)

1390 Transportation Equipment Betterments

Records the cost of additions to transportation equipment

1399 Other

The cost of all transportation equipment purchases **NOT** otherwise classified in the preceding categories

1400 Other Equipment Purchases

This major object captures all equipment item purchases except those related to transportation (see major object **1300**). All standard and reasonable expenditures necessary to get the asset in place and ready to use are coded to the same sub-object as the asset. Such expenditures could include freight, installation, or the cost of modifications necessary to put the asset into use.

1401 Furniture and Office Equipment

Purchases of furniture and office equipment

1402 Data Processing Equipment

Purchases of any equipment related to automated data processing. Includes central processing units, terminals, disk drives, printers, modems, mice, keyboards, all input and output devices, and other related auxiliary equipment. ***Includes data processing items deemed sensitive by the State Auditor even if they cost less than \$500 (computers, notebooks, netbooks, and servers).***

1403 Reproduction and Printing

Purchases of equipment for use in reproduction or printing. Includes printing presses, copiers (paper and microfilm/microfiche), micrographic equipment, etc.

1404 Agriculture, Grounds & Roadside Maintenance, Non-Automotive

Purchase of any small equipment used in farming, forestry, roadside maintenance, or grounds maintenance that is **NOT** self-propelled and **CANNOT** be ridden. Examples include bush hogs, trailers, push mowers, tillers, harrows, etc.

1405 Audio and Video Communication Equipment

Discontinued. See **1422**

1406 Medical

Purchases of any equipment for use in the medical field

1407 Scientific/Technical

Purchases of equipment for use in a laboratory or any scientific or technical field

1408 Recreational

Purchases of non-vehicular equipment for use as a recreational or athletic item. Includes basketball goals, canoes, paddleboards, and exercise equipment

1409 Heating and Cooling

The cost of heating and cooling equipment items purchased by the State

1411 Library Materials

The cost of books, serials, microfilms, films, records, tapes, art prints, and other such materials acquired for library use

1412 Custodial/Maintenance

The cost of buffers, waxers, vacuum cleaners, and any other similar equipment

1415 Food Service

Purchases of equipment used for preparing food

1414 Gasoline Equipment

The cost of equipment used to provide gasoline to users

1415 Safety/Security Equipment

Purchases of any equipment used in fire control, rescue, and safety, or providing security. Includes law enforcement equipment other than firearms (see **1417**)

1416 Tools

The cost of power and handheld tools. Includes items such as hammers, wrenches, drills, nail guns, table saws, and shop equipment

1417 Firearms/Ordinance

The cost of firearms and other weapons

1418 Mailing Equipment

Purchases of equipment used for processing mail. Includes sorters, stamp machines, sealers, etc.

1419 Business Machines

Purchases of equipment such as typewriters, calculators, dictating, and transcribing machines, etc.

1420 Water System Equipment

Purchases of any water filtration, purification, and other equipment for public consumption or irrigation purposes

1421 Photographic Equipment

Purchases of cameras, developers, and related equipment other than micrographic equipment (see **1403**)

1422 Communications Equipment

The cost of communications equipment, including telephones, PBXS, switches, fax machines, and other related equipment. Radios, televisions, audio or video recording equipment, GPS units, antennas, and any related equipment necessary for receiving and sending communications, including internet and Wi-Fi communication equipment, when the primary purpose is **NOT** related to data processing (see **1402**).

1423 Equipment for Institutionalized

Purchases of equipment for the use of persons in the care of the State or institutionalized in State custody

1424 Laundry Equipment

The cost of washing machines, dryers, and similar equipment for use in laundries

1425 Animals

Includes purchases of all kinds of animals, whether used as livestock, as service animals, or for safety and security purposes

1427 Works of Art and Historical Treasures

Purchases of museum-type items or collections of works of art, historical treasures, scientific artifacts, and similar assets, including historical firearms and weapons, regardless of cost, such as cannons, muskets, bayonets, swords, or pistols

1428 Portable and Temporary Structures

The cost of mobile homes, prefab buildings, sheds, trailers, and similar structures that are **NOT** installed on the land and, therefore, do **NOT** have a State Auditor property number. Such structures typically are temporary, as evidenced by being constructed on wheels, having temporary utility connections, lacking tie-downs, and lacking a foundation. See **1217** for similar items that are installed on the land in a relatively permanent manner.

1429 Equipment for Rental Property

The cost of equipment for use in State-owned rental property, such as furniture, appliances, and electronic items

1430 Works of Art and Historical Treasures – Inexhaustible**1464 Office Furniture and Equipment Acquired by Capital Lease**

Records the acquisition of office furniture or equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source **0751**)

1469 Data Process Equipment Acquired by Capital Lease

Records the acquisition of data processing equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source **0751**)

1470 Printing/Reproduction Equipment Acquired by Capital Lease

Records the acquisition of printing or reproduction equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source **0751**)

1471 Communication Equipment Acquired by Capital Lease

Records the acquisition of communication equipment by a governmental fund at the inception of a capital lease (offsetting entry is to revenue source **0751**)

1472 Scientific/Technical Equipment Acquired by Capital Lease

Records the acquisition of scientific and technical equipment by a governmental fund at the inception of a capital lease (offsetting entry must be to revenue source **0751**)

1479 Indirect Cost

For Department of Transportation only

1488 Other Equipment Acquired by Capital Lease

Records the acquisition of other equipment **NOT** otherwise by a governmental fund classified at the inception of a capital lease (offsetting entry must be to revenue source **0751**)

1490 Equipment Betterments

Records the cost of additions to equipment

1499 Other

All non-transportation equipment purchases **NOT** otherwise classified in the preceding categories

1500 Debt Service

Major object established to account for the payment of interest, principal, and incidental costs on all debt obligations of the State.

1501 Principal

Payment of principal amounts on bond or note indebtedness

1502 Interest

The amount of interest paid on debt

1503 Refunding Bonds - Principal

Principal paid on refunding bonds

1504 Refunding Bonds - Interest

Interest paid on refunding bonds

1505 Arbitrage Rebate Expense

Amounts paid to the Federal government for arbitrage on any type of bonds

1506 Payments to Refunded Bond Escrow Agent (ACFR)

Records the transfer of refunding bond proceeds (revenue source **0753**), from a governmental fund to an agency fund where it is held in escrow and the bonds are considered defeased

1507 Securities Lending Borrower Rebates

Securities Lending Borrower Rebates

1508 Current Refunding to Bondholder

Current Refunding to Bondholder

1509 Securities Lending Management Fees

Securities Lending Management Fees

1512 Interest – Nonoperating Expense

For proprietary funds only. The amount of interest paid on debt that is **NOT** directly related to a proprietary fund's primary activity

1513 Other Debt Refunding Uses–ACFR

For Comptroller's Office use only, for ACFR reporting

1579 Indirect Cost

For Department of Transportation use only

1598 Other Debt Service – Nonoperating Expense

For proprietary funds only. Incidental bond sale expenses, amortization of bond issuance costs, and other non-operating debt service costs, other than interest (see **1502**)

1599 Other Debt Service

Incidental bond sale expenses and other debt service costs **NOT** otherwise classified in the preceding categories

1600 Miscellaneous

Major object established to account for operating transfers, distributions of State revenue, and expenses **NOT** otherwise classified in the preceding major objects

1604 Reversions

The return of unspent money to the fund from which it was originally transferred

1605 Transfers

All operating transfers **NOT** otherwise classified. The receiving fund should code to revenue source **0800**

1606 Prior-Year Refunds

Refund of revenue that was collected in a previous budget fiscal year. Refunds of revenue collected in the current budget fiscal year are coded to the same revenue source as the original cash deposit.

ACFR Issues: If the refund payment is a prior period adjustment, an ACFR JV is needed to debit revenue and credit **1606** (account type 24). It is **NOT** a prior-period adjustment if the liability was accrued with an ACFR JV in the previous fiscal year. Also, it is **NOT** a prior-period adjustment if the refund results from a current-year change in eligibility (i.e., the eligibility requirements are no longer met, or the current year fails to comply with purpose restrictions within the specified time limit.) If the prior-year refund is netted against a drawdown in the current year and is a result of a current-year change in eligibility, then an ACFR JV is needed to debit **1606** (account type 24) and credit revenue

1608 Capital Asset Transfers

Transfer of capital asset from a proprietary fund

1640 Intra Fund Class Transfers

Records transfers made between two funds of the same fund class. A fund class represents a GAAP basis (and sometimes legal basis) fund, but multiple budgetary funds are sometimes needed for operations.

Using this code eliminates excessive revenues and expenditures generated by transfers within a fund class.

1641 General Fund Transferred Cash

For Comptroller's Office to record transfers of cash among the General Fund sub-funds 100-199

1644 Intra-General Fund Reversions

For Comptroller's Office to record transfers of cash among the General Fund sub-funds 100-199

1650 A.B.C. Store Profits – General Fund

Transfer of profits from ABC to the General Fund

1653 A.B.C. Store Profits – Human Resources

Transfer of profits from ABC to the Dept. of Human Resources

1672 Distributions to Cities

The amount of State taxes and other revenues provided to or shared with local municipal governments

1673 Distributions to Counties

The amount of State taxes and other revenues provided to or shared with local county governments

1678 Cost of Goods Sold

1679 Indirect Cost

For Department of Transportation use only

1680 Special Items (ACFR)

ACFR use only by the State Comptroller

1681 Pension Fund Investment Expense

For pension fund use only to record investment expenses required to be reported on the financial statements

1683 Distributions to Other Organizations

The amount of State taxes and other revenues provided to or shared with organizations other than a State agency, city, or county government

1684 Commodities and Other Non-Cash

Recognizes expenditures for Commodities or Other Non-Cash items distributed

1687 Claims Adjustment Expense

For risk-managing proprietary-type funds only. Includes all costs expected to be incurred in connection with the settlement of unpaid claims, including the allocation of overhead costs

1689 Nonoperating Expense (ACFR)

For Comptroller's Office use only, for ACFR reporting

1691 Operation & Maintenance (ACFR)

For Comptroller's Office use only, for ACFR reporting

1692 General & Administrative (ACFR)

For Comptroller's Office use only, for ACFR reporting

1693 Extraordinary Loss (ACFR)

For Comptroller Office use only, for ACFR reporting

1694 Change in Inventory (ACFR, Governmental only)

For Comptroller's Office use only, for ACFR reporting

1695 Prior-Period Adjustments

Corrections of an error from a closed fiscal year

1696 Cumulative Effect of Change in Accounting Principle

For Comptroller's Office use only, for ACFR reporting of changes in Accounting principle

1697 Loss on Sale of Invests (ACFR)

For Comptroller's Office use only, for ACFR reporting

1698 Loss on Sale of Fixed Assets (ACFR)

For Comptroller's Office use only, for ACFR reporting

1700 Depreciation Expense

Allocation of the original cost of a fixed asset over the useful life of the asset

1775 Prior-Period Adjustments - Depreciation Expense

Prior Period Adjustments- Depreciation Expense

1799 Depreciation Expense

All types of depreciation must be recorded to this sub-object, as no further breakdowns are currently desirable. A journal voucher using account type 24 is used to record this item.

Sub-Object

Object Code	Sub - Object Code	Sub-Object Name	Description
0602	01	Base Rent	<i>Payments only. Do <u>NOT</u> use for purchase orders.</i>
	02	Ancillary Charges	Extra charges, such as utilities, maintenance, and insurance that are <u>NOT</u> rent for the use of the building or office space, but included in the invoice from the lessor <i>Payments only. Do <u>NOT</u> use for purchase orders.</i>
	03	Improvements	Extra charges for improvements that are <u>NOT</u> part of the base rent, but included in the lessor's invoice <i>Payments only. Do <u>NOT</u> use for purchase orders.</i>

Object Code	Sub - Object Code	Sub-Object Name	Description
0603	01	Base Rent	<i>Payments only. Do <u>NOT</u> use for purchase orders.</i>
	02	Ancillary Charges	Extra charges such as utilities, maintenance, and insurance that are <u>NOT</u> rent for the use of the building or office space, but included in the invoice from the lessor <i>Payments only. Do <u>NOT</u> use for purchase orders.</i>
0606	01	Base Rent	<i>Payments only. Do <u>NOT</u> use for purchase orders.</i>
	02	Ancillary Charges	Extra charges, such as excess copy charges that, are <u>NOT</u> minimum lease payments. <i>Payments only. Do <u>NOT</u> use for purchase orders.</i>

Function

- 0230** ARC & ARC Types
- 0234** Substance Use Community Programs
- 0280** Children First Trust Fund
- 0305** Special Services
- 0752** Mental Illness Administration
- 0753** Developmental Disabilities Administration
- 0754** Substance Use Administration
- 0755** Mental Illness Facilities
- 0763** Developmental Disabilities Community Programs
- 0764** Agency Administration
- 0772** Central Administration
- 0782** Mental Illness Community Programs
- 0784** Individual/Family Support
- 2040** American Rescue Plan Act

Unit

Bryce Hospital

- BE55** Bryce Education Trust Fund
- BYSF** Bryce Special Mental Health Fund

Mary Starke Harper Geriatric Psychiatry Center

- HDSM** Harper Medicaid DSH Match
- HFLO** Harper Federal Local Other
- HRSM** Harper Medicaid State Match

Taylor Hardin Secure Medical Facility

- THGF** Taylor Hardin State General Fund

East Alabama Medical Center / UAB

- UE55** UAB Education Trust Fund

Mental Illness (MI) Community

- CMCT** Child Mobile Crisis Team
- CRST** Office Of Consumer & Ex-Patient Relations State Exp.
- MBBR** MI Community Bryce Facility Bed Reduction
- MCIT** Crisis Intervention Training
- MDIP** Deaf Interpreter Pool
- ME55** MI Community Education Trust Fund
- ME56** MI Community School Based MH Collaboration
- MECM** MI Community Medicaid Comm. Service Case Mgt.
- MECS** MI Community Children Services State Funds
- MEHS** Housing Support
- MEMT** MI Community Medicaid Transportation
- MERM** MI Community Rehab OP Medicaid Match
- MERS** MI Residential Services – DHR
- MESC** MI Community Medicaid State Case Management
- MEST** MI Community State Medicaid Transportation
- MFNH** Mental Illness Foster Home & Nursing Home
- MICC** Mental Illness Crisis Rural Mobile Services
- MIEP** Mental Illness EPSDT
- MIFS** Mental Illness Forensics

MIMF	Children Service Fund DMH
MIMI	MI Community Medicaid Community Service
MIMN	MI Multi-Needs Children
MIOB	MI Community OBRA Screening MI
MIRC	Mental Illness Crisis Centers
MISM	MI Community Medicaid Service State Match
MISU	Mental Illness Stepping Up Initiative
MMCM	MI Community Service Case Management
MMHC	MI Community Mental Health Centers
MMST	MI Community State Expenditures
MMTS	MI Community Medicaid Transportation State Match
MOAM	MI Community OBRA Admin State Match
MSIT	MI Sensory Intervention Training
M988	988 Call Center
NACR	North AL Crisis Residential (North Central)
OBMI	OBRA Screening MI
TFST	MI Acute Care Task Force State Expenditures

Mental Illness (MI) Administration

91MM	Medicaid Match MI
AAST	Substance Use – Admin. State Expenditures
MCST	Assoc. Comm. MI State Expenditures
MCMC	Assoc. Comm. MI State Medicaid Admin Cost Pool
MIMC	DMI/Dir. – Planning State Medicaid Admin Cost Pool
MIST	DMI/Dir. – Planning State Expenditures

Substance Use (SU) Community

00AS	Substance Use Community Assessment
00TB	Substance Use Community TB Screening/ Testing
AMSM	Substance Use Medicaid State Match
ASTM	Sub. Use Community Medicaid Transp. State Match
DTST	Detox Services
SAAD	DYS Transfer / SU Adolescent IOP
SAEF	Substance Use Community Education Trust Fund
SAMA	Substance Use Community Medicaid
SAMT	Substance Use Comm. Medicaid Transp. Prog.

SART	Substance Use 16 Bed Recovery St
SASM	Substance Use Community State Medicaid
SAST	Substance Use State Medicaid Transportation
SCIF	Substance Use Indigent Trust Fund 0676
SCST	Substance Use Community State Expenditures
SRCC	Substance Use Recovery Community Center
SUOA	Substance Use Opioid Appropriation

Substance Use (SU) Administration

94AM	Medicaid Match Substance Use
AAMC	Substance Use – Admin. State Medicaid Cost Pool
AAST	Substance Use – Admin. State Expenditures

Developmental Disabilities (DD) Community

86AB	Alabama Behavior Analyst Licensing Board Receipts
86EF	Dev. Disabilities Community Svc. Education Trust Fund
86IF	Dev. Disabilities Community Svc. Individual Family
86MP	Dev. Disabilities Community Svc. Medicaid Cost Pool
86OB	Dev. Disabilities OBRA Screening
86OS	OBRA Screening State Dev. Disabilities
86PE	Dev. Disabilities Community Service People First
90DM	Medicaid Match Dev. Disabilities Community
90IC	Medicaid Match ICFMR
92DO	Medicaid Match OBRA State Admin Dev. Disabilities
9CSE	Medicaid Match Dev. Disabilities Comm. Svc. CM
9DCW	Medicaid Community Waiver State Match
9DLS	Medicaid ID LAH State Match
9DSC	Medicaid Comm. Waiver State Match Cord Serv
9DSM	Medicaid Comm. Svc. State Match Dev. Disabilities
CWMP	Community Waiver Program

Region I

RICA	Region I Comm. Svc. Contribution Account
RICF	Region I Comm. Svc. Medicaid Program
RICM	Region I Comm. Svc. Medicaid Prog. Mgt.
RICS	Region I Comm. Svc. Medicaid Program

R1CW	Region I Comm. Svc. Medicaid Comm.
R1DW	Region I Comm. Svc. DHR State Match Waiver
R1EF	Region I Comm. Svc. Education Trust Fund
R1EW	Region I Comm. Svc. DD BOE State Match Waiver
R1IE	Region I Comm. Svc. Ineligibles
R1LW	Region I Comm. Svc. Medicaid LAH Waiver
R1MC	Region I Comm. Svc. Medicaid Prog. State Match
R1ME	Region I Comm. Svc. Medicaid Expenditures
R1ML	Region I Comm. Svc. Medicaid LAH Waiver State Match
R1MP	Region I Comm. Svc. Medicaid Admin. Cost Pool
R1MW	Region I Comm. Svc. Medicaid ID Waiver State Match
R1SL	Region I Comm. Svc. Medicaid Program Self LAH
R1SM	Region I Comm. Svc. DHR State Match Comm.

Region II

R2CA	Region II Comm. Svc. Contribution Account
R2CF	Region II Comm. Svc. Medicaid Program
R2CM	Region II Comm. Svc. Medicaid Prog. Case Mgt.
R2CS	Region II Comm. Svc. Medicaid Program
R2CW	Region II Comm. Svc. Medicaid Comm.
R2DW	Region II Comm. Svc. DHR State Match Waiver
R2EF	Region II Comm. Svc. Education Trust Fund
R2IE	Region II Comm. Svc. Ineligibles
R2LW	Region II Comm. Svc. Medicaid LAH Waiver
R2MC	Region II Comm. Svc. Medicaid Case Mgt. State Match
R2ME	Region II Comm. Svc. Medicaid Expenditures
R2ML	Region II Comm. Svc. Medicaid LAH Waiver State Match
R2MP	Region II Comm. Svc. Medicaid Admin. Cost Pool
R2MW	Region II Comm. Svc. Medicaid ID Waiver State Match
R2SL	Region II Comm. Svc. Medicaid Prog. Self LAH
R2SM	Region II Comm. Svc. DHR State Match

Region III

R3CA	Region III Comm. Svc. Contribution Account
R3CF	Region III Comm. Svc. Medicaid Comm.
R3CM	Region III Comm. Svc. Medicaid Program Case Mgt.

R3CS	Region III Comm. Svc. Medicaid Program
R3CW	Region III Comm. Svc. Medicaid Comm.
R3DW	Region III Comm. Svc. DHR State Match Waiver
R3EF	Region III Comm. Svc. Education Trust Fund
R3EW	Region III Comm. Svc. DD BOE State Match Waiver
R3IE	Region III Comm. Svc. Ineligibles
R3LW	Region III Comm. Svc. Medicaid LAH Waiver
R3MC	Region III Comm. Svc. Medicaid Prog. Case Mgt. Match
R3ME	Region III Comm. Svc. Medicaid Expenditures
R3ML	Region III Comm. Svc. Medicaid LAH Waiver State Match
R3MP	Region III Comm. Svc. Medicaid Admin. Cost Pool
R3MW	Region III Comm. Svc. Medicaid LAH Waiver State Match
R3SL	Region III Comm. Svc. Medicaid Program Self LAH

Region IV

R4CA	Region IV Comm. Svc. Contribution Account
R4CF	Region IV Comm. Svc. Medicaid Comm.
R4CM	Region IV Comm. Svc. Medicaid Prog. Case Mgt.
R4CS	Region IV Comm. Svc. Medicaid Program
R4CW	Region IV Comm. Svc. Comm.
R4DW	Region IV Comm. Svc. DHR State Match Waiver
R4EF	Region IV Comm. Svc. Education Trust Fund
R4EW	Region IV Comm. Svc. DD BOE State Match Waiver
R4IE	Region IV Comm. Svc. Ineligibles
R4LW	Region IV Comm. Svc. Medicaid LAH Waiver
R4MC	Region IV Comm. Svc. Medicaid Prog. Case Mgt. Match
R4ME	Region IV Comm. Svc. Medicaid Expenditures
R4ML	Region IV Comm. Svc. Medicaid LAH Waiver State Match
R4MP	Region IV Comm. Svc. Medicaid Admin. Cost Pool
R4MW	Region IV Comm. Svc. Medicaid LAH Waiver State Match
R4SL	Region IV Comm. Svc. Medicaid Prog. Self LAH
R4SM	Region IV Comm. Svc. DHR State Match Comm.

Region V

R5CA	Region V Comm. Svc. Contribution Account
R5CF	Region V Comm. Svc. Medicaid Program

R5CM	Region V Comm. Svc. Medicaid Prog. Case Mgt.
R5CS	Region V Comm. Svc. Medicaid Program
R5CW	Region V Comm. Svc. Medicaid Comm.
R5DW	Region V Comm. Svc. DHR State Match Waiver
R5EF	Region V Comm. Svc. Education Trust Fund
R5EW	Region V Comm. Svc. BOE State Match Waiver
R5IE	Region V Comm. Svc. Ineligibles
R5LW	Region V Comm. Svc. Medicaid LAH Waiver
R5MC	Region V Comm. Svc. Medicaid Case Mgt. State Match
R5ME	Region V Comm. Svc. Medicaid Expenditures
R5ML	Region V Comm. Svc. Medicaid LAH Waiver State Match
R5MP	Region V Comm. Svc. Medicaid Admin. Cost Pool
R5MW	Region V Comm. Svc. Medicaid ID Waiver State Match
R5SL	Region V Comm. Svc. Medicaid Prog. Self LAH
R5SM	Region V Comm. Svc. DHR State Match Comm.

Individual & Family Support Program

DDIF	Individual Family and Support – DD Bay
IFNP	DD Individual and Family Support Non-Pure State

ARC – TYPE COMMUNITY PROGRAM

ARE5	ARC-Type Community Programs
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Developmental Disabilities (DD) Administration

90DA	Medicaid Match DD Admin
DCMC	Assoc. Comm. DD State Medicaid Admin. Cost Pool
DCST	Assoc. Comm. DD State Expenditures
DDMC	Dev. Disabilities State Medicaid Admin. Cost Pool
DDST	Dev. Disabilities State Expenditures

Central Administration

ACST	Assoc. Comm. Administration State Expenditures
ADIT	Internal Audit
ASDR	Administrative Support Department Receipts
CESF	Certification Office Special Mental Health Fund
CMST	Commissioner State Expenditures

FSSF	Dir. of Financial Services Special Mental Health Fund
FSGF	Dir. of Financial Services General Fund
LFSF	Life Safety Certification Special Mental Health Fund
LSSF	Legal Services Special Mental Health Fund
ITST	Information Technology Services State Expenditures
PIC1	Public Information
PPC1	Office of Policy and Planning Cigarette Tax One Cent
PSSF	Personnel Services Special Mental Health Fund
SISF	Special Investigations Special Mental Health Fund
SDMS	Personnel Staff Development Continuing Education
SUSF	Central Support Special Mental Health Fund

Special Services (SS)

20EF	IECMH
20MA	Early Intervention Admin. Medicaid Prog./Comm. Admin.
46OK	Our Kids DHR Share
47OK	Our Kids DYS Share
92EA	EPSDT Medicaid State Match
93SC	Early Intervention Medicaid State Match Case Mgt.
9ACM	Medicaid Match Autism Case Management
9AUP	Medicaid Match Autism Community Program
AEPP	Anti-Eviction Defense Program
AUBT	Special Services Autism Behavioral Therapy
AUCM	Autism Services Medicaid Program Case Mgt.
AUCS	Autism Services Medicaid Program
AUEP	Autism EPSTD
AUGF	Autism General Fund
AUMC	Autism Services Medicaid Program Case
AUMP	Autism Medicaid
AUMW	Autism Services Medicaid State Match
AVGF	Advocacy Services General Fund
EIME	Early Intervention MOE Funds
EISM	Early Intervention Act DRS State Match
OBMB	OBRA Screening – Medicaid OBRA Screening Admin
PTSD	Pos-Traumatic Stress Disorder
SDE5	Special Services (DD) Education Trust Fund

SSMN Special Services Multi-Needs Transfer

Children First Trust Fund

17CF Children Services – Children First
17OK Children Services – Our Kids Children First
20CF Children Services – MI Children First
21CF Children Services – DD Children First
22CF Children Services – SA Children First

Reporting

Bryce Hospital

MHB4030000 Bryce Facility Director
MHB4040000 Bryce Business Services
MHB4060000 Information Technology Services
MHB4070000 Personnel Bryce
MHB4140000 Staff Training (Human Resource Development)
MHB5010000 Maintenance Bryce
MHB6010000 Food Service Bryce
MHB6020000 Laundry
MHB6040000 Warehouse and Storage
MHB6041000 Warehouse and Storage (Inventory Only)
MHB6060000 Printing and Duplication
MHB6090000 Security
MHB6097000 Fire and Safety
MHB7011000 Clinical Director
MHB7020000 Dental
MHB7040000 Pharmacy
MHB7046000 Pharmacy Charge-out
MHB7050000 Nursing Services
MHB7100000 Therapeutic Recreation
MHB7110000 Medical Records
MHB7120000 Medical
MHB7122000 Medical Administrator
MHB7155000 Sheltered Workshop
MHB7166000 Recovery
MHB7173000 Planning and Quality Improvement

MHB7314000 Clinic
MHB7550000 Phase II
MHB7560000 Transition
MHB7565000 Bryce Office of Deaf Services

Taylor Hardin Secure Medical Facility

MHT4030000 Facility Director Hardin
MHT4040000 Business Services Hardin
MHT4060000 Information Technology Services Hardin
MHT4065000 Personnel Services Hardin
MHT4070000 Personnel Hardin
MHT4140000 Staff Training (HR Development) Hardin
MHT5010000 Maintenance Hardin
MHT5030000 Housekeeping Hardin
MHT6010000 Food Service Hardin
MHT6020000 Laundry Hardin
MHT6040000 Warehouse & Storage
MHT6050000 Canteen Hardin
MHT6051000 Canteen (Inventory Only) Hardin
MHT6060000 Printing and Duplication Hardin
MHT6090000 Security Hardin
MHT7011000 Clinical Director Hardin
MHT7025000 Quality
MHT7046000 Pharmacy Charge
MHT7050000 Nursing Services Hardin
MHT7070000 Psychology Hardin
MHT7080000 Social Services Hardin
MHT7110000 Medical Records Hardin
MHT7120000 Medical Hardin
MHT7122000 Medical Administrator Hardin
MHT7165000 Admission Hardin
MHT7170000 Diagnostic and Evaluation Service Hardin
MHT7189000 Recreation Therapy Hardin
MHT7197000 Pre-Release Program Hardin
MHT7312000 Acute Medical Hardin
MHT7327000 Structured Living East Hardin

MHT7550000 Phase II Hardin

Mary Starke Harper Geriatric Psychiatry Center

MHH4030000 Facility Director Harper
MHH4040000 Business Services Harper
MHH4060000 Information Technology Services Harper
MHH4070000 Personnel Harper
MHH4140000 Staff Training (HR Development) Harper
MHH5010000 Maintenance Harper
MHH5030000 Housekeeping Harper
MHH6010000 Food Service Harper
MHH6020000 Laundry Harper
MHH6090000 Security Harper
MHH7011000 Clinical Director Harper
MHH7030000 Laboratory Harper
MHH7050000 Nursing Services Harper
MHH7070000 Psychology Harper
MHH7080000 Social Services Harper
MHH7100000 Therapeutic Recreation Harper
MHH7110000 Medical Records Harper
MHH7120000 Medical Harper
MHH7122000 Medical Administrator Harper
MHH7166000 Recovery Harper
MHH7173000 Planning and Quality Improvement Harper
MHH7189000 Recreation Therapy Harper

Medical Treatment & Patient Care Organizations

MHU7184000 Adolescent Program UAB

Administrative Organizations

MH40080000 Autism
MH40100000 Commissioner
MH40140000 Multiple Needs Children
MH40150000 Associate Commissioner – MI Division
MH40160000 Associate Commissioner – DD Division
MH40170000 Children’s Services

MH40180000	Assoc. Comm. – Admin. Division
MH40200000	Children’s Services MI
MH40210000	Children’s Services DD
MH40220000	Children’s Services SA
MH40250000	Internal Audit
MH40300000	Facility/Regional Director
MH40350000	Director, Financial Services
MH40600000	Information Technology Services
MH40650000	Personnel Services
MH40900000	Legal Services
MH41000000	Certification Office
MH41100000	Public Information
MH41400000	Staff Training (Human Resource Development)
MH41440000	Office of Policy and Planning
MH41700000	Life Safety Certification
MH41800000	OBRA Screening
MH41920000	Advocacy Services
MH42000000	Administrative Support
MH60650000	Central Support
MH60950000	Special Investigations
MH80050000	DMI – Director's Office and Planning
MH80150000	Division of Developmental Disability
MH80600000	Substance Abuse Bureau? Administration
MHCFREIMBS	MH Contingency Fund Reimbursements
MHRCREIMBS	MH Revenue Collection Reimbursements

Community Services Organizations

MH80160000	Developmental Disability Community Services
MH80170000	Early Intervention
MH80180000	Office of Developmental Disabilities
MH80200000	ID – Community Services
MH80220000	DD Community Services Waiver
MH80250000	Individual & Family Support Program
MH80300000	Office of Consumer and Ex-Patient Relations
MH80350000	ARC – Type Community Program
MH80400000	DMI – Evaluation

MH80420000 MI Acute Care Task Force
MH80500000 DD – Transitional Services
MH80610000 Substance Abuse Community Svcs. Contracts
MH82030000 Region II Community Services
MH82070000 Region V Community Services
MH82080000 Region I Community Services
MH82090000 Region III Community Services
MH82100000 Region IV Community Services
MH83800000 OBRA Screening
MH90010000 Medicaid Match – MI
MH90040000 Medicaid Match – SA
MH900A0000 Medicaid Match- Substance Abuse Community
MH900D0000 Medicaid Match- DD Community
MH900M0000 Medicaid Match- MI Community
MH902D0000 Medicaid Match – OBRA DD Community
MH902M0000 Medicaid Match – OBRA MI Community
MH903S0000 Early Interv. Med State Match CM Special Svcs.

Major Program & Program

For those expenditures tied to Federal funds, the budget and expenditure source coding has two (2) additional fields: Major Program Code and Program Code.

Major Program – six-digit number identifying a specific grant or purpose

Program – six-digit number identifying specific years or programs within a major program

Major Program Code	Major Program Name	Program Code	Program Name
19ARDC	19 AL Rural Drug Ct.	193415	19ARDC Treatment
		19A415	19ARDC TMT Admin
19DATI		193513	Diversion & Treatment Implementation

Major Program Code	Major Program Name	Program Code	Program Name
	Diversion & Treatment Implementation	193515	Diversion & Treatment Implementation
19HRSA	HRSA Grant	193615	FY2023 HRSA
19PSPH	Public Safety & Public Health Information Sharing	193504	PSPH Information Sharing
		19A504	PSPH Information Sharing Admin
20FRDM	20 Freedom	203904	20 Freedom Grant
20PIPB	Promoting Integ. of Primary & Behavioral Health Care	203714	20 PIP Behavioral Health Care
21ASOR	Alabama SOR	213802	ASOR Treatment
		213803	ASOR Treatment
		213813	ASOR Prevention
		21A800	ASOR Prevention Admin
		21A802	ASOR Prevention Admin
		21A803	ASOR Prevention Admin
21BHSI	21 Behavioral Health System Information System	212063	21 BHSIS-MI
21FRDS	21 Freedom South	213902	21 FRDS (Y2)
		213903	21 FRDS (Y3)
		21A900	21 Freedom South Admin
		21A902	21 Freedom South Admin
		21A903	21 Freedom South Admin
21MICV	MI COVID Emergency Block Grant	213772	FY21 MI COVID Emergency Grant
21SACV	2021 SA COVID Emergency Relief Fund	214420	21SACV Prevention
		214440	21SACV Res & Dev
		214450	21SACV General Treatment
		214452	21SACV General Treatment
21WIPA	Work Incentives P & A	218601	21WIPA Grant

Major Program Code	Major Program Name	Program Code	Program Name
22ABCG	AL Building Capacity 988 ABD	223482	22ABCG Community
22ASOR	Alabama FY22	223800	ASOR Treatment
		223802	ASOR Treatment
		223810	ASOR Prevention
		223812	ASOR Prevention
		22A800	ASOR Prevention Admin
		22A802	ASOR Admin
22CMHS	2022 MI Block Grant	221002	22CMHS MI Block Grant Special Projects
		221042	22CMHS Block Grant Drop-in Centers
		221070	22CMHS Block Grant Administration
		221072	22CMHS Block Grant Administration
		221090	22CMHS Block Grant Operation
		221092	22CMHS Block Grant Operation
		221102	22CMHS Block Grant MI Set Aside
		221352	SP 22CMHS 2
		221372	22CMHS Block Grant Evidence-Based Practice
		221387	38222CMHS MI Resource Development Officer
22COSS	22 COSS Sited Based Program	224152	22 COSS SB Program Grant
		224153	22 COSS SB
		22A150	22 COSS SB Administration
		22A153	22 COSS SB Administration
22HMAB	Healthy Moms & Babies	223312	Healthy Moms & Babies Community
		223313	Healthy Moms & Babies Community

Major Program Code	Major Program Name	Program Code	Program Name
		2A3312	Healthy Moms & Babies Admin Y2
		2A3313	Healthy Moms & Babies Admin Y3
22MARP	MI American Rescue Plan	224810	MI ARPA All Other
		224820	MI ARPA Training & Education
		224830	MI ARPA Crisis Services Set Aside
		224850	MI ARPA Infrastructure
22MHAT	MH Awareness Training	223622	22MHAT First Responders
		223623	22MHAT First Responders
22MMIT	MHBG Mitigation	224700	MHBG Mitigation
22PATH	22 Projects for Assistance in Transition from Homelessness (PATH)	221462	2022 PATH Grant
22PMHC	HRSA Pediatric Mental Health Care Access Expansion	223610	2022 HRSA Grant
22SABG	2022 SA Block Grant	221062	22SABG Residential & Developmental Admin
		221082	22SABG Admin
		221292	22SABG Set Aside Woman
		221582	22SABG General Treatment
		221592	22SABG Prevention
		22A060	22SABG Residential & Development Admin
22SARP	SA American Rescue Plan	224910	SA ARPA Prevention Set Aside
		224930	SA ARPA Special Projects
		224940	SA ARPA Treatment
22SMIT	22 SA Block Grant Mitigation	224720	FY22 SABG Mitigation
		224730	FY22 SABG Mitigation
22SPFR	AL Strategic Prevention	221902	22 AL Strategic Prevention FPRx
		221903	22 AL Strategic Prevention FPRx
		22A900	22 AL Strategic Prevention FPRx

Major Program Code	Major Program Name	Program Code	Program Name
	Framework Prescription	22A903	22 AL Strategic Prevention FPRx
23ACAC	AL Cooperative Agreements	234500	23ACAC CCBHP Grant Community
		23A500	23ACAC CCBHP Grant Admin
23BSCA	BSCA Center for Mental Health Block Grants	234710	Training and Education Set Aside
23CMHS	2023 MI Block Grant	231002	23CMHS MI Block Grant Special Projects
		231042	23CMHS Block Grant Drop-In Centers
		231070	23CMHS Block Grant Admin.
		231072	23CMHS Block Grant Admin.
		231090	23CMHS Block Grant Operation
		231092	23CMHS Block Grant Operation
		231100	23CMHS Block Grant MI Set Aside
		231102	23CMHS Block Grant MI Set Aside
		231352	SP 23CMHS
		231362	23CMHS Block Grant Statewide Housing
		231370	23CMHS Block Grant Evidence-Based Practice
		231372	23CMHS Block Grant Evidence-Based Practice
		231382	23CMHS MI Resource Development Office
23DRAC	2023 Disaster Response	235000	23DRAC Community
		23500A	23DRAC Community
23EARP	Early Intervention ARP Grant	232720	EI ARP Grant-AD

Major Program Code	Major Program Name	Program Code	Program Name
23EI	Early Intervention FY23	232700	Early Intervention Grant
23HUD	2023 HUD Shelter Plus	231240	23 HUD Shelter Plus
		231242	23 HUD Shelter Plus
23PATH	Projects for Assistance in Transition from Homelessness (PATH)	231460	2023 PATH (YR1)
		231462	2023 PATH (YR2)
23SABG	2023 SA Block Grant	231060	23 SABG RES & DEV
		231602	23 SABG RES & DEV
		231080	23 SABG ADMIN
		231082	23 SABG ADMIN
		231290	23 SABG SET ASIDE WOMAN
		231292	23 SABG SET ASIDE WOMAN
		231580	23 SABG GENERAL TREATMENT
		231582	23 SABG GENERAL TREATMENT
		231590	23 SABG PREVENTION
		231592	23 SABG PREVENTION
24ARDC	24 AL Rural Drug CT	243410	24ARDC Treatment
		24A410	Treatment Admin
24CDCG	24CDCG	243910	24CDC Grant PH
24HRSA	HRSA Grant Award	243610	24HRSA Y1
24PPEE	Promoting Positive Early Experiences & Relationships	241720	24PPEE (Y1)
24SUBG	2024 SU Block Grant	241060	24 SABG RES & DEV
		241080	24 SABG Admin
		241290	24 SABG Set Aside Woman
		241580	24 SABG General Treatment
		241590	24 SABG Prevention
24TTI	NASMHPD TTI	241710	NASMHPD TTI

Major Program Code	Major Program Name	Program Code	Program Name
24ZERO	Project Zero Suicide AL	245100	Project Zero Suicide AL
ACDD23	Developmental Disabilities Council	ACDA23	ACDD 23 Admin Cost
		ACDD23	AL Council Developmental Disabilities
ACDD24	Developmental Disabilities Council	ACDA24	ACDD 24 Admin Cost
		ACDD24	AL Council Developmental Disabilities
BHSIS	Behavioral Health Services Information System	701690	Drug & Alcohol Svc. Info. Sys.
		702060	BHSIS-MI

Accounting Code Structures for Revenues

The Accounting code structure used by the ADMH for revenues consists of six (6) State fund components and eight (8) Federal fund components.

State Funds

Fund	Agency	Unit	Rev. Source	Dept. Rev.	Activity	Maj. Prog.	Prog.
XXXX	XXX	XXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX

Example: 0661-061-0404-0961-MISC-DC53

Federal Funds

Fund	Agency	Unit	Rev. Source	Dept. Rev.	Activity	Maj. Prog.	Prog.
XXXX	XXX	XXX	XXXX	XXXX	XXXX	XXXXXX	XXXXXX

Example: 0661-061-0217-0839-FDGR-4420-21SACV-214420

Explanation of Revenue Codes

Fund – four-digit number identifying the source of funds

Agency – three-digit number identifying the ADMH; also called a “Department” number in STAARS Financial; always **061**

Appropriation Class – three-digit number identifying location of funds appropriated during the Legislative process

Object – four-digit number identifying detailed expense type

Function – four-digit number identifying service functions of the applicable Division/service areas

Unit – four-digit number identifying a unit of budgetary responsibility, such as a specific group or program. **If using Federal funds, the unit code is always four (4) zeros (0000).**

Reporting – ten-digit number identifying reporting levels within an applicable function

Revenue Source – four-digit number identifying the detailed source of funds, as defined by the Comptroller’s Office

Department Revenue – four-digit number identifying the source of funds, as defined by the ADMH

Activity – four-digit number identifying a group within a Division, as defined by the ADMH

Major Program – six-digit number identifying a specific grant or purpose, as defined by the ADMH

Program – six-digit number identifying specific years or programs within a major program code, as defined by the ADMH

Revenue Codes

Fund

0398	Special Mental Health Trust Fund (BOF use only)
0661	Mental Health Operations
0676	Indigent Offender Trust Fund
1200	Children First Trust Fund
1739	Alabama Behavior Analyst Licensing Board
1773	ARPA – Coronavirus State Fiscal Recovery Fund
1779	Coronavirus State Fiscal Recovery Revenue Funds
1822	Opioid Treatment & Abatement Fund
1831	Mental Health Contingency Funds

Agency

061	Alabama Department of Mental Health
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Unit / Division

0201	Bryce Hospital
0203	EAMC / UAB
0205	Mental Illness Community Programs
0206	Taylor Hardin Secure Medical Facility
0217	Substance Abuse Community Programs
0223	Mary Starke Harper Geriatric Psychiatry Center
0313	Developmental Disability Community Programs
0404	Central Office Administration
0501	Special Services

Revenue (State)

Below are the most common State revenue codes used by ADMH. The complete list of State Revenue Codes is located in the State's Comptroller [Chart of Accounts and Department Codes](#).

0089	Cigarette Tax
0517	Indigent Offender Alcohol/Drug Treatment
0538	Contract Fees
0540	Judicial Article Fine
0633	Patient Room and Board

0647	Land Rents and Royalties
0648	Lease of Oil & Gas Rights
0681	Medical Reimbursements / Co-Pay
0683	Reimbursements Not Otherwise Classified
0684	Prior Year Refunds
0695	Manufactured Products – Sales
0698	Other Resale Merchandise
0699	Other Resale Merchandise
0724	Non-Governmental Operating Contribution
0800	Transfers In (State)
0810	Interfund State Programs
0818	Medicaid – Mental Health Services
0825	Interfund Federal Programs
0839	Federal Operating Grants
0870	Local Government Grants, Multipurpose
0961	Mental Health Miscellaneous

Revenue Source (ADMH)

CANS	Canteen Sales
CIGI	Cigarette Tax One Cent
DPTR	Department Receipts
DRLG	Donated Restricted – Local Government
DRNG	Donated Restricted – Non-Government
FDBG	Federal Block Grants
FDGR	Federal Grants
IASG	Interagency State Grants
IOTF	Indigent Offenders Treatment
JUDI	Judicial Fines
MCAR	Medicare
MDDD	Medicaid DD Community
MDFA	Medicaid T. XIX Facilities
MDMI	Medicaid MI Community
MDOB	Medicaid PL 100-203 OBRA
MDSA	Medicaid SA Community
MEDR	Medical Reimbursements
MISC	Miscellaneous

PRBD	Patients Room and Board
PROE	Property Sales
PROR	Property Rentals
PTST	Other Pass Thru Federal Grants State from other State Agcy.
PYRF	Prior-Year Refunds
SETF	State Education Trust Fund
SGFD	State General Fund
SHWK	Sheltered Workshop
SMFD	State Match Funds
SMHF	Special Mental Health Fund
TMND	Transfer from Multiple Needs

Activity

Bryce Hospital

B135	Bryce Medicare Program
BE55	Bryce Education Trust Fund
BSWK	Bryce Sheltered Workshop
BYMR	Bryce Medical Reimbursements
BYMS	Bryce Miscellaneous
BYPD	Bryce Patient Room and Board
BYPF	Bryce Prior Year Refunds
BYSF	Bryce Special Mental Health Fund

Mary Starke Harper Geriatric Psychiatry Center

H130	Harper Medicare Medical
H135	Harper Medicare Program
HDSM	Harper Medicaid DSH Match
HFLO	Harper General Fund
HMED	Harper Medicaid Facilities
HMPS	Harper Medicaid Physician Services
HRMS	Harper Miscellaneous
HRPD	Harper Patient Room and Board
HRPF	Harper Prior Year Refunds
HRSF	Harper Special Mental Health Fund
HRSM	Harper Medicaid State Match

Taylor Hardin Secure Medical Facility

TE55	Taylor Hardin Education Trust Fund
THCS	Taylor Hardin Canteen Sales
THGF	Taylor Hardin State General Fund
THPR	Taylor Hardin Prior-Year Refunds
THSF	Taylor Hardin Special Mental Health Fund

East Alabama Medical Center / UAB

UE55	UAB Education Trust Fund
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Mental Illness (MI) Community

CMCT	MI Community Child Mobile Crisis Team
CRST	Office of Consumer & Ex-Patient Relations State Exp.
MBBR	MI Community Bryce Facility Bed Reduction
MCIT	MI Community Crisis Intervention Training
MDIP	Deaf Interpreter Pool
ME55	MI Community Education Trust Fund
ME56	MI Community School-Based MH Collaboration
MECM	MI Community Medicaid Community Svc. Case Mgt.
MECS	MI Community Children Services State Funds
MEHS	Housing Support
MEMT	MI Community Medicaid Transportation
MERM	MI Community Rahab OP Medicaid Match
MERS	MI Community Residential Services DHR
MESC	MI Community Medicaid State Case Management
MEST	MI Community State Medicaid Transportation
MFNH	Mental Illness Foster Homes & Nursing Homes
MICC	Mental Illness Crisis Centers
MIEP	Mental Illness EPSDT
MIFM	Mental Illness FMAP Savings
MIFS	Mental Illness Forensics
MIMF	MI Children Service Fund DMH
MIMI	MI Community Medicaid Community Service
MIMN	MI Multi-Needs Children
MIOB	MI Community OBRA Screening
MIRC	MI Regular Crisis Centers

MISM	MI Community Medicaid Service State Match
MIST	DMI/Dir /Office Planning State Revenue
MISU	MI Stepping Up Initiative
MMCM	MI Community Service Case Management
MMHC	MI Community Mental Health Centers
MMSF	MI Community Special Mental Health Fund
MMST	MI Community State Expenditures
MMTS	MI Community Medicaid Transportation State Match
MOAM	MI Community OBRA Admin State Match
NACR	N AL Crisis Residential
OBMI	OBRA Screening MI
TFST	MI Acute Care Task Force State funds

Substance Use (SU) Community

00AS	Substance Use Community Assessments
00TB	Substance Use Community TB Screening/ Testing
AMSM	Substance Use Medicaid State Match
ASTM	Substance Use Comm. Medicaid Transp. State Match
DTST	DTST for Substance Use
SAEF	Substance Use Community Education Trust Fund
SAIG	Substance Use Interagency State Grant
SAMA	Substance Use Community Medicaid
SASM	Substance Use Community State Medicaid
SAST	Substance Use State Medicaid Transportation
SCIF	Substance Use Indigent Trust Fund 0676
SCOS	Special Services Medicaid Program Admin. Cost
SCST	Substance Use GF
SRCC	Substance Use Recovery Comm. Center
SUFM	Substance Use FMAP Savings

Developmental Disabilities (DD) Community

86AB	Alabama Behavior Analyst Licensing Board Receipts
86EF	Dev. Disabilities Community Svc. Education Trust Fund
86GF	Dev. Disabilities Community Service General Fund
86IF	Dev. Disabilities Community Service Individual Family
86MN	Dev. Disabilities Comm. Svc. Multiple Needs Children

86MP	Dev. Disabilities Comm. Svc. Medicaid Cost Pool
86OB	Dev. Disabilities OBRA Screening
86OR	Dev. Disabilities OBRA Screening Reallocated
86OS	OBRA Screening State ID
86PE	Dev. Disabilities Comm. Svc. People First
86PF	Dev. Disabilities Comm. Svc. Prior Year Refund
86PS	Dev. Disabilities Comm. Svc. Property Sales
86SF	Dev. Disabilities Comm. Svc. Special MH Fund
90DM	Medicaid Match Dev. Disabilities Community
90IC	Medicaid Match ICFMR
92DO	Medicaid Match OBRA State Admin Dev. Disabilities
9CSE	Medicaid Match Dev. Disabilities Comm. Svc. CM
9DCW	Community Waiver State
9DLS	Medicaid ID LAH State Match
9DSC	Medicaid Community Waiver State Match
9DSM	Medicaid Community Service State Match ID
ARE5	ARC-Type Community Programs
CWMP	CWP Waiver
D503	Dev. Disabilities Provider Application Fee
DCCS	Dev. Disabilities Medicaid Cost Program Admin 313
DDFM	Dev. Disabilities FMAP Savings
DDPF	Dev. Disabilities Prior-Year Refund
DDSM	Dev. Disabilities Community Service State Match
DDST	Dev. Disabilities State Revenue
DJUD	Dev. Disabilities Judicial Fines
IFNP	Dev. Disabilities Individual & Family Support

Region I

RICA	Region I Community Service Contribution Account
RICF	Region I – RICF
RICM	Region I Community Service Medicaid Prog. Case Mgt.
RICS	Region I Community Service Medicaid Program
RICW	Region I – RICW
RIEF	Region I Community Service Education Trust Fund
RIIE	Region I Community Service Ineligibles
RILW	Region I Community Service Medicaid LAH Waiver

R1MC	Region I Comm. Svc. Medicaid Prog. CM State Match
R1ML	Region I Comm. Svc. Medicaid LAH Waiver State Match
R1MW	Region I Comm. Svc. Medicaid ID Waiver State Match
R1PF	Region I Community Service Prior-Year Refund

Region II

R2CA	Region II Community Service Contribution Account
R2CF	Region II – R2CF
R2CM	Region II Community Svc. Medicaid Prog. Case Mgt.
R2CS	Region II Community Service Medicaid Program
R2CW	Region II – R2CW
R2EF	Region II Community Service Education Trust Fund
R2IE	Region II Community Service Ineligibles
R2LW	Region II Community Service Medicaid LAH Waiver
R2MC	Region II Comm. Svc. Medicaid Prog. CM State Match
R2ML	Region II Comm. Svc. Medicaid LAH Waiver State Match
R2MW	Region II Comm. Svc. Medicaid ID Waiver State Match
R2PF	Region II Community Service Prior-Year Refund

Region III

R3CF	Region III – R3CF
R3CM	Region III Community Svc. Medicaid Program Case Mgt.
R3CS	Region III Community Service Medicaid Program
R3CW	Region III – R3CW
R3EF	Region III Community Service Education Trust Fund
R3IE	Region III Community Service Ineligibles
R3LW	Region III Community Service Medicaid LAH Waiver
R3MC	Region III Comm. Svc. Medicaid Prog. CM State Match
R3ML	Region III Comm. Svc. Medicaid LAH Waiver State Match
R3MW	Region III Comm. Svc. Medicaid LAH Waiver State Match
R3PF	Region III Community Service Prior Year Refund

Region IV

R4CA	Region IV Community Service Contribution Account
R4CF	Region IV – R4CF
R4CM	Region IV Community Svc. Medicaid Prog. Case Mgt.

R4CS	Region IV Community Service Medicaid Program
R4CW	Region IV – R4CW
R4EF	Region IV Community Service Education Trust Fund
R4IE	Region IV Community Service Ineligibles
R4LW	Region IV Community Service Medicaid LAH Waiver
R4MC	Region IV Comm. Svc. Medicaid Prog. CM State Match
R4ML	Region IV Comm. Svc. Medicaid LAH Waiver State Match
R4MW	Region IV Comm. Svc. Medicaid LAH Waiver State Match
R4PF	Region IV Community Service Prior-Year Refund

Region V

R5CA	Region V Community Service Contribution Account
R5CF	Region V – R5CF
R5CM	Region V Community Service Medicaid Prog. CM
R5CS	Region V Community Service Medicaid Program
R5CW	Region V – R5CW
R5EF	Region V Community Service Education Trust Fund
R5IE	Region V Community Service Ineligibles
R5LW	Region V Community Service Medicaid LAH Waiver
R5MC	Region V Comm. Svc. Medicaid Prog. CM State Match
R5ML	Region V Comm. Svc. Medicaid LAH Waiver State Match
R5MW	Region V Comm. Svc. Medicaid ID Waiver State Match
R5PF	Region V Community Svc. Prior-Year Refund

Agency Administration

ADIT	Internal Audit
CMCI	Commissioner Cigarette Tax 1 Cent
CMSF	Commissioner Special Mental Health Fund
CMGF	Commissioner General Fund
CMDR	Commissioner Department Receipts
CMST	Commissioner State Revenue
CESF	Certification Office Special Mental Health Fund
LSSF	Legal Services Special Mental Health Fund
PIC1	Public Information
PPC1	Office of Policy & Planning Cigarette Tax One Cent
SI52	Central Office Community Restitution (BSI)

SIGF	Special Investigations General Fund
SISF	Special Investigations Special Mental Health Fund

Central Administration

ACDR	Assoc. Comm. Admin. Department Receipts
ACGF	Assoc. Comm. Admin. General Fund
ACSF	Assoc. Comm. Admin. Special Mental Health Fund
ACST	Assoc. Commissioner Administration State Revenue
ASDR	Administrative Support Department Receipts
ASGF	Administrative Support General Fund
ASSF	Administrative Support Special Mental Health Fund
FSCI	Financial Services Cigarette Tax One Cent
FSDR	Financial Services Department Receipts
FSGF	Financial Services General Fund
FSMS	Financial Services Miscellaneous Income
FSPF	Financial Services Prior Year Refund
FSSF	Financial Services Special Mental Health Fund
ITGF	Information Technology Services General Fund
ITSF	Information Technology Special Mental Health Fund
ITST	Information Technology Services State Expenditures
LFGF	Life Safety Certification General Fund
LFMS	Life Safety Certification Miscellaneous Income
LFSF	Life Safety Certification Special Mental Health Fund
PSGF	Personnel Services General Fund
PSSF	Personnel Services Special Mental Health Fund
SDMS	Personnel Staff Development Continuing Education
SUGF	Central Support General Fund
SUPS	Central Support Property Sales
SUSF	Central Support Special Mental Health Fund

Developmental Disabilities (DD) Administration

90DA	Medicaid Match DD Admin
DC53	Central Office DD Provider Application Fee
DCOS	Medicaid Prog. – Admin. Costs DD
DCSF	Assoc. Comm. DD Special Mental Health Fund
DCST	Assoc. Comm. DD State Revenue

DDSF Developmental Disabilities Special MH Fund

Mental Illness (MI) Administration

91MM Medicaid Match MI
MCST Assoc. Comm. MI State Revenue
MCOS Medicaid Program – Administrative Costs MI
MICI DMI/Dir/Office Planning Cigarette Tax One Cent
MISF DMI/Dir/Office Planning Special Mental Health Fund
MIGF DMI/Dir/Office Planning General Fund
MIDR DMI/Dir/Office Planning Department Receipts

Substance Use (SU) Administration

94AM Medicaid Match Substance Use
AAMC Substance Use – Admin. State Medicaid Cost Pool
AAPF Substance Use – Admin. Prior-Year Refund
AAST Substance Use – Admin. State Revenue
ACOS Medicaid Program – Admin. Costs Substance Use

Advocacy

AVGF Advocacy Services General Fund
AVSF Advocacy Services Special Mental Health Fund

Autism

92EA EPSDT Medicaid State Match
9ACM Medicaid Match Autism Case Mgt
9AUP Medicaid Match Autism Comm Programs
AUBT Autism Behavioral Therapy
AUCM Autism Services Medicaid Program Case Mgt
AUCS Autism Services Medicaid Program
AUE5 Autism Education Trust Fund
AUEP Autism EPSTD
AUGF Autism General Fund
AUMC Autism Services Medicaid Program Case
AUMP Autism Match
AUMW Autism Services Medicaid State Match

Children First Trust Fund

20CF Children Services – MI Children First

21CF Children Services – DD Children First

22CF Children Services – SU Children First

Early Intervention

20EF IECMH

20MA EI Admin Medicaid Prog/Comm CM Admin

93SC EI Medicaid State Match Case Management

DECE Department of Early Childhood Education Grant

EIME Early Intervention MOE Funds

EISM Early Intervention Act DRS State Match

SDE5 Special Services Education Trust Fund

Multiple Needs

SSMN Special Services Multi-Needs Transfer

OBRA

OBMB OBRA Screening– Medicaid OBRA Screening Admin

Other

47OK Our Kids – Children First / DYS Share

48OK Our Kids

AEPP Special Services – Anti Eviction

PTSD Special Services – PTSD

Program Revenue Activity

Prog. Rev. Activity Code	Prog. Rev. Activity Name	Major Program
1002	22CMHS MI BG SPECIAL PROJECTS	22CMHS
1002	23CMHS MI BG SPECIAL PROJECTS	23CMHS
1042	22CMHS BG DROP-IN CENTERS	22CMHS
1042	23CMHS BG DROP-IN CENTERS	23CMHS
1060	23 SABG RES & DEV	23SABG
1060	24 SABG RES & DEV	24SUBG

Prog. Rev. Activity Code	Prog. Rev. Activity Name	Major Program
1062	22SABG RES & DEV	22SABG
1062	23 SABG RES & DEV	23SABG
1070	22CMHS BG ADMIN	22CMHS
1070	23CMHS BG ADMIN	23CMHS
1072	22CMHS BG ADMIN	22CMHS
1072	23CMHS BG ADMIN	23CMHS
1080	23 SABG ADMIN	23SABG
1080	24 SABG ADMIN	24SUBG
1082	22SABG ADMIN	22SABG
1082	23 SABG ADMIN	23SABG
1090	22CMHS BG OPERATION	22CMHS
1090	23CMHS BG OPERATION	23CMHS
1092	22CMHS BG OPERATION	22CMHS
1092	23CMHS BG OPERATION	23CMHS
1100	23CMHS BG MI SET ASIDE	23CMHS
1102	22CMHS BG MI SET ASIDE	22CMHS
1102	23CMHS BG MI SET ASIDE	23CMHS
1240	23 HUD SHELTER PLUS	23HUD
1242	23 HUD SHELTER PLUS	23HUD
1290	23 SABG SET ASIDE WOMAN	23SABG
1290	24 SABG SET ASIDE WOMAN	24SUBG
1292	22SABG SET ASIDE WOMAN	22SABG
1292	23 SABG SET ASIDE WOMAN	23SABG
1352	SP 22CMHS 2	22CMHS
1352	SP 23CMHS	23CMHS
1362	23CMHS BG STATEWIDE HOUSING	23CMHS
1370	23CMHS BG EVIDENCE-BASED PRA	23CMHS
1372	22CMHS BG EVIDENCE-BASED PRA	22CMHS
1372	23CMHS BG EVIDENCE-BASED PRA	23CMHS
1382	22CMHS MI RESOURCE DEV. OFF.	22CMHS
1382	23CMHS MI RESOURCE DEV. OFF.	23CMHS
1460	2023 PATH (YR1)	23PATH
1462	2022 PATH GRANT	22PATH

Prog. Rev. Activity Code	Prog. Rev. Activity Name	Major Program
1462	2023 PATH (YR2)	23PATH
1580	23 SABG GENERAL TREATMENT	23SABG
1580	24 SABG GENERAL TREATMENT	24SUBG
1582	22SABG GENERAL TREATMENT	22SABG
1582	23 SABG GENERAL TREATMENT	23SABG
1590	23 SABG PREVENTION	23SABG
1590	24 SABG PREVENTION	24SUBG
1592	22SABG PREVENTION	22SABG
1592	23 SABG PREVENTION	23SABG
1690	DRUG & ALCOHOL SVC INFO SYS	BHSIS
1710	NASMHPD-TTI	24TTI
1720	24PPEE (Y1)	24PPEE
1830	24IPS (Y1)	24IPS
1902	22 AL Strategic Prevention FPRx	22SPFR
1903	22 AL Strategic Prevention FPRx	22SPFR
2063	21 BHSIS-MI	21BHSI
2700	EARLY INTERVENTION GRANT	23EI
2720	EI ARP GRANT-AD	23EARP
3312	HM AND BABIES COMMUNITY	22HMAB
3312	HM AND BABIES ADMIN Y2	22HMAB
3313	HM AND BABIES COMMUNITY	22HMAB
3313	HM AND BABIES ADMIN Y3	22HMAB
3410	24ARDC TREATMENT	24ARDC
3415	19ARDC TREATMENT	19ARDC
3480	24ABCG COMMUNITY	24ABCG
3482	22ABCG COMMUNITY	22ABCG
3504	PSPH INFO SHARING	19PSPH
3513	DIVERSION & TREATMENT IMPLEMENTATION	19DATI
3515	DIVERSION & TREATMENT IMP	19DATI
3610	2022 HRSA	22PMHC
3610	24HRSA Y1	24HRSA
3615	FY2023 HRSA	19HRSA

Prog. Rev. Activity Code	Prog. Rev. Activity Name	Major Program
3622	22MHAT FIRST RESPONDERS	22MHAT
3623	22MHAT FIRST RESPONDERS	22MHAT
3714	20 PIP BEHAVIORAL HEALTH CARE	20PIPB
3772	FY21 MI COVID Emergency Grant	21MICV
3800	ASOR TREATMENT	22ASOR
3802	ASOR TREATMENT	21ASOR
3802	ASOR TREATMENT	22ASOR
3803	ASOR TREATMENT	21ASOR
3810	ASOR PREVENTION	22ASOR
3812	ASOR PREVENTION	22ASOR
3813	ASOR PREVENTION	21ASOR
3902	21FRDS (Y2)	21FRDS
3903	21FRDS (Y3)	21FRDS
3904	20 FREEDOM GRANT	20FRDM
3910	24CDC GRANT PH	24CDCG
4152	22 COSS SB PROGRAM GRANT	22COSS
4153	22 COSS SB PROGRAM GRANT	22COSS
4420	21SACV PREVENTION	21SACV
4440	21SACV RES & DEV	21SACV
4450	21SACV GENERAL TREATMENT	21SACV
4452	21SACV GENERAL TREATMENT	21SACV
4500	23ACAC CCBHP GRANT COMM.	23ACAC
4700	MHBG MITIGATION	22MMIT
4710	Training & Education Set Aside	23BSCA
4720	FY22 SABG MITIGATION	22SMIT
4730	FY22 SABG MITIGATION	22SMIT
4810	MI ARPA ALL OTHER	22MARP
4820	MI ARPA TRAINING & EDUCATION	22MARP
4830	MI ARPA CRISIS SERVICES SET ASIDE	22MARP
4850	MI ARPA INFRASTRUCTURE	22MARP
4910	SA ARPA PREVENTION SET ASIDE	22SARP
4930	SA ARPA SPECIAL PROJECTS	22SARP
4940	SA ARPA TREATMENT	22SARP

Prog. Rev. Activity Code	Prog. Rev. Activity Name	Major Program
5000	23DRAC Community	23DRAC
5100	Project Zero Suicide AL	24ZERO
8601	21WIPA GRANT	21WIPA
500A	23DRAC Community	23DRAC
A060	22SABG RES & DEV ADMIN	22SABG
A150	22 COSS SB ADMIN	22COSS
A153	22 COSS SB ADMIN	22COSS
A410	TMT ADMIN	24ARDC
A415	19ARDC TMT ADMIN	19ARDC
A500	23ACAC CCBHP GRANT ADMIN	23ACAC
A504	PSPH NFO ADMIN	19PSPH
A800	ASOR PREV ADMIN	21ASOR
A800	ASOR PREV ADMIN	22ASOR
A802	ASOR PREV ADMIN	21ASOR
A802	ASOR ADMIN	22ASOR
A803	ASOR PREV ADMIN	21ASOR
A900	21 FREEDOM SOUTH ADMIN	21FRDS
A900	22 AL Strategic Prevention FPRx	22SPFR
A902	21 FREEDOM SOUTH ADMIN	21FRDS
A903	21 FREEDOM SOUTH ADMIN	21FRDS
A903	22 AL Strategic Prevention FPRx	22SPFR
DA23	ACDD 23 ADMIN COST	ACDD23
DA24	ACDD 24 ADMIN COST	ACDD24
DD23	AL COUNCIL DEV. DISABILITIES	ACDD23
DD24	AL COUNCIL DEV. DISABILITIES	ACDD24

Major Program & Program

Please refer to the Major Program/Program Chart in this document's budget and expenditure section.

Balance Sheet Accounts (BOF Use Only)

Assets		
Code Number	Code Name	Description
1001	Cash – Treasury Pool	Cash balance on deposit in the State Treasury that is decreased, when warrants are redeemed, <u>NOT</u> when they are written.
1005	Cash – Corrections to Treasury	For ACFR entries to correct errors in reported State Treasury cash
1010	Cash – Outside Bank Account	Account used to record the amount of cash in bank accounts outside of the State Treasury. Outside bank accounts may <u>NOT</u> be established without legal authorization.
1061	Mental Health Cash	Cash held by the Alabama Department of Mental Health, outside the State Treasury
1103	Repurchase Agreements Less Than 91 Days	Agreement in which the State (buyer-lender) transfers cash to a broker-dealer or financial institution (seller-borrower); the broker-dealer or financial institution transfers securities of the State and promises to repay the cash plus interest, in exchange for the same securities or for different securities. See 1123 for terms over 91 days and 1153 for terms over one (1) year.
1105	U.S. Agency Securities- Short Term	Securities issued and sponsored by agencies or instrumentalities of the U.S. government, but <u>NOT</u> guaranteed by the full faith and credit of the U.S. government
1200	Accounts Receivable	Any amounts owed on open accounts by individuals, companies, or other organizations for goods and services provided by the State; should <u>NOT</u> include any receivables specifically classified elsewhere, such as Due from Other Funds, Due from Other Governments, or Interest Receivable

Assets		
Code Number	Code Name	Description
1203	Due From Other Funds	Any accounts receivable due from another State fund; must <i>NOT</i> be used without an entry for an equal amount to 2003 in another fund
1205	Due From Other Governments	Any accounts receivable due from other governments, whether Federal, State, or local
1215	Bad Checks Receivable	Bad Checks Receivable
1223	Due From Primary Government	For ACFR use only; account used by a component unit fund to record a current receivable from a primary government agency
1299	Interfund Vouchers Receivable	Amounts due from other State funds, as evidenced by an interfund payment voucher (type 2 PV) approved and paid through the Comptroller's Office; amount accumulated is cleared to cash the following night by a system-generated journal entry numbered, like JCV 900 IFXXXXXXXXX; amount equivalent to cash for CBAL table cash edit purposed
1301	Inventories	Value of materials and supplies in stock that will be consumed later; must <i>NOT</i> be used for the value of personal property and equipment recorded as "property on inventory" with the State Auditor's Office
1601	Land	Carrying value of land owned by the State.; if purchased, it is recorded at acquisition cost, which includes all ancillary costs, such as legal fees, filing fees, and filling and excavation costs, which were necessary to put the land in condition for its intended use; if

Assets		
Code Number	Code Name	Description
		donated, it is recorded at its appraised value at the time of acquisition
1602	Construction In Progress	Cost of any construction work that has been started, but is <u>NOT</u> yet complete
1603	Buildings	Original historical cost of a building; amount should include the cost of the land, when the cost of the land is inseparable; should <u>NOT</u> include semi-permanent structures (see 1617) NOR Portable and Temporary Structures (see 1628)

Liabilities		
Code Number	Code Name	Description
2000	Accounts Payable	Any amounts owed on an open account to individuals, companies, or other organizations for goods and services provided to the State; should <u>NOT</u> include any payable specifically classified elsewhere, such as Due To Other Funds, Due to Primary Government, Due to Component Units, or Due To Other Governments
2001	Vouchers Payable	Liabilities for goods and services evidenced by vouchers that have been pre-audited and approved for payment, but which have <u>NOT</u> been paid
2002	Warrants Payable	Amount of unredeemed warrants
2003	Due To Other Funds	Any Accounts Payable due to another State fund; must <u>NOT</u> be used without an entry for an equal amount to 1203 in another fund
2004	Due To Other Governments	Accounts Payable due to other governments, whether Federal, State, or local

Liabilities		
Code Number	Code Name	Description
2005	Salaries Payable	A liability for wages and fringe benefits earned by employees, but <u>NOT</u> paid as of the balance sheet date
2901	Vouchers Payable Adjustments	Used to move expenditures and/or revenues between Accounting fiscal years within the same fund; "Due To" and "Due from Other Funds" (1203 & 2003)
7909	Amounts Held Pending Distribution	Amounts held temporarily, pending determination of the proper distribution to other State funds; must have a zero balance at the end of the Thirteenth period every year
7940	Amounts Held In Custody For Others	Amounts temporarily held in custody for individuals, private organizations, or other governments
7941	3 rd Party Refund Due Employees	3 rd Party Refund Due Employees
7945	Amounts Held for Other Funds	Amounts Held for Other Funds
7947	Insurance Refund Due Employer	Insurance Refund Due Employer
9050	Salary Refunds Payable	Comptroller's Office use only
9051	Flex Plan Refunds Payable	Comptroller's Office use only

FUND BALANCE		
Code Number	Code Name	Description
3301	Investment in Fixed Assets	Account that represents the State's equity in general fixed assets; only used in the General Fixed Assets Account Group