

Balance Sheet Codes

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Balance Sheet Account Titles	WISMART Account	Class	Category	Group	IBIS Account
Assets and Other Debits (Account Type 01)					
Cash and Cash Equivalents:					
Treasurer's Cash	1000			CE	1000
Treasurer's Cash - Over/Short	1050			CE	1050
Investment Pool	1100			CE	1100
Imprest Funds:		120			
Contingent Funds - Petty Cash	1220	120		CE	1122
Contingent Funds - Change	1230	120		CE	1123
Contingent Funds - Checking	1250	120		CE	1125
Minimum Balance Requirement	1280	120		CE	1128
Checking & Savings Accounts	1300			CE	1130
Certificates of Deposit	1400			CE	1140
Cash on Hand	1500			CE	1150
Cash at Custodian/Sub	1600			CE	1180
Investments:					
Public Bonds Principal		210			
Bonds Principal (Gross)	2100	210		IV	1201
Discount	2105	210		IV	1205
Premium	2109	210		IV	1209
Investments Distributed as Pool Shares	2110			IV	1210
Private Placement Principal		212			
Bonds Principal (Gross)	2120	212		IV	1221
Discount	2125	212		IV	1225
Premium	2129	212		IV	1229
Investment in State G.O. Bonds		215			
Bonds Principal (Gross)	2150	215		IV	1231
Discount	2155	215		IV	1235
Premium	2159	215		IV	1239
Bonds - International Managers		217			
Bonds Principal (Gross)	2170	217		IV	1241
Discount	2175	217		IV	1245
Premium	2179	217		IV	1249
Investment in U S Treasury Notes		218		IV	
Notes Principal (Gross)	2180	218		IV	1251
Discount	2185	218		IV	1255
Premium	2189	218		IV	1259
Financial Futures Contracts	2200			IV	1260
Preferred Securities	2210			IV	1265
Convertible Securities	2220			IV	1267
Securities Lending Collateral	2230			IV	1268
Investments Purchased to Fund Lottery Prizes	2250			IV	1269
Stock Principal	2300			IV	1270
Investment Options	2350			IV	1272
Multi - Asset Class Investments	2355			IV	1275
Equity - International Managers	2400			IV	1277
Limited Partnership Principal	2450			IV	1279
Mortgage Loan Principal	2600			IV	1280
Land Contracts	2700			IV	1282
Real Estate Principal	2800			IV	1285
Debt on Real Estate	2801			IV	1288
Miscellaneous Investments:		290			
University Trust	2920	290		IV	1292
Other Miscellaneous Investments	2990	290		IV	1299

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Receivables:					
Taxes:					
Taxes Receivable (Gross)	3000		TR	RE	1301
Allowance for Uncollectibles	3005		TR	RE	1305
Student Loans:					
Student Loans Receivable (Gross)	3100		SL	RE	1311
Allowance for Uncollectibles	3105		SL	RE	1315
Veterans Loans:					
Economic Assistance Loans Receivable (Net)		320			
Econ Assist Loans Disbursements	3200	320	VL	RE	1321 102
Econ Assist Loans Payments	3201	320	VL	RE	1321 103
Econ Assist Loans Prepayment	3202	320	VL	RE	1321 104
Econ Assist Loans Death Write-off	3203	320	VL	RE	1321 105
Econ Assist Loan Cancellations	3204	320	VL	RE	1321 106
Allowance for Uncollectibles	3205	320	VL	RE	1321 107
Consumer Loan Program Receivable (Net)		321			
Consumer Loans Disbursements	3210	321	VL	RE	1322 102
Consumer Loans Payments	3211	321	VL	RE	1322 103
Consumer Loans Prepayments	3212	321	VL	RE	1322 104
Consumer Loan Cancellations	3214	321	VL	RE	1322 106
Allowance for Uncollectibles	3215	321	VL	RE	1322 107
Acquired RB Loans (Net)		322			
Acquired RB Loans Disbursements	3220	322	ML	RE	1323 102
Acquired RB Loans Payments	3221	322	ML	RE	1323 103
Acquired RB Loans Prepayments	3222	322	ML	RE	1323 104
Allowance for Uncollectibles	3225	322	ML	RE	1323 107
Transfer to Real Estate	3226	322	ML	RE	1323 108
Loss of Principal	3227	322	ML	RE	1323 109
RA Loan Payments	3231		VL	RE	1324
Personal Loan Program Receivable (Net)		324			
Personal Loan Disbursements	3240	324	VL	RE	1325 102
Personal Loan Payments	3241	324	VL	RE	1325 103
Personal Loan Prepayments	3242	324	VL	RE	1325 104
Personal Loan Cancellations	3244	324	VL	RE	1325 106
Allowance for Uncollectibles	3245	324	VL	RE	1325 107
Transfer to Real Estate	3246	324	VL	RE	1325 108
Personal Loan Program 2003 Act 83 Rec (Net)		325			
PLP 2003 Act 83 Disbursements	3250	325	VL	RE	1326 102
PLP 2003 Act 83 Payments	3251	325	VL	RE	1326 103
PLP 2003 Act 83 Prepayments	3252	325	VL	RE	1326 104
PLP 2003 Act 83 Cancellations	3254	325	VL	RE	1326 106
PLP 2003 Act 83 Allowance for Uncollectibles	3255	325	VL	RE	1326 107
PLP 2003 Act 83 Transfer to Real Estate	3256	325	VL	RE	1326 108
Mortgage Loans:					
Home Improvement Loans Receivable (Net)		330			
Home Improv Loans Disbursements	3300	330	ML	RE	1331 102
Home Improv Loans Payments	3301	330	ML	RE	1331 103
Home Improv Loans Prepayments	3302	330	ML	RE	1331 104
Allowance for Uncollectibles	3305	330	ML	RE	1331 107
Transfer to Real Estate	3306	330	ML	RE	1331 108
Loss of Principal	3307	330	ML	RE	1331 109

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Receivables (continued):					
Mortgage Loans:					
Second Mortgage Loans Receivable (Net)		332			
Second Mtg Loans Disbursements	3320	332	ML	RE	1332 102
Second Mtg Loans Payments	3321	332	ML	RE	1332 103
Second Mtg Loans Prepayments	3322	332	ML	RE	1332 104
Second Mtg Loan Cancellations	3324	332	ML	RE	1332 106
Allowance for Uncollectibles	3325	332	ML	RE	1332 107
Disenfranchised Veterans Loans Rec. (Net)		334			
Disenfranchised Vets Loans Disbursements	3340	334	ML	RE	1334 102
Disenfranchised Vets Loans Payments	3341	334	ML	RE	1334 103
Disenfranchised Vets Loans Prepayments	3342	334	ML	RE	1334 104
Allowance for Uncollectibles	3345	334	ML	RE	1334 107
Transfer to Real Estate	3346	334	ML	RE	1334 108
Loss of Principal	3347	334	ML	RE	1334 109
Qualified Veterans Loans Receivable (Net)		336			
Qualified Veterans Loans Disbursements	3360	336	ML	RE	1336 102
Qualified Veterans Loans Payments	3361	336	ML	RE	1336 103
Qualified Veterans Loans Prepayments	3362	336	ML	RE	1336 104
Allowance for Uncollectibles	3365	336	ML	RE	1336 107
Transfer to Real Estate	3366	336	ML	RE	1336 108
Loss of Principal	3367	336	ML	RE	1336 109
2006 Qualified Veterans Loans Receivable (Net)		339			
2006 Qualified Veterans Loans Disbursements	3390	339	ML	RE	1339 102
2006 Qualified Veterans Loans Payments	3391	339	ML	RE	1339 103
2006 Qualified Veterans Loans Prepayments	3392	339	ML	RE	1339 104
2006 Qual Vets Allowance for Uncollectibles	3395	339	ML	RE	1339 107
2006 Qual Vets Transfer to Real Estate	3396	339	ML	RE	1339 108
2006 Qual Vets Loss of Principal	3397	339	ML	RE	1339 109
Insurance Policy Loans:		340			
Insurance Policy Loans Receivable (Gross)	3400	340	PL	RE	1341
Allowance for Uncollectibles	3405	340	PL	RE	1343
Loans to Local Governments:					
Loans to Municipal Governments		345	LL	RE	1346
Loans to Municipal Governments (Gross)	3450	345	LL	RE	1346 105
Loans to Municipal Govts Payments	3456	345	LL	RE	1346 108
Loans to School Districts	3480		LL	RE	1348
Other Receivables:					
Accounts Receivable (Net)		350			
Accounts Receivable (Invoiced)	3500	350	AR	RE	1351
Accounts Receivable (Between Year)	3501	350	AR	RE	1352
Accounts Receivable (Journal Voucher)	3502	350	AR	RE	1353
Allowance for Uncollectibles	3505	350	AR	RE	1354
Patient Services Receivables (Net)		353			
Patient Services Full Payment Rec	3520	353	AR	RE	1355 101
Patient Services VA Pension Rec	3524	353	AR	RE	1355 104
Patient Services Medical Assist Rec	3525	353	AR	RE	1355 105
Patient Services Veterans Assistance	3526	353	AR	RE	1355 110
Patient Services Partial Paymt Rec	3530	353	AR	RE	1355 120
Hospice Receivable	3535	353	AR	RE	1355 130
Patient Services Medicare Part A Coinsurance	3536	353	AR	RE	1355 140
Patient Services Medicare Part B Coinsurance	3537	353	AR	RE	1355 150

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Balance Sheet Account Titles	WiSMART Account	Class	Category	Group	IBIS Account
Receivables (continued):					
Patient Services Private Pay Therapy	3538	353	AR	RE	1355 160
Pat Rec Advantage Med A Rec	3539	353	AR	RE	1355 170
Pat Rec Adv Med A Coins Rec	3540	353	AR	RE	1355 180
Pat Rec Outpatient Therapy	3541	353	AR	RE	1355 190
Pat Rec Outpatient Thrpy Copay	3542	353	AR	RE	1355 195
Allowance for Uncollectibles	3545	353	AR	RE	1355 200
Other Receivables:					
Contributions/Premiums Receivable (Net)		355			
Contributions/Premiums Receivable (Gross)	3550	355	AR	RE	1356 110
Contribution Over/Under Payment	3555	355	AR	RE	1356 150
Prior Service Contributions Receivable	3557	355	AR	RE	1356 170
Benefits Overpayment Receivable	3570		AR	RE	1357
Administrative Fees Receivable	3576		AR	RE	1358
Interest and Dividends Receivable	3580		AR	RE	1360
Interest Receivable Cash & Cash Equiv	3581		AR	RE	1361
Compensating Bal Earnings Recb	3582		AR	RE	1363
Securities Lending Net Receivable	3583		AR	RE	1365
Foreign Curr. Cont. Receivable	3584		AR	RE	1370
Investment Sales Receivable	3585		AR	RE	1375
Accounts Receivable – Retailers		359			
Accounts Receivable – Retailers (Gross)	3590	359	AR	RE	1380 100
Accounts Receivable – Retailer Contracts	3592	359	AR	RE	1380 200
Accounts Receivable – Winning Ticket Bonus	3593	359	AR	RE	1380 300
Acct Rec – Sales Performance Incentive	3594	359	AR	RE	1380 400
Allowance for Uncollectibles	3595	359	AR	RE	1380 500
Low-Tier Prize Suspense	3599	359	AR	RE	1380 999
On-line/Instant Redemptions		360			
On-line/Instant Redemptions (Gross)	3600	360	AR	RE	1395
Instant Redemption Adjustment	3605	360	AR	RE	1399
Cash Advance - Flash Roll	3606		AR	RE	1400
Foreign Emergency Major Medical Receivable	3609		AR	RE	1410
Travel Advances		361			
Travel Advance – Continuous	3610	361	AR	RE	1421
Travel Advance – Occasional	3615	361	AR	RE	1425
Travel Advance - Payroll Offset	3619	361	AR	RE	1429
Other Loans Receivable (Net)		362			
Other Loans Receivable - Disbursements	3620	362	AR	RE	1431
Other Loans Receivable - Payments	3621	362	AR	RE	1435
Allowance for Uncollectibles	3625	362	AR	RE	1439
Bad Checks Receivable	3630		AR	RE	1440
Bad Check Charge Receivable	3634		AR	RE	1450
Deposit Adjustment Account	3635		AR	RE	1470
Advanced Receivable System		365			
Billed Receivables (ARS)	3650	365	AR	RE	1485
Expend Receivable Offset	3651	365	AR	RE	1489
Due from Other Funds					
Due from Other Funds	3750			DF	1500
Due from Other Funds (SCO only)	3799			DF	1529
Due from Other Trust Funds	3850			DF	1550
Due from Component Units					
	3875			FC	1580

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Balance Sheet Account Titles	WiSMART Account	Class	Category	Group	IBIS Account
Interfund Receivables	3900			IR	1600
Due from Other Governments:					
Due from Federal Government		392			
Federal Grants Receivable (CM)	3918	392		FG	1710
Due from Fed - Medical Assistance EDS	3920	392		FG	1720
Due from Fed - Federal Aid Per Diem	3922	392		FG	1722
Due from Fed - Medicare Part A	3923	392		FG	1723
Due from Fed - Medicare Part B	3924	392		FG	1724
Other Due from Federal Government	3925	392		FG	1725
Due from Nonfederal Governments	3960			FG	1750
Inventories					
Inventories Held for Resale	4110			IN	1770
Postage	4130			IN	1780
Lottery Tickets	4150			IN	1790
Prepaid Items					
Prepaid Items	4210			PP	1800
Prepaid Aids	4220			PP	1805
Prepaid Health Insurance	4230			PP	1810
Prepaid Life Insurance	4235			PP	1815
Prepaid Inc. Cont. Insurance	4238			PP	1820
Prepaid Premiums	4240			PP	1825
Prepaid Administrative Expenses	4245			PP	1830
Prepaid Rent	4260			PP	1835
Restricted and Limited Use Assets:					
Cash and Cash Equivalents	4300			RA	1850
Investments	4310			RA	1860
Other Assets	4320			RA	1870
Deferred Charges	4400			DC	1880
Advances to Other Funds	4500			AT	1900
Capital Assets:					
Land and Land Improvements	4600			FA	1915
Accumulated Depreciation	4605			FA	1919
Buildings & Improvements – Owned	4610			FA	1935
Accumulated Depreciation	4615			FA	1939
Machinery & Equipment – Owned	4650			FA	1955
Accumulated Depreciation	4655			FA	1959
Construction in Process	4750			FA	1980
Other Assets					
Grand Prize Deposit	4850			OA	1990
Other Assets	4880			OA	1995

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Balance Sheet Account Titles	WiSMART Account	Class	Category	Group	IBIS Account
Liabilities (Account Type 02)					
Accounts Payable and Other Accrued Liabilities:					
Vouchers Payable	5000			AP	2000
Vouchers Payable (Between Year)	5001			AP	2001
Accounts Payable (SPEC Table)	5002			AP	
Use Tax Accrual (SPEC Table)	5003			AP	
Warrants Payable	5010			AP	2010
Contract Retainages	5020			AP	2020
Salaries & Fringe Benefits Payable		505			
Salaries Payable	5051	505		AP	2051
Retirement Payable (State Share)	5052	505		AP	2052
Social Security (State Share)	5053	505		AP	2053
Teachers Retirement Payable (State Share)	5054	505		AP	2054
Life Insurance Payable (State Share)	5055	505		AP	2055
Health Insurance Payable (State Share)	5056	505		AP	2056
Income Continuation Insurance (State Share)	5057	505		AP	2057
Medicare Payable (State Share)	5058	505		AP	2058
Miscellaneous Fringe Payable	5059	505		AP	2059
Returned Payroll ACH	5060			AP	2060
Pension Bond Contributions Payable	5065			AP	2065
Unemployment/Workers Compensation Payable	5070			AP	2070
Transcripts Payable	5075			AP	2075
Taxable Travel Payable	5080			AP	2080
Nontaxable Travel Payable	5090			AP	2090
Payroll Deductions Payable:		510			
Payroll Deduction Clearing	5100	510		AP	2100
Retirement (Employee Share)	5105	510		AP	2105
Social Security (Employee Share)	5110	510		AP	2110
Other Deductions	5115	510		AP	2115
Teachers Retirement (Employee Share)	5120	510		AP	2120
Life Insurance (Employee Share)	5125	510		AP	2125
Health Insurance (Employee Share)	5130	510		AP	2130
Insurance - Public Safety Officer	5135	510		AP	2135
Federal Withholding	5140	510		AP	2140
Federal Withholding - COBRA Subsidy	5142	510		AP	2142
State Withholding	5150	510		AP	2150
Income Continuation Insur (Employee Share)	5155	510		AP	2155
Medicare Deduction (Employee Share)	5160	510		AP	2160
Employee Reimbursement Account	5165	510		AP	2165
Savings Bonds	5170	510		AP	2170
Health Insurance - Grad Assistants	5175	510		AP	2175
Federal Appointments	5180	510		AP	2180
Retirement Reinstatement	5185	510		AP	2185
Miscellaneous Deductions	5190	510		AP	2190
Child Support Withholding	5192	510		AP	2192
Spectera Vision Care Withholding	5194	510		AP	2194
Federal Tax Levy Withholding	5196	510		AP	2196
State Tax Levy Withholding	5198	510		AP	2198
Fed Withholding -1099 Payments	5199	510		AP	2199
Investment Purchases Payable	5205			AP	2205
Deferred Compensation Payable	5210			AP	2210
Insurance Claims Payable	5212			AP	2212
Monthly Annuities Payable	5215			AP	2215

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Balance Sheet Account Titles	WiSMART Account	Class	Category	Group	IBIS Account
Accounts Payable and Other Accrued Liabilities (continued):					
Lump Sum Benefits Payable	5220			AP	2220
Foreign Curr. Cont. Payable	5225			AP	2225
Oblig under Reverse Repo Agreements	5226			AP	2226
Short Sales	5227			AP	2227
Premiums Payable	5228			AP	2228
Sec Lending Collateral Liab	5230				2230
Prizes Payable		524			
Money Game	5240	524		AP	2240
Jackpot	5242	524		AP	2242
Low-Tier	5243	524		AP	2243
High-Tier	5244	524		AP	2244
On-Line	5246	524		AP	2246
Megabucks Accrual	5248	524		AP	2248
Lotto America Payable	5250			AP	2250
Prizes Withholding Payable		526			
Federal Prize Withholding Pay	5262	526		AP	2262
State Prize Withholding Pay	5264	526		AP	2264
Other Prize Withholding Pay	5266	526		AP	2266
Unearned Admin Expense Reimbursement	5270			AP	2270
International Reciprocity Program Payable	5272			AP	2272
Payment Variance	5275			AP	2275
Local Govt Invest Pool Clearing	5277			AP	2277
Cancelled Drafts (Total)		528			
Cancelled Drafts	5280	528		AP	2280
Contingent Fd Cancelled Drafts	5285	528		AP	2285
Check Float Invested	5288			AP	2288
Other Accounts Payable & Accrued Liab.	5290			AP	2290
Bad Check Fee Payable to Treasury	5299			AP	2299
Due to Other Funds					
Due to Other Funds	5300			DT	2300
Agency Due To (SPEC Table)	5301			DT	
Due to Other Funds (SCO only)	5399			DT	2329
Due to Other Trust Funds	5400			DT	2400
Agency Funds Payable	5420			DT	2420
Due to Component Units					
	5440			TC	2440
Interfund Payables					
	5450			IL	2450
Due to Other Governments:					
Due to Federal Government	5500			TG	2500
Due to Nonfederal Governments	5550			TG	2550
Tax Refunds Payable					
	5600			TP	2600
Tax and Other Deposits:					
Deposits held in Custody for Others	5700			TD	2700
Utility Assessment Deposits	5715			TD	2715
Appellate Bureau Deposits	5720			TD	2720
Tax Commission Appeal Deposits	5725			TD	2725
Security Deposits	5750			TD	2750
Refundable Interest on Security Deposits	5751			TD	2751
Wage Claim Custody	5770			TD	2770

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Balance Sheet Account Titles	WiSMART Account	Class	Category	Group	IBIS Account
Collateral Due to Counterparty	5775			TD	2775

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Unearned Revenue					
Unearned Premiums/Contributions	5800			UE	2800
On-line Lottery Revenue	5810			UE	2810
Unearned Revenue - Grants	5815			UE	2815
Advance Sales - Lottery	5820			UE	2820
Federal WIC	5825			UE	2825
Other Unearned Revenue	5830			UE	2830
Deferred (Unavailable) Revenue	5840			DR	2840
Interest Payable	5850			IP	2850
Operating Notes Payable	5880			ON	2880
Advances from Other Funds	5900			AF	2900
Future Benefits and Loss Liabilities	6050			FP	2905
Other Benefit and Loss Liability	6055			FP	2908
Capital Leases	6100			CL	2910
Installment Contracts Payable	6200			IC	2920
Compensated Absences	6300			CA	2930
Other Postemployment Benefits Liability	6350			PE	2935
Employer Pension Liability	6400			EP	2940
General Obligation Short-term Notes Payable	6450			GN	2945
General Obligation Bonds Payable					
Bonds Payable (Gross)	6500			GO	2951
Premium	6520			GO	2955
Discount	6560			GO	2959
Revenue Bonds Payable					
Bonds Payable (Gross)	6600			RB	2961
Premium	6620			RB	2965
Discount	6660			RB	2969
Other Bonds Payable					
Bonds Payable (Gross)	6700			BP	2971
Premium	6720			BP	2975
Discount	6760			BP	2979
Claims and Judgments	6800			CJ	2990

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Balance Sheet Account Titles	WISMART Account	Class	Category	Group	IBIS Account
Fund Equity/Balance (Net Assets) (Account Type 03)					
Invested in Capital Assets (net of related debt)	7500			IF	3000
Fund Equity (Net Assets), Fund Balance:					
Restricted for Future Benefits	8000		RR	RT	3200
Restricted for Other Purposes	8201		RR	RT	3250
Unrestricted	8800		UR	RT	3400
Unrestricted Fund Equity (SPEC Table)	8801		UR	RT	3401
Fund Balances:					
Reserved for:					
Encumbrances	9000		RF	FB	3500
Administrative Encumbrances	9001		RF	FB	3501
Reserve Memo Encumbrances	9005		RF	FB	3505
Reserve for Pre-encumbrances	9010		RF	FB	3510
Reserve Memo Pre-encumbrances	9015		RF	FB	3515
Unclaimed Property	9100		RF	FB	3600
Employee Benefits	9130		RF	FB	3630
WRS Employee Accum	9131		RF	FB	3631
WRS EE Addl Accum	9132		RF	FB	3632
WRS ER Addl Accum	9133		RF	FB	3633
WRS TD Addl Accum	9134		RF	FB	3634
WRS Employer Accum	9135		RF	FB	3635
WRS Annuities	9136		RF	FB	3636
WRS Est Annuities	9137		RF	FB	3637
WRS Undist Earnings	9138		RF	FB	3638
Employer Reserve - Credit Accounts	9139		RF	FB	3639
Restricted	9300		RF	FB	3700
Nonspendable:					
Legally (principal/corpus of permanent funds)	9400		RF	FB	3800
Inventory	9410		RF	FB	3810
Prepays	9415		RF	FB	3815
Long Term Receivables	9420		RF	FB	3820
Advances to Other Funds	9430		RF	FB	3830
Other	9440		RF	FB	3840
Committed	9500		RF	FB	3850
Assigned	9600		RF	FB	3860
Unreserved :					
Undesignated	9900		UU	FB	3990
Unassigned	9950		UU	FB	3995