

# 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 – GASB 68
3221	Social Security Taxes
3226	Social Security Taxes – Wages of Deceased Employee
3231	Unemployment Compensation and Assessment
3241	Workers' Compensation Assessments
3251	Workers' Accident Insurance
3252	Workers' Accident Insurance – Volunteer
3260	Health Engagement Model (HEM) Employee Incentive
3261	OPEU Cash
3262	Health Care Cash
3263	Medical, Dental, Life Insurance
3264	Medical, Dental, Life Insurance – Agency Subsidy
3271	Other Payroll Expenses
3281	Mass Transit Tax
3291	Employment Relations Board Assessments

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

3800	Consultant Payroll – Professional Services
3805	Taxable Employee Reimbursable Expense – Payroll Other Services
3810	Employee Relocation – Payroll
3815	Laundry Services – Payroll
3820	Uniforms – Payroll
3830	Client Payments
3835	Elected Official Allowance

3836	In Leg Meals and Lodging – Payroll
3837	In Leg Ground Transportation – Payroll
4001	Annuity and Disability Benefits
4002	Death Benefits
4030	PERS Benefit Equalization
4101	Instate Meals with Overnight Stay
4103	Instate Mileage Reimbursement
4104	Instate Travel Miscellaneous Expenses
4105	Instate Meals – No Overnight Stay
4106	Instate Lodging
4107	Instate Air Transportation
4108	Instate Ground Transportation
4109	Instate Mileage Reimbursement – Full Rate
4110	Instate Mileage Reimbursement – Reduced Rate
4111	Instate Mileage Reimbursement - Volunteers
4112	Instate Mileage Reimbursement - Nonemployee
4149	Out of State Meals – No Overnight Stay
4150	Out of State Lodging
4151	Out of State Meals with Overnight Stay
4153	Out of State Mileage Reimbursement
4154	Out of State Travel Miscellaneous Expense
4155	Foreign Meals and Lodging
4156	Foreign Travel Mileage Reimbursement
4157	Foreign Ground Transportation
4158	Foreign Travel Miscellaneous Expense
4159	Out of State Air Transportation
4160	Out of State Ground Transportation
4161	Foreign Air Transportation
4162	Out-Of-State Mileage Reimbursement – Full Rate
4163	Out-Of-State Mileage Reimbursement – Reduced Rate
4164	Out-Of-State Mileage Reimbursement - Volunteers
4165	Out-Of-State Mileage Reimbursement - Nonemployee
4200	Office Supplies
4201	Office Services
4202	Equipment Rental
4206	Catering Services
4250	Dues and Memberships
4251	Subscriptions and Publications
4253	Advertising, Publicity, Publishing, and Printing Services
4255	Prizes and Awards
4301	Telecom/Voice Usage
4302	Telecom/Voice Equipment Rental < \$5k
4303	Telecom/Voice Maintenance
4304	Telecom/Voice Equipment < \$5k

4305	Telecom/Network Services
4306	Telecom/Network Equipment < \$5k
4307	Telecom/Network Support
4310	Telecom/Wireless Public Safety Usage
4311	Telecom/Wireless PS Equipment < \$5k
4312	Telecom/Wireless PS Support
4315	Telecom/Teleconference Usage
4316	Telecom/Teleconference Equipment < \$5k
4317	Telecom/Teleconference Support
4354	Computer Technology Mainframe Equip < \$5k
4355	Computer Technology Mainframe Equip Rental < \$5k
4356	Computer Technology Mainframe Software < \$5k
4357	Computer Technology Mainframe Support
4360	Computer Technology Server Equip < \$5k
4361	Computer Technology Server Software < \$5k
4362	Computer Technology Server Support
4365	Computer Technology PC Equipment < \$5k
4366	Computer Technology PC Software < \$5k
4367	Computer Technology PC Support
4370	Computer Technology Peripheral Equip Rental < \$5k
4371	Computer Technology Peripheral Support
4372	Computer Technology Peripheral Equip < \$5k
4375	Computer Technology Computer Processing
4401	Training, Education, or Instruction Services
4402	Interagency Training, Education, or Instruction Services
4404	Professional Development In House Training
4406	Professional Development Instate Tuition and Registration, 1099 Reportable
4409	Professional Development Instate Mileage Reimbursement
4410	Professional Development Instate Travel Miscellaneous Expense
4411	Professional Development Out of State Tuition and Registration, 1099 Reportable
4414	Professional Development Out of State Mileage Reimbursement
4415	Professional Development Out of State Travel Miscellaneous Expenses
4416	Professional Development Foreign Meals and Lodging
4418	Professional Development Foreign Ground Transportation
4419	Professional Development Foreign Tuition and Registration
4420	Professional Development Foreign Travel Miscellaneous Expenses
4421	Professional Development Foreign Mileage Reimbursement
4422	Employee Recruitment Meals
4426	Professional Development Training Materials
4428	Training Supplies
4429	Training Equipment < \$5K
4430	Employee Recruitment, Wellness and Safety, 1099 Reportable
4431	Employee Reimbursement Professional Development Instate Meals/Lodging
4432	Employee Reimbursement Professional Development Out of State Meals/Lodging

4433	Professional Development Instate Lodging
4434	Professional Development Out of State Lodging
4435	Professional Development Instate Meals, No Overnight Stay
4436	Professional Development Out of State Meals, No Overnight Stay
4437	Professional Development Dues and Memberships
4438	Professional Development Instate Air Transportation
4439	Professional Development Instate Ground Transportation
4440	Professional Development Out of State Air Transportation
4441	Professional Development Out of State Ground Transportation
4442	Professional Development Foreign Air Transportation
4443	Employee Recruitment Lodging
4444	Employee Recruitment Air Transportation
4445	Employee Recruitment Ground Transportation
4446	Employee Recruitment Travel Reimbursement
4447	Employee Recruitment Mileage Reimbursement
4450	Professional Development Instate Mileage Reimbursement – Full Rate
4451	Professional Development Instate Mileage Reimbursement – Reduced Rate
4452	Professional Development Out-Of-State Mileage Reimbursement – Full Rate
4453	Professional Development Out-Of-State Mileage Reimbursement – Reduced Rate
4500	Professional Services Non-IT < \$75K
4505	Professional Services Non-IT > \$75K
4510	Professional Services/Network
4511	Professional Services/Wireless Public Safety
4512	Professional Services/Teleconference
4513	Professional Services/Application New
4514	Professional Services/Application Modifications
4515	Professional Services/Application Maintenance
4516	Professional Services/Servers
4517	Professional Services/IT Security
4518	Professional Services/IT Quality Assurance
4519	Professional Services/Managed Service Provider
4520	Professional Services/IT Quality Control
4526	Dispute Resolution Services
4550	Attorney General Legal Fees
4600	State Government Service Charges
4625	ARRA Central Service Charges
4650	Intra/Inter Agency Charges
4675	Delinquent Claims Interest
4680	Loss Liability Expenditure
4685	Liability Expenditure – Attorney Settlement
4690	Pollution Remediation Outlays
4701	Other Services
4703	Uniforms
4704	Other Supplies

4705	Laundry Services
4720	Collection Fees – DOR
4725	Collection Fees – Private Collection Agent
4730	Merchant Fees
4735	Credit Card Surcharges
4740	Investment Expense
4800	Facilities Rent
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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