

## 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.