

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
0080	INVESTMENTS UNAMORTIZED PREMIU	1	Asset
0084	ACCRUED INTEREST	1	Asset
0090	CLEARING ACCOUNT	1	Asset

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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
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

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0213	OTHER CURRENT LIABILITIES	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
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

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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
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

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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