

OREGON ACCOUNTING MANUAL

SUBJECT: ~~Accounting and Financial Reporting~~

Number: ~~60.20.00~~


DIVISION: ~~Chief Financial Office~~

Revision date: ~~June 14, 2017~~

Chapter: ~~Chart of Accounts~~

Part: ~~Comptroller Objects (Nominal Accounts) – By Financial Statement Classification~~

OREGON ACCOUNTING MANUAL

 <p><u>STATEWIDE POLICY</u></p>	<p><u>NUMBER</u></p> <p><u>60.20.00</u></p>	<p><u>SUPERSEDES</u></p> <p><u>60.20.00</u> <u>dated 06/14/2017</u></p>
	<p><u>EFFECTIVE DATE</u></p> <p><u>MM/DD/YYYY</u></p>	<p><u>PAGE NUMBER</u></p> <p><u>Pages 1 of 2622</u></p>
<p><u>Division</u> <u>Chief Financial Office</u></p>	<p><u>REFERENCE/AUTHORITY</u></p> <p><u>ORS 291.015</u> <u>ORS 293.590</u></p>	
<p><u>Policy Owner</u> <u>Statewide Accounting and Reporting Services</u></p>		
<p><u>SUBJECT</u> <u>Chart of Accounts: Comptroller Objects (Nominal Accounts) – By Financial Statement Classification</u></p>	<p><u>APPROVED SIGNATURE</u></p> <p><u>George Naughton, Chief Financial Officer</u> <u>Signature on file</u></p>	

PURPOSE

The purpose of this policy is to provide a crosswalk between R*STARS comptroller objects and the affiliated Annual Comprehensive Financial Report (ACFR) account classification title and definition.

APPLICABILITY

This policy applies to all state agencies included in the State's annual financial statements, except for those agencies specifically exempted by **OAM 01.05.00**.

FORMS/EXHIBITS/INSTRUCTIONS

None.

DEFINITIONS

[Click here for other definitions.](#)

EXCLUSIONS AND SPECIAL SITUATIONS

None.

POLICY:

The following list of R*STARS comptroller objects are reported in the CAFR using the financial statement classification titles and descriptions provided.

CAFR Title and Definition

<u>D10 No.</u>	<u>Comptroller Object Title</u>
Personal Income Taxes – Taxes on individuals based on income.	
0111	Personal Income Taxes
<u>Corporate Activity Taxes – Taxes imposed on corporations doing business in this state.</u>	
<u>0115</u>	<u>Corporate Excise and Income Taxes</u>
Corporate Income Taxes – Taxes on corporations based on income.	
0115	Corporate Excise and Income Taxes
Tobacco Taxes – Sales taxes on tobacco products.	
0121	Cigarette Taxes
0130	Other Tobacco Product Taxes
Healthcare Provider Taxes – Taxes on hospitals and other healthcare providers.	
0129	Healthcare Provider Taxes
Inheritance Taxes – Taxes on the value of a deceased person's assets.	
0160	Inheritance Taxes
Public Utilities Taxes – Taxes on public utilities to regulate tax rates charged to customers.	
0142	Public Utilities Taxes
Insurance Premium Taxes – Taxes on out-of-state insurers as a cost to do business in Oregon.	
0143	Insurance Premium Taxes

Motor Fuels Taxes – Sales taxes on gasoline and diesel fuel; constitutionally dedicated to transportation purposes.

0122 Motor Fuels Taxes

Weight-Mile Taxes – Use taxes imposed on trucks; constitutionally dedicated to transportation purposes.

0123 Weight-Mile Taxes

Vehicle Registration Taxes – Taxes charged for the use of vehicles on the State’s roads; constitutionally dedicated for transportation purposes.

0126 Vehicle Registration Taxes

Employer – Employee Taxes – Payroll taxes on employers and employees.

0153 Other Employer – Employee Taxes

Workers’ Compensation Insurance Taxes – Taxes collected from insurers based on workers’ compensation premiums earned in Oregon.

0152 Workers’ Compensation Insurance Taxes

Other Taxes – Selective taxes on sales, use, receipts and transfers of assets.

0124 Alcoholic Beverage Taxes

0125 Other Selective Taxes

0131 Marijuana Product Taxes

0141 Amusement Taxes

0144 Other Gross Receipts Business Taxes

0171 Eastern Oregon Severance Taxes

0172 Western Oregon Severance Taxes

0173 Other Severance Taxes

0181 Forest Protection Taxes

0182 Other Taxes

Assessments – Taxes ~~used for the payment of unemployment benefits to individuals~~ assessed for business-type activities.

0151 Employment Taxes

0154 Local Government Construction Tax

Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.

0210 Corporation Fees

0211 Fire Marshal Fees

0212 Other Business Licenses and Fees

0220 Park User Fees

0222 Drivers Licenses

0223 Transportation Licenses and Fees

0224 Hunter and Angler Licenses

0225 Commercial Fishing Licenses and Fees

0226 Power and Water Fees

- 0227 State Court Fees
- 0228 Other Nonbusiness Licenses and Fees
- 0229 Indigent Defense Recovery

Federal – All revenues and cost reimbursements received directly from the federal government.

- 0300 Federal Revenue
- 0355 Federal Revenue as Other Funds (not required to be used)
- 0360 Federal Revenue Service Contracts
- 0365 Build America Bonds Federal Credit

Other Grants - All revenues and cost reimbursements received directly from the federal government as a subsidy to business-type activities.

0370 Federal Grant Subsidy

Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.

- 0401 Administrative and Service Charges
- 0402 Education of Children in State Schools
- 0403 Care of State Ward
- 0404 Support Collections
- 0405 Central Service Charges
- 0406 Indirect Cost Reimbursements
- 0407 Other Charges for Services
- 0408 Merchant Card Convenience & Service Fees
- 0410 Insurance Premiums

Fines and Forfeitures – Revenues from fines, penalties, and confiscated deposits imposed for the commission of statutory offenses, violation of lawful administrative rules, or neglect of official duty.

0500 Fines, Forfeitures, and Penalties

Rebates and Recoveries – Rebates and Recoveries is intended to report rebates that cannot be reported as a reduction of a related expenditure and refunds/recoveries of prior year expenses/expenditures.

0560 Rebates and Recoveries

Rents and Royalties – Resources derived from the use by others of the State’s tangible and intangible assets.

0600 Rents and Royalties

0687 Lease Payments Received

2347 Amortization of Deferred Inflow – Lease Receivable

Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.

0701 Liquor Sales

0702 Pari-Mutuel Receipts

0703 State Forest Lands

0704 Common School Lands

0708 Other Sales Income

Donations and Grants – Resources donated to the State from external parties, excluding federal grants.

0709 Donations

0716 Grants – Non Federal

Unclaimed Property Revenue – Unclaimed warrants, checks, safe deposit contents, and other abandoned property that the State holds while looking for the rightful owner. Also includes escheat property that reverts to the Common School Fund on an individual’s death because no heir or will exists or can be found.

0720 Unclaimed Property Revenue

Tobacco Settlement Proceeds – Proceeds from tobacco industry lawsuit.

0725 Tobacco Settlement Proceeds

Foreclosure Settlement Proceeds – Proceeds from foreclosure lawsuits to take property to satisfy a debt. The bank or lender may take actual ownership of the property or have the property sold to pay off the debt.

0726 Foreclosure Settlement Proceeds

Veterans’ Income – Benefits or other income of Veterans for whom the State is financial guardian.

0730 Veterans’ Income

Income of Individuals in State Care – Benefits or other income of individuals for whom the State is financial guardian.

0740 Income of Individuals in State Care

Investment Income – Proceeds from interest earned on cash, investments and loans, and income from changes in fair value of investments.

0800	Interest on Investments
0801	Interest on Program Loans
<u>0802</u>	<u>Lease Interest Received</u>
0810	Income from Investments – Treasury
0811	Interest on Program Loans – Treasury
<u>0812</u>	<u>Income From Investments – Outside of Treasury</u>
0820	Excess Fund Interest – Treasury
0830	Net Increase (Decrease) in Fair Value of Investments
2340	Gain (Loss) on Sale of Investments
2341	Increase/(Decrease) in Income from Sale of Investments – Fair Value
<u>2345</u>	<u>Amortization of Investment Premium</u>
<u>2346</u>	<u>Amortization of Investment Discount</u>

Employee Contributions – Retirement contributions received by PERS.

1001	Retirement Contributions
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Program Loan Repayments – Repayments of loan principal.

1100	Other Program Loan Repayments
1101	Housing Division Loan Repayments
1102	Veterans' Loan Repayments
1103	Senior Citizen Property Tax Repayments
1104	Other Loan Repayments

Other Revenue – Revenues not meeting any of the classifications above.

1105	Other Revenue
1106	Collection of Overpayments
1107	Reimbursement of Assistance
1108	Over/Short Account
<u>1109</u>	<u>Court Bonds and Security Receipts</u>
<u>1110</u>	<u>Other Surety Bond Receipts</u>

Pension Bond Debt Service Assessments – Agency payments for pension bond debt service received by DAS.

1112	Pension Bond Debt Service Assessments
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Transfers from Other Funds – Flows of assets (cash or goods) into an agency or fund without equivalent flows out in return and without a requirement for repayment.

<u>1277</u>	<u>Transfer in from Oregon Government Ethics Commission</u>
<u>1278</u>	<u>Transfer in from Legislative Policy & Research Committee (LPRC)</u>
1279	Transfer in from Board of Dentistry
1280	Transfer in from Board of Licensed Professional Counselors and

TherapistsMental Health Regulatory Agency

- 1282 Transfer in from Employment Relations Board
- 1283 Transfer in from Board of Clinical Social Workers
- 1285 Transfer in from State Board of Chiropractic Examiners
- 1287 Transfer in from Office of Public Defense Services
- 1288 Transfer in from Department of Human Services
- 1289 Transfer in from Oregon Health Licensing Agency
- 1290 Transfer in from Watershed Enhancement Board
- 1291 Transfer in from Land Use Board of Appeals
- 1292 Transfer in from Criminal Justice Commission
- 1293 Transfer in from Board of Accountancy
- ~~1294 Transfer in from State Board of Psychologists Examiners~~
- 1295 Transfer in from Board of Tax Practitioners
- ~~1296 Transfer in from Chief Education Office~~
- 1297 Transfer in from Higher Education Coordinating Commission
- 1298 Transfer in from Construction Contractors Board
- 1299 Transfer in from Oregon Youth Authority
- 1301 Transfer in from Other Fund
- 1302 Transfer in Lottery Proceeds
- 1303 Transfer in from General Fund
- 1305 Transfer in from State General Fund – Agency 999
- 1306 Transfer in from Department of Administrative Services
- 1307 Transfer in from Long-term Care Ombudsman
- 1308 Transfer in from Office of the Governor
- 1309 Transfer in from Oregon Business Development Department (Business Oregon)
- 1310 Transfer in from Legislative Counsel Committee
- 1311 Transfer in from Legislative Fiscal Office
- 1312 Transfer in from Oregon Advocacy Commissions Office
- 1314 Transfer in from Department of Justice
- 1315 Transfer in from Department of State Lands
- 1316 Transfer in from Department of Revenue
- 1317 Transfer in from Legislative Assembly
- 1318 Transfer in from Legislative Administration Committee
- 1319 Transfer in from Citizens Initiative Review
- 1320 Transfer in from Secretary of State
- 1321 Transfer in from Oregon State Treasury
- 1322 Transfer in from Lottery Commission
- 1323 Transfer in from Council on Court Procedures
- 1324 Transfer in from Judicial Department

1325	Transfer in from Military Department
1326	Transfer in from Oregon State Marine Board
1329	Transfer in from Department of State Police
1330	Transfer in from Department of Public Safety Standards
1331	Transfer in from Oregon Department of Veterans' Affairs
1332	Transfer in from Department of Corrections
1335	Transfer in from Oregon Department of Energy
1337	Transfer in from Department of Environmental Quality
1347	Transfer in from State Commission on Children and Families
1350	Transfer in from Public Employees Retirement System
1351	Transfer in from Department of Consumer and Business Services
1352	Transfer in from Office of Private Health Partnerships
1353	Transfer in from Oregon Health Authority
1355	Transfer in from Employment Department
1356	Transfer in from Indirect Cost Center
1358	Transfer in from Oregon State Library
1362	Transfer in from Department of Education
1365	Transfer in from Blind Commission
1367	Transfer in from Oregon Department of Agriculture
1370	Transfer in from Oregon Forest Resources Institute
1371	Transfer in from Department of Forestry
1372	Transfer in from Department of Geology and Mineral Industries
1373	Transfer in from Oregon Department of Fish and Wildlife
1374	Transfer in from Department of Land Conservation and Development
1375	Transfer in from Water Resources Department
1377	Transfer in from Parks and Recreation Department
1378	Transfer in from Department of Transportation
1383	Transfer in from Department of Aviation
1386	Transfer in from Health Related Licensing Boards
1387	Transfer in from Bureau of Labor and Industries
1388	Transfer in from Oregon Liquor and Cannabis Control Commission
1389	Transfer in from Oregon Medical Board
1390	Transfer in from Board of Nursing
1391	Transfer in from Public Utility Commission
1392	Transfer in from Oregon Racing Commission
1394	Transfer in from Housing and Community Services Department
1395	Transfer in from State Board of Pharmacy
1396	Transfer in from Real Estate Agency
1399	Transfer in from Water Resources Bond Program
1400	Transfer in from Teacher Standards and Practices Commission

7756 Transfer in from Indirect Cost Center

Revenue Transfers Out – Payments of revenue sharing amounts (e.g., gas taxes) to cities, counties, and non-governmental units. This account is reclassified to special payments expenditures for financial reporting.

- 1404 Transfer to Cities
- 1405 Transfer to Counties
- 1407 Transfer to Oregon Health and Science University (Component Unit)
- 1408 Transfer to Non-Governmental Units
- 1429 Transfer to Independent Universities
- 1435 Transfer to Semi-Independent Agency

Long Term Debt Issued – The face amount of debt issued (which may not equal the proceeds received) in governmental funds. In proprietary funds, the cash received is recorded as Debt Proceeds.

- 1500 General Obligation Bonds (Dedicated Funds)
- 1501 General Obligation Bonds (Debt Service paid from General Fund)
- 1502 Lottery Revenue Bonds
- 1503 Revenue Bonds
- 1504 Tax Exempt Commercial Paper
- 1506 Certificates of Participation
- 1512 Appropriation Bonds

1515 Direct Placement/Borrowings

Refunded Debt Issued – The face amount of debt issued as refunding debt (which may not equal the proceeds received) in governmental funds. In proprietary funds, the cash received is recorded as Debt Proceeds.

- 1505 Proceeds from Refunding Bond/COP Debt

Debt Issuance Discount – The excess of par over the selling price for debt issued in governmental funds. Not used in proprietary funds.

- 1507 OID – Certificates of Participation
- 1508 OID – Bonds

1516 OID – Direct Placement/Borrowings

Debt Issuance Premium – The excess of the selling price over par for debt issued in governmental funds. Not used in proprietary funds.

1509	OIP – Certificates of Participation
1510	OIP – Bonds
1511	OIP – Tax Anticipation Notes
1513	OIP – Appropriation Bonds
<u>1517</u>	<u>OIP – Direct Placement/Borrowings</u>

Loan Proceeds – Resources received on loan.

1600	Loan Proceeds
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TAN Proceeds – Resources received from issuance of tax anticipation notes.

1605	Tax Anticipation Note Proceeds
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Leases Incurred – In governmental funds, the present value of a lease incurred that meets the requirement of reporting as a capital lease.

1700	Leases Incurred
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Transfers to Other Funds – Flows of assets (cash or goods) out of an agency or fund without equivalent flows coming in and without a requirement for repayment from the receiving fund.

1401	Transfer Out to Other Fund
1402	Transfer Out Lottery Proceeds
1403	Transfer Out to General Fund
1430	Transfer Out to Oregon Corrections Enterprises
1456	Transfer Out – Indirect Cost Center
1801	Transfer Out to Department of Administrative Services
1803	Transfer Out to Office of the Governor
1804	Transfer Out to Oregon Business Development Department (Business Oregon)
1805	Transfer Out to Oregon Government Ethics Commission
1807	Transfer Out to Oregon Advocacy Commissions Office
1809	Transfer Out to Department of Justice
1810	Transfer Out to Department of State Lands
1811	Transfer Out to Department of Revenue
1812	Transfer Out to Legislative Administration Committee
1813	Transfer Out to Secretary of State
1814	Transfer Out to Oregon State Treasury
1816	Transfer Out to Legislative Counsel Committee
1817	Transfer Out to Legislative Fiscal Office
1818	Transfer Out to Judicial Department
1819	Transfer Out to Military Department
1820	Transfer Out to Oregon State Marine Board
1822	Transfer Out to Department of State Police

1823	Transfer Out to Department of Public Safety Standards and Training
1824	Transfer Out to Oregon Department of Veterans' Affairs
1825	Transfer Out to Department of Corrections
1827	Transfer Out to Oregon Department of Energy
1829	Transfer Out to Department of Environmental Quality
1830	Transfer Out to Legislature Revenue Office
1841	Transfer Out to State Commission on Children and Families
1843	Transfer Out to Oregon Health Authority
1844	Transfer Out to Department of Consumer and Business Services
1845	Transfer Out to Office of Private Health Partnerships
1846	Transfer Out to Oregon Public Employees Retirement System
1848	Transfer Out to Employment Department
1850	Transfer Out to Oregon State Library
1854	Transfer Out to Department of Education
1856	Transfer Out to Chief Education Office
1857	Transfer Out to Higher Education Coordinating Commission
1858	Transfer Out to Oregon Department of Agriculture
1862	Transfer Out to Oregon Forest Resources Institute
1863	Transfer Out to Department of Forestry
1864	Transfer Out to Department of Geology and Mineral Industries
1865	Transfer Out to Oregon Department of Fish and Wildlife
1866	Transfer Out to Department of Land Conservation and Development
1867	Transfer Out to Water Resources Department
1868	Transfer Out to Parks and Recreation Department
1869	Transfer Out to Department of Transportation
1870	Transfer Out to Oregon Liquor and Cannabis Control Commission
1871	Transfer Out to Citizens Initiative Review
1872	Transfer Out to Travel Information Council
1876	Transfer Out to Department of Aviation
1879	Transfer Out to Health Related Licensing Boards
1880	Transfer Out to Bureau of Labor and Industries
1881	Transfer Out to Public Utilities Commission
1882	Transfer Out to Oregon Racing Commission
1883	Transfer Out to Board of Nursing
1884	Transfer Out to Housing and Community Services Department
1885	Transfer Out to Construction Contractors Board
1886	Transfer Out to Oregon Affordable Housing Assistance Corporation (OAHAC)
1889	Transfer Out to Real Estate Agency
1895	Transfer Out to State Board of Pharmacy

1896	Transfer Out to Oregon Youth Authority
1898	Transfer Out to Oregon Health Licensing Agency
1901	Transfer Out to Board of Tax Practitioners
1902	Transfer Out to Board of Accountancy
1903	Transfer Out to State Board of Psychologists Examiners
1904	Transfer Out to Criminal Justice Commission
1905	Transfer Out to Land Use Board of Appeals
1906	Transfer Out to Watershed Enhancement Board
1907	Transfer Out to Board of Licensed Professional Counselors and Therapists <u>Mental Health Regulatory Agency</u>
1908	Transfer Out to Board of Clinical Social Workers
1909	Transfer Out to Teacher Standards and Practices Commission
1910	Transfer Out to Agency 999 (State General Fund)
1911	Transfer Out to Department of Human Services
1912	Transfer Out to Office of Public Defense Services
1913	Transfer Out to Board of Dentistry
1914	Transfer Out to Tourism Commission
1915	Transfer Out to Long Term Care Ombudsmen

1916 Transfer Out to Legislative Policy & Research Committee (LPRC)

Gain (Loss) on Debt Refundings – The difference between the reacquisition price and net carrying value of the debt.

2317 Gain (Loss) on Debt Refundings

Gain (Loss) on Disposition of Assets – The difference between the selling price received for an asset and its net book value. -Reflected as “Other Revenue” in the governmental fund financial statements.

2330 Gain (Loss) on Disposition of Assets

Gain (Loss) on Leased Assets – The difference between the net book value of a leased asset and the corresponding lease liability at lease remeasurement or at the end of the lease. Reflected as “Other Revenue” in the governmental fund financial statements.

2331 Gain (Loss) on Leased Assets

Gain (Loss) on Lease Receivables Assets – The difference between the lease receivable balance and the corresponding deferred inflow balance at lease remeasurement or at the end of the lease. Reflected as “Other Revenue” in the governmental fund financial statements.

2332 Gain (Loss) on Lease Receivables

Gain (Loss) on Foreclosed Property – The difference between the selling price of a property that has been foreclosed and resold, and the book value of that property.

2350 Gain (Loss) on Foreclosed Property

Contributions to Permanent Funds – Contributions of principal received by permanent funds.

2400 Contributions to Permanent Funds

Extraordinary Items – Transactions or other financial events that are both unusual in nature and infrequent in occurrence.

2450 Extraordinary Items

Special Items – Transactions or other financial events that are within the control of management and are either unusual in nature or infrequent in occurrence.

2500 Special Items

Capital Contributions – Contributions of net assets to a proprietary fund.

2550 Capital Contributions

Salaries and Wages – Payments of salaries and benefits to State employees.

3111 Regular Employees
3112 Board and Commission Per Diem
3113 Earnings, Piece Rate/Event
3114 Permanent Positions Full Time
3115 Reimburse Training Salaries
3116 Limited Duration Salaries
3117 Permanent Positions Part Time
3118 Legislator Salaries
3119 Interim Employees
3120 Board Member Stipends
3121 Temporary Employees
3122 Session Position Excluding Legislative Aide
3123 Session Position Legislative Aide Only
3124 Session Employee Salaries
3125 Judges Salaries
3126 Payments of Deceased Employees Wages/Leave
3127 Disaster/Rescue Operations
3129 Wage-related Penalty Payment/YvO etc
3130 Seasonal Positions
3133 Firefighting Labor
3171 Overtime Payments
3172 Overtime – Double Time
3173 On Duty – Call Back – Overtime
3174 Overtime Training
3176 Vehicle Allowance
3181 Shift Differential
3190 All Other Differential
3191 Seasonal Differential/Lieu of Public Employ
3192 Holiday Pay
3193 Per Diem Lieu of Benefits
3194 Out of Class, Lead Work, Special Qualifications
3195 Longevity Bonus – Incentive

3196	Standby Duty Pay
3197	Diving Differential
3198	Penalty Pay
3199	Travel Differential
3210	Public Employees Retirement Contribution
3211	Employer Retirement Contribution to Deferred Compensation
3212	Pension Bond Assessment
3214	Pension Expense – GASB 68
3221	Social Security Taxes
3226	Social Security Taxes – Wages of Deceased Employee
3231	Unemployment Compensation and Assessment
3241	Workers' Compensation Assessments
3251	Workers' Accident Insurance
3252	Workers' Accident Insurance – Volunteer
3260	Health Engagement Model (HEM) Employee Incentive
3261	OPEU Cash
3262	Health Care Cash
3263	Medical, Dental, Life Insurance
3264	Medical, Dental, Life Insurance – Agency Subsidy
3271	Other Payroll Expenses
3281	Mass Transit Tax
3291	Employment Relations Board Assessments

Services and Supplies – Professional and technical services, property services, training and travel expenses, and purchases of supplies for use in government operations.

3800	Consultant Payroll – Professional Services
3805	Taxable Employee Reimbursable Expense – Payroll Other Services
3810	Employee Relocation – Payroll
3815	Laundry Services – Payroll
3820	Uniforms – Payroll
3830	Client Payments
3835	Elected Official Allowance
3836	In Leg Meals and Lodging – Payroll
3837	In Leg Ground Transportation – Payroll
4001	Annuity and Disability Benefits
4002	Death Benefits
4030	PERS Benefit Equalization
4101	Instate Meals with Overnight Stay
4103	Instate Mileage Reimbursement
4104	Instate Travel Miscellaneous Expenses
4105	Instate Meals – No Overnight Stay

4106	Instate Lodging
4107	Instate Air Transportation
4108	Instate Ground Transportation
4109	Instate Mileage Reimbursement – Full Rate
4110	Instate Mileage Reimbursement – Reduced Rate
4111	Instate Mileage Reimbursement - Volunteers
4112	Instate Mileage Reimbursement - Nonemployee
4149	Out of State Meals – No Overnight Stay
4150	Out of State Lodging
4151	Out of State Meals with Overnight Stay
4153	Out of State Mileage Reimbursement
4154	Out of State Travel Miscellaneous Expense
4155	Foreign Meals and Lodging
4156	Foreign Travel Mileage Reimbursement
4157	Foreign Ground Transportation
4158	Foreign Travel Miscellaneous Expense
4159	Out of State Air Transportation
4160	Out of State Ground Transportation
4161	Foreign Air Transportation
4162	Out-Of-State Mileage Reimbursement – Full Rate
4163	Out-Of-State Mileage Reimbursement – Reduced Rate
4164	Out-Of-State Mileage Reimbursement - Volunteers
4165	Out-Of-State Mileage Reimbursement - Nonemployee
4200	Office Supplies
4201	Office Services
4202	Equipment Rental
4206	Catering Services
4250	Dues and Memberships
4251	Subscriptions and Publications
4253	Advertising, Publicity, Publishing, and Printing Services
4255	Prizes and Awards
4301	Telecom/Voice Usage
4302	Telecom/Voice Equipment Rental < \$5k
4303	Telecom/Voice Maintenance
4304	Telecom/Voice Equipment < \$5k
4305	Telecom/Network Services
4306	Telecom/Network Equipment < \$5k
4307	Telecom/Network Support
4310	Telecom/Wireless Public Safety Usage
4311	Telecom/Wireless PS Equipment < \$5k

4312	Telecom/Wireless PS Support
4315	Telecom/Teleconference Usage
4316	Telecom/Teleconference Equipment < \$5k
4317	Telecom/Teleconference Support
4354	Computer Technology Mainframe Equip < \$5k
4355	Computer Technology Mainframe Equip Rental < \$5k
4356	Computer Technology Mainframe Software < \$5k
4357	Computer Technology Mainframe Support
4360	Computer Technology Server Equip < \$5k
4361	Computer Technology Server Software < \$5k
4362	Computer Technology Server Support
4365	Computer Technology PC Equipment < \$5k
4366	Computer Technology PC Software < \$5k
4367	Computer Technology PC Support
4370	Computer Technology Peripheral Equip Rental < \$5k
4371	Computer Technology Peripheral Support
4372	Computer Technology Peripheral Equip < \$5k
4375	Computer Technology Computer Processing
4401	Training, Education, or Instruction Services
4402	Interagency Training, Education, or Instruction Services
4404	Professional Development In House Training
4406	Professional Development Instate Tuition and Registration, 1099 Reportable
4409	Professional Development Instate Mileage Reimbursement
4410	Professional Development Instate Travel Miscellaneous Expense
4411	Professional Development Out of State Tuition and Registration, 1099 Reportable
4414	Professional Development Out of State Mileage Reimbursement
4415	Professional Development Out of State Travel Miscellaneous Expenses
4416	Professional Development Foreign Meals and Lodging
4418	Professional Development Foreign Ground Transportation
4419	Professional Development Foreign Tuition and Registration
4420	Professional Development Foreign Travel Miscellaneous Expenses
4421	Professional Development Foreign Mileage Reimbursement
4422	Employee Recruitment Meals
4426	Professional Development Training Materials
4428	Training Supplies
4429	Training Equipment < \$5K
4430	Employee Recruitment, Wellness and Safety, 1099 Reportable

4431	Employee Reimbursement Professional Development Instate Meals/Lodging
4432	Employee Reimbursement Professional Development Out of State Meals/Lodging
4433	Professional Development Instate Lodging
4434	Professional Development Out of State Lodging
4435	Professional Development Instate Meals, No Overnight Stay
4436	Professional Development Out of State Meals, No Overnight Stay
4437	Professional Development Dues and Memberships
4438	Professional Development Instate Air Transportation
4439	Professional Development Instate Ground Transportation
4440	Professional Development Out of State Air Transportation
4441	Professional Development Out of State Ground Transportation
4442	Professional Development Foreign Air Transportation
4443	Employee Recruitment Lodging
4444	Employee Recruitment Air Transportation
4445	Employee Recruitment Ground Transportation
4446	Employee Recruitment Travel Reimbursement
4447	Employee Recruitment Mileage Reimbursement
4450	Professional Development Instate Mileage Reimbursement – Full Rate
4451	Professional Development Instate Mileage Reimbursement – Reduced Rate
4452	Professional Development Out-Of-State Mileage Reimbursement – Full Rate
4453	Professional Development Out-Of-State Mileage Reimbursement – Reduced Rate
4500	Professional Services Non-IT < \$75K
4505	Professional Services Non-IT > \$75K
4510	Professional Services/Network
4511	Professional Services/Wireless Public Safety
4512	Professional Services/Teleconference
4513	Professional Services/Application New
4514	Professional Services/Application Modifications
4515	Professional Services/Application Maintenance
4516	Professional Services/Servers
4517	Professional Services/IT Security
4518	Professional Services/IT Quality Assurance
4519	Professional Services/Managed Service Provider
4520	Professional Services/IT Quality Control
4526	Dispute Resolution Services
4550	Attorney General Legal Fees

4600	State Government Service Charges
4625	ARRA Central Service Charges
4650	Intra/Inter Agency Charges
4675	Delinquent Claims Interest
4680	Loss Liability Expenditure
4685	Liability Expenditure – Attorney Settlement
4690	Pollution Remediation Outlays
4701	Other Services
4703	Uniforms
4704	Other Supplies
4705	Laundry Services
4720	Collection Fees – DOR
4725	Collection Fees – Private Collection Agent
4730	Merchant Fees
4735	Credit Card Surcharges
4740	Investment Expense
4800	Facilities Rent <u>Interagency Lease Payments</u>
4801	Facilities Taxes- <u>Paid Directly to Govt</u>
<u>4802</u>	<u>Payments on Short-term Leases</u>
<u>4803</u>	<u>Variable Lease Payments</u>
<u>4804</u>	<u>Other Lease Payments</u>
4825	Fuels and Utilities
4850	Facilities Maintenance
4851	Facilities Supplies
4875	Food and Kitchen Supplies
4900	Medical Supplies
4901	Medical Services
4902	Medical Rentals
4950	Other Care of Residents/Patients – Service
4951	Other Care of Resident/Patient – Supplies
4952	Transitional Housing
4975	Agency Program Related Services
4976	Agency Program Related Supplies
4977	Agency Program Related Reimbursements
4999	Expendable Property Non-IT < \$5k
7430	Amortization – Prepaid Expenses

Capital Outlay – Expenditures for acquiring capital assets.

5100	Office Furniture and Fixtures > \$5K
5105	Installation of Furniture and Fixtures > \$5K, 1099 Reportable

5120	Works of Art and Historical Treasures > \$5K
5125	Installation of Art and Historical Treasures > \$5K, 1099 Reportable
5150	Equipment and Machinery > \$5K
5155	Installation of Equipment and Machinery > \$5K, 1099 Reportable
5170	Motor Vehicles > \$5K
5175	Assembly/Motor Vehicles > \$5K, 1099 Reportable
5200	Telecom/Voice Equipment > \$5K
5201	Telecom/Network Equipment > \$5K
5202	Telecom/Wireless PS Equip > \$5K
5203	Telecom/Teleconference Equip > \$5K
5205	Telecom/Installation Services > \$5K
5250	Technical Equipment > \$5K
5255	Installation/Technical Equipment > \$5K, 1099 Reportable
5300	Information Technology Network Software > \$5K
5301	Information Technology Mainframe Software > \$5K
5302	Information Technology Server Software > \$5K
5303	Information Technology PC Software > \$5K
5305	Information Technology Software Services > \$5K, 1099 Reportable
5350	Computer Technology Mainframe Equip > \$5K
5351	Computer Technology Server Equip > \$5K
5352	Computer Technology Peripheral Equip > \$5K
5355	Computer Technology Installation Service > \$5K
5400	Household and Institutional Equipment > \$5K
5405	Installation of Household and Institutional Equipment > \$5K, 1099 Reportable
5450	Industrial and Heavy Equipment > \$5K
5455	Installation of Industrial and Heavy Equipment > \$5K, 1099 Reportable
5500	Aircraft > \$5K
5505	Assembly/Aircraft > \$5K, 1099 Reportable
5600	Agricultural Equipment and Machinery > \$5K
5605	Installation of Agricultural Equipment and Machinery > \$5K, 1099 Reportable
5705	Land Improvements > \$5K, 1099 Reportable
5725	Land Use Rights > \$5K
5730	Land > \$5K
5755	Leasehold Improvements > \$5K, 1099 Reportable
5770	Capital Leased Property <u>Asset Acquired Under Lease Agreement</u> > \$5K
5775	Installation <u>of</u> Capital Leased Property > \$5K, 1099 Reportable
5805	Buildings and Improvements > \$5K, 1099 Reportable
5905	Other Capital Outlay > \$5K, 1099 Reportable

5915	Other Intangible Assets > \$5K
5925	State Highways > \$5K, 1099 Reportable
5935	Other Roads > \$5K, 1099 Reportable
5945	Tunnels and Bridges > \$5K, 1099 Reportable
5955	Airports > \$5K, 1099 Reportable
5965	Utility Systems > \$5K, 1099 Reportable
5975	Docks, Dikes, and Dams > \$5K, 1099 Reportable

Cost of Goods Sold – Cost of inventories sold in proprietary fund operations.

4061	Merchandise Inventory (Stores for Resale)
4062	Other Cost of Goods Sold
4063	Liquor Cost of Goods Sold

Special Payments to State Agencies – Distributions to other state agencies that will be reported as interagency transfers in the GAAP financial statements but are budgeted as expenditures.

<u>6080</u>	<u>Distribution to Legislative Policy & Research Committee</u>
6081	Distribution to Board of Dentistry
6082	Distribution to Department of Human Services
6084	Distribution to Oregon Watershed Enhancement Board
6085	Distribution to Land Use Board of Appeals
6086	Distribution to Criminal Justice Commission
6087	Distribution to State Board of Psychologists Examiners
6088	Distribution to Board of Accountancy
6089	Distribution to Board of Tax Practitioners
<u>6090</u>	<u>Distribution to Board of Licensed Social Workers</u>
<u>6091</u>	<u>Distribution to Government Ethics Commission</u>
6094	Distribution to Oregon State Marine Board
6095	Distribution to State Board of Chiropractic Examiners
6096	Distribution to Oregon Youth Authority
6097	Distribution to Office of Private Health Partnerships
6098	Distribution to Office of the Governor
6105	Distribution to Oregon State Library
<u>6108</u>	<u>Distribution to Mental Health Regulatory Agency</u>
6110	Distribution to Public Defense Services
6122	Distribution to Department of Administrative Services
6123	Distribution to Long Term Care Ombudsman
6124	Distribution to Oregon Business Development Department (Business Oregon)
6125	Distribution to Oregon Advocacy Commissions Office
6126	Distribution to Department of Justice
6127	Distribution to Department of State Lands
6128	Distribution to Department of Revenue

6129	Distribution to Oregon State Treasury
6130	Distribution to Legislative Administration Committee
6131	Distribution to Secretary of State
6132	Distribution to Judicial Department
6133	Distribution to Military Department
6135	Distribution to State Board of Parole & Post Prison Supervision
6136	Distribution to Department of State Police
6137	Distribution to Department of Public Safety Standards and Training
6138	Distribution to Oregon Department of Veterans' Affairs
6139	Distribution to Department of Corrections
<u>6140</u>	<u>Distribution to Oregon Corrections Enterprises</u>
<u>6141</u>	<u>Distribution to Oregon Tourism Commission</u>
6142	Distribution to Oregon Department of Energy
6144	Distribution to Department of Environmental Quality
6151	Distribution to Psychiatric Security Review Board
6155	Distribution to State Board of Pharmacy
<u>6156</u>	<u>Distribution to Real Estate Agency</u>
6157	Distribution to Oregon Health Authority
6158	Distribution to State Commission on Children and Families
6161	Distribution to Department of Consumer and Business Services
6162	Distribution to Oregon Public Employees Retirement System
6164	Distribution to Employment Department
6170	Distribution to Department of Education
6172	Distribution to Teacher Standards and Practices Commission
6173	Distribution to Commission for the Blind
6175	Distribution to Oregon Department of Agriculture
6177	Distribution to Department of Forestry
6178	Distribution to Department of Geology and Mineral Industries
6179	Distribution to Oregon Department of Fish and Wildlife
6180	Distribution to Department of Land Conservation and Development
6181	Distribution to Water Resources Department
6182	Distribution to Parks and Recreation Department
6183	Distribution to Department of Transportation
<u>6184</u>	<u>Distribution to Travel Information Council</u>
6188	Distribution to Department of Aviation
6190	Distribution to Health Related Licensing Boards
6191	Distribution to Bureau of Labor and Industries
6192	Distribution to Oregon Liquor and Cannabis Control Commission
6193	Distribution to Oregon Medical Board
6194	Distribution to Board of Nursing

6195	Distribution to Public Utilities Commission
6196	Distribution to Housing and Community Services Department
6197	Distribution to Construction Contractors Board
6198	Distribution to Higher Education Coordinating Commission
6200	Intra-agency General Fund/ Other Fund Transfers

Special Payments Intergovernmental – Distributions to other government entities, outside state government.

6093	Distribution to Oregon Health and Science University (Component Unit)
6300	Distribution to Counties
6400	Distribution to Cities
6450	Distribution to University of Oregon
6451	Distribution to Oregon State University
6452	Distribution to Portland State University
6453	Distribution to Southern Oregon University
6454	Distribution to Eastern Oregon University
6455	Distribution to Western Oregon University
6456	Distribution to Oregon Institute of Technology
6457	Distribution to Oregon Affordable Housing Assistance Corporation (OAHAC)
6500	Distribution to Community College Districts
6600	Distribution to Local School Districts
6700	Distribution to Other Governments

Special Payments – Distributions to non-government entities.

6725	Distribution to Non-Governments
6726	Distribution to For-Profit Subrecipient
6730	Other Distributions to Subrecipients
6735	Distribution to Non-Profit Organizations
6740	Other Distribution to Taxable Subrecipients
<u>6750</u>	<u>Retirement Contributions on Behalf of Other Governments</u>
6800	Distribution to Individuals
6805	Client/Benefit Payments
6808	Distributions to Non-Employees
6810	Rental Assistance
6820	Payments to Counties
6821	Payments to Cities
6822	Payments to Community College Districts
6823	Payments to Local School Districts
6824	Payments to Other Governments
6826	Payments to Non-governments
6893	Payments to OHSU (Component Unit)

6900	Other Special Payments
6905	Loan Repayment on Behalf of Grant Subrecipients
6910	Distribution to Contract Service Provider
6950	Other Special Payments – Medical Services

Loans Repaid – Repayments of loans received.

6825	Loans Repaid to State Agencies
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Loans Made – Payments to others that are to be repaid at a future date.

6727	Loans Made – Subrecipient Distribution
6850	Loans Made to Individuals
6870	Loans Made to State Agencies
6875	Loans Made – Other

Refunded Debt Payment to Escrow Agent – Payment to escrow agent of the amounts needed to defease bonds or other debt.

4051	Bond Refunding Debt Payment – Escrow – Agency Cash
4056	COP Refunding Debt Payment – Escrow Agent Not From Proceeds
7050	Refunded Debt Payment – Escrow Agent – from Bond/COP Proceeds

Gain (Loss) on Capital Asset Impairments – An amount calculated using one of four methods that represents the portion of the historical cost that will be written off as a result of the capital asset impairment. When an insurance recovery is recognized in the same fiscal year as the impairment, the gain (loss) on capital asset impairment is reported net of the insurance recovery.

7510	Gain (Loss) on Capital Asset Impairments
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Insurance Recovery Subsequent to Loss – (1) Insurance settlement for an insured loss related to a capital asset impairment recognized in a fiscal year subsequent to the year of the impairment; or (2) insurance settlement for an insured loss (such as theft) not related to capital asset impairment.

7511	Insurance Recovery Subsequent to Loss
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Principal – Payments of the face amount of debt.

7100	Principal – Bonds
<u>7125</u>	<u>Principal – Direct Placement/Borrowings</u>
7150	Principal – Certificates of Participation
7200	Principal – Loans
7275	Principal – Appropriation Bonds
7410	Principal – Tax Anticipation Notes

Principal Payments on Leased Assets – Payments of the discounted minimum future payments

<u>7000</u>	<u>Lease Payment for Equipment and Machinery</u>
<u>7001</u>	<u>Lease Payment for Motor Vehicles</u>
<u>7002</u>	<u>Lease Payment for Data Processing Hardware</u>
<u>7003</u>	<u>Lease Payment for Tunnels & Bridges</u>

<u>7004</u>	<u>Lease Payment for Airports</u>
<u>7005</u>	<u>Lease Payment for Docks, Dikes, & Dams</u>
<u>7006</u>	<u>Lease Payment for Land</u>
<u>7007</u>	<u>Lease Payment for Buildings</u>
<u>7008</u>	<u>Lease Payment for Other Assets</u>

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Interest – Payments of the charges for the use of borrowed money.

<u>7225</u>	<u>Interest – Direct Placement/Borrowings</u>
7250	Interest – Bonds
7280	Interest – Appropriation Bonds
7300	Interest – Certificates of Participation
7400	Interest – Loans
<u>7401</u>	<u>Interest – Leased Assets</u>
7405	Other Interest Expense
7415	Interest – Tax Anticipation Notes
7450	Amortization – Discount/Premium on Bonds
7455	Amortization – Discount/Premium on Certificates of Participation
7456	Amortization – Discount/Premium on Tax Anticipation Notes
<u>7457</u>	<u>Amortization – Discount/Premium on Direct Placements/Borrowings</u>
7468	Amortization of Prepaid Debt Insurance
7470	Amortization Deferred Loss (Gain) on Refunding

Other Debt Service – Expenses associated with servicing debt other than principal or interest.

2310	Loss on Bond Calls – Disbursements
2311	Loss on COP Calls – Disbursements
2315	Loss on Bond Call – Capitalization Write Off
2316	Loss on COP Call – Capitalization Write Off
4040	Appropriation Bond Costs
<u>4041</u>	<u>Direct Placement/Borrowings</u>
4045	TAN Costs
4050	Bond Costs
4055	Certificate of Participation Costs

Depreciation and Amortization – The systematic and rational apportionment of costs over a period of time.

7474	Amortization of Other Capital Assets
7475	Amortization of Leasehold Improvements
7476	Depreciation Expense
<u>7477</u>	<u>Amortization of Leased Property</u>
7478	Amortization of Software
<u>7480</u>	<u>Amortization of Leased Equipment and Machinery</u>
<u>7481</u>	<u>Amortization of Leased Motor Vehicles</u>
<u>7482</u>	<u>Amortization of Leased Data Processing Hardware</u>
<u>7483</u>	<u>Amortization of Leased Tunnels & Bridges</u>
<u>7484</u>	<u>Amortization of Leased Airports</u>
<u>7485</u>	<u>Amortization of Leased Docks, Dikes, & Dams</u>
<u>7486</u>	<u>Amortization of Leased Land</u>

7487 Amortization of Leased Buildings

7488 Amortization of Other Leased Assets

Bad Debt Expense – The expense associated with writing off loans owed to the agency that cannot be reported as a reduction of revenue because no revenue has been recorded.

7479 Bad Debt Expense

Change in Reserve for Inventories – The change between reporting periods in the amount of inventory reported in a governmental fund.

7500 Increase/Decrease in Governmental Inventories Reserve

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