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

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

FORMS/EXHIBITS/INSTRUCTIONS
None.

DEFINITIONS
Click here for other definitions.

EXCLUSIONS AND SPECIAL SITUATIONS
None.

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

CAFR Title and Definition

<table>
<thead>
<tr>
<th>D10 No.</th>
<th>Comptroller Object Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>0111</td>
<td>Personal Income Taxes – Taxes on individuals based on income.</td>
</tr>
</tbody>
</table>

Personal Income Taxes
Corporate Activity Taxes – Taxes imposed on corporations doing business in this state.
  0115 Corporate Excise and Income Taxes

Corporate Income Taxes – Taxes on corporations based on income.
  0115 Corporate Excise and Income Taxes

Tobacco Taxes – Sales taxes on tobacco products.
  0121 Cigarette Taxes
  0130 Other Tobacco Product Taxes

Healthcare Provider Taxes – Taxes on hospitals and other healthcare providers.
  0129 Healthcare Provider Taxes

Inheritance Taxes – Taxes on the value of a deceased person’s assets.
  0160 Inheritance Taxes

Public Utilities Taxes – Taxes on public utilities to regulate tax rates charged to customers.
  0142 Public Utilities Taxes

  0143 Insurance Premium Taxes

Motor Fuels Taxes – Sales taxes on gasoline and diesel fuel; constitutionally dedicated to transportation purposes.
  0122 Motor Fuels Taxes

Weight-Mile Taxes – Use taxes imposed on trucks; constitutionally dedicated to transportation purposes.
  0123 Weight-Mile Taxes

Vehicle Registration Taxes – Taxes charged for the use of vehicles on the State’s roads; constitutionally dedicated for transportation purposes.
  0126 Vehicle Registration Taxes

Employer – Employee Taxes – Payroll taxes on employers and employees.
  0153 Other Employer – Employee Taxes

Workers’ Compensation Insurance Taxes – Taxes collected from insurers based on workers’ compensation premiums earned in Oregon.
  0152 Workers’ Compensation Insurance Taxes

Other Taxes – Selective taxes on sales, use, receipts and transfers of assets.
  0124 Alcoholic Beverage Taxes
  0125 Other Selective Taxes
  0131 Marijuana Product Taxes
  0141 Amusement Taxes
  0144 Other Gross Receipts Business Taxes
  0171 Eastern Oregon Severance Taxes
  0172 Western Oregon Severance Taxes
  0173 Other Severance Taxes
0181 Forest Protection Taxes
0182 Other Taxes

Assessments – Taxes assessed for business-type activities.
0151 Employment Taxes
0154 Local Government Construction Tax

 Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0210 Corporation Fees
0211 Fire Marshal Fees
0212 Other Business Licenses and Fees
0220 Park User Fees
0222 Drivers Licenses
0223 Transportation Licenses and Fees
0224 Hunter and Angler Licenses
0225 Commercial Fishing Licenses and Fees
0226 Power and Water Fees
0227 State Court Fees
0228 Other Nonbusiness Licenses and Fees
0229 Indigent Defense Recovery

Federal – All revenues and cost reimbursements received directly from the federal government.
0300 Federal Revenue
0355 Federal Revenue as Other Funds (not required to be used)
0360 Federal Revenue Service Contracts
0365 Build America Bonds Federal Credit

Other Grants - All revenues and cost reimbursements received directly from the federal government as a subsidy to business-type activities.
0370 Federal Grant Subsidy

Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0401 Administrative and Service Charges
0402 Education of Children in State Schools
0403 Care of State 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
0687  Lease Payments Received
2347  Amortization of Deferred Inflow – Lease Receivable

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

0701  Liquor Sales
0702  Pari-Mutuel Receipts
0703  State Forest Lands
0704  Common School Lands
0708  Other Sales Income

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

0709  Donations
0716  Grants – Non Federal

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

0720  Unclaimed Property Revenue

Tobacco Settlement Proceeds – Proceeds from tobacco industry lawsuit.

0725  Tobacco Settlement Proceeds

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

0726  Foreclosure Settlement Proceeds

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

0730  Veterans’ Income

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

0740  Income of Individuals in State Care
Investment Income – Proceeds from interest earned on cash, investments and loans, and income from changes in fair value of investments.

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

Employee Contributions – Retirement contributions received by PERS.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1001</td>
<td>Retirement Contributions</td>
</tr>
</tbody>
</table>

Program Loan Repayments – Repayments of loan principal.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1100</td>
<td>Other Program Loan Repayments</td>
</tr>
<tr>
<td>1101</td>
<td>Housing Division Loan Repayments</td>
</tr>
<tr>
<td>1102</td>
<td>Veterans’ Loan Repayments</td>
</tr>
<tr>
<td>1103</td>
<td>Senior Citizen Property Tax Repayments</td>
</tr>
<tr>
<td>1104</td>
<td>Other Loan Repayments</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1105</td>
<td>Other Revenue</td>
</tr>
<tr>
<td>1106</td>
<td>Collection of Overpayments</td>
</tr>
<tr>
<td>1107</td>
<td>Reimbursement of Assistance</td>
</tr>
<tr>
<td>1108</td>
<td>Over/Short Account</td>
</tr>
<tr>
<td>1109</td>
<td>Court Bonds and Security Receipts</td>
</tr>
<tr>
<td>1110</td>
<td>Other Surety Bond Receipts</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1112</td>
<td>Pension Bond Debt Service Assessments</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1277</td>
<td>Transfer in from Oregon Government Ethics Commission</td>
</tr>
<tr>
<td>1278</td>
<td>Transfer in from Legislative Policy &amp; Research Committee (LPRC)</td>
</tr>
<tr>
<td>1279</td>
<td>Transfer in from Board of Dentistry</td>
</tr>
<tr>
<td>1280</td>
<td>Transfer in from Mental Health Regulatory Agency</td>
</tr>
<tr>
<td>1282</td>
<td>Transfer in from Employment Relations Board</td>
</tr>
<tr>
<td>1283</td>
<td>Transfer in from Board of Clinical Social Workers</td>
</tr>
</tbody>
</table>
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
1295 Transfer in from Board of Tax Practitioners
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
1353 Transfer in from Oregon Health Authority
1355 Transfer in from Employment Department
1356 Transfer in from Indirect Cost Center
1358 Transfer in from Oregon State Library
1362 Transfer in from Department of Education
1365 Transfer in from Blind Commission
1367 Transfer in from Oregon Department of Agriculture
1370 Transfer in from Oregon Forest Resources Institute
1371 Transfer in from Department of Forestry
1372 Transfer in from Department of Geology and Mineral Industries
1373 Transfer in from Oregon Department of Fish and Wildlife
1374 Transfer in from Department of Land Conservation and Development
1375 Transfer in from Water Resources Department
1377 Transfer in from Parks and Recreation Department
1378 Transfer in from Department of Transportation
1383 Transfer in from Department of Aviation
1386 Transfer in from Health Related Licensing Boards
1387 Transfer in from Bureau of Labor and Industries
1388 Transfer in from Oregon Liquor and Cannabis Commission
1389 Transfer in from Oregon Medical Board
1390 Transfer in from Board of Nursing
1391 Transfer in from Public Utility Commission
1392 Transfer in from Oregon Racing Commission
1394 Transfer in from Housing and Community Services Department
1395 Transfer in from State Board of Pharmacy
1396 Transfer in from Real Estate Agency
1399 Transfer in from Water Resources Bond Program
1400 Transfer in from Teacher Standards and Practices Commission
7756 Transfer in from Indirect Cost Center

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

1404 Transfer to Cities
1405 Transfer to Counties
1407 Transfer to Oregon Health and Science University (Component Unit)
### Long Term Debt Issued

- **1408** Transfer to Non-Governmental Units
- **1429** Transfer to Independent Universities
- **1435** Transfer to Semi-Independent Agency

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

- **1500** General Obligation Bonds (Dedicated Funds)
- **1501** General Obligation Bonds (Debt Service paid from General Fund)
- **1502** Lottery Revenue Bonds
- **1503** Revenue Bonds
- **1504** Tax Exempt Commercial Paper
- **1506** Certificates of Participation
- **1512** Appropriation Bonds
- **1515** Direct Placement/Borrowings

### Refunded Debt Issued

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

- **1505** Proceeds from Refunding Bond/COP Debt

### Debt Issuance Discount

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

- **1507** OID – Certificates of Participation
- **1508** OID – Bonds
- **1516** OID – Direct Placement/Borrowings

### Debt Issuance Premium

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
- **1517** OIP – Direct Placement/Borrowings

### Loan Proceeds

Loan Proceeds – Resources received on loan.

- **1600** Loan Proceeds

### TAN Proceeds

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

- **1605** Tax Anticipation Note Proceeds

### Leases Incurred

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

### Transfers to Other Funds

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
<table>
<thead>
<tr>
<th>Code</th>
<th>Transfer Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1402</td>
<td>Transfer Out Lottery Proceeds</td>
</tr>
<tr>
<td>1403</td>
<td>Transfer Out to General Fund</td>
</tr>
<tr>
<td>1430</td>
<td>Transfer Out to Oregon Corrections Enterprises</td>
</tr>
<tr>
<td>1456</td>
<td>Transfer Out – Indirect Cost Center</td>
</tr>
<tr>
<td>1801</td>
<td>Transfer Out to Department of Administrative Services</td>
</tr>
<tr>
<td>1803</td>
<td>Transfer Out to Office of the Governor</td>
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<tr>
<td>1804</td>
<td>Transfer Out to Oregon Business Development Department (Business Oregon)</td>
</tr>
<tr>
<td>1805</td>
<td>Transfer Out to Oregon Government Ethics Commission</td>
</tr>
<tr>
<td>1807</td>
<td>Transfer Out to Oregon Advocacy Commissions Office</td>
</tr>
<tr>
<td>1809</td>
<td>Transfer Out to Department of Justice</td>
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<tr>
<td>1810</td>
<td>Transfer Out to Department of State Lands</td>
</tr>
<tr>
<td>1811</td>
<td>Transfer Out to Department of Revenue</td>
</tr>
<tr>
<td>1812</td>
<td>Transfer Out to Legislative Administration Committee</td>
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<tr>
<td>1813</td>
<td>Transfer Out to Secretary of State</td>
</tr>
<tr>
<td>1814</td>
<td>Transfer Out to Oregon State Treasury</td>
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<tr>
<td>1816</td>
<td>Transfer Out to Legislative Counsel Committee</td>
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<tr>
<td>1817</td>
<td>Transfer Out to Legislative Fiscal Office</td>
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<tr>
<td>1818</td>
<td>Transfer Out to Judicial Department</td>
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<tr>
<td>1819</td>
<td>Transfer Out to Military Department</td>
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<tr>
<td>1820</td>
<td>Transfer Out to Oregon State Marine Board</td>
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<tr>
<td>1822</td>
<td>Transfer Out to Department of State Police</td>
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<tr>
<td>1823</td>
<td>Transfer Out to Department of Public Safety Standards and Training</td>
</tr>
<tr>
<td>1824</td>
<td>Transfer Out to Oregon Department of Veterans’ Affairs</td>
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<tr>
<td>1825</td>
<td>Transfer Out to Department of Corrections</td>
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<tr>
<td>1827</td>
<td>Transfer Out to Oregon Department of Energy</td>
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<tr>
<td>1829</td>
<td>Transfer Out to Department of Environmental Quality</td>
</tr>
<tr>
<td>1830</td>
<td>Transfer Out to Legislature Revenue Office</td>
</tr>
<tr>
<td>1841</td>
<td>Transfer Out to State Commission on Children and Families</td>
</tr>
<tr>
<td>1843</td>
<td>Transfer Out to Oregon Health Authority</td>
</tr>
<tr>
<td>1844</td>
<td>Transfer Out to Department of Consumer and Business Services</td>
</tr>
<tr>
<td>1846</td>
<td>Transfer Out to Oregon Public Employees Retirement System</td>
</tr>
<tr>
<td>1848</td>
<td>Transfer Out to Employment Department</td>
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<tr>
<td>1850</td>
<td>Transfer Out to Oregon State Library</td>
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<tr>
<td>1854</td>
<td>Transfer Out to Department of Education</td>
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<tr>
<td>1857</td>
<td>Transfer Out to Higher Education Coordinating Commission</td>
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<td>1858</td>
<td>Transfer Out to Oregon Department of Agriculture</td>
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<tr>
<td>1862</td>
<td>Transfer Out to Oregon Forest Resources Institute</td>
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<tr>
<td>1863</td>
<td>Transfer Out to Department of Forestry</td>
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<tr>
<td>1864</td>
<td>Transfer Out to Department of Geology and Mineral Industries</td>
</tr>
<tr>
<td>1865</td>
<td>Transfer Out to Oregon Department of Fish and Wildlife</td>
</tr>
</tbody>
</table>
1866  Transfer Out to Department of Land Conservation and Development
1867  Transfer Out to Water Resources Department
1868  Transfer Out to Parks and Recreation Department
1869  Transfer Out to Department of Transportation
1870  Transfer Out to Oregon Liquor and Cannabis 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
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 Mental Health Regulatory Agency
1908  Transfer Out to Board of Clinical Social Workers
1909  Transfer Out to Teacher Standards and Practices Commission
1910  Transfer Out to Agency 999 (State General Fund)
1911  Transfer Out to Department of Human Services
1912  Transfer Out to Office of Public Defense Services
1913  Transfer Out to Board of Dentistry
1914  Transfer Out to Tourism Commission
1915  Transfer Out to Long Term Care Ombudsmen
1916  Transfer Out to Legislative Policy & Research Committee (LPRC)

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

2317  Gain (Loss) on Debt Refundings

Gain (Loss) on Disposition of Assets – The difference between the selling price received for an asset and its net book value. Reflected as “Other Revenue” in the governmental fund financial statements.
2330  Gain (Loss) on Disposition of Assets

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

2331  Gain (Loss) on Leased Assets

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

2332  Gain (Loss) on Lease Receivables

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

2350  Gain (Loss) on Foreclosed Property

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

2400  Contributions to Permanent Funds

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

2450  Extraordinary Items

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

2500  Special Items

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

2550  Capital Contributions

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

3111  Regular Employees
3112  Board and Commission Per Diem
3113  Earnings, Piece Rate/Event
3114  Permanent Positions Full Time
3115  Reimburse Training Salaries
3116  Limited Duration Salaries
3117  Permanent Positions Part Time
3118  Legislator Salaries
3119  Interim Employees
3120  Board Member Stipends
3121  Temporary Employees
3122  Session Position Excluding Legislative Aide
3123  Session Position Legislative Aide Only
3124  Session Employee Salaries
3125  Judges Salaries
3126  Payments of Deceased Employees Wages/Leave
3127  Disaster/Rescue Operations
3129 Wage-related Penalty Payment/YvO etc
3130 Seasonal Positions
3133 Firefighting Labor
3171 Overtime Payments
3172 Overtime – Double Time
3173 On Duty – Call Back – Overtime
3174 Overtime Training
3176 Vehicle Allowance
3181 Shift Differential
3190 All Other Differential
3191 Seasonal Differential/Lieu of Public Employ
3192 Holiday Pay
3193 Per Diem Lieu of Benefits
3194 Out of Class, Lead Work, Special Qualifications
3195 Longevity Bonus – Incentive
3196 Standby Duty Pay
3197 Diving Differential
3198 Penalty Pay
3199 Travel Differential
3210 Public Employees Retirement Contribution
3211 Employer Retirement Contribution to Deferred Compensation
3212 Pension Bond Assessment
3214 Pension Expense – GASB 68
3221 Social Security Taxes
3226 Social Security Taxes – Wages of Deceased Employee
3231 Unemployment Compensation and Assessment
3241 Workers’ Compensation Assessments
3251 Workers’ Accident Insurance
3252 Workers’ Accident Insurance – Volunteer
3260 Health Engagement Model (HEM) Employee Incentive
3261 OPEU Cash
3262 Health Care Cash
3263 Medical, Dental, Life Insurance
3264 Medical, Dental, Life Insurance – Agency Subsidy
3271 Other Payroll Expenses
3281 Mass Transit Tax
3291 Employment Relations Board Assessments

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

3800 Consultant Payroll – Professional Services
3805  Taxable Employee Reimbursable Expense – Payroll Other Services
3810  Employee Relocation – Payroll
3815  Laundry Services – Payroll
3820  Uniforms – Payroll
3830  Client Payments
3835  Elected Official Allowance
3836  In Leg Meals and Lodging – Payroll
3837  In Leg Ground Transportation – Payroll
4001  Annuity and Disability Benefits
4002  Death Benefits
4030  PERS Benefit Equalization
4101  Instate Meals with Overnight Stay
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
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  
4410  Professional Development Instate Travel Miscellaneous Expense  
4411  Professional Development Out of State Tuition and Registration, 1099 Reportable  
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 Interagency Lease Payments
4801 Facilities Taxes-Paid Directly to Govt
4802 Payments on Short-term Leases
4803 Variable Lease Payments
4804 Other Lease Payments
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
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
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<tbody>
<tr>
<td>4976</td>
<td>Agency Program Related Supplies</td>
</tr>
<tr>
<td>4977</td>
<td>Agency Program Related Reimbursements</td>
</tr>
<tr>
<td>4999</td>
<td>Expendable Property Non-IT &lt; $5k</td>
</tr>
<tr>
<td>7430</td>
<td>Amortization – Prepaid Expenses</td>
</tr>
</tbody>
</table>

**Capital Outlay – Expenditures for acquiring capital assets.**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5100</td>
<td>Office Furniture and Fixtures &gt; $5K</td>
</tr>
<tr>
<td>5105</td>
<td>Installation of Furniture and Fixtures &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5120</td>
<td>Works of Art and Historical Treasures &gt; $5K</td>
</tr>
<tr>
<td>5125</td>
<td>Installation of Art and Historical Treasures &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5150</td>
<td>Equipment and Machinery &gt; $5K</td>
</tr>
<tr>
<td>5155</td>
<td>Installation of Equipment and Machinery &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5170</td>
<td>Motor Vehicles &gt; $5K</td>
</tr>
<tr>
<td>5175</td>
<td>Assembly/Motor Vehicles &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5200</td>
<td>Telecom/Voice Equipment &gt; $5K</td>
</tr>
<tr>
<td>5201</td>
<td>Telecom/Network Equipment &gt; $5K</td>
</tr>
<tr>
<td>5202</td>
<td>Telecom/Wireless PS Equip &gt; $5K</td>
</tr>
<tr>
<td>5203</td>
<td>Telecom/Teleconference Equip &gt; $5K</td>
</tr>
<tr>
<td>5205</td>
<td>Telecom/Installation Services &gt; $5K</td>
</tr>
<tr>
<td>5250</td>
<td>Technical Equipment &gt; $5K</td>
</tr>
<tr>
<td>5255</td>
<td>Installation/Technical Equipment &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5300</td>
<td>Information Technology Network Software &gt; $5K</td>
</tr>
<tr>
<td>5301</td>
<td>Information Technology Mainframe Software &gt; $5K</td>
</tr>
<tr>
<td>5302</td>
<td>Information Technology Server Software &gt; $5K</td>
</tr>
<tr>
<td>5303</td>
<td>Information Technology PC Software &gt; $5K</td>
</tr>
<tr>
<td>5305</td>
<td>Information Technology Software Services &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5350</td>
<td>Computer Technology Mainframe Equip &gt; $5K</td>
</tr>
<tr>
<td>5351</td>
<td>Computer Technology Server Equip &gt; $5K</td>
</tr>
<tr>
<td>5352</td>
<td>Computer Technology Peripheral Equip &gt; $5K</td>
</tr>
<tr>
<td>5355</td>
<td>Computer Technology Installation Service &gt; $5K</td>
</tr>
<tr>
<td>5400</td>
<td>Household and Institutional Equipment &gt; $5K</td>
</tr>
<tr>
<td>5405</td>
<td>Installation of Household and Institutional Equipment &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5450</td>
<td>Industrial and Heavy Equipment &gt; $5K</td>
</tr>
<tr>
<td>5455</td>
<td>Installation of Industrial and Heavy Equipment &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5500</td>
<td>Aircraft &gt; $5K</td>
</tr>
<tr>
<td>5505</td>
<td>Assembly/Aircraft &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5600</td>
<td>Agricultural Equipment and Machinery &gt; $5K</td>
</tr>
<tr>
<td>5605</td>
<td>Installation of Agricultural Equipment and Machinery &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5705</td>
<td>Land Improvements &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>-------</td>
<td>-------------</td>
</tr>
<tr>
<td>5725</td>
<td>Land Use Rights &gt; $5K</td>
</tr>
<tr>
<td>5730</td>
<td>Land &gt; $5K</td>
</tr>
<tr>
<td>5755</td>
<td>Leasehold Improvements &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5770</td>
<td>Asset Acquired Under Lease Agreement &gt; $5K</td>
</tr>
<tr>
<td>5775</td>
<td>Installation of Leased Property &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5805</td>
<td>Buildings and Improvements &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5905</td>
<td>Other Capital Outlay &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5915</td>
<td>Other Intangible Assets &gt; $5K</td>
</tr>
<tr>
<td>5925</td>
<td>State Highways &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5935</td>
<td>Other Roads &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5945</td>
<td>Tunnels and Bridges &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5955</td>
<td>Airports &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5965</td>
<td>Utility Systems &gt; $5K, 1099 Reportable</td>
</tr>
<tr>
<td>5975</td>
<td>Docks, Dikes, and Dams &gt; $5K, 1099 Reportable</td>
</tr>
</tbody>
</table>

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.

- 6080 Distribution to Legislative Policy & Research Committee
- 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
- 6088 Distribution to Board of Accountancy
- 6089 Distribution to Board of Tax Practitioners
- 6090 Distribution to Board of Licensed Social Workers
- 6091 Distribution to Government Ethics Commission
- 6094 Distribution to Oregon State Marine Board
- 6095 Distribution to State Board of Chiropractic Examiners
- 6096 Distribution to Oregon Youth Authority
- 6098 Distribution to Office of the Governor
- 6105 Distribution to Oregon State Library
- 6108 Distribution to Mental Health Regulatory Agency
- 6110 Distribution to Public Defense Services
- 6122 Distribution to Department of Administrative Services
- 6123 Distribution to Long Term Care Ombudsman
Distribution to Oregon Business Development Department (Business Oregon)

Distribution to Oregon Advocacy Commissions Office

Distribution to Department of Justice

Distribution to Department of State Lands

Distribution to Department of Revenue

Distribution to Oregon State Treasury

Distribution to Legislative Administration Committee

Distribution to Secretary of State

Distribution to Judicial Department

Distribution to Military Department

Distribution to State Board of Parole & Post Prison Supervision

Distribution to Department of State Police

Distribution to Department of Public Safety Standards and Training

Distribution to Oregon Department of Veterans’ Affairs

Distribution to Department of Corrections

Distribution to Oregon Corrections Enterprises

Distribution to Oregon Tourism Commission

Distribution to Oregon Department of Energy

Distribution to Department of Environmental Quality

Distribution to Psychiatric Security Review Board

Distribution to State Board of Pharmacy

Distribution to Real Estate Agency

Distribution to Oregon Health Authority

Distribution to State Commission on Children and Families

Distribution to Department of Consumer and Business Services

Distribution to Oregon Public Employees Retirement System

Distribution to Employment Department

Distribution to Department of Education

Distribution to Teacher Standards and Practices Commission

Distribution to Commission for the Blind

Distribution to Oregon Department of Agriculture

Distribution to Department of Forestry

Distribution to Department of Geology and Mineral Industries

Distribution to Oregon Department of Fish and Wildlife

Distribution to Department of Land Conservation and Development

Distribution to Water Resources Department

Distribution to Parks and Recreation Department

Distribution to Department of Transportation

Distribution to Travel Information Council

Distribution to Department of Aviation
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6190</td>
<td>Distribution to Health Related Licensing Boards</td>
</tr>
<tr>
<td>6191</td>
<td>Distribution to Bureau of Labor and Industries</td>
</tr>
<tr>
<td>6192</td>
<td>Distribution to Oregon Liquor and Cannabis Commission</td>
</tr>
<tr>
<td>6193</td>
<td>Distribution to Oregon Medical Board</td>
</tr>
<tr>
<td>6194</td>
<td>Distribution to Board of Nursing</td>
</tr>
<tr>
<td>6195</td>
<td>Distribution to Public Utilities Commission</td>
</tr>
<tr>
<td>6196</td>
<td>Distribution to Housing and Community Services Department</td>
</tr>
<tr>
<td>6197</td>
<td>Distribution to Construction Contractors Board</td>
</tr>
<tr>
<td>6198</td>
<td>Distribution to Higher Education Coordinating Commission</td>
</tr>
<tr>
<td>6200</td>
<td>Intra-agency General Fund Transfers</td>
</tr>
</tbody>
</table>

**Intergovernmental – Distributions to other government entities, outside state government.**

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

**Special Payments – Distributions to non-government entities.**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>6725</td>
<td>Distribution to Non-Governments</td>
</tr>
<tr>
<td>6726</td>
<td>Distribution to For-Profit Subrecipient</td>
</tr>
<tr>
<td>6730</td>
<td>Other Distributions to Subrecipients</td>
</tr>
<tr>
<td>6735</td>
<td>Distribution to Non-Profit Organizations</td>
</tr>
<tr>
<td>6740</td>
<td>Other Distribution to Taxable Subrecipients</td>
</tr>
<tr>
<td>6750</td>
<td>Retirement Contributions on Behalf of Other Governments</td>
</tr>
<tr>
<td>6800</td>
<td>Distribution to Individuals</td>
</tr>
<tr>
<td>6805</td>
<td>Client/Benefit Payments</td>
</tr>
<tr>
<td>6808</td>
<td>Distributions to Non-Employees</td>
</tr>
<tr>
<td>6810</td>
<td>Rental Assistance</td>
</tr>
<tr>
<td>6820</td>
<td>Payments to Counties</td>
</tr>
<tr>
<td>6821</td>
<td>Payments to Cities</td>
</tr>
<tr>
<td>6822</td>
<td>Payments to Community College Districts</td>
</tr>
</tbody>
</table>
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

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

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

Principal – Payments of the face amount of debt.
7100 Principal – Bonds
7125 Principal – Direct Placement/Borrowings
7150 Principal – Certificates of Participation
7200 Principal – Loans
7275 Principal – Appropriation Bonds
7410 Principal – Tax Anticipation Notes

Principal Payments on Leased Assets – Payments of the discounted minimum future payments
7000 Lease Payment for Equipment and Machinery
7001 Lease Payment for Motor Vehicles
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7002</td>
<td>Lease Payment for Data Processing Hardware</td>
</tr>
<tr>
<td>7003</td>
<td>Lease Payment for Tunnels &amp; Bridges</td>
</tr>
<tr>
<td>7004</td>
<td>Lease Payment for Airports</td>
</tr>
<tr>
<td>7005</td>
<td>Lease Payment for Docks, Dikes, &amp; Dams</td>
</tr>
<tr>
<td>7006</td>
<td>Lease Payment for Land</td>
</tr>
<tr>
<td>7007</td>
<td>Lease Payment for Buildings</td>
</tr>
<tr>
<td>7008</td>
<td>Lease Payment for Other Assets</td>
</tr>
</tbody>
</table>

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

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

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2310</td>
<td>Loss on Bond Calls – Disbursements</td>
</tr>
<tr>
<td>2311</td>
<td>Loss on COP Calls – Disbursements</td>
</tr>
<tr>
<td>2315</td>
<td>Loss on Bond Call – Capitalization Write Off</td>
</tr>
<tr>
<td>2316</td>
<td>Loss on COP Call – Capitalization Write Off</td>
</tr>
<tr>
<td>4040</td>
<td>Appropriation Bond Costs</td>
</tr>
<tr>
<td>4041</td>
<td>Direct Placement/Borrowings</td>
</tr>
<tr>
<td>4045</td>
<td>TAN Costs</td>
</tr>
<tr>
<td>4050</td>
<td>Bond Costs</td>
</tr>
<tr>
<td>4055</td>
<td>Certificate of Participation Costs</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7474</td>
<td>Amortization of Other Capital Assets</td>
</tr>
<tr>
<td>7475</td>
<td>Amortization of Leasehold Improvements</td>
</tr>
<tr>
<td>7476</td>
<td>Depreciation Expense</td>
</tr>
<tr>
<td>7478</td>
<td>Amortization of Software</td>
</tr>
<tr>
<td>7480</td>
<td>Amortization of Leased Equipment and Machinery</td>
</tr>
</tbody>
</table>
7481 Amortization of Leased Motor Vehicles
7482 Amortization of Leased Data Processing Hardware
7483 Amortization of Leased Tunnels & Bridges
7484 Amortization of Leased Airports
7485 Amortization of Leased Docks, Dikes, & Dams
7486 Amortization of Leased Land
7487 Amortization of Leased Buildings
7488 Amortization of Other Leased Assets

Bad Debt Expense – The expense associated with writing off loans owed to the agency that cannot be reported as a reduction of revenue because no revenue has been recorded.
7479 Bad Debt Expense

Change in Reserve for Inventories – The change between reporting periods in the amount of inventory reported in a governmental fund.
7500 Increase/Decrease in Governmental Inventories Reserve