

BSA_CD	BSA_NM	BSA_TYP_IND	CVL_ACCT_TYP_DV
0001	CASH		1 Asset
0010	TIME CERTIFICATES OF DEPOSIT		1 Asset
0011	ALLOCATED DEPOSITS		1 Asset
0014	CASH IN TRANSIT		1 Asset
0015	DEPOSITS WITH FEDERAL GOVM'T		1 Asset
0017	PETTY CASH AND CHANGE FUND		1 Asset
0018	FISCAL AGENT OR FIDUCIARY CASH		1 Asset
0019	RESERVE DEPOSIT L*A		1 Asset
0020	TAXES RECEIVABLE		1 Asset
0022	BILLED RECEIVABLES		1 Asset
0023	FEDERAL ACCOUNTS RECEIVABLE		1 Asset
0024	DISPLACED HOMEMAKER LOAN		1 Asset
0025	OTHER ACCOUNTS RECEIVABLE		1 Asset
0026	LOAN RECEIVABLE		1 Asset
0027	ACCOUNTS REC MASTER CARD, VISA		1 Asset
0028	LEASE RECEIVABLE		1 Asset
0030	RESERVE FOR TAXES RECEIVABLE		1 Asset
0031	RESERVE FOR OTHER ACCOUNTS REC		1 Asset
0032	RESERVE FOR LOANS RECEIVABLE		1 Asset
0033	ALLOW FOR UNCOLL ACCTS		4 Asset Offset
0040	NOTES RECEIVABLE		1 Asset
0042	LOANS RECEIVABLE		1 Asset
0043	ANNUITIES PRIZE WINNERS		1 Asset
0044	DUE FROM GENERAL FUND		1 Asset
0047	RESERVE FOR NOTES RECEIVABLE		1 Asset
0050	DUE FROM OTHER FUNDS		1 Asset
0051	INTERNAL BILLED RECEIVABLES		1 Asset
0052	INTRAGOVERNMENTAL BILLED REC'V		1 Asset
0055	WORKING CAPITAL ADVANCE		1 Asset
0056	UTILITY LOAN PROGRAM		1 Asset
0060	INVENTORY		1 Asset
0062	INVENTORY FINISHED GOODS		1 Asset
0063	INVENTORY MERCHANDISE		1 Asset
0065	INVENTORY FOR RESALE		1 Asset
0066	WORK IN PROGRESS		1 Asset
0069	ABANDONED PROPERTY-TANGIBLE		1 Asset
0070	INVESTMENTS GOVT SECURITIES		1 Asset
0071	INVESTMENTS BAXTER MACWORTH		1 Asset
0072	EQUITY IN TRUSTS		1 Asset
0073	MONEY MKTS AND REPO AGREEMENTS		1 Asset
0074	INVESTMENTS SECURITIES LENDING		1 Asset
0075	INVESTMENTS CORPORATE BONDS		1 Asset
0076	INVESTMENTS COMM PPR/BNK ACCPT		1 Asset
0077	INVESTMENTS MORTGAGE LOANS		1 Asset
0078	INVESTMENTS TAX EXEMPT OBLIG		1 Asset
0079	INVESTMENTS BUILDING		1 Asset

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0080	INVESTMENTS UNAMORTIZED PREMIU		1 Asset
0084	ACCRUED INTEREST		1 Asset
0090	CLEARING ACCOUNT		1 Asset
0091	PREPAID EXPENSES		1 Asset
0092	SUSPENSE ACCT TRAVEL ADVANCE		1 Asset
0093	SUSPENSE ACCT SALARY ADVANCE		1 Asset
0094	SUSPENSE ACCT MISCELLANEOUS		1 Asset
0095	GENERAL FUND ADVANCES		1 Asset
0096	HIGHWAY FUND ADVANCES		1 Asset
0097	FEDERAL GOVERNMENT ADVANCES		1 Asset
0098	ADVANCE FROM HIGHWAY GARAGE		1 Asset
0099	TRAVEL ACCOUNTS RECEIVABLE		1 Asset
0100	PENDING FIXED ASSETS		1 Asset
0101	CONDITIONAL COMMITMENT		1 Asset
0110	LAND		1 Asset
0111	CAPITAL LEASE ASSET		1 Asset
0112	BUILDINGS		1 Asset
0113	STRUCTURES AND IMPROVEMENTS		1 Asset
0114	AUTO AND WORKING EQUIPMENT		1 Asset
0115	EQUIPMENT		1 Asset
0116	OTHER EQUIPMENT AND FURNITURE		1 Asset
0117	EQUIPMENT COMPUTER		1 Asset
0118	SOFTWARE LICENSE RIGHTS		1 Asset
0119	LEASEHOLD IMPROVEMENTS		1 Asset
0120	RESERVE FOR DEPRECIATION		1 Asset
0121	ACCUMULATED AMORTIZATION		1 Asset
0122	MEMO CONTRA ASSETS		4 Asset Offset
0123	MEMO ASSET BSA		1 Asset
0130	BONDS AUTH UNISSUED CONTINGENT		3 Equity
0131	BONDS AUTH UNISSUED UNALLOCATE		3 Equity
0132	BONDS AUTH UNISSUED ALLOCATED		3 Equity
0133	AMT NECESSARY TO RETIRE BONDS		3 Equity
0134	REFUND BONDS AUTH UNISSUED		3 Equity
0137	ALLOCATION OF TEMPORARY NOTES		1 Asset
0150	EST UNDEDICATED REV NOT YET DU		3 Equity
0151	ESTIMATED UNDEDICATED REV DUE		3 Equity
0155	EST DED REVENUE NOT YET DUE		3 Equity
0156	EST DEDICATED REVENUE DUE		3 Equity
0160	EST BALANCE FORWARD APPROP,ETC		3 Equity
0200	ACCOUNTS PAYABLE		2 Liability
0201	PAYABLE COMPENSATED ABSC.		2 Liability
0202	DUE TO OTHER FUND		2 Liability
0203	ADVANCE SALES		2 Liability
0204	SUSPENSE ACCOUNT FEDERAL		2 Liability
0205	SUSPENSE ACCOUNT MISCELLANEOUS		2 Liability
0206	SUSPENSE ACCT SPECIAL PURPOSE		2 Liability

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0207	SUSPENSE ACCT PAYROLL CLEARING		2 Liability
0208	WARRANTS PAYABLE		2 Liability
0209	VOUCHERS PAYABLE		2 Liability
0210	BONDS MATURED PAYABLE		2 Liability
0211	INTEREST MATURED PAYABLE		2 Liability
0212	TAXATION CLEARING ACCOUNT		2 Liability
0213	OTHER CURRENT LIABLITIES		2 Liability
0214	DISCOUNT ON BONDS PURCHASED		2 Liability
0215	CANCEL VOUCHERS PAYABLE		2 Liability
0216	ARS OVERPAYMENTS		2 Liability
0217	DEFERRED REVENUE		2 Liability
0218	ACCRUED PAYROLL		2 Liability
0219	SUSPENSE - MAINECARE OFFSET		2 Liability
0220	BONDS UNMATURED		2 Liability
0221	NOTES UNMATURED		2 Liability
0223	CAPITAL LEASE PAYABLE		2 Liability
0224	RES FOR ADV FROM FEDERAL GOVT		2 Liability
0225	RES FOR ADV FROM GENERAL FUND		2 Liability
0226	CONTRIBUTION FUND T-5S1225		2 Liability
0227	EMPLOYEE DEFERRED COMPENSATION		2 Liability
0228	ESTIMATED UNSETTLED CLAIMS		2 Liability
0230	RES FOR DISPLACED HOME LOAN		2 Liability
0231	DIS ON ANNUITIES PRIZE WINNER		2 Liability
0232	RESERVE FOR ANNUITIES PRIZE		2 Liability
0233	RESERVE FOR DEFERRED INCOME		2 Liability
0234	PRIZE RESERVES L*A		2 Liability
0235	RESERVE FOR UTILITY PROGRAM		2 Liability
0236	RESERVE FOR BAR HARBOR		2 Liability
0237	RES FOR ADVANCE TO OTHER FUNDS		2 Liability
0238	UNEARNED REVENUE		2 Liability
0243	MEDICARE WITHHOLDING		2 Liability
0244	CAFETERIA BENEFITS PLAN		2 Liability
0248	APPROPRIATIONS		3 Equity
0249	M.S.E.A. MISCELLANEOUS		2 Liability
0250	MAINE STATE EMPLOYEES ASSOC		2 Liability
0251	UNITED STATES SAVINGS BONDS		2 Liability
0252	WAGE PROTECTION INSURANCE		2 Liability
0253	UNITED STATES WITHHOLDING TAX		2 Liability
0254	MAINE STATE TROOPERS ASSOC		2 Liability
0255	MAINE TEACHERS ASSOCIATION		2 Liability
0256	WAGE PROTECTION AFL-CIO		2 Liability
0257	AMERICAN FED UNION DUES		2 Liability
0258	CUMBERLAND COUNTY CREDIT UNION		2 Liability
0259	MAINE STATE EMP CREDIT UNION		2 Liability
0260	M.S.E.C.C.A.		2 Liability
0261	BLUE CROSS / BLUE SHIELD		2 Liability

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0262	DEFERRED COMPENSATION		2 Liability
0263	STATE INCOME TAX WITHHOLDING		2 Liability
0264	MAINE WARDE SVC RELIEF ASSOC		2 Liability
0265	LONG-TERM CARE INSURANCE		2 Liability
0266	M.T.A. INSURANCE		2 Liability
0267	MAINE ASSOCIATION OF RETIREES		2 Liability
0268	VISION BENEFIT		2 Liability
0269	RETIREMENT WITHHOLDING		2 Liability
0270	MSLEA MISCELLANEOUS		2 Liability
0271	DENTAL INSURANCE		2 Liability
0272	GROUP LIFE		2 Liability
0273	ME ST LAW ENFORCEMENT ASSOC		2 Liability
0280	PAYROLL RECONCILIATION CLEARING ACCOUNT		2 Liability
0299	INTERCEPT PAYABLE		2 Liability
0300	RESERVE FOR AUTHORIZED EXPEND		3 Equity
0301	DONATED SURPLUS		3 Equity
0302	UNAPPROPRIATED SURPLUS		3 Equity
0303	CONTINGENT/EMERGENCIES		3 Equity
0304	RS/SALES TAX		3 Equity
0305	RESERVE WORKING CAPITAL		3 Equity
0306	RESERVE/WORKING CAPITAL ADVANC		3 Equity
0307	RESERVE FOR OTHER PURPOSES		3 Equity
0308	BUDGET STABILIZATION FUND		3 Equity
0309	RESERVE FOR LEGISLATIVE APPROP		3 Equity
0310	CONTINGENT/PROMOTION		3 Equity
0311	HIGHWAY PLANT NURSERY		2 Liability
0312	LOAN INSURANCE RESERVE		3 Equity
0313	RESERVE FOR ENCUMBRANCE		3 Equity
0314	RESERVE FOR PRE-ENCUMBRANCE		3 Equity
0315	SERVICE BENEFIT RETIREMENT RES		3 Equity
0316	PROPERTY TAX RELIEF FUND		3 Equity
0317	RESERVE MEMO PRE ENCUMBRANCE		3 Equity
0318	RESERVE MEMO ENCUMBRANCE		3 Equity
0319	EMPLOYMENT TIF		3 Equity
0320	MEMBERS CONTRIBUTION FUND		3 Equity
0321	RETIREMENT ALLOWANCE FUND		3 Equity
0322	RETIREMENT RESERVE		3 Equity
0323	TEACHERS SAVINGS FUND		3 Equity
0324	EMPLOYER RETIRE COST CLEARING		3 Equity
0325	SURVIVORS BENEFIT FUND		3 Equity
0326	ST RETIREE HEALTH INSURANCE FD		3 Equity
0327	ST RETIRED TEACHERS HEALTH INS		3 Equity
0328	STATE TIF		3 Equity
0329	LORING TIF		3 Equity
0330	GROUP LIFE - BASIC		3 Equity
0331	GROUP LIFE - SUPPLEMENTAL		3 Equity

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0332	GROUP LIFE - DEPENDENT		3 Equity
0333	SERVICE RETIREMENT BENEFIT RES		3 Equity
0334	JUDICIAL COST CLEARING		3 Equity
0335	JUDICIAL SURVIVOR BENEFIT		3 Equity
0336	TELECOMM PROPERTY RESERVE		3 Equity
0337	TRANSPORTATION FUND RESERVE		3 Equity
0338	REVENUE RESERVE		3 Equity
0339	TAX CONFORMITY RESERVE		3 Equity
0340	LIABILITY TO TRUST FUNDS		3 Equity
0341	UNDIST REALIZED GAIN/LOSS		3 Equity
0342	RESERVE AGAINST FUTURE LOSSES		3 Equity
0343	RESERVE AGAINST FUTURE PREMIUM		3 Equity
0344	RESERVE FOR DEFICIENCY BASIC		3 Equity
0345	RESERVE FOR DEFICIENCY SUPPL		3 Equity
0346	RESERVE/CLEAN ELECTIONS FUND		3 Equity
0347	RESERVE/ME LEARNING TECHNOLOGY		3 Equity
0348	BETR RESERVE		3 Equity
0349	CIRCUIT BREAKER RESERVE		3 Equity
0350	LEGISLATIVE MEMB CONTRIBUTION		3 Equity
0351	LEGISLATIVE RETIREMENT ALLOW		3 Equity
0352	LEGISTATIVE C.O.L.A.		3 Equity
0354	LEGISLATIVE COST CLEARING		3 Equity
0355	LEG SURVIVORS BENEFIT		3 Equity
0360	JUDICIAL MEMBERS CONTRIBUTION		3 Equity
0361	JUDICIAL RETIREMENT ALLOWANCE		3 Equity
0362	JUDICIAL C O L A		3 Equity
0364	JUDICIAL COST CLEARING		3 Equity
0365	JUDICIAL SURVIVOR BENEFIT		3 Equity
0370	BNAS JTIF		3 Equity
0380	EST EXPENDITURE UNALLOTTED		3 Equity
0381	ALLOTMENTS		3 Equity
0382	ALLOTMENT RESERVE		3 Equity
0383	UNALLOTTED RESERVE		3 Equity
0390	PROFIT OR LOSS		3 Equity
0391	NET ADJUSTMENT BSA		3 Equity
0392	PROPRIETARY FIXED ASSET EQUITY		3 Equity
0393	CONT ASSET FROM G.F.		3 Equity
0394	CONT ASSET FROM H.F.		3 Equity
0395	CONT ASSET FROM F.E.F.		3 Equity
0396	CONT ASSET FROM OSR		3 Equity
0397	CONT ASSET FROM FBF		3 Equity
0398	CONT ASSET FROM CAP PROJ		3 Equity
0399	CONTRIBUTED ASSET OFFSET		3 Equity
0450	DUE ACCTS FROM BOND PROCEEDS		3 Equity
0460	INCOME FROM TRUST FUNDS		2 Liability
9999	TESTING NAME		3 Equity