

Liabilities Object Codes

LIABILITY BASE OBJECTS

Categories

- 100 Payee-vendor payables
- 200 Payroll-related liabilities for employer benefits
- 300 Payroll-related liabilities for employee deductions
- 400 Intergovernmental payables
- 500 Interfund payables
- 600 Advanced receipts
- 700 Other liabilities
- 800 Deferred inflows
- 900 Long-term obligations, current portion (due in less than 1 year)
- 950 Long-term obligations, non-current portion (due in more than 1 year)

Details

100 Payee-Vendor Payables

- 110 PAYABLE EXPENDITURES
- 120 PAYABLE INTEREST
- 130 PAYABLE CONTRACTOR RETAINAGE
- 140 Payable refunds
 - 141 Payable refunds from overpaid property taxes
 - 146 PAYABLE REFUNDS TO UTILITY CUSTOMERS
 - 149 PAYABLE REFUND TO GRANTOR
- 190 Payable in/out clearing accounts for misc items
 - 191 Payable in/out clearing accounts for misc items-SS only
 - 192 Payable in/out clearing accounts for misc items-employee only
 - 193 Payable in/out clearing accounts for misc items-NSF only
 - 194 Payable in/out clearing accounts for USA flags-VSO only

200 Payroll-related liabilities for employer benefits

- 200 Payable salaries and wages -- regular
- 220 Payable FICA (Social Security & Medicare) taxes
- 221 Payable LGERS retirement contribution - law enforcement officers
- 222 Payable LGERS retirement contribution - other employees
- 223 Payable hospitalization insurance contribution
- 224 Payable 401(k) supplemental retirement income plan - law enforcement officers
- 225 Payable 401(k) supplemental retirement income plan - other employees
- 228 Payable flexible spending account-County contribution
- 229 Payable Humana specialty benefits
- 231 Payable 457 supplemental retirement income plan - law enforcement officers
- 232 Payable 457 supplemental retirement income plan - other employees

300 Payroll-related liabilities for employee deductions

- 310 Payable federal income taxes withheld
- 311 Payable state income taxes withheld
- 320 Payable FICA (Social Security & Medicare) taxes
- 321 Payable LGERS retirement contribution - law enforcement officers
- 322 Payable LGERS retirement contribution - other employees
- 323 Payable hospitalization insurance contribution
- 324 Payable 401(k) supplemental retirement income plan - law enforcement officers
- 325 Payable 401(k) supplemental retirement income plan - other employees
- 329 Payable Humana specialty benefits

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- 331 Payable 457 supplemental retirement income plan - law enforcement officers
- 332 Payable 457 supplemental retirement income plan - other employees
- 334 Payable 401(k) loan repayments - law enforcement officers
- 335 Payable 401(k) loan repayments - other employees
- 353 Payable disability insurance deductions
- 360 Payable misc insurance deductions
- 361 Payable flexible spending account-medical care
- 362 Payable dental insurance deductions
- 363 Payable life insurance deductions
- 364 Payable vision insurance deductions
- 365 Payable Guardian insurance deductions
- 366 Payable cancer insurance deductions
- 367 Payable Colonial insurance deductions
- 368 Payable NC SECU deductions
- 369 Payable child support deductions
- 370 PAYABLE LOAN PAYMENT DEDUCTIONS
- 371 Payable flexible spending account-dependent care
- 399 Payable other deductions

400 *Intergovernmental payables*

- 410 Payable to federal government
 - 418 Payable payroll garnishment to federal government (e.g. IRS)
- 420 Payable to State government
 - 421 Payable unclaimed funds to escheat
 - 428 Payable payroll garnishment to State of NC (e.g. DOR)
 - 429 Payable payroll garnishment to other states
- 430 Payable to local government
 - 431 Payable to Town of Biscoe
 - 432 Payable to Town of Candor
 - 433 Payable to Town of Mount Gilead
 - 434 Payable to Town of Star
 - 435 Payable to Town of Troy
 - 441 Payable to Badin Lake Fire
 - 442 Payable to Lake Tillery Fire
 - 458 Payable payroll garnishment to County of Montgomery (e.g. Prop Tax)
 - 459 Payable payroll garnishment to other local governments
- 460 Payable to quasi governmental entity
 - 461 Payable fines and forfeitures to MCS

500 *Interfund payables*

- 500 Due to other fund
- 510 Due to fund 10-Vehicle Purchases Fund
- 511 Due to fund 11-Primary Government Services Fund
- 512 Due to fund 12-Property Tax Revaluation Fund
- 513 Due to fund 13-Federal Forfeiture and State Substance Tax Fund
- 514 Due to fund 14-Volunteer Fire Department Fund
- 515 Due to fund 15-Court Facilities Fund
- 516 Due to fund 16-Recreation Support Fund
- 517 Due to fund 17-Haltiwanger Retreat Fund
- 520 Due to fund 20-Emergency 911 Telephone System Fund

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- 523 Due to fund 23-Emergency Management Performance Grant-EMPG-Fund
- 524 Due to fund 24-Community Development-CDBG-Fund
- 526 Due to fund 26-Badin Lake Fire District
- 528 Due to fund 28-Wadenville Fire District
- 529 Due to fund 29-Lake Tillery Fire District
- 533 Due to fund 33-Child Support Incentives Fund
- 537 Due to fund 37-Golden LEAF - Aseptia Fund
- 539 Due to fund 39-Montgomery County Tourism Development Authority
- 546 Due to fund 46-Education Maintenance Projects Fund
- 547 Due to fund 47-Education Capital Projects Fund
- 548 Due to fund 48-Airport Projects Fund
- 549 Due to fund 49-County Projects Fund
- 560 Due to fund 60-Water and Sewer Operations Fund
- 561 Due to fund 61-Water and Sewer Projects Fund
- 570 Due to fund 70-SSA Representative Payee Conserved Trust Fund
- 571 Due to fund 71-Property Tax District Agency Fund
- 572 Due to fund 72-Fines & Forfeitures (for Schools) Fund
- 574 Due to fund 74-Inmate Trust Fund
- 580 Due to fund 80-Soil and Water Conservation District Board Trust Fund
- 581 Due to fund 81-Agricultural Advisory Board Trust Fund

600 *Advanced receipts*

- 610 New customer account deposits - water
- 612 New customer account deposits - sewer
- 620 Rental deposits

700 *Other liabilities*

- 710 Payable from restricted assets
- 720 Payable from trust assets
- 721 Payable from trust assets deposited into an ABLE account with NC DST
- 730 Payable as pass-thru funds
- 790 Other long-term liabilities

796 NET PENSION LIABILITY-LGERS&RODSPF

800 *Deferred inflows*

- 810 Real & Personal property taxes receivable-current
 - 811 Real & Personal property taxes receivable-delinquent
 - 815 Real & Personal property tax discoveries receivable
 - 819 Real & Personal property taxes deferred (discoveries received)
- 820 Motor Vehicle property taxes receivable-current
 - 821 Motor Vehicle property taxes receivable-delinquent
- 840 Arising from cash receipts, e.g. prepaid taxes not yet earned.
 - 841 Prepaid taxes not yet billed
 - 844 Unearned revenues for Health services
 - 849 Unearned revenues - miscellaneous

870 PENSION-RELATED DEFERRALS (LGERS&RODSPF)

900 *Long-term obligations, current portion (due in less than 1 year)*

- 900 Bonds payable - current
 - 901 General obligation bonds payable
 - 902 Limited obligation bonds payable
 - 903 Certificates of participation payable

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- 910 Capital leases payable - current
- 912 NCDENR DWSRF loan payable - current
- 914 NCDENR CWSRF loan payable - current
- 920 Installment purchase agreements - current
- 940 Other loan liabilities - current
 - 941 Unfunded pension obligations - current portion
 - 942 Compensated absences - current portion
 - 943 Unfunded OPEB obligation - current portion
 - 946 Advance from other funds - current portion (specify fund as sub-object)
 - 947 Other current loan liabilities
 - 948 Claims and judgments
- 950 *Long-term obligations, non-current portion (due in more than 1 year)*
 - 950 Bonds payable - non-current
 - 951 General obligation bonds payable
 - 952 Limited obligation bonds payable
 - 953 Certificates of participation payable
 - 960 Capital leases payable - non-current
 - 962 NCDENR DWSRF loan payable - non-current
 - 964 NCDENR CWSRF loan payable - non-current
 - 970 Installment purchase agreements - non-current
 - 990 Other loan liabilities - non-current
 - 991 Unfunded pension obligations - non-current portion
 - 992 Compensated absences - non-current portion
 - 993 Unfunded OPEB obligation - non-current portion
 - 996 Advance from other funds - non-current portion (specify fund as sub-object)
 - 997 Other noncurrent loan liabilities
 - 998 Claims and judgments