

## OREGON ACCOUNTING MANUAL

**SUBJECT:** Accounting and Financial Reporting

**Number:** 60.10.00

**DIVISION:** Chief Financial Office

**Effective date:** June 14, 2017

**Chapter:** Chart of Accounts

**Part:** General Ledger Accounts

The following pages list and define the general ledger accounts in R\*STARS. Budgetary accounts and accounts that roll up to default GAAP account classes have not been included.

<u>D31</u>	<u>General Ledger Account Title</u>	<u>Definition</u>
0060	Undistributed Cash Receipt	Unidentified receipts deposited with State Treasury until they can be moved to an appropriate account.
0065	Unreconciled Deposit	Deposits recorded in R*STARS which have not yet been reconciled to State Treasury records through the interface.
0070	Cash on Deposit with Treasurer	Cash deposited with the State Treasury in a receipted account.
0072	Cash on Hand	Currency, coin, checks, warrants, money orders, and bank drafts on hand. Includes petty cash accounts, change funds, and receipts held prior to deposit.
0075	Cash on Deposit – Suspense Account at Treasury	Cash deposited with the State Treasury in a suspense, or unreceipted, account.
0077	Cash in Bank	Cash in depositories other than the State Treasury.
0080	Cash with Fiscal Agents – Restricted Current	Deposits with fiscal agents, such as commercial banks, normally for the payment of matured bonds and interest. This account should be used only when the agency is doing business directly with the fiscal agent and the cash being held is restricted.
0081	Cash With Fiscal Agents – Unrestricted	Deposits with fiscal agents, such as commercial banks, for the payment of obligations other than matured bonds and interest, or for the purchase of investments. This account should be used only when the agency is doing business directly with the fiscal agent and use of cash is not restricted.
0085	Cash Equivalent	Deposits that are the equivalent of cash and are appropriately reported as part of cash and cash equivalents in accordance with OAM policy 15.10.00.PO.
0230	Investments – OITP	Cost of investments made and held by the State Treasury in the Oregon Intermediate Term Pool.
0235	Investment Valuation Acct - OITP	An account used to reflect the difference between cost and fair value of Oregon Intermediate Term Pool investments.

0240	Investments – Designated	Investments made and held by the State Treasury from moneys deposited in agencies' designated fund accounts. This account is used to record the cost of the investments.
0245	Investment Valuation Account – Designated	An account used to reflect the difference between cost and fair value of designated investments.
0250	Investments – Other	Securities, certificates of deposit, and real estate for the production of income in the form of interest, dividends, rentals, or lease payments. This account is used to record the cost of the investments. These investments are held outside the State Treasury.
0255	Investment Valuation Account – Other	An account for recording the difference between cost and fair value for investments recorded in account 0250, Investments – Other.
0290	Investments – Restricted Current	Investments which are available for only limited purposes due to restrictions imposed externally or imposed by law. The investments are intended to liquidate or mature within one year.
0330	Securities Held in Trust	Securities of any type held in trust as performance deposits or for other reasons.
0335	Savings and TCD Held in Trust	Savings accounts or Time Certificates of Deposit that are held in trust as performance deposits or for other reasons.
0350	Securities Lending Collateral	Collateral held for securities on loan.
0410	Taxes Receivable – Current	The uncollected portion of taxes due that are expected to be collected within 90 days for modified accrual accounting and one year for full accrual accounting.
0411	Allowance for Uncollectible Taxes – Current	That portion of current taxes receivable that is estimated to be uncollectible.
0420	Taxes Receivable – Noncurrent	The uncollected portion of taxes due that are expected to take longer to collect than 90 days for modified accrual accounting and one year for full accrual accounting.
0501	Accounts Receivable Other – Billed	Amounts due to the reporting entity, primarily resulting from sales of goods or services, and posted to the Document Financial table in R*STARS. Includes all receivables not falling in another receivable classification. Does not include amounts due from other funds or other state agencies resulting from transfer of moneys.
0502	Allowance for Uncollectible Accounts – Current	That portion of current accounts receivable that is estimated to be uncollectible.
0503	Accounts Receivable Other – Unbilled	Amounts due to the reporting entity, primarily resulting from sales of goods or services, and that are not posted to the Document Financial table in R*STARS. Includes all receivables not falling in another receivable classification. Does not include amounts due from other funds or other state agencies resulting from transfer of moneys.

0504	Accounts Receivable – Suspense Accounts	Amounts due to the reporting entity and associated with transactions of a Treasury suspense account (i.e., not subject to appropriation control).
0507	Payroll Accounts Receivable	Amounts due to the reporting entity related to payroll.
0510	Targeted Case Management Expense Recoupment	This account is used for transactions within DHS that are specific to Medicaid billings.
0535	Advances Non-Document Supported	Cash advanced by a state agency that will remain a receivable until the cash has been returned or otherwise accounted for. Does not include advances or loans to another state agency or fund.
0542	Accounts Receivable Federal – Unbilled	Amounts due to the reporting government from the federal government. These amounts may represent grants-in-aid, shared taxes, loans, charges for services rendered, or reimbursement of expenditures. Use this account for balances not posted to the Document Financial table.
0543	Accounts Receivable Federal – Billed	Amounts due to the reporting government from the federal government. These amounts may represent grants, shared taxes, loans, charges for services rendered, or reimbursement of expenditures. The accrual should be made at the time the service or supplies spent by the agency are reimbursable by the federal government. Use this account for balances posted to the Document Financial table.
0547	Due from Other Governments	Amounts due from other governmental units, excluding the federal government or other state agencies.
0572	Notes Receivable – Current	The portion due within one year of an unconditional written promise, signed by the maker, to pay a certain sum.
0573	Unreimbursed Advances	Travel advances that have not yet been expensed or reimbursed.
0574	Interest Receivable Other – Billed	The amount of interest receivable on loans, delinquent taxes, etc. that has been billed. This account excludes interest receivable on designated investments.
0575	Interest Receivable Other – Unbilled	The amount of interest receivable on loans, delinquent taxes, etc. that has not been billed. This account excludes interest receivable on designated investments.
0576	Interest Receivable – Designated Investment	The amount of interest receivable on designated fund investments held by the State Treasurer.
0580	Accrued Interest Purchased	Interest receivable on an investment that is paid for as a part of the investment purchase.
0586	Due from Other Funds/Agencies	An asset account used to indicate amounts due from another fund or state agency. The offsetting account in the other fund or agency is account 1532, Due to Other Funds/Agencies.
0587	Due from Component Unit	An amount due from an agency defined as a discretely presented component unit of the State (e.g., OHSU or SAIF Corporation).

0600	Inventories – Materials and Supplies	The cost of supplies on hand for use in agency operations. The offsetting nonspendable fund balance account in governmental funds is account 3031, Nonspendable Fund Balance-Inventory.
0601	Inventories – Stores for Resale	The cost of goods held for resale. If the proceeds from the sales are not restricted, committed, or assigned to a specific purpose, the balance is offset by account 3031, Nonspendable Fund Balance-Inventory, in governmental funds.
0602	Prepaid Expenses	Recurring expenses entered in the accounts for benefits not yet received. Examples are postage on hand and unexpired insurance premiums. The offsetting fund balance account in governmental funds is account 3032, Nonspendable Fund Balance-Prepaid Items.
0811	Works of Art and Historical Treasures – No Depreciation	Art or historical artifacts that are inexhaustible; that is, their economic benefit or service potential is used up so slowly that their estimated useful lives are extraordinarily long.
0812	Works of Art and Historical Treasures – Depreciable	Works of art and historical artifacts that are exhaustible, such as exhibits whose useful lives are diminished by display, education or research uses.
0815	Equipment and Machinery	Tangible property of a permanent nature (other than land, buildings and improvements to land and buildings) used in agency operations. Examples include machinery, tools, and equipment. Does not include data processing hardware.
0816	Motor Vehicles	Cars, trucks, vans or other motorized vehicles used in agency operations.
0817	Data Processing Software	Computer software programs developed or purchased for internal use.
0818	Data Processing Hardware	Computers and peripheral equipment such as modems and servers.
0820	Other Intangible Assets (Amortizable)	The cost of intangible assets (other than land use rights) that have limited lives, such as a patent.
0839	Other Intangible Assets (Not Amortized)	The cost of intangible assets (other than land use rights) with indefinite lives, such as a trademark.
0840	State Highways	All state highways maintained by an agency including interstate highways, principle arterials, minor arterials, major collectors, and minor collectors.
0841	Other Roads	Any graveled or paved section of land maintained by an agency and used by motorized vehicles, not associated with state highways.
0842	Tunnels and Bridges	Infrastructure including tunnels, bridges, trestles, and other similar items needed for the construction of roadway systems.

0843	Airports	Any airport maintained by an agency. Includes elements such as air traffic control structures, hangars, taxiways, runways, fueling stations, lighting, outbuildings, and helicopter landing pads.
0844	Utility Systems	Systems designed to deliver facility services including sanitary sewer collection systems (not septic systems), fiber optic systems, water distribution systems, electrical distribution systems, and vehicle fuel distribution systems. These are distinguished from land improvements in that they are not an integral part of the operation of a single building.
0845	Docks, Dikes, and Dams	Infrastructure including docks, piers, dikes, levies, seawalls, dams and structures associated with dams, wharves, and other similar assets.
0848	Land Use Rights (Not Amortized)	The carrying value of land use rights that have indefinite lives, for example, a permanent easement.
0849	Land Use Rights (Amortized)	The cost of land use rights acquired by contract or other legal agreement. Examples include non-permanent easements, water, mineral, and timber rights. The useful life of these assets is limited to the term of the underlying contract.
0850	Land	The carrying value of land owned by the State, including easements, rights of way, and non-depreciable land improvements.
0852	Buildings and Building Improvements	Permanent structures and improvements thereto normally used to house people or property.
0856	Land Improvements	Permanent improvements, other than buildings, that add value to land. Examples include fences, gates, retaining walls, pedestrian bridges, sidewalks, paved paths, parking lots, lighting, irrigation systems, septic systems, swimming pools, fountains, signage, kiosks, and landscaping.
0860	Construction in Progress – Highway System	An account, specific for the highway system, for the temporary capitalization of labor, materials, and overhead costs of a construction or capital improvement project undertaken but not yet completed.
0861	Construction in Progress	An account for the temporary capitalization of labor, materials, and overhead costs of a construction or capital improvement project undertaken but not yet completed.
0862	Leasehold Improvements	Permanent additions or improvements made to leased assets that revert to the property owner upon termination of lease.
0863	Capital Leased Property	A lease of real or personal property that meets the criteria for capitalizing an asset and recording a liability for the obligation.
0865	Accumulated Amortization – Land Use Rights	The accumulation of systematic and rational allocations of the estimated cost of using land use rights, on a historical cost basis, over the useful life of the land use rights.
0866	Accumulated Amortization – Other Intangible Assets	The accumulation of systematic and rational allocations of the estimated cost of using other intangible assets, on a historical cost basis, over the useful life of the other intangible assets.

0867	Accumulated Depreciation – Land Improvements	The accumulation of systematic and rational allocations of the estimated cost of using land improvements, on a historical cost basis, over the useful life of the land improvements.
0868	Accumulated Amortization – Data Processing Software	The accumulation of systematic and rational allocations of the estimated cost of using data processing software, on a historical cost basis, over the useful life of the software.
0869	Accumulated Depreciation – Equipment and Machinery	The accumulation of systematic and rational allocations of the estimated cost of using equipment and machinery, on a historical cost basis, over the useful life of the assets.
0870	Accumulated Amortization – Leasehold Improvements	The accumulation of systematic and rational allocations of the estimated cost of using leasehold improvements, on a historical cost basis, over the useful life of the leasehold improvements.
0871	Accumulated Amortization – Capital Leased Property	The accumulation of systematic and rational allocations of the estimated cost of using capital leased property, on a historical cost basis, over the useful life of the property.
0872	Accumulated Depreciation – Motor Vehicles	The accumulation of systematic and rational allocations of the estimated cost of using vehicles, on a historical cost basis, over their useful lives.
0873	Accumulated Depreciation – Data Processing Hardware	The accumulation of systematic and rational allocations of the estimated cost of using data processing hardware, on a historical cost basis, over its useful life.
0875	Accumulated Depreciation – Buildings and Building Improvements	The accumulation of systematic and rational allocations of the estimated cost of using buildings and improvements, on a historical cost basis, over the useful lives of the buildings.
0876	Accumulated Depreciation – Art and Historical Treasures	The accumulation of systematic and rational allocations of the estimated cost of using art and historical treasures, on a historical cost basis, over their useful lives.
0880	Accumulated Depreciation – State Highways	The accumulation of systematic and rational allocations of the estimated cost of using state highways over their useful lives.
0881	Accumulated Depreciation – Tunnels and Bridges	The accumulation of systematic and rational allocations of the estimated cost of using tunnels and bridges over the useful lives of the assets.
0882	Accumulated Depreciation – Airports	The accumulation of systematic and rational allocations of the estimated cost of using airports over the useful lives of the assets.
0883	Accumulated Depreciation – Utility Systems	The accumulation of systematic and rational allocations of the estimated cost of using utility systems over the useful lives of the assets.
0884	Accumulated Depreciation – Docks, Dikes and Dams	The accumulation of systematic and rational allocations of the estimated cost of using docks, dikes, and dams over the useful lives of the assets.
0885	Accumulated Depreciation – Other Roads	The accumulation of systematic and rational allocations of the estimated cost of using other roads over the useful lives of the assets.

0927	State Owned Property Held for Sale	Foreclosed and deeded property held for resale.
0928	Cash/Cash Equiv-Restricted Noncurrent	Cash or cash equivalents which are not available to pay current liabilities due to restrictions imposed externally or imposed by law.
0929	Investments – Noncurrent	Investments without a readily available market, for example, private equity securities.
0930	Notes Receivable – Noncurrent	The portion not due within a year of an unconditional written promise, signed by the maker, to pay a certain sum.
0931	Loans Receivable	Amounts that have been loaned to individuals or organizations external to the state.
0932	Contracts Receivable	Long-term obligations due to the state and secured by a written contract.
0933	Mortgage Receivable	Long-term obligations due to the state and secured by real estate.
0934	Allowance for Uncollectible Accounts – Noncurrent	The portion of noncurrent contracts, mortgages, and notes receivable estimated to be uncollectible.
0935	Other Receivables – Noncurrent	Long-term receivables that are not expected to be collected within 90 days of the end of the fiscal year for governmental funds or within one year for proprietary type funds.
0936	Allowance for Uncollectible Accounts – Noncurrent Loans Receivable	The portion of loans receivable estimated to be uncollectible.
0937	Allowance for Uncollectible Taxes Receivable – Noncurrent	The portion of noncurrent taxes receivable estimated to be uncollectible.
0940	Investments – Restricted	Investments restricted externally or by law.
0945	Conservatorship and Custodial Assets	Assets held by agencies in a conservatorship or custodial capacity. This should be recorded only in fiduciary funds.
0950	Advances to Other Funds/Agencies	Loans made to other state agencies or funds.
0951	Advances to Component Units	Loans made by state agencies to the state's component units.
0967	Net Pension Asset	Advance pension contributions through bond proceeds from sale of pension obligation bonds.
0990	Receivership Assets	The net assets of insurance companies which have been placed into receivership under control of the Department of Consumer and Business Services in accordance with statute.
0998	Derivative Instrument--Asset	Used to record the fair value of a hedging derivative instrument when the fair value is positive.
0999	Deferred Outflows—Hedging Derivatives	The amounts recorded in this account represent the deferral of the corresponding liability account, G/L 1295 Derivative Instruments – Liability.

1000	Deferred Outflows – Loss on Debt Refunding	The excess of the reacquisition price for the new debt over the net carrying amount of the defeased (old) debt, amortized over the life of either the new or the old debt, whichever is shorter.
1001	Deferred Outflows – Difference in Economic Experience	This account relates to the State’s pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
1002	Deferred Outflows – Difference Between Projected and Actual Investments	This account relates to the State’s pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
1003	Deferred Outflows – Change in Assumptions	This account relates to the State’s pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
1004	Deferred Outflows – Change in Employee Contribution and Proportion	This account relates to the State’s pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
1005	Deferred Outflows – Contributions After the Measurement Date	This account relates to the State’s pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
1211	Vouchers Payable	Liabilities for goods and services evidenced by approved vouchers.
1215	Accounts Payable	Short-term liabilities for goods and services received.
1216	Payroll Payable	Short-term liabilities for salaries and other payroll expenses.
1217	Mass Transit Payable	Short-term liability for mass transit taxes payable. This account is only used by the Department of Administrative Services.
1225	Accrued Interest on Bonds Sold	Liability for interest accruing on bonds between the issue date and the date of sale.
1230	Interest Payable – Current	Interest incurred but not yet due.
1235	Accrued Interest on COPS Sold	Liability for interest accruing on COPS between the issue date and the date of sale.
1276	Bonds Payable – Current	The face value of bonds due within one year.
1279	COP Payable – Current	The face value of certificates of participation due within one year.
1280	Lease-Purchase Contracts Payable – Current	The current portion of the liability for (1) a lease that transfers ownership at the end of the lease or contains a bargain

		purchase option and (2) other installment purchase contracts, including software licensing agreements.
1281	Obligations Under Capital Lease – Current	The current portion of the discounted present value of total future payments on lease agreements that are capitalized.
1290	Accrued Taxes Payable	Social Security taxes withheld from checks to housekeepers and others. Used only by the Department of Human Services.
1318	Backup Withholding Taxes Escrowed	Used only by agency 999 for backup withholding transactions.
1367	Deferred Compensation Payable	Used only by PERS for deferred compensation liabilities.
1512	Due to Other Governments	Amounts owed to other governmental units, such as cities and counties or the federal government.
1532	Due to Other Funds/Agencies	Amounts due to other state agencies or to other funds within the same agency.
1533	Due to Component Units	Amounts due to discretely presented component units, such as OHSU and SAIF.
1535	Matured Bonds/COPS and Coupons Payable	Bond and COP principal that has matured but has not been redeemed by the holder.
1540	Tax Anticipation Notes Payable	The face value of tax anticipation notes payable.
1545	Premium on Tax Anticipation Notes	The excess of cash received over par received from the sale of Tax Anticipation Notes. Will be amortized in full at the time of payment of the notes.
1550	Deposit Liability – Document Supported	Amounts held as customer deposits that are supported in the Document Financial table.
1551	Deposit Liability – Non-Document Supported	Amounts held as customer deposits that are not supported in the Document Financial table.
1575	Trust Funds Payable – Current	The current portion of a liability for amounts held in trust for individuals or businesses.
1576	Controlled Deposit Liability	Liability for amounts held in trust.
1577	Trust Funds Payable – Noncurrent	The portion of a liability for amounts held in trust for individuals or businesses that is due in one year or more.
1578	Reserve for Securities in Trust	Liability account that offsets assets held in trust.
1600	Obligations Under Securities Lending	The liability that offsets cash held as collateral for securities lending.
1603	Unearned Revenue – Non Document Supported	Revenue that has been received but has not yet been recognized because it has not been earned – without document support.

1604	Unearned Revenue – Document Supported	Revenue that has been received but has not yet been recognized because it has not been earned – with document support.
1605	Vacation Payable – Current	The portion of the liability for compensated absences expected to be liquidated within one year.
1617	Claims and Judgments Payable – Current	The current portion of the liability due for insurance claims or judgments against an agency.
1619	Arbitrage Rebate Payable – Current	Amounts due within one year to the IRS for interest earned on unspent bond or COP proceeds that exceed legally allowable returns.
1621	Mortgage Payable – Current	Amounts due within one year that are secured by real property.
1622	Contracts Payable – Retainage – Current	The current portion of amounts due for contracted services, which are being withheld until the services are complete and accepted.
1625	Legal Reserves – Current	Amounts due within one year that are reserved by the Department of Administrative Services for the legal costs associated with Risk Management claims that have been reported.
1626	Reported Claims – Risk Management – Current	Amounts due within one year that are reserved by the Department of Administrative Services for claims that have been reported.
1635	Loans Payable – Current	Amounts due within one year for loans received from entities other than state agencies or funds (which are reported as advances).
1640	Notes Payable – Current	Face value of notes due within one year.
1645	Lottery Prize Awards Payable – Current	Liabilities of the Oregon State Lottery due within one year for prizes.
1650	Pension-Related Debt – Current	The current portion of a separately financed specific liability payable to the state pension plan that is the result of the State’s unfunded actuarial liability that existed at the time of the formation of the State and Local Government Rate Pool (SLGRP), of which the State is a participant. Payments on this liability occur as part of the monthly pension contribution. Only amounts provided by SARS should be recorded in this account.
1680	Pollution Remediation Obligation – Current	The amount of the Pollution Remediation Obligation expected to be liquidated within one year.
1702	Discount on COPS Sold	The excess of par over the cash received from the sale of COPS that remains to be written off periodically (amortized) over the life of the COPS.
1703	Premium on COPS Sold	The excess of cash received from the sale of COPS over par that remains to be written off periodically (amortized) over the life of the COPS.

1704	COPS Payable – Noncurrent	The face value of certificates of participation due in over one year.
1709	Accreted Interest Payable	The liability for interest on certain debt investments whose face value reflects both principal and interest. Accreted interest accrues over the life of a long-term debt issuance but is not paid until the debt instruments mature.
1712	Discount on Bonds Sold	The excess of par value of bonds over the cash received from their sale that remains to be amortized over the life of the bonds.
1713	Premium on Bonds Sold	The excess of cash received over the par value of bonds. This account is amortized over the life of the bonds.
1714	Bonds Payable – Noncurrent	The face value of bonds that are due in over one year.
1715	Lease-Purchase Contracts Payable – Noncurrent	The noncurrent portion of the liability for (1) a lease that transfers ownership at the end of the lease or contains a bargain purchase option and (2) other installment purchase contracts, including software licensing agreements.
1716	Obligations Under Capital Lease – Noncurrent	The noncurrent portion of the discounted present value of total future payments on lease agreements that are capitalized.
1717	Claims and Judgments Payable – Noncurrent	The long-term liability for insurance claims or judgments against an agency.
1718	Vacation Payable – Noncurrent	The noncurrent portion of the liability for compensated absences.
1719	Arbitrage Rebate Payable - Noncurrent	Amounts due to the IRS for interest earned on unspent bond or COP proceeds that exceeds legally allowable returns.
1720	Accounts Payable – Noncurrent	Liabilities for services and supplies that will not be paid with current assets.
1721	Mortgage Payable – Noncurrent	Liabilities that are secured by real property.
1722	Contracts Payable – Retainage	Amounts payable for contracted services, which are being withheld until the services are complete and accepted.
1725	Legal Reserves – Noncurrent	Amounts reserved by the Department of Administrative Services for the legal costs associated with Risk Management claims that have been reported.
1726	Reported Claims – Risk Management – Noncurrent	Amounts reserved by the Department of Administrative Services for claims that have been reported.
1727	Legal IBNR	Amounts reserved by the Department of Administrative Services for legal costs associated with Risk Management claims that have been incurred but not reported.
1730	Original/Acquisition Loan Fees - Noncurrent	Nonrefundable fees and costs associated with lending, committing to lend, or purchasing a loan or group of loans. Direct loan origination fees and costs are deferred and recognized over the life of the loan as an adjustment to the yield on the loan.

1735	Loans Payable – Noncurrent	Amounts due for loans received from entities other than state agencies or funds (which are reported as advances).
1740	IBNR Reserves – Risk Management	Amounts reserved by the Department of Administrative Services for incurred but not reported claims.
1745	Lottery Prize Awards Payable – Noncurrent	Liabilities of the Oregon State Lottery for prizes.
1750	Notes Payable – Noncurrent	The face value of notes due in over one year.
1755	Pension-Related Debt – Noncurrent	The noncurrent portion of a separately financed specific liability payable to the state pension plan that is the result of the State’s unfunded actuarial liability that existed at the time of the formation of the State and Local Government Rate Pool (SLGRP), of which the State is a participant. Payments on this liability occur as part of the monthly pension contribution. Only amounts provided by SARS should be recorded in this account.
1760	Net Pension Liability (Asset)	This account relates to the State’s pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
1770	Net OPEB Obligation	The cumulative difference between the annual OPEB cost and the employer’s contribution to the plan.
1780	Pollution Remediation Obligation – Noncurrent	The noncurrent portion of the estimated liability for pollution remediation activities.
1785	Derivative Instrument-Liability	Used to record the fair value of a hedging derivative instrument when the fair value is negative.
1800	Advances from Other Funds/Agencies	Loans received from other state agencies or funds.
1805	Advances from Component Units	Loans received by state agencies from the state’s component units.
1850	Deferred Inflows – Hedging Derivatives	The amounts recorded in this account represent the deferral of the corresponding asset account, GL 0851 Derivative Instruments - Asset
1851	Deferred Inflows – Gain on Debt Refunding	The excess of the net carrying amount of the defeased (old) debt over the reacquisition price for the new debt, amortized over the life of either the new or the old debt, whichever is shorter.
1852	Deferred Inflows – Loan Origination	Points received by a lender in relation to a loan origination, amortized to revenue over the duration of the related loan. All other loan origination fees should be recognized as revenue in the period received.
1853	Deferred Inflows – Difference in Economic Experience	This account relates to the State’s pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.

1854	Deferred Inflows – Difference Between Projected and Actual Investments	This account relates to the State's pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
1855	Deferred Inflows – Change in Assumptions	This account relates to the State's pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
1856	Deferred Inflows – Change in Employee Contribution and Proportion	This account relates to the State's pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this account.
2734	Encumbrance Control – Non Document Supported	An account used to make adjustments to encumbrances for financial reporting purposes, when encumbrances should not be reported in the financial statements, but cannot be removed from the document supported file due to timing.
2735	Encumbrance Control – Document Supported	A control account supporting the detail of encumbrances, offset by reserved for encumbrances.
2951	System Clearing General Ledger Level Only	A clearing account used with some transaction codes that should always have equal debits and credits (zero balance).
3004	Net Position Held in Trust for Other Postemployment Benefits (OPEB)	The excess of assets over liabilities in Pension and Other Employee Benefit Trust Funds that are held in trust for other postemployment benefits (OPEB).
3008	Net Position Held in Trust for Pension Benefits	The excess of assets over liabilities in the Pension Trust Fund that are held in trust for pension benefits.
3011	Fund Balance Reserved for Encumbrances	In governmental funds, a segregation of fund balance to indicate commitments for planned expenditures.
3012	Fund Balance Reserved for Pre-Encumbrance	In governmental funds, a segregation of fund balance to indicate future planned expenditures not yet committed.
3018	Net Investment in Capital Assets	The component of net position consisting of total capital assets minus accumulated depreciation.
3023	Net Position Held in Trust	The excess of assets over liabilities in fiduciary funds.
3025	Net Position	The excess of assets over liabilities in proprietary type funds.
3026	Net Position – State Only	In internal service funds, the excess of assets over liabilities that is not available to the federal government, by prior agreement.
3031	Nonspendable Fund Balance-Inventory	In governmental funds, a segregation of fund balance to indicate that inventories reported in account 0600, Inventories-Materials and Supplies, are not available for expenditure. This account also applies to inventories reported in account 0601, Inventories-Stores for Resale, if the proceeds from sales are not restricted, committed, or assigned to a specific purpose.

3032	Nonspendable Fund Balance-Prepays	In governmental funds, a segregation of fund balance for prepaid items, indicating that such amounts are not available for expenditure.
3033	Nonspendable Fund Balance-Permanent Fund Principal	In permanent funds, a segregation of fund balance equal to the amount of permanent fund assets that, by the terms of the arrangement, cannot be spent
3034	Nonspendable Fund Balance-Long-term Loans Receivable	In the GAAP General Fund only, a segregation of fund balance equal to the balance in GL accounts 0931, Loans Receivable, and 0936, Allowance for Uncollectible Accounts-Noncurrent Loans Receivable, to indicate that this amount is not available for expenditure. Applicable only if proceeds from collections on the loans receivable are not restricted, committed or assigned to a specific purpose
3035	Nonspendable Fund Balance-Advance To Other Fund	In the GAAP General Fund only, a segregation of fund balance to indicate that advances to other funds are not available for expenditure. Applicable only if the proceeds from collection on the advance are not restricted, committed or assigned to a specific purpose.
3036	Nonspendable Fund Balance-Revolving Accounts	In governmental funds, a segregation of fund balance for petty cash and revolving cash accounts usually established by law on a permanent basis.
3037	Nonspendable Fund Balance-Other Noncurrent Receivables	In governmental funds, a segregation of fund balance for long-term receivables, indicating that such amounts are not available for expenditure.
3041	Restricted Fund Balance-Federal	In governmental funds, a fund balance classification that indicates fund resources are constrained by federal grants, federal laws, or federal regulations to be used for a specific purpose. Such resources are not available for other expenditures.
3042	Restricted Fund Balance-Oregon Constitution	In governmental funds, a fund balance classification that indicates fund resources are constrained by the Oregon Constitution to be used for a specific purpose. Such resources are not available for other expenditures.
3043	Restricted Fund Balance-Enabling Legislation	In governmental funds, a fund balance classification that indicates fund resources are constrained by legislation that (1) authorizes the state to levy, assess, or otherwise raise the revenue and (2) limits use of the resources to a specific purpose. Such resources are not available for other expenditures.
3044	Restricted Fund Balance-Debt Covenants	In governmental funds, a fund balance classification that indicates fund resources are constrained by debt covenants to be used for a specific purpose (generally, to make future payments on debt or for capital projects). Such resources are not available for other expenditures.
3045	Restricted Fund Balance-Donor/Other External Party	In governmental funds, a fund balance classification that indicates fund resources are constrained by donors or other external parties to be used for a specific purpose. Such resources are not available for other expenditures.

3051	Committed Fund Balance	In governmental funds, a fund balance classification that indicates fund resources are constrained by legislation to be used for a specific purpose. Such resources may not be redeployed for other purposes without legislation action.
3052	Assigned Fund Balance	In governmental funds, a fund balance classification that indicates resources are constrained by intent to be used for a specific purpose. Assigned fund balance is the residual fund balance classification in governmental funds other than the GAAP general fund.
3053	Unassigned Fund Balance	The residual fund balance classification in the GAAP general fund that represents available expendable financial resources.
3060	Prior Period Adjustment	An equity account that allows posting of corrections to previous reporting periods.
3062	Prior Year Post Closing Adjustment	An equity account used when posting corrections (such as audit adjustments) to closed prior periods, where the correct amount has already been reported in the CAFR.
3064	Accounting Change	An account used to report the equity effect of a change in accounting principle.
3074	Change in Capital Assets	Equity account used to offset change in net position when capital assets are purchased or otherwise changed.
3075	Change in Reserves/Nonspendable Fund Balance	Equity account used to offset the change in nonspendable accounts as they are increased or decreased.
3100	Revenue Control – Cash	General ledger control account for cash revenue.
3101	Revenue Control – Accrued	General ledger control account for accrued revenue.
3102	Revenue Control – Suspense	General ledger control account for revenue deposited to suspense accounts.
3105	Revenue Control – Financial Statement Accrual	General ledger control account for financial statement accruals of revenue (usually automatically reversed).
3150	Operating Transfers In Control	General ledger control account for transfers from other funds.
3152	Operating Transfers In Control – Suspense	General ledger control account for transfers into a suspense account.
3200	GAAP Revenue Offset	General ledger control account for revenue entries that are reflected differently for reporting under generally accepted accounting principles than for budgetary reporting.
3350	GAAP Transfers In Offset	General ledger control account used to record prior period adjustments or post closing adjustments involving transfers-in.
3500	Expenditure Control – Cash	General ledger control account for cash expenditures.

3501	Expenditure Control – Accrued	General ledger control account for accrued expenditures.
3502	Expenditure Control – Suspense	General ledger control account for expenditures made from a suspense account.
3503	Reduction of Expenditures - Accrued	General ledger control account for accrued reduction of expenditures.
3505	Expenditure Control – Financial Statement Accrual	General ledger control account for financial statement accruals of expenditures (generally automatically reversed).
3550	Operating Transfers Out Control	General ledger control account for transfers to other funds.
3552	Operating Transfers Out Control – Suspense	General ledger control account for transfers out of a suspense account.
3600	GAAP Expenditure Offset	General ledger control account for expenditure entries that are reflected differently for reporting under generally accepted accounting principles than for budgetary reporting.
3750	GAAP Transfers Out Offset	General ledger control account used to record prior period adjustments or post closing adjustments involving transfers-out.

# 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

**CAFR Title and Definition**

<u>D10 No.</u>	<u>Comptroller Object Title</u>
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Personal Income Taxes – Taxes on individuals based on income.

0111	Personal Income Taxes
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Corporate Income Taxes – Taxes on corporations based on income.

0115	Corporate Excise and Income Taxes
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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
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Inheritance Taxes – Taxes on the value of a deceased person’s assets.

0160	Inheritance Taxes
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Public Utilities Taxes – Taxes on public utilities to regulate tax rates charged to customers.

0142	Public Utilities Taxes
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Insurance Premium Taxes – Taxes on out-of-state insurers as a cost to do business in Oregon.

0143	Insurance Premium Taxes
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Motor Fuels Taxes – Sales taxes on gasoline and diesel fuel; constitutionally dedicated to transportation purposes.

0122	Motor Fuels Taxes
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Weight-Mile Taxes – Use taxes imposed on trucks; constitutionally dedicated to transportation purposes.

0123	Weight-Mile Taxes
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Vehicle Registration Taxes – Taxes charged for the use of vehicles on the State’s roads; constitutionally dedicated for transportation purposes.

0126	Vehicle Registration Taxes
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Employer – Employee Taxes – Payroll taxes on employers and employees.

0153	Other Employer – Employee Taxes
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Workers’ Compensation Insurance Taxes – Taxes collected from insurers based on workers’ compensation premiums earned in Oregon.

0152	Workers’ Compensation Insurance Taxes
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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.

0151	Employment Taxes
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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

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 Wards
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

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

0810 Income from Investments – Treasury

0811 Interest on Program Loans – Treasury

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

Employee Contributions – Retirement contributions received by PERS.

1001 Retirement Contributions

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

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

1112 Pension Bond Debt Service Assessments

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.

1279 Transfer in from Board of Dentistry  
1280 Transfer in from Board of Licensed Professional Counselors and Therapists  
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 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

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

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
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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

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

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 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  
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

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

2400	Contributions to Permanent Funds
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Extraordinary Items – Transactions or other financial events that are both unusual in nature and infrequent in occurrence.

2450	Extraordinary Items
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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
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Capital Contributions – Contributions of net assets to a proprietary fund.

2550	Capital Contributions
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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
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
4801	Facilities Taxes
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 > \$5K
5775	Installation/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.

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
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  
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  
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  
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  
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 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 – Distributions to 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
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
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
7150	Principal – Certificates of Participation
7200	Principal – Loans
7275	Principal – Appropriation Bonds
7410	Principal – Tax Anticipation Notes

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

7250	Interest – Bonds
7280	Interest – Appropriation Bonds
7300	Interest – Certificates of Participation
7400	Interest – Loans
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
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
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
7477	Amortization of Leased Property
7478	Amortization of Software

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
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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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## OREGON ACCOUNTING MANUAL

<b>SUBJECT:</b> Accounting and Financial Reporting	<b>Number:</b> 60.30.00
<b>DIVISION:</b> Chief Financial Office	<b>Effective date:</b> June 14, 2017
<b>Chapter:</b> Chart of Accounts	
<b>Part:</b> Comptroller Objects (Nominal Accounts) - Numeric Sequence	

<u>D10</u>	<u>Comptroller Object Title</u>	<u>Definition</u>
0050	Grant Budget Beg Balance TC076 Only	To record the expendable budget for a grant.
0111	Personal Income Taxes	Taxes on individuals based on income.
0115	Corporate Excise and Income Taxes	Taxes on corporations based on income.
0121	Cigarette Taxes	Taxes on cigarettes.
0122	Motor Fuels Taxes	Taxes on gasoline and diesel fuel; constitutionally dedicated to transportation purposes.
0123	Weight-Mile Taxes	Use taxes imposed on trucks; constitutionally dedicated to transportation purposes.
0124	Alcoholic Beverage Taxes	Taxes on alcoholic beverages.
0125	Other Selective Taxes	Taxes on a specific product or service that does not have its own comptroller object.
0126	Vehicle Registration Taxes	Taxes charged for the use of vehicles on the State's roads; constitutionally dedicated for transportation purposes.
0129	Healthcare Provider Taxes	Taxes on hospitals and other healthcare providers.
0130	Other Tobacco Product Taxes	Taxes on tobacco products other than cigarettes.
0131	Marijuana Product Taxes	Taxes on marijuana products.
0141	Amusement Taxes	Taxes on the intake of a lottery machine.
0142	Public Utilities Taxes	Taxes on public utilities to regulate tax rates charged to customers.
0143	Insurance Premium Taxes	Taxes on out-of-state insurers as a cost to do business in Oregon.
0144	Other Gross Receipts Business Taxes	Other Taxes – Selective taxes on sales, use, receipts and transfers of assets.

0151	Employment Taxes	Taxes used for the payment of unemployment benefits to individuals.
0152	Worker's Compensation Insurance Taxes	Assessments - Taxes collected from insurers based on workers' compensation premiums earned in Oregon.
0153	Other Employer – Employee Taxes	Payroll taxes on employers and employees.
0160	Inheritance Taxes	Taxes on the value of a deceased person's assets.
0171	Eastern Oregon Severance Taxes	Taxes on the removal of nonrenewable resources.
0172	Western Oregon Severance Taxes	Taxes on the removal of nonrenewable resources.
0173	Other Severance Taxes	Taxes on the removal of nonrenewable resources.
0181	Forest Protection Taxes	Other Taxes – Selective taxes on sales, use, receipts and transfers of assets.
0182	Other Taxes	Other Taxes – Selective taxes on sales, use, receipts and transfers of assets.
0210	Corporation Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0211	Fire Marshal Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0212	Other Business Licenses and Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0220	Park User Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0222	Drivers Licenses	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0223	Transportation Licenses and Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0224	Hunter and Angler Licenses	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0225	Commercial Fishing and Hunting Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0226	Power and Water Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.

0227	State Court Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0228	Other Nonbusiness Licenses and Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0229	Indigent Defense Recovery	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0300	Federal Revenue	Federal – All revenues and cost reimbursements received directly from the federal government.
0355	Federal Revenue as Other Funds	Federal – All revenues and cost reimbursements received directly from the federal government.
0360	Federal Revenue Service Contracts	Federal – All revenues and cost reimbursements received directly from the federal government.
0365	Build America Bonds Federal Credit	Federal – All revenues and cost reimbursements received directly from the federal government.
0401	Administrative and Service Charges	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0402	Education of Children in State Schools	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0403	Care of State Wards	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0404	Support Collections	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0405	Central Service Charges	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0406	Indirect Cost Reimbursements	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0407	Other Charges for Services	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0408	Merchant Card Convenience & Service Fees	Revenues from fees assessed to individuals and businesses in order to support customer credit and debit card payments and cover the costs associated with card acceptance as authorized by law and payment card industry rules.

0410	Insurance Premiums	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0500	Fines, Forfeitures, and Penalties	Revenues from fines, penalties, and confiscated deposits imposed for the commission of statutory offenses, violation of lawful administrative rules, or neglect of official duty.
0560	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.
0600	Rents and Royalties	Resources derived from the use by others of the State's tangible and intangible assets
0701	Liquor Sales	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0702	Pari-Mutuel Receipts	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0703	State Forest Lands	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0704	Common School Lands	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0708	Other Sales Income	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0709	Donations	Resources donated to the State from external parties, excluding federal grants.
0716	Grants – Non Federal	Grants provided by an entity of than a Federal agency.
0720	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.
0725	Tobacco Settlement Proceeds	Proceeds from tobacco industry lawsuit.
0726	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.
0730	Veterans' Income	Benefits or other income of Veterans for whom the State is financial guardian.
0740	Income of Individuals in State Care	Benefits or other income of individuals for whom the State is financial guardian.
0800	Interest on Investments	Investment Income – Proceeds from interest earned on cash and investments held outside of Treasury.
0801	Interest on Program Loans	Investment Income – Income from program loans made outside of state agencies.

0810	Income from Investments – Treasury	Investment Income – Proceeds from interest earned on investments held through the Treasury.
0811	Interest on Program Loans – Treasury	Investment Income – Proceeds from interest earned program loans made with agencies.
0820	Excess Fund Interest – Treasury	Investment Income – Proceeds from interest earned on cash held in the State Treasury.
0830	Net Increase (Decrease) in Fair Value of Investments	Investment Income – Income (loss) due to changes in fair value of all investments.
1001	Retirement Contributions	Employee Contributions – Retirement contributions received by PERS.
1100	Other Program Loan Repayments	Program Loan Repayments – Repayments of loan principal.
1101	Housing Division Loan Repayments	Program Loan Repayments – Repayments of loan principal.
1102	Veterans' Loan Repayments	Program Loan Repayments – Repayments of loan principal.
1103	Senior Citizen Property Tax Repayments	Program Loan Repayments – Repayments of loan principal.
1104	Other Loan Repayments	Program Loan Repayments – Repayments of loan principal.
1105	Other Revenue	Other Revenue – Revenues not meeting any of the classifications above.
1106	Collection of Overpayments	Other Revenue – Revenues not meeting any of the classifications above.
1107	Reimbursement of Assistance	Other Revenue – Revenues not meeting any of the classifications above.
1108	Over/Short Account	Other Revenue – Revenues not meeting any of the classifications above.
1112	Pension Bond Debt Service Assessments	Agency payments for pension bond debt service received by DAS.

Description applies to Comptroller Objects listed below: 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.

- 1279 Transfer in from Board of Dentistry
- 1280 Transfer in from Board of Licensed Professional Counselors and Therapists
- 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 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

1377	Transfer in from Parks and Recreation	
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 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	
1395	Transfer in from 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	
1404	Transfer to Cities	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.
1405	Transfer to Counties	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.
1407	Transfer to Oregon Health and Science University (Revenue Disbursements)	Revenue Transfers Out – Payments of revenue sharing amounts to OHSU. This account is reclassified to special payments expenditures for financial reporting.
1408	Transfer to Non-Governmental Units	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.
1429	Transfer to Independent Universities	Revenue Transfers Out - Payments of revenue sharing amounts to universities formerly part of the Oregon University System (excluding OHSU). This account is reclassified to special payments expenditures for financial reporting.
1435	Transfer to Semi-Independent Agency	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.

1500	General Obligation Bonds (Dedicated Funds)	Long Term Debt Issued – The face amount of debt issued (which may not equal the proceeds received) in governmental funds when debt service is to be paid by any fund other than the General Fund. In proprietary funds, the cash received is recorded as Debt Proceeds.
1501	General Obligation Bonds (Debt Service Paid from General Fund)	Long Term Debt Issued – The face amount of debt issued (which may not equal the proceeds received) when debt service is to be paid by the General Fund.
1502	Lottery Revenue Bonds	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.
1503	Revenue Bonds	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.
1504	Tax Exempt Commercial Paper	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.
1505	Proceeds from Refunding Bond/COP Debt	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.
1506	Certificates of Participation	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.
1507	OID – Certificates of Participation	Debt Issuance Discount – The excess of par over the selling price for debt issued in governmental funds. Not used in proprietary funds.
1508	OID – Bonds	Debt Issuance Discount – The excess of par over the selling price for debt issued in governmental funds. Not used in proprietary funds.
1509	OIP – Certificates of Participation	Debt Issuance Premium – The excess of the selling price over par for debt issued in governmental funds. Not used in proprietary funds.
1510	OIP – Bonds	Debt Issuance Premium – The excess of the selling price over par for debt issued in governmental funds. Not used in proprietary funds.
1511	OIP – Tax Anticipation Notes	Debt Issuance Premium – The excess of the selling price over par for debt issued in governmental funds. Not used in proprietary funds.
1512	Appropriation Bonds	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.

1513	OIP – Appropriation Bonds	Debt Issuance Premium – The excess of the selling price over par for debt issued in governmental funds. Not used in proprietary funds.
1600	Loan Proceeds	Resources received on loan.
1605	Tax Anticipation Note Proceeds	Resources received from issuance of tax anticipation notes.
1700	Leases Incurred	In governmental funds, the present value of a lease incurred that meets the requirement of reporting as a capital lease.

Description applies to Comptroller Objects listed below: 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 Marine Board
- 1822 Transfer Out to State Police
- 1823 Transfer Out to Department of Public Safety Standards and Training
- 1824 Transfer Out to Department of Veterans' Affairs
- 1825 Transfer Out to Department of Corrections
- 1827 Transfer Out to Department of Energy
- 1829 Transfer Out to Department of Environmental Quality
- 1830 Transfer Out to Legislative Revenue Office
- 1841 Transfer Out to 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 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 Department of Fish and Wildlife
- 1866 Transfer Out to Department of Land Conservation and Development
- 1867 Transfer Out to Water Resources
- 1868 Transfer Out to Parks and Recreation
- 1869 Transfer Out to Department of Transportation
- 1870 Transfer Out to Oregon Liquor Control Commission
- 1871 Transfer Out to Citizen 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
- 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 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
- 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

2310	Loss on Bond Calls – Disbursements	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
2311	Loss on COP Calls – Disbursements	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
2315	Loss on Bond Call – Capitalization Write Off	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
2316	Loss on COP Call – Capitalization Write Off	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
2330	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.
2340	Gain (Loss) on Sale of Investments	Investment Income – Proceeds from interest earned on cash, investments and loans, and income from changes in fair value of investments.
2341	Increase/(Decrease) in Income from Sale of Investments – Fair Value	Investment Income – Proceeds from interest earned on cash, investments and loans, and income from changes in fair value of investments.
2350	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.
2400	Contributions to Permanent Funds	Contributions of principal received by permanent funds.
2450	Extraordinary Items	Transactions or other financial events that are both unusual in nature and infrequent in occurrence.
2500	Special Items	Transactions or other financial events that are within the control of management and are either unusual in nature or infrequent in occurrence.
2550	Capital Contributions	Contributions of net assets to a proprietary fund.
3111	Regular Employees	Salaries and wages paid to regular employees.
3112	Board and Commission Per Diem	Allowances paid to person serving as a member of board, committee or commission.
3113	Earnings, Piece Rate/Event	Payments to employees for work performed on a piece rate/event basis.
3114	Permanent Positions Full Time	Payments to employees in permanent position working 8 hours per day or 40 hours per week.
3115	Reimburse Training Salaries	Reimbursement for salaries of employees in training positions.
3116	Limited Duration Salaries	Payments to employees hired for special studies or projects of uncertain or limited duration which are subject to the continuation of a grant, award or legislative funding for a specific project.

3117	Permanent Positions Part Time	Payments to employees in permanent position working less than 8 hours per day or less than 40 hours per week.
3118	Legislator Salaries	Salaries paid to Legislators.
3119	Interim Employees	Salaries paid to Interim employees.
3120	Board Member Stipends	Payment made to board member for their services.
3121	Temporary Employees	Payments to employees in a temporary appointment.
3122	Session Position Excluding Legislative Aide	Salaries paid to Session positions excluding legislative aides.
3123	Session Position Legislative Aide Only	Salaries paid to Session positions-legislative aide only.
3124	Session Employee Salaries	Salaries paid to session employees.
3125	Judges Salaries	Salaries paid to Judges.
3126	Payments of Deceased Employees Wages/Leave	Wages related payments for deceased employees.
3127	Disaster/Rescue Operations	Payments for employees participating in disaster relief, research and rescue operations.
3129	Wage Related Penalty Payment/YVO etc	Payments related to wage-related penalties <b>such as</b> the Young vs. State of Oregon case.
3130	Seasonal Positions	Payments to employees in seasonal positions.
3133	Firefighting Labor	Compensation for firefighting crew.
3171	Overtime Payments	Payment to employees for work performed in excess of their regular work shift.
3172	Overtime – Double Time	Payment to employees for work performed in excess of their regular work shift at a double-time rate.
3173	On Duty – Call Back – Overtime	Overtime payment to employees called back to work outside their scheduled work shift.
3174	Overtime Training	Overtime payment- training salaries.
3176	Vehicle Allowances	Payments to employees, in addition to regular pay, to cover the cost of using a privately owned vehicle to conduct state business in lieu of mileage reimbursement.
3181	Shift Differential	Payments to employees, in addition to regular pay, for shift differential work as described in personnel rules and union agreements.
3190	All Other Differential	Payments to employees, in addition to regular pay, for differential work, other than shift, travel, or seasonal differential, as described in personnel rules and union agreements.

3191	Seasonal Differential/Lieu of Public Employ	Payment in lieu of the state "pick up" employee contributions to the Retirement System to employees in seasonal positions who have reached regular status and who are not participating members of PERS.
3192	Holiday Pay	Payment of legal holidays.
3193	Per Diem Lieu of Benefits	Per diem paid in lieu of benefits.
3194	Out of Class, Lead Work, Special Qualifications	Payment to employees for work out-of-class, lead work, or special qualifications.
3195	Longevity - Bonus – Incentive	The value of an award or bonus granted through an employee recognition program.
3196	Standby Duty Pay	Payment to employees for time on standby status, when required to be available for work outside her/his normal working hours.
3197	Diving Differential	Differential paid for divers.
3198	Penalty Pay	A penalty payment made to employees if their reporting time is changed without proper notice.
3199	Travel Differential	Special pay for traveling away from work station in lieu of pay for meal.
3210	Public Employees Retirement Contribution	Employee and employer contributions made by the employer under the retirement system to PERS.
3211	Employer Retirement Contribution to Deferred Compensation	Employer paid retirement benefit for Legislators who opt out of PERS to participate in the deferred compensation program allowed in ORS.237.650-660.
3212	Pension Bond Assessment	Payments for Pension Bond Assessment.
3214	Pension Expense	This comptroller object relates to the State's pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this comptroller object. Contributions to the pension plan will continue to be reported in comptroller object 3210 – Public Employees Retirement Contribution.
3221	Social Security Taxes	Payments made under the Federal Social Security Act to the Social Security Administration Office specifically for wages of deceased employees.
3226	Social Security Taxes – Wages of Deceased Employee	Payments made under the Federal Social Security Act to the State Social Security Administration Office.
3231	Unemployment Compensation and Assessment	Payments to the Employment Department for unemployment claims of former employees.
3241	Workers' Compensation Assessments	Amounts paid to Department of Consumer and Business Services for Administrative Fund assessments.
3251	Workers' Accident Insurance	Payments to the State Accident Insurance Fund.

3252	Workers' Accident Insurance – Volunteer	Payments to the State Accident Insurance Fund -volunteers.
3260	HEM	Health Engagement Model (HEM) Employee Incentive
3261	OPEU Cash	Reimbursements to represented employees for health care insurance costs.
3262	Health Care Cash	Payments to employees when the employee opts out of PEBB medical insurance coverage.
3263	Medical, Dental, Life Insurance	Amounts provided by the State for employee medical, dental, and life insurance.
3264	Medical, Dental, Life Insurance – Agency Subsidy	Payments for insurance premiums subsidized by agency.
3271	Other Payroll Expenses	Payments, not described in other objects, by the State for the benefit of employees.
3281	Mass Transit Tax	Mass transit taxes paid on employees' earnings to mass transit districts.
3291	Employment Relations Board Assessments	Payments of assessments to the Employment Relations Board.
3800	Consultant Payroll – Professional Services	Payments for professional, technical and property services.
3805	Taxable Employee Reimbursable Expense – Payroll Other Services	Non-travel expense incurred by a Legislative Member where the expense does not meet the requirement of an accountable plan.
3810	Employee Relocation – Payroll	Employee moving expense includes transportation of household goods and personal effects, storage, travel and lodging expenses incurred en route from the old to the new residence.
3815	Laundry Services – Payroll	Payments for laundry / clean services for uniforms and work clothes.
3820	Uniforms – Payroll	Work clothes and shoes, uniform allowances, protective clothing, etc.
3830	Client Payments	Other care of residents and patients.
3835	Elected Official Allowance	Expense Allowance for elected officials.
3836	In Leg Meals and Lodging – Payroll	Cost of meals and lodging incurred by Legislators.
3837	In Leg Ground Transportation – Payroll	Cost of private care mileage incurred by Legislators when traveling.
4001	Annuity and Disability Benefits	Distribution to Individuals.
4002	Death Benefits	Distribution to Individuals.

4030	PERS Benefit Equalization	Agency payments to PERS for administrative fees/charges related to the Benefit Equalization Fund (BEF) payments to retirees.
4040	Appropriation Bond Costs	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4045	TAN Costs	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4050	Bond Costs	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4051	Bond Refunding Debt Payment – Escrow – Agency Cash	Refunded Debt Payment to Escrow Agent – Payment to escrow agent of the amounts needed to defease bonds or other debt.
4055	Certificate of Participation Costs	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4056	COP Refunding Debt Payment – Escrow Agent Not From Proceeds	Refunded Debt Payment to Escrow Agent – Payment to escrow agent of the amounts needed to defease bonds or other debt.
4061	Merchandise for Resale	Cost of Goods Sold – Cost of inventories sold in proprietary fund operations.
4062	Other Cost of Goods Sold	Cost of Goods Sold – Cost of inventories sold in proprietary fund operations.
4063	Liquor Cost of Goods Sold	Cost of Goods Sold – Cost of inventories sold in proprietary fund operations.
4101	Instate Meals with Overnight Stay	Cost of meals incurred while traveling within the State of Oregon, with overnight stay.
4103	Instate Mileage Reimbursement	Reimbursement for the cost of private mileage incurred on or before December 31, 2011, when traveling within the State of Oregon.
4104	Instate Travel Miscellaneous Expenses	Cost of traveling within the State of Oregon, other than meals, lodging, air transportation, and ground transportation.
4105	Instate Meals – No Overnight Stay	Cost of meals incurred while traveling within the State of Oregon, no overnight stay.
4106	Instate Lodging	Cost of lodging, including tax, incurred while traveling within the State of Oregon.
4107	Instate Air Transportation	Cost of airline tickets, aircrafts rentals and chartered flights, incurred while traveling within the State of Oregon.
4108	Instate Ground Transportation	Cost of motor pool cars, buses, taxis, shuttles, car rentals, parking, tolls, trains, and water transportation, incurred while traveling within the State of Oregon.
4109	Instate Mileage Reimbursement – Full Rate	Reimbursement for the cost of private mileage incurred by an employee when traveling within the State of Oregon.

4110	Instate Mileage Reimbursement – Reduced Rate	Reimbursement for the cost of private mileage incurred by an employee when traveling within the State of Oregon
4111	Instate Mileage Reimbursement - Volunteers	Reimbursement for the cost of private mileage incurred by a volunteer (even if they received a stipend), including board and commission members, when traveling within the State of Oregon
4112	Instate Mileage Reimbursement - Nonemployee	Reimbursement for the cost of private mileage incurred by an advisor, consultant, client or other nonemployee (other than volunteers) when traveling within the State of Oregon
4149	Out of State Meals – No Overnight Stay	Cost of meals, including tax, incurred when traveling to a destination in any state outside of Oregon, no overnight stay.
4150	Out of State Lodging	Cost of lodging, including tax, incurred when traveling to a destination in any state outside of Oregon.
4151	Out of State Meals with Overnight Stay	Cost of meals including tax incurred when traveling to a destination in any state outside of Oregon, with overnight stay.
4153	Out of State Mileage Reimbursement	Reimbursement for the cost of private mileage incurred on or before December 31, 2011, when traveling in any state outside of Oregon.
4154	Out of State Travel Miscellaneous Expense	Cost of traveling in any state outside of Oregon, other than meals, lodging, air transportation, and ground transportation.
4155	Foreign Meals and Lodging	Cost of meals and lodging, including tax on both, when traveling to a destination outside the United States.
4156	Foreign Travel Mileage Reimbursement	Reimbursement for the cost of private mileage incurred when traveling to a destination outside the United States.
4157	Foreign Ground Transportation	Cost of motor pool cars, buses, taxis, shuttles, car rentals, parking, tolls, trains, and water transportation, incurred when traveling to a destination outside the United States.
4158	Foreign Travel Miscellaneous Expense	Cost of traveling to a destination outside the United States, other than meals, lodging, air transportation, and ground transportation. Includes cost of registration fees other than training for state employees.
4159	Out of State Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred when traveling to a destination in any state outside of Oregon.
4160	Out of State Ground Transportation	Cost of motor pool cars, buses, taxis, shuttles, car rentals, parking, tolls, trains, and water transportation, incurred when traveling to a destination in any state outside of Oregon.
4161	Foreign Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred when traveling to a destination outside the United States.
4162	Out-Of-State Mileage Reimbursement – Full Rate	Reimbursement for the cost of private mileage incurred by an employee when traveling in any state outside of Oregon.

4163	Out-Of-State Mileage Reimbursement – Reduced Rate	Reimbursement for the cost of private mileage incurred by an employee when traveling in any state outside of Oregon.
4164	Out-Of-State Mileage Reimbursement - Volunteers	Reimbursement for the cost of private mileage incurred by a volunteer (even if they received a stipend), including board and commission members, when traveling in any state outside of Oregon
4165	Out-Of-State Mileage Reimbursement - Nonemployee	Reimbursement for the cost of private mileage incurred by an advisor, consultant, client or other nonemployee (other than volunteers) when traveling in any state outside of Oregon
4200	Office Supplies	Supplies, postage, forms, stationery, office reproduction supplies, and other miscellaneous office supplies. Does not include subscriptions, publications, and books.
4201	Office Services	Services related to office activities, such as Copy Center, outgoing shipments, and postal pre-sort services, shredding confidential material, recording liens and garnishments, repair of non-technical office equipment such as desks and chairs, and collection costs.
4202	Equipment Rental	Rental of equipment including office, field and vehicles.
4206	Catering Services	Services related to the costs of food delivered from external parties for agency use such as, staff or board meetings and retreats.
4250	Dues and Memberships	Charges for Dues and Memberships. Not related to specific training events.
4251	Subscriptions and Publications	Subscriptions that are used as reference material in the normal course of business, such as cost of books, magazines, periodicals, leaflets, pamphlets. etc.
4253	Advertising, Publicity, Publishing, and Printing Services	Charges related to Advertising, publicity-related services and supplies such as rope, ribbon, and refreshments for ground-breaking and reception events, printing and film developing, book binding, blueprints; publishing; printing services, etc.
4255	Prizes and Awards	Payments for prizes and awards including fair premiums.
4301	Telecom/Voice Usage	Record charges for basic telephone services for land and wireless phones, cell phones and pagers.
4302	Telecom/Voice Equipment Rental	Record charges for rental of voice equipment both wired and wireless.
4303	Telecom/Voice Maintenance	Record charges for equipment installation, maintenance and repair service for voice equipment whether wireless or wired.
4304	Telecom/Voice Equipment < \$5k	Record charges for purchase of voice equipment both wired and wireless.
4305	Telecom/Network Services	Record charges for data transport including network (WAN and LAN) charges and network connections. Include both wireless and wired lines.

4306	Telecom/Network Equipment < \$5k	Record charges for purchase of network (WAN and LAN) equipment. Include both wireless and wired equipment.
4307	Telecom/Network Support	Record charges for services to support the network (wired and wireless) including installation, maintenance and repair of equipment.
4310	Telecom/Wireless Public Safety Usage	Record charges for use of public safety wireless communications which uses radio or microwave transmission. Primary use is by State Police, ODOT, OEM, and Forestry.
4311	Telecom/Wireless PS Equipment < \$5k	Record charges for purchase of equipment for public safety wireless network including: Equipment for line of site communications, microwave towers.
4312	Telecom/Wireless PS Support	Record charges for services for installation, support or repair of Public Safety wireless communication network.
4315	Telecom/Teleconference Usage	Record charges for audio and video teleconference services.
4316	Telecom/Teleconference Equipment < \$5k	Record charges for teleconferencing equipment.
4317	Telecom/Teleconference Support	Record charges for installation, repair or maintenance of teleconferencing equipment.
4354	Computer Technology Mainframe Equip < \$5k	Record charges for purchase of mainframe computers and equipment. Mainframe computers include mini and midi computers and all other "boxes" not used as a networked servers or PCs.
4355	Computer Technology Mainframe Equip Rental	Record charges for rental of mainframe computers and equipment. Mainframe computers include mini and midi computers and all other "boxes" not used as a networked servers or PCs.
4356	Computer Technology Mainframe Software < \$5k	Record charges for mainframe software and licenses.
4357	Computer Technology Mainframe Support	Record charges for installation, maintenance and repairs to mainframe tangible devices and for mainframe software support.
4360	Computer Technology Server Equip < \$5k	Record charges for server – tangible device or hardware. Include all devices whose primary use is a server other than a network WAN or LAN server. Include wireless and wired equipment.
4361	Computer Technology Server Software < \$5k	Record charges for purchase of software and licenses used to operate non network (WAN or LAN) servers.
4362	Computer Technology Server Support	Record charges for installation, maintenance and repairs to the non network (WAN or LAN) server.
4365	Computer Technology PC Equipment < \$5k	Record charges for purchase of Personal Computers, laptops, and parts when the unit price is under \$5,000.

4366	Computer Technology PC Software < \$5k	Record charges for software and software licenses for desktop applications and PC operating systems.
4367	Computer Technology PC Support	Record charges for installation, maintenance agreements and repair services for PC.
4370	Computer Technology Peripheral Equip Rental	Record charges for the rental of peripherals including printers, plotters, scanners, non-mainframe storage devices, UPS (universal power supplies).
4371	Computer Technology Peripheral Support	Record charges for installation, maintenance or repair services for printers and peripherals.
4372	Computer Technology Peripheral Equip < \$5k	Record charges for the purchase of peripherals including printers, plotters, scanners, non-mainframe storage devices and UPS (universal power supplies).
4375	Computer Technology Computer Processing	Record charges for computer use. Service fees for computing, e.g. DAS computing charges for database use or data mart use.
4401	Training, Education, or Instruction Services	Cost of training, education or instruction provided by professional services and/or consultants to State employees.
4402	Interagency Training, Education, or Instruction Services	Costs of training provided by one State agency to another.
4404	Professional Development In House Training	Intra-agency training costs. Costs associated with an agency employee training other employees within the same agency. Related travel is coded to the appropriate travel codes; refreshments are charged to the appropriate meals and lodging codes.
4406	Professional Development Instate Tuition and Registration	Cost of any tuition or registration fees paid to obtain training within the State of Oregon.
4409	Professional Development Instate Mileage Reimbursement	Reimbursement for the cost of private mileage incurred on or before December 31, 2011, by State employees related to training within the State of Oregon.
4410	Professional Development Instate Travel Miscellaneous Expense	Cost of traveling within the State of Oregon, other than meals, lodging, air transportation, and ground transportation, related to training within the State of Oregon.
4411	Professional Development Out of State Tuition and Registration	Cost of tuition or registration fees paid to obtain training in any state outside of Oregon.
4414	Professional Development Out of State Mileage Reimbursement	Reimbursement for the cost of private mileage incurred on or before December 31, 2011, by State employees related to training in any state outside of Oregon.
4415	Professional Development Out of State Travel Miscellaneous Expenses	Cost of traveling in any state outside of Oregon, other than meals, lodging, air transportation, and ground transportation, related to training in any state outside of Oregon.
4416	Professional Development Foreign Meals and Lodging	Cost of meals and lodging, including tax on both, incurred by State employees related to receiving any training in a foreign country.

4418	Professional Development Foreign Ground Transportation	Cost of ground transportation, car rental, bus, train, taxi, shuttle, water transportation, tolls and parking costs, incurred by State employees related to receiving any training in a foreign country.
4419	Professional Development Foreign Tuition and Registration	Cost of tuition or registration fees paid to obtain training in a foreign country.
4420	Professional Development Foreign Travel Miscellaneous Expenses	Cost of traveling in a foreign country, other than meals, lodging, air transportation, and ground transportation, incurred by State employees related to receiving any training in a foreign country.
4421	Professional Development Foreign Mileage Reimbursement	Reimbursement for the cost of private car mileage or private aircraft mileage incurred by State employees related to receiving any training in a foreign country.
4422	Employee Recruitment Meals	Cost of meals incurred by an applicant for State employment.
4426	Professional Development Training Materials	Cost of training materials.
4428	Training Supplies	Cost of training supplies.
4429	Training Equipment < \$5K	Cost of equipment primarily used in training, whose value is less than \$5,000.
4430	Employee Recruitment, Wellness and Safety	Cost of recruitment services and supplies related to safety and wellness, and other miscellaneous costs related to recruitment.
4431	Professional Development Instate Meals With Overnight Stay	Cost of meals incurred by State employees related to receiving training within the State of Oregon, with overnight stay.
4432	Professional Development Out of State Meals With Overnight Stay	Cost of meals incurred by State employees related to receiving training in any state outside of Oregon, with overnight stay.
4433	Professional Development Instate Lodging	Cost of lodging, including tax, incurred by State employees related to receiving training within the State of Oregon.
4434	Professional Development Out of State Lodging	Cost of lodging, including tax, incurred by State employees related to receiving any training in state outside of Oregon.
4435	Professional Development Instate Meals, No Overnight Stay	Cost of meals incurred by State employees related to receiving training within the State of Oregon, no overnight stay.
4436	Professional Development Out of State Meals, No Overnight Stay	Cost of meals, including tax, incurred by State employees related to receiving training in any state outside of Oregon, no overnight stay.
4437	Professional Development Dues and Memberships	Dues and membership paid in conjunction with receiving training or job related information.

4438	Professional Development Instate Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred by State employees related to receiving training within the State of Oregon.
4439	Professional Development Instate Ground Transportation	Cost of ground transportation, car rental, bus, train, taxi, shuttle, water transportation, tolls and parking costs, incurred by State employees related to receiving training within the State of Oregon
4440	Professional Development Out of State Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred by State employees related to training other State employees, or receiving any training in any state outside of Oregon.
4441	Professional Development Out of State Ground Transportation	Cost of ground transportation, car rental, bus, train, taxi, shuttle, water transportation, tolls and parking costs, incurred by State employees related to receiving training in any state outside of Oregon
4442	Professional Development Foreign Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred by State employees related to receiving training in a foreign country.
4443	Employee Recruitment Lodging	Cost of lodging incurred by an applicant for State employment paid for by the state.
4444	Employee Recruitment Air Transportation	Cost of airline tickets, aircraft rentals, and chartered flights, incurred by an applicant for State employment paid for by the state.
4445	Employee Recruitment Ground Transportation	Cost of car rental, bus, taxi, shuttle, tolls, parking, train and water transportation, incurred by an applicant for State employment paid for by the state.
4446	Employee Recruitment Travel Reimbursement	Reimbursement for travel expenses incurred by an applicant for State employment.
4447	Employee Recruitment Mileage Reimbursement	Reimbursement for private car mileage incurred by an applicant for State employment.
4450	Professional Development Instate Mileage Reimbursement – Full Rate	Reimbursement for the cost of private mileage incurred by State employees related to training within the State of Oregon.
4451	Professional Development Instate Mileage Reimbursement – Reduced Rate	Reimbursement for the cost of private mileage incurred by State employees related to training within the State of Oregon.
4452	Professional Development Out-Of-State Mileage Reimbursement – Full Rate	Reimbursement for the cost of private mileage incurred by State employees related to training in any state outside of Oregon.
4453	Professional Development Out-Of-State Mileage Reimbursement – Reduced Rate	Reimbursement for the cost of private mileage incurred by State employees related to training in any state outside of Oregon.

4500	Professional Services Non-IT < \$75K	Charges for professional services provided, not related to Information Technology. Includes outside services such as Financial Services, External Legal Services, Investment Services, etc., which costs \$75,000 or less.
4505	Professional Services Non-IT > \$75K	Charges for professional services provided, not related to Information Technology. Includes outside services such as Financial Services, External Legal Services, Investment Services, etc., which costs more than \$75,000.
4510	Professional Services/Network	Charges for personal services contracts for development of a network including analyzing, designing, implementing a WAN or LAN network.
4511	Professional Services/Wireless Public Safety	Charges for consultants for analyzing, designing, implementing or supporting the wireless network used for public safety. Primary users are ODOT, OEM, Forestry, and Oregon State Police.
4512	Professional Services/Teleconference	Charges for consultants for development and support of teleconferencing.
4513	Professional Services/Application New	Applications are programs running on software designed to allow the end user to perform a particular task or to provide direct business support to users.
4514	Professional Services/Application Modifications	Charges for modifications to an existing application done primarily to add new functionality. Applications are programs running on software designed to allow the end user to perform a particular task or to provide direct business support to users.
4515	Professional Services/Application Maintenance	Charges for maintenance or repair of existing applications when primary purpose is to continue existing operation of application rather than add significant new user functionality.
4516	Professional Services/Servers	Charges for consultants for Web-servers, database servers, and storage servers and other servers not used for WAN or LAN servers.
4517	Professional Services/IT Security	Charges for IT security. Consultants working on IT security projects. Contractors performing vulnerability assessments, risk assessments, services to mitigate risks, planning and other security tasks.
4518	Professional Services/IT Quality Assurance	Charges for contract payments to vendors for quality assurance services for IT projects.
4519	Professional Services/Managed Service Provider	Charges incurred under Managed Service Provider contracts.
4520	Professional Services/IT Quality Control	Payments for professional services / IT quality control.
4526	Dispute Resolution Services	Payments for professional services for dispute resolution.
4550	Attorney General Legal Fees	Cost of legal services provided by the State Attorney General's Office.

4600	State Government Service Charges	Charges and assessments for central and other governmental operations, such as restoration and tort insurance, fidelity bonds, DAS property management, capitol grounds maintenance, Capitol Planning Commission, DAS Purchasing, DAS Surplus Property, DAS Communications overhead, Central Mail, Shuttle bus, DAS payroll preparation, DAS Personnel Division assessments, State Treasurer charges, Audits Division assessments, and DAS capital assessment.
4625	ARRA Central Service Charges	To record .5% ARRA statewide administrative costs.
4650	Intra/Inter Agency Charges	Established for agencies to distribute costs within their agency or between agencies.
4675	Delinquent Claims Interest	Interest paid on delinquent claims.
4680	Loss Liability Expenditure	Loss or expense incurred for liabilities due to accidents, litigation, or other pending or potential "claims".
4685	Liability Expenditure – Attorney Settlement	Payments to attorneys for insurance claim settlements. 1099 reportable.
4690	Pollution Remediation Expense	The amount required to adjust pollution remediation liabilities at fiscal year-end in the government-wide reporting fund and proprietary funds, using the latest available information, to reflect the estimated remaining outlays required to complete the projects. This comp object should not be used to record the actual expenditures incurred throughout the year.
4701	Other Services	Cost of services not described in other objects.
4703	Uniforms	Cost of uniforms provided to employees.
4704	Other Supplies	Cost of supplies not described in other objects.
4705	Laundry Services	Cost of laundry and linen services for State operated facilities.
4720	Collection Fees – DOR	Amounts paid to Department of Revenue for the cost of collecting accounts receivable.
4725	Collection Fees – Private Collection Agent	Amounts paid to private collection agents for the cost of collecting accounts receivable.
4730	Merchant Fees	Fees paid by agencies to financial institutions which are generally a small percentage of each credit card transaction when accepting credit card payments.
4735	Credit Card Surcharges	An additional fee that a vendor may add to the bill when an agency uses a credit card to pay for goods or services; also known as a checkout fee.
4740	Investment Expense	Securities lending and investment management fees.
4800	Facilities Rent	Rent, contract, and lease payments for office, warehousing and other space, including land.

4801	Facilities Taxes	Taxes paid on State operated facilities.
4825	Fuels and Utilities	Cost of fuel and utilities for facilities, such as heat, gas, light, power, water, sewer, garbage, and steam.
4850	Facilities Maintenance	Cost of maintaining buildings and grounds, including landscaping services, janitorial services/equipment, wiring, plumbing, carpentry, painting, re-carpeting, etc.
4851	Facilities Supplies	Costs associated with the purchase of supplies used in connection with the repairs and maintenance of facilities.
4875	Food and Kitchen Supplies	Cost of food and kitchen supplies needed, such as perishable groceries and related supplies, food and kitchen supplies purchased as part of client/residing programs.
4900	Medical Supplies	Medicines, drugs, medication cups, gloves and other medical-related supplies.
4901	Medical Services	Personal Services Contract payments for provision of medical services such as physical therapists, lab tests and consultation, other medical consultation, and program reviews which are health-care related.
4902	Medical Rentals	Rental of medical equipment.
4950	Other Care of Residents/Patients – Service	Cost of services provided on site review inspectors, non-medical temporary employees, resident/patient education, and recreation.
4951	Other Care of Resident/Patient – Supplies	Cost of supplies associated with other care of residents/patients.
4952	Transitional Housing	Transitional housing when an inmate is first released.
4975	Agency Program Related Services	Cost of services related to carrying out agency programs. Program-related vocational and other instructional services for patients and clients participating in programs.
4976	Agency Program Related Supplies	Cost of supplies related to carrying out agency programs.
4977	Agency Program Related Reimbursement	Non-reportable (for 1099 purposes) reimbursements incurred in carrying out agency programs. (Example: Board member/volunteer travel reimbursements.)
4999	Expendable Property Non-IT < \$5k	Non-IT Property which is consumed in the normal course of agency operations and costs less than \$5,000.
5100	Office Furniture and Fixtures > \$5K	Cost of office furniture and fixtures which are not consumed in the normal course of agency operations, can normally be used more than once, have a useful life of more than two years and whose cost is more than \$5,000.
5105	Installation of Furniture and Fixtures > \$5K	Cost of installation of office furniture and fixtures which are not consumed in the normal course of agency operations, can normally be used more than once, have a useful life of more than two years and whose cost is more than \$5,000.

5120	Works of Art and Historical Treasures > \$5K	Works of art and historical artifacts, held as individual or in a collection, that are considered inexhaustible, their economic benefit or service potential is used up so slowly that their estimated useful lives are extraordinarily long, which value is more than \$5,000. Includes statues, paintings, sculptures, and historical documents or artifacts. Do not depreciate these items.
5125	Installation of Art and Historical Treasures > \$5K	Installation cost of works of art and historical treasures whose cost is more than \$5,000.
5150	Equipment and Machinery > \$5K	Tangible property of permanent nature, other than land, buildings, land/building improvements, used in agency operations, whose cost is more than \$5,000. Includes Machinery, tools and equipment.
5155	Installation of Equipment and Machinery > \$5K	Installation cost of tangible property of permanent nature, other than land, buildings, land/building improvements, used in agency operations, which value is \$5,000 or more.
5170	Motor Vehicles > \$5K	Includes cars, vans, trucks, or other motorized vehicles used in agency operations, whose cost is more than \$5,000.
5175	Assembly/Motor Vehicles > \$5K	Assembly cost of cars, vans, trucks, or other motorized vehicles used in agency operations, whose cost is more than \$5,000.
5200	Telecom/Voice Equipment > \$5K	Charges for purchase of voice equipment and charges related to its acquisition.
5201	Telecom/Network Equipment > \$5K	Charges for purchase of network (WAN and LAN) equipment. Includes certain capital rent and lease agreements. Includes both wireless and lines whose cost is more than \$5,000.
5202	Telecom/Wireless PS Equip > \$5K	Charges for purchase of Public Safety wireless equipment and charges related to its acquisition whose cost is more than \$5,000. This category is typically used by ODOT, OSP, OEM, Forestry and other agencies relying on the wireless relay.
5203	Telecom/Teleconference Equip > \$5K	Charges for purchase and acquisition of audio and video teleconferencing equipment and charges whose cost is more than \$5,000.
5205	Telecom/Installation Services > \$5K	Charges for services related to telecom installations whose cost is more than \$5,000.
5250	Technical Equipment > \$5K	Cost of Technical equipment, other than telecommunications and data processing equipment, which is not consumed in the normal course of agency operations, can normally be used more than once, has a useful life of more than two years and whose cost is more than \$5,000.
5255	Installation/Technical Equipment > \$5K	Cost of Installation of technical equipment, other than telecommunications and data processing equipment, which is not consumed in the normal course of agency operations, can normally be used more than once, has a useful life of more than two years and whose cost is more than \$5,000.

5300	Information Technology Network Software > \$5K	Charges for network (WAN and LAN) software licenses. Includes both wireless and line.
5301	Information Technology Mainframe Software > \$5K	Charges for mainframe software license whose cost is more than \$5,000.
5302	Information Technology Server Software > \$5K	Charges for purchase of "non-network" server software and licenses.
5303	Information Technology PC Software > \$5K	Charges for PC software and licenses.
5305	Information Technology Software Services	Charges related to IT software services.
5350	Computer Technology Mainframe Equip > \$5K	Charges for purchase of mainframe computer devices and equipment. Mainframe computers include mini and midi computers and all other "boxes" not used as a server and not a PC.
5351	Computer Technology Server Equip > \$5K	Charges for purchase of non network servers. Includes those used to support both wireless and line equipment whose cost is more than \$5,000.
5352	Computer Technology Peripheral Equip > \$5K	Charges for printers, plotters, and peripherals including scanners, printer combination machines when primary purpose is IT related.
5355	Computer Technology Installation Service > \$5K	Installation cost for IT equipment if invoiced or provided separately from purchase cost whose cost is more than \$5,000.
5400	Household and Institutional Equipment > \$5K	State-operated facility household items not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is more than \$5,000. Payment of principal on lease/purchase contracts. Do not include IT or telecommunications equipment in this object.
5405	Installation of Household and Institutional Equipment > \$5K	Installation of State-operated facility household items not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is more than \$5,000. Do not include IT or telecommunications equipment in this object.
5450	Industrial and Heavy Equipment > \$5K	Industrial and heavy equipment not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is more than \$5,000. Includes snow plows, road graders, machine-shop lathes, drill presses, etc. Payment on principal on lease/purchase contracts. Do not include IT or telecommunications equipment in this object.
5455	Installation of Industrial and Heavy Equipment > \$5K	Cost of Installation of Industrial and heavy equipment not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose value is \$5,000 or more. Do not include IT or telecommunications equipment in this object.

5500	Aircraft > \$5K	Aircraft vehicles that are not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose value is \$5,000 or more. Payment on principal on lease/purchase contracts.
5505	Assembly/Aircraft > \$5K	Assembly of aircraft vehicles that are not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose value is \$5,000 or more.
5600	Agricultural Equipment and Machinery > \$5K	Agricultural equipment and machinery not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is more than \$5,000. Payment on principal on lease/purchase contracts.
5605	Installation of Agricultural Equipment and Machinery > \$5K	Installation of agricultural equipment and machinery not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is more than \$5,000.
5705	Land Improvements > \$5K	Permanent improvements, other than buildings, which add value to land such as fences, retaining walls, sidewalks, pavement, etc., whose cost is more than \$5,000. Please refer to OAM 15.60.10
5725	Land Use Rights > \$5K	Cost of obtaining Land use rights. Includes easement, explore or exploit natural resources, such as timber, mineral, and water rights.
5730	Land > \$5K	Purchase price and cost of acquiring land such as legal fees, filling and excavation costs, and the like which are incurred to put the land in condition for its intended use.
5755	Leasehold Improvements > \$5K	Cost of permanent additions or improvements made to a leased asset that reverts to the owner of the property upon termination of the lease, whose value is \$5,000 or more.
5770	Capital Leased Property > \$5K	Minimum lease payment is \$5,000 or more; ownership of the leased property is transferred to the agency at the end of the lease; lease contains a bargain purchase option; or lease terms are 75% or more of the property's useful life. See OAM 15.60.30 on Capital Leases.
5775	Installation/Capital Leased Property > \$5K	Installation cost of capital leased property whose cost is more than \$5,000.
5805	Buildings and Improvements > \$5K	Permanent structures and improvements to structures used to house people or property. Includes the cost of fixtures attached to and forming a permanent part of a building, cost of demolishing existing buildings for the construction of the new building on land owned by the agency, whose cost is more than \$5,000.
5905	Other Capital Outlay > \$5K	Capital outlay costs not described in other objects.
5915	Other Intangible Assets > \$5K	Cost of acquiring other intangible assets.

5925	State Highways > \$5K	Includes construction of the highway roads maintained by an agency, associated lighting, signage, traffic control devices, pipes, drainage system, retaining walls, etc., whose cost is more than \$5,000. Please refer to OAM 15.60.10
5935	Other Roads > \$5K	Includes construction of the road not associated with state highways, maintained by an agency, associated lighting, signage, traffic control, etc. whose cost is more than \$5,000. Please refer to OAM 15.60.10.
5945	Tunnels and Bridges > \$5K	Includes tunnels, bridges, trestles, and other similar items needed for the construction of roadway systems, whose cost is more than \$5,000.
5955	Airports > \$5K	Includes elements such as air traffic control structures, hangers, taxiways, runways, fueling stations, outbuildings, helicopter landing pads, and lighting, whose cost is more than \$5,000.
5965	Utility Systems > \$5K	Systems designed to deliver facility services including sanitary sewer collection systems, fiber optics systems, water distribution systems, electrical distribution systems, and vehicle fuel distribution systems, whose cost is more than \$5,000.
5975	Docks, Dikes, and Dams > \$5K	Includes docks, piers, dikes, levies, seawalls, dams, and structures associated with dams, wharves and other similar items, whose cost is more than \$5,000.

Description applies to Comptroller Objects listed below: 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.

- 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
- 6094 Distribution to Marine Board
- 6095 Distribution to 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
- 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 Department of Veterans' Affairs
- 6139 Distribution to Department of Corrections
- 6142 Distribution to Department of Energy
- 6144 Distribution to Department of Environmental Quality
- 6151 Distribution to Psychiatric Security Review Board
- 6155 Distribution to Board of Pharmacy
- 6157 Distribution to Oregon Health Authority
- 6158 Distribution to Commission on Children and Families
- 6161 Distribution to Department of Consumer and Business Services
- 6162 Distribution to 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 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
- 6182 Distribution to Parks and Recreation
- 6183 Distribution to Department of Transportation
- 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 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
- 6197 Distribution to Construction Contractors Board
- 6198 Distribution to Higher Education Coordinating Commission
- 6200 Intra-agency General Fund/Other Fund Transfers

Description applies to Comptroller Objects listed below: Special Payments – Distributions to 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  
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  
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

6727	Loans Made – Subrecipient Distribution	Payments to others that are to be repaid at a future date.
6850	Loans Made to Individuals	Payments to others that are to be repaid at a future date.
6870	Loans Made to State Agencies	Payments to others that are to be repaid at a future date.
6875	Loans Made – Other	Payments to others that are to be repaid at a future date.
6825	Loans Repaid to State Agencies	Repayments of loans received.
7050	Refunded Debt Payment – Escrow Agent – from Bond/COP Proceeds	Refunded Debt Payment to Escrow Agent – Payment to escrow agent of the amounts needed to defease bonds or other debt.
7100	Principal – Bonds	Principal payments of the face amount of Bonds.
7150	Principal – Certificates of Participation	Principal payments of the face amount of COPs
7200	Principal – Loans	Principal payments of the face amount of borrowed money, Advances or long-term loan.
7250	Interest – Bonds	Interest payments made on bonded debt.
7275	Principal – Appropriation Bonds	Principal payments of the face amount of Appropriation Bonds.
7280	Interest – Appropriation Bonds	Interest payments made on Appropriation Bonds.
7300	Interest – Certificates of Participation	Interest payments made on COPs.
7400	Interest – Loans	Interest payments made on borrowed money, Advances or long-term loan.
7405	Other Interest Expense	This comptroller object reports interest on pension-related debt and all other interest expenses not appropriately reported elsewhere.
7410	Principal – Tax Anticipation Notes	Principal payments of the face amount of Tax Anticipation Notes.
7415	Interest – Tax Anticipation Notes	Interest payments made on Tax Anticipation Notes.
7430	Amortization – Prepaid Expenses	Amortization of expenses paid and recorded in advance of its use or consumption in the business, which properly represents a portion as an expense of the current period and a portion as an asset on hand at the end of the period. Prepaid expenses includes insurance, interest, rent, etc.

7450	Amortization – Discount/Premium on Bonds	Bonds may be sold for more than par value (premium) or less than par value (discount). The original premium or discount is written off (amortized) over the period of time that the bond is outstanding. When these items are recorded in the government-wide reporting fund, the amortization is recorded in that fund. Amortization is recorded in the proprietary fund for proprietary fund obligations
7455	Amortization – Discount/Premium on Certificates of Participation	COPs may be sold for more than par value (premium) or less than par value (discount). The original premium or discount is written off (amortized) over the period of time that the COP is outstanding. When these items are recorded in the government-wide reporting fund, the amortization is recorded in that fund. Amortization is recorded in the proprietary fund for proprietary fund obligations
7456	Amortization – Discount/Premium on Tax Anticipation Notes	TANs may be sold for more than par value (premium) or less than par value (discount). The original premium or discount is amortized over the period of time that the note is outstanding in the government-wide reporting fund.
7468	Amortization of Prepaid Debt Insurance	Amortization of the initial balance for a debt issuance.
7470	Amortization Deferred Loss (Gain) on Refunding	Amortization of the difference between the carrying amount of debt defeased and the cost of the replacement debt.
7474	Amortization of Other Capital Assets	Allocation of the cost of capital assets over their useful lives.
7475	Amortization of Leasehold Improvements	Allocation of the cost of leasehold improvements over their legal lives.
7476	Depreciation Expense	Allocation of a fixed asset's cost over its beneficial useful life. Depreciation is not recognized in governmental funds.
7477	Amortization of Leased Property	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7478	Amortization of Software	Software licenses are amortized over a period of 2 to 5 years depending upon the expected useful life of the license.
7479	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.
7500	Increase/Decrease in Governmental Inventories Reserve	Change in Reserve for Inventories – The change between reporting periods in the amount of inventory reported in a governmental fund.
7510	Gain (Loss) on Capital Asset Impairments	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.

7511	Insurance Recovery Subsequent to Loss	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.
9000	Performance Measures	Used to record performance measures associated with accounting data.
9001	Other Statistics	Used for hours or units accumulated from the time reporting part of OSPA. Usually used on Type 9 batches (payroll statistical hours) which are generated from the OSPA and interfaced into SFMA.
9915	Indirect Cost Allocation (SSA 1984-A128/A133)	Indirect Cost/Expenditures as a Memo Entry.
9999	Default Oregon	