

OREGON ACCOUNTING MANUAL

<div style="display: flex; align-items: center;"> <div style="font-size: 2em; margin-right: 10px;">DAS</div> <div style="font-size: 0.8em; line-height: 1;">DEPARTMENT OF ADMINISTRATIVE SERVICES</div> </div> <p style="margin-top: 10px;">STATEWIDE POLICY</p>	NUMBER 60.30.00	SUPERSEDES 60.30.00 Dated 06/14/17
	EFFECTIVE DATE XX/XX/XXXX	PAGE NUMBER Pages 1 of 41
Division Chief Financial Office	REFERENCE/AUTHORITY ORS 291.015 ORS 293.590	
Policy Owner Statewide Accounting and Reporting Services		
SUBJECT Chart of Accounts - Comptroller Objects (Nominal Accounts) – Numeric Sequence	APPROVED SIGNATURE <i>George Naughton, Chief Financial Officer</i> <i>Signature on file</i>	

D10	<u>Comptroller Object Title</u>	<u>Definition</u>
0050	Grant Budget Beg Balance TC076 Only	To record the expendable budget for a grant.
0111	Personal Income Taxes	Taxes on individuals based on income.
0112	Corporate Activity Tax	Taxes on corporations doing business in Oregon.
0115	Corporate Excise and Income Taxes	Taxes on corporations based on income.
0121	Cigarette Taxes	Taxes on cigarettes.
0122	Motor Fuels Taxes	Taxes on gasoline and diesel fuel; constitutionally dedicated to transportation purposes.
0123	Weight-Mile Taxes	Use taxes imposed on trucks; constitutionally dedicated to transportation purposes.
0124	Alcoholic Beverage Taxes	Taxes on alcoholic beverages.
0125	Other Selective Taxes	Taxes on a specific product or service that does not have its own comptroller object.
0126	Vehicle Registration Taxes	Taxes charged for the use of vehicles on the State's roads; constitutionally dedicated for transportation purposes.
0129	Healthcare Provider Taxes	Taxes on hospitals and other healthcare providers.
0130	Other Tobacco Product Taxes	Taxes on tobacco products other than cigarettes.
0131	Marijuana Product Taxes	Taxes on marijuana products.

0141	Amusement Taxes	Taxes on the intake of a lottery machine.
0142	Public Utilities Taxes	Taxes on public utilities to regulate tax rates charged to customers.
0143	Insurance Premium Taxes	Taxes on out-of-state insurers as a cost to do business in Oregon.
0144	Other Gross Receipts Business Taxes	Other Taxes – Selective taxes on sales, use, receipts and transfers of assets.
0151	Employment Taxes	Taxes used for the payment of unemployment benefits to individuals.
0152	Worker's Compensation Insurance Taxes	Assessments - Taxes collected from insurers based on workers' compensation premiums earned in Oregon.
0153	Other Employer – Employee Taxes	Payroll taxes on employers and employees.
0154	Local Government Construction Tax	Taxes assessed on construction permits issued by local governments.
0160	Inheritance Taxes	Taxes on the value of a deceased person's assets.
0171	Eastern Oregon Severance Taxes	Taxes on the removal of nonrenewable resources.
0172	Western Oregon Severance Taxes	Taxes on the removal of nonrenewable resources.
0173	Other Severance Taxes	Taxes on the removal of nonrenewable resources.
0181	Forest Protection Taxes	Other Taxes – Selective taxes on sales, use, receipts and transfers of assets.
0182	Other Taxes	Other Taxes – Selective taxes on sales, use, receipts and transfers of assets.
0210	Corporation Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0211	Fire Marshal Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0212	Other Business Licenses and Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0220	Park User Fees	Licenses and Fees – Fees paid by users of the State's recreational sites such as camp parks and wildlife areas.
0222	Drivers Licenses	Licenses and Fees – Fees paid to obtain a license to operate a motorized vehicle or motorcycle.

0223	Transportation Licenses and Fees	Licenses and Fees – Fees paid for permits (other than drivers' licenses) such as trip permits, overweight permits, and dimensional permits.
0224	Hunter and Angler Licenses	Licenses and Fees – Fees paid to obtain a license or tag to hunt or fish for sport purposes.
0225	Commercial Fishing and Hunting Fees	Licenses and Fees – Fees paid to obtain a license to use in a commercial capacity such as commercial fishing, hunting guide, taxidermy, trapping, hides and antler dealer, and fur dealer.
0226	Power and Water Fees	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0227	State Court Fees	Licenses and Fees – Fees paid to the Courts such as filing fees and marriage licenses.
0228	Other Nonbusiness Licenses and Fees	Licenses and Fees – Fees paid for other nonbusiness activities not otherwise identified by a unique comptroller object.
0229	Indigent Defense Recovery	Licenses and Fees – Revenue from businesses and individuals for the privilege of doing business or in return for other benefits.
0300	Federal Revenue	Federal – All revenues and cost reimbursements received directly from the federal government.
0355	Federal Revenue as Other Funds	Federal – All revenues and cost reimbursements received directly from the federal government.
0360	Federal Revenue Service Contracts	Federal – All revenues and cost reimbursements received directly from the federal government.
0365	Build America Bonds Federal Credit	Federal – All revenues and cost reimbursements received directly from the federal government.
0370	Federal Grant Subsidy	All revenues and cost reimbursements received directly from the federal government as a subsidy to business-type activities.
0401	Administrative and Service Charges	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0402	Education of Children in State Schools	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0403	Care of State Wards	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.

0404	Support Collections	Charges for Services – Fees collected from electric companies to administer and support the Public Purpose Charge requirements of SB 1149 (1999).
0405	Central Service Charges	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0406	Indirect Cost Reimbursements	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0407	Other Charges for Services	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0408	Merchant Card Convenience & Service Fees	Revenues from fees assessed to individuals and businesses in order to support customer credit and debit card payments and cover the costs associated with card acceptance as authorized by law and payment card industry rules.
0410	Insurance Premiums	Charges for Services – All revenues received from individuals, businesses, other funds, and other governments in return for services performed.
0500	Fines, Forfeitures, and Penalties	Revenues from fines, penalties, and confiscated deposits imposed for the commission of statutory offenses, violation of lawful administrative rules, or neglect of official duty.
0560	Rebates and Recoveries	Rebates and Recoveries is intended to report rebates that cannot be reported as a reduction of a related expenditure and refunds/recoveries of prior year expenses/expenditures.
0600	Rents and Royalties	Resources derived from the use by others of the State's tangible and intangible assets.
0687	Lease Payments Received	Resources derived from the use by others of the State's assets.
0701	Liquor Sales	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0702	Pari-Mutuel Receipts	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0703	State Forest Lands	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0704	Common School Lands	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0708	Other Sales Income	Sales – Revenue derived from the sale of merchandise, publications, supplies, and other items.
0709	Donations	Resources donated to the State from external parties, excluding federal grants.

0716	Grants – Non Federal	Grants provided by an entity of than a Federal agency.
0720	Unclaimed Property Revenue	Unclaimed warrants, checks, safe deposit contents, and other abandoned property that the State holds while looking for the rightful owner. Also includes escheat property that reverts to the Common School Fund on an individual’s death because no heir or will exists or can be found.
0725	Tobacco Settlement Proceeds	Proceeds from tobacco industry lawsuit.
0726	Foreclosure Settlement Proceeds	Proceeds from foreclosure lawsuits to take property to satisfy a debt. The bank or lender may take actual ownership of the property or have the property sold to pay off the debt.
0727	Settlement Proceeds	To recognize the state agencies’ use of the settlement with Oracle America, Inc. to obtain software or hardware (SARS Use Only).
0730	Veterans’ Income	Benefits or other income of Veterans for whom the State is financial guardian.
0740	Income of Individuals in State Care	Benefits or other income of individuals for whom the State is financial guardian.
0800	Interest on Investments	Investment Income – Proceeds from interest earned on cash and investments held outside of Treasury.
0801	Interest on Program Loans	Income from program loans made outside of state agencies.
0802	Lease Interest Received	Proceeds from interest earned on assets leased to other entities (excludes leases between state agencies).
0810	Income from Investments – Treasury	Investment Income – Proceeds from interest earned on investments held through the Treasury.
0811	Interest on Program Loans – Treasury	Investment Income – Proceeds from interest earned program loans made with agencies.
0812	Income From Investments – O/S Treasury	Investment Income – Proceeds from interest earned on investments held outside of the Treasury.
0820	Excess Fund Interest – Treasury	Investment Income – Proceeds from interest earned on cash held in the State Treasury.
0830	Net Increase (Decrease) in Fair Value of Investments	Investment Income – Income (loss) due to changes in fair value of all investments.
1001	Retirement Contributions	Employee Contributions – Retirement contributions received by PERS.
1100	Other Program Loan Repayments	Program Loan Repayments – Repayments of loan principal.
1101	Housing Division Loan Repayments	Program Loan Repayments – Repayments of loan principal.
1102	Veterans’ Loan Repayments	Program Loan Repayments – Repayments of loan principal.

1103	Senior Citizen Property Tax Repayments	Program Loan Repayments – Repayments of loan principal.
1104	Other Loan Repayments	Program Loan Repayments – Repayments of loan principal.
1105	Other Revenue	Other Revenue – Revenues not meeting any of the classifications above.
1106	Collection of Overpayments	Rebates and Recoveries – Revenues received in a subsequent reporting period associated with the repayment of an overpayment.
1107	Reimbursement of Assistance	Other Revenue – Revenues not meeting any of the classifications above.
1108	Over/Short Account	Other Revenue – Revenues not meeting any of the classifications above.
1109	Court Bonds and Security Receipts	Other Revenue – Revenues derived from payments received and held by the Courts until disposition.
1110	Other Surety Bond Receipts	Other Revenue – Revenues derived from payments received as a guarantee to protect one party against losses resulting from another party's failure to meet an obligation (e.g., terms of a contract).
1112	Pension Bond Debt Service Assessments	Agency payments for pension bond debt service received by DAS.

Description applies to Comptroller Objects listed below: Transfers from Other Funds – Flows of assets (cash or goods) into an agency or fund without equivalent flows out in return and without a requirement for repayment.

- 1277 Transfer in from Oregon Government Ethics Commission
- 1278 Transfer in from Legislative Policy & Research Committee (LPRC)
- 1279 Transfer in from Board of Dentistry
- 1280 Transfer in from Mental Health Regulatory Agency
- 1282 Transfer in from Employment Relations Board
- 1283 Transfer in from Board of Clinical Social Workers
- 1285 Transfer in from State Board of Chiropractic Examiners
- 1287 Transfer in from Office of Public Defense Services
- 1288 Transfer in from Department of Human Services
- 1289 Transfer in from Oregon Health Licensing Agency
- 1290 Transfer in from Watershed Enhancement Board
- 1291 Transfer in from Land Use Board of Appeals
- 1292 Transfer in from Criminal Justice Commission

- 1293 Transfer in from Board of Accountancy
- 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 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 Commission for the Blind
- 1367 Transfer in from Oregon Department of Agriculture
- 1370 Transfer in from Oregon Forest Resources Institute
- 1371 Transfer in from Department of Forestry
- 1372 Transfer in from Department of Geology and Mineral Industries
- 1373 Transfer in from Oregon Department of Fish and Wildlife
- 1374 Transfer in from Department of Land Conservation and Development
- 1375 Transfer in from Water Resources
- 1377 Transfer in from Parks and Recreation
- 1378 Transfer in from Department of Transportation
- 1383 Transfer in from Department of Aviation
- 1386 Transfer in from Health Related Licensing Boards
- 1387 Transfer in from Bureau of Labor and Industries
- 1388 Transfer in from Oregon Liquor 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	
1395	Transfer in from Board of Pharmacy	
1396	Transfer in from Real Estate Agency	
1399	Transfer in from Water Resources Bond Program	
1400	Transfer in from Teacher Standards and Practices Commission	
7756	Transfer In From Indirect Cost Center	
1404	Transfer to Cities	Revenue Transfers Out – Payments of revenue sharing amounts (e.g., gas taxes) to cities. In governmental funds, this account is reclassified to intergovernmental expenditures for financial reporting. In proprietary funds, this account is reclassified to special payments expenditures for financial reporting.
1405	Transfer to Counties	Revenue Transfers Out – Payments of revenue sharing amounts (e.g., gas taxes) to counties. In governmental funds, this account is reclassified to intergovernmental expenditures for financial reporting. In proprietary funds, this account is reclassified to special payments expenditures for financial reporting.
1407	Transfer to Oregon Health and Science University (Revenue Disbursements)	Revenue Transfers Out – Payments of revenue sharing amounts to OHSU. In governmental funds, this account is reclassified to intergovernmental expenditures for financial reporting. In proprietary funds, this account is reclassified to special payments expenditures for financial reporting.
1408	Transfer to Non-Governmental Units	Revenue Transfers Out – Payments of revenue sharing amounts (e.g., gas taxes) to non-governmental units. This account is reclassified to special payments expenditures for financial reporting.
1429	Transfer to Independent Universities	Revenue Transfers Out - Payments of revenue sharing amounts to universities formerly part of the Oregon University System (excluding OHSU). In governmental funds, this account is reclassified to intergovernmental expenditures for financial reporting. In proprietary funds, this account is reclassified to special payments expenditures for financial reporting.
1435	Transfer to Semi-Independent Agency	Revenue Transfers Out – Payments of revenue sharing amounts (e.g., gas taxes) to semi-independent agencies. In governmental funds, this account is reclassified to intergovernmental expenditures for financial reporting. In proprietary funds, this account is reclassified to special payments expenditures for financial reporting.

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

funds. In proprietary funds, the cash received is recorded as Debt Proceeds.

1513	OIP – Appropriation Bonds	Debt Issuance Premium – The excess of the selling price over par for debt issued in governmental funds. Not used in proprietary funds.
1515	Direct Placement/Borrowings	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
1516	OID – Direct Placement/Borrowings	Debt Issuance Discount - The excess of par over the selling price for debt issued in governmental funds.
1517	OIP – Direct Placement/Borrowings	Debt Issuance Premium - The excess of the selling price over par for debt issued in governmental funds.
1600	Loan Proceeds	Resources received on loan.
1605	Tax Anticipation Note Proceeds	Resources received from issuance of tax anticipation notes.
1700	Leases Incurred	In governmental funds, the present value of a contract incurred that meets the requirement of reporting as a lease.

Description applies to Comptroller Objects listed below: Transfers to Other Funds – Flows of assets (cash or goods) out of an agency or fund without equivalent flows coming in and without a requirement for repayment from the receiving fund.

1401	Transfer Out to Other Fund
1402	Transfer Out Lottery Proceeds
1403	Transfer Out to General Fund
1430	Transfer Out to Oregon Corrections Enterprises
1456	Transfer Out – Indirect Cost Center
1801	Transfer Out to Department of Administrative Services
1803	Transfer Out to Office of the Governor
1804	Transfer Out to Oregon Business Development Department (Business Oregon)
1805	Transfer Out to Oregon Government Ethics Commission
1807	Transfer Out to Oregon Advocacy Commissions Office
1809	Transfer Out to Department of Justice
1810	Transfer Out to Department of State Lands
1811	Transfer Out to Department of Revenue
1812	Transfer Out to Legislative Administration Committee

- 1813 Transfer Out to Secretary of State
- 1814 Transfer Out to Oregon State Treasury
- 1816 Transfer Out to Legislative Counsel Committee
- 1817 Transfer Out to Legislative Fiscal Office
- 1818 Transfer Out to Judicial Department
- 1819 Transfer Out to Military Department
- 1820 Transfer Out to Marine Board
- 1822 Transfer Out to State Police
- 1823 Transfer Out to Department of Public Safety Standards and Training
- 1824 Transfer Out to Department of Veterans' Affairs
- 1825 Transfer Out to Department of Corrections
- 1827 Transfer Out to Department of Energy
- 1829 Transfer Out to Department of Environmental Quality
- 1830 Transfer Out to Legislative Revenue Office
- 1841 Transfer Out to Commission on Children and Families
- 1843 Transfer Out to Oregon Health Authority
- 1844 Transfer Out to Department of Consumer and Business Services
- 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
- 1857 Transfer Out to Higher Education Coordinating Commission
- 1858 Transfer Out to Department of Agriculture
- 1862 Transfer Out to Oregon Forest Resources Institute
- 1863 Transfer Out to Department of Forestry
- 1864 Transfer Out to Department of Geology and Mineral Industries
- 1865 Transfer Out to Department of Fish and Wildlife
- 1866 Transfer Out to Department of Land Conservation and Development
- 1867 Transfer Out to Water Resources

- 1868 Transfer Out to Parks and Recreation
- 1869 Transfer Out to Department of Transportation
- 1870 Transfer Out to Oregon Liquor and Cannibus Commission
- 1871 Transfer Out to Citizen Initiative Review
- 1872 Transfer Out to Travel Information Council
- 1876 Transfer Out to Department of Aviation
- 1879 Transfer Out to Health Related Licensing Boards
- 1880 Transfer Out to Bureau of Labor and Industries
- 1881 Transfer Out to Public Utilities Commission
- 1882 Transfer Out to Oregon Racing Commission
- 1883 Transfer Out to Board of Nursing
- 1884 Transfer Out to Housing and Community Services
- 1885 Transfer Out to Construction Contractors Board
- 1886 Transfer Out to Oregon Affordable Housing Assistance Corporation (OAHAC)
- 1889 Transfer Out to Real Estate Agency
- 1895 Transfer Out to Board of Pharmacy
- 1896 Transfer Out to Oregon Youth Authority
- 1898 Transfer Out to Oregon Health Licensing Agency
- 1901 Transfer Out to Board of Tax Practitioners
- 1902 Transfer Out to Board of Accountancy
- 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)	
1917	Transfer Out to Commission for the Blind	
2310	Loss on Bond Calls – Disbursements	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
2311	Loss on COP Calls – Disbursements	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
2315	Loss on Bond Call – Capitalization Write Off	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
2316	Loss on COP Call – Capitalization Write Off	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
2317	Gain (Loss) on Debt Refundings	The difference between the reacquisition price and net carrying value of the debt,
2330	Gain (Loss) on Disposition of Assets	The difference between the selling price received for an asset and its net book value. Reflected as “Other Revenue” in the governmental fund financial statements.
2331	Gain (Loss) on Leased Assets	The difference between the net book value of a leased asset and the corresponding balance of principal lease payments recorded at lease remeasurement or at the end of a lease.
2332	Gain (Loss) on Lease Receivables	The difference between the lease receivable balance and the corresponding deferred inflow balance recorded at lease remeasurement or at the end of a lease.
2340	Gain (Loss) on Sale of Investments	Investment Income – Proceeds from interest earned on cash, investments and loans, and income from changes in fair value of investments.
2341	Increase/(Decrease) in Income from Sale of Investments – Fair Value	Investment Income – Proceeds from interest earned on cash, investments and loans, and income from changes in fair value of investments.
2345	Amortization of Investment Premium	Investment Income – Allocation of the investment premium over the life of the investment.
2346	Amortization of Investment Discount	Investment Income – Allocation of the investment discount over the life of the investment.
2347	Amortization of Deferred Inflow – Lease Receivable	Rents and Royalties – Allocation of the Deferred Inflow over the life of the lease. Results in the portion of the lease revenue recognized during the reporting period.

2350	Gain (Loss) on Foreclosed Property	The difference between the selling price of a property that has been foreclosed and resold, and the book value of that property.
2400	Contributions to Permanent Funds	Contributions of principal received by permanent funds.
2450	Extraordinary Items	Transactions or other financial events that are both unusual in nature and infrequent in occurrence.
2500	Special Items	Transactions or other financial events that are within the control of management and are either unusual in nature or infrequent in occurrence.
2550	Capital Contributions	Contributions of net assets to a proprietary fund.
3111	Regular Employees	Salaries and wages paid to regular employees.
3112	Board and Commission Per Diem	Allowances paid to person serving as a member of board, committee or commission.
3113	Earnings, Piece Rate/Event	Payments to employees for work performed on a piece rate/event basis.
3114	Permanent Positions Full Time	Payments to employees in permanent position working 8 hours per day or 40 hours per week.
3115	Reimburse Training Salaries	Reimbursement for salaries of employees in training positions.
3116	Limited Duration Salaries	Payments to employees hired for special studies or projects of uncertain or limited duration which are subject to the continuation of a grant, award or legislative funding for a specific project.
3117	Permanent Positions Part Time	Payments to employees in permanent position working less than 8 hours per day or less than 40 hours per week.
3118	Legislator Salaries	Salaries paid to Legislators.
3119	Interim Employees	Salaries paid to Interim employees.
3120	Board Member Stipends	Payment made to board member for their services.
3121	Temporary Employees	Payments to employees in a temporary appointment.
3122	Session Position Excluding Legislative Aide	Salaries paid to Session positions excluding legislative aides.
3123	Session Position Legislative Aide Only	Salaries paid to Session positions-legislative aide only.
3124	Session Employee Salaries	Salaries paid to session employees.
3125	Judges Salaries	Salaries paid to Judges.
3126	Payments of Deceased Employees Wages/Leave	Wages related payments for deceased employees.

3127	Disaster/Rescue Operations	Payments for employees participating in disaster relief, research and rescue operations.
3129	Wage Related Penalty Payment/YVO etc	Payments related to wage-related penalties such as the Young vs. State of Oregon case.
3130	Seasonal Positions	Payments to employees in seasonal positions.
3133	Firefighting Labor	Compensation for firefighting crew.
3171	Overtime Payments	Payment to employees for work performed in excess of their regular work shift.
3172	Overtime – Double Time	Payment to employees for work performed in excess of their regular work shift at a double-time rate.
3173	On Duty – Call Back – Overtime	Overtime payment to employees called back to work outside their scheduled work shift.
3174	Overtime Training	Overtime payment- training salaries.
3176	Vehicle Allowances	Payments to employees, in addition to regular pay, to cover the cost of using a privately owned vehicle to conduct state business in lieu of mileage reimbursement.
3181	Shift Differential	Payments to employees, in addition to regular pay, for shift differential work as described in personnel rules and union agreements.
3190	All Other Differential	Payments to employees, in addition to regular pay, for differential work, other than shift, travel, or seasonal differential, as described in personnel rules and union agreements.
3191	Seasonal Differential/Lieu of Public Employ	Payment in lieu of the state “pick up” employee contributions to the Retirement System to employees in seasonal positions who have reached regular status and who are not participating members of PERS.
3192	Holiday Pay	Payment of legal holidays.
3193	Per Diem Lieu of Benefits	Per diem paid in lieu of benefits.
3194	Out of Class, Lead Work, Special Qualifications	Payment to employees for work out-of-class, lead work, or special qualifications.
3195	Longevity - Bonus – Incentive	The value of an award or bonus granted through an employee recognition program.
3196	Standby Duty Pay	Payment to employees for time on standby status, when required to be available for work outside her/his normal working hours.
3197	Diving Differential	Differential paid for divers.
3198	Penalty Pay	A penalty payment made to employees if their reporting time is changed without proper notice.

3199	Travel Differential	Special pay for traveling away from work station in lieu of pay for meal.
3210	Public Employees Retirement Contribution	Contributions made by the employer under the retirement system to PERS.
3211	Employer Retirement Contribution to Deferred Compensation	Employer paid retirement benefit for Legislators who opt out of PERS to participate in the deferred compensation program allowed in ORS.237.650-660.
3212	Pension Bond Assessment	Payments for Pension Bond Assessment.
3213	OPEB Expense – GASB 75	This comptroller object relates to the State’s OPEB plan as required by GASB Statement No. 75. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this comptroller object.
3214	Pension Expense – GASB 68	This comptroller object relates to the State’s pension plan as required by GASB Statement No. 68. The amount is determined by the plan and is updated annually. Only amounts provided by SARS should be recorded in this comptroller object. Contributions to the pension plan will continue to be reported in comptroller object 3210 – Public Employees Retirement Contribution.
3215	PERS Contribution – RHIA	Contributions to the Retirement Health Insurance Account (RHIA), an other postemployment benefits (OPEB) plan at PERS.
3216	PERS Contribution – RHIPA	Contributions to the Retirement Health Insurance Premium Account (RHIA), an other postemployment benefits (OPEB) plan at PERS.
3217	PERS Contribution – Pick-up	Member’s 6% retirement contribution paid by the employer to PERS.
3221	Social Security Taxes	Payments made under the Federal Social Security Act to the Social Security Administration Office specifically for wages of deceased employees.
3226	Social Security Taxes – Wages of Deceased Employee	Payments made under the Federal Social Security Act to the State Social Security Administration Office.
3231	Unemployment Compensation and Assessment	Payments to the Employment Department for unemployment claims of former employees.
3241	Workers’ Compensation Assessments	Amounts paid to Department of Consumer and Business Services for Administrative Fund assessments.
3251	Workers’ Accident Insurance	Payments to the State Accident Insurance Fund.
3252	Workers’ Accident Insurance – Volunteer	Payments to the State Accident Insurance Fund -volunteers.

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

4030	PERS Benefit Equalization	Agency payments to PERS for administrative fees/charges related to the Benefit Equalization Fund (BEF) payments to retirees.
4040	Appropriation Bond Costs	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4041	Direct Placement/Borrowings Cost	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4045	TAN Costs	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4050	Bond Costs	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4051	Bond Refunding Debt Payment – Escrow – Agency Cash	Refunded Debt Payment to Escrow Agent – Payment to escrow agent of the amounts needed to defease bonds or other debt.
4055	Certificate of Participation Costs	Other Debt Service – Expenses associated with servicing debt other than principal or interest.
4056	COP Refunding Debt Payment – Escrow Agent Not From Proceeds	Refunded Debt Payment to Escrow Agent – Payment to escrow agent of the amounts needed to defease bonds or other debt.
4061	Merchandise for Resale	Cost of Goods Sold – Cost of inventories sold in proprietary fund operations.
4062	Other Cost of Goods Sold	Cost of Goods Sold – Cost of inventories sold in proprietary fund operations.
4063	Liquor Cost of Goods Sold	Cost of Goods Sold – Cost of inventories sold in proprietary fund operations.
4101	Instate Meals with Overnight Stay	Cost of meals incurred while traveling within the State of Oregon, with overnight stay.
4104	Instate Travel Miscellaneous Expenses	Cost of traveling within the State of Oregon, other than meals, lodging, air transportation, and ground transportation.
4105	Instate Meals – No Overnight Stay	Cost of meals incurred while traveling within the State of Oregon, no overnight stay.
4106	Instate Lodging	Cost of lodging, including tax, incurred while traveling within the State of Oregon.
4107	Instate Air Transportation	Cost of airline tickets, aircrafts rentals and chartered flights, incurred while traveling within the State of Oregon.
4108	Instate Ground Transportation	Cost of motor pool cars, buses, taxis, shuttles, car rentals, parking, tolls, trains, and water transportation, incurred while traveling within the State of Oregon.
4109	Instate Mileage Reimbursement – Full Rate	Reimbursement for the cost of private mileage incurred by an employee when traveling within the State of Oregon.

4110	Instate Mileage Reimbursement – Reduced Rate	Reimbursement for the cost of private mileage incurred by an employee when traveling within the State of Oregon.
4111	Instate Mileage Reimbursement - Volunteers	Reimbursement for the cost of private mileage incurred by a volunteer (even if they received a stipend), including board and commission members, when traveling within the State of Oregon
4112	Instate Mileage Reimbursement - Nonemployee	Reimbursement for the cost of private mileage incurred by an advisor, consultant, client or other nonemployee (other than volunteers) when traveling within the State of Oregon
4149	Out of State Meals – No Overnight Stay	Cost of meals, including tax, incurred when traveling to a destination in any state outside of Oregon, no overnight stay.
4150	Out of State Lodging	Cost of lodging, including tax, incurred when traveling to a destination in any state outside of Oregon.
4151	Out of State Meals with Overnight Stay	Cost of meals including tax incurred when traveling to a destination in any state outside of Oregon, with overnight stay.
4154	Out of State Travel Miscellaneous Expense	Cost of traveling in any state outside of Oregon, other than meals, lodging, air transportation, and ground transportation.
4155	Foreign Meals and Lodging	Cost of meals and lodging, including tax on both, when traveling to a destination outside the United States.
4156	Foreign Travel Mileage Reimbursement	Reimbursement for the cost of private mileage incurred when traveling to a destination outside the United States.
4157	Foreign Ground Transportation	Cost of motor pool cars, buses, taxis, shuttles, car rentals, parking, tolls, trains, and water transportation, incurred when traveling to a destination outside the United States.
4158	Foreign Travel Miscellaneous Expense	Cost of traveling to a destination outside the United States, other than meals, lodging, air transportation, and ground transportation. Includes cost of registration fees other than training for state employees.
4159	Out of State Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred when traveling to a destination in any state outside of Oregon.
4160	Out of State Ground Transportation	Cost of motor pool cars, buses, taxis, shuttles, car rentals, parking, tolls, trains, and water transportation, incurred when traveling to a destination in any state outside of Oregon.
4161	Foreign Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred when traveling to a destination outside the United States.
4162	Out-Of-State Mileage Reimbursement – Full Rate	Reimbursement for the cost of private mileage incurred by an employee when traveling in any state outside of Oregon.
4163	Out-Of-State Mileage Reimbursement – Reduced Rate	Reimbursement for the cost of private mileage incurred by an employee when traveling in any state outside of Oregon.

4164	Out-Of-State Mileage Reimbursement - Volunteers	Reimbursement for the cost of private mileage incurred by a volunteer (even if they received a stipend), including board and commission members, when traveling in any state outside of Oregon
4165	Out-Of-State Mileage Reimbursement - Nonemployee	Reimbursement for the cost of private mileage incurred by an advisor, consultant, client or other nonemployee (other than volunteers) when traveling in any state outside of Oregon
4200	Office Supplies	Supplies, postage, forms, stationery, office reproduction supplies, and other miscellaneous office supplies. Does not include subscriptions, publications, and books.
4201	Office Services	Services related to office activities, such as Copy Center, outgoing shipments, and postal pre-sort services, shredding confidential material, recording liens and garnishments, repair of non-technical office equipment such as desks and chairs, and collection costs.
4202	Equipment Rental	Rental of equipment including office, field and vehicles.
4206	Catering Services	Services related to the costs of food delivered from external parties for agency use such as, staff or board meetings and retreats.
4250	Dues and Memberships	Charges for Dues and Memberships. Not related to specific training events.
4251	Subscriptions and Publications	Subscriptions that are used as reference material in the normal course of business, such as cost of books, magazines, periodicals, leaflets, pamphlets. etc.
4253	Advertising, Publicity, Publishing, and Printing Services	Charges related to Advertising, publicity-related services and supplies such as rope, ribbon, and refreshments for ground-breaking and reception events, printing and film developing, book binding, blueprints; publishing; printing services, etc.
4255	Prizes and Awards	Payments for prizes and awards including fair premiums.
4301	Telecom/Voice Usage	Record charges for basic telephone services for land and wireless phones, cell phones and pagers.
4302	Telecom/Voice Equipment Rental	Record charges for rental of voice equipment both wired and wireless.
4303	Telecom/Voice Maintenance	Record charges for equipment installation, maintenance and repair service for voice equipment whether wireless or wired.
4304	Telecom/Voice Equipment < \$5k	Record charges for purchase of voice equipment both wired and wireless.
4305	Telecom/Network Services	Record charges for data transport including network (WAN and LAN) charges and network connections. Include both wireless and wired lines.
4306	Telecom/Network Equipment < \$5k	Record charges for purchase of network (WAN and LAN) equipment. Include both wireless and wired equipment.

4307	Telecom/Network Support	Record charges for services to support the network (wired and wireless) including installation, maintenance and repair of equipment.
4310	Telecom/Wireless Public Safety Usage	Record charges for use of public safety wireless communications which uses radio or microwave transmission. Primary use is by State Police, ODOT, OEM, and Forestry.
4311	Telecom/Wireless PS Equipment < \$5k	Record charges for purchase of equipment for public safety wireless network including: Equipment for line of site communications, microwave towers.
4312	Telecom/Wireless PS Support	Record charges for services for installation, support or repair of Public Safety wireless communication network.
4315	Telecom/Teleconference Usage	Record charges for audio and video teleconference services.
4316	Telecom/Teleconference Equipment < \$5k	Record charges for teleconferencing equipment.
4317	Telecom/Teleconference Support	Record charges for installation, repair or maintenance of teleconferencing equipment.
4354	Computer Technology Mainframe Equip < \$5k	Record charges for purchase of mainframe computers and equipment. Mainframe computers include mini and midi computers and all other "boxes" not used as a networked servers or PCs.
4355	Computer Technology Mainframe Equip Rental	Record charges for rental of mainframe computers and equipment. Mainframe computers include mini and midi computers and all other "boxes" not used as a networked servers or PCs.
4356	Computer Technology Mainframe Software < \$5k	Record charges for mainframe software and licenses.
4357	Computer Technology Mainframe Support	Record charges for installation, maintenance and repairs to mainframe tangible devices and for mainframe software support.
4360	Computer Technology Server Equip < \$5k	Record charges for server – tangible device or hardware. Include all devices whose primary use is a server other than a network WAN or LAN server. Include wireless and wired equipment.
4361	Computer Technology Server Software < \$5k	Record charges for purchase of software and licenses used to operate non network (WAN or LAN) servers.
4362	Computer Technology Server Support	Record charges for installation, maintenance and repairs to the non network (WAN or LAN) server.
4365	Computer Technology PC Equipment < \$5k	Record charges for purchase of Personal Computers, laptops, and parts when the unit price is under \$5,000.
4366	Computer Technology PC Software < \$5k	Record charges for software and software licenses for desktop applications and PC operating systems.

4367	Computer Technology PC Support	Record charges for installation, maintenance agreements and repair services for PC.
4370	Computer Technology Peripheral Equip Rental	Record charges for the rental of peripherals including printers, plotters, scanners, non-mainframe storage devices, UPS (universal power supplies).
4371	Computer Technology Peripheral Support	Record charges for installation, maintenance or repair services for printers and peripherals.
4372	Computer Technology Peripheral Equip < \$5k	Record charges for the purchase of peripherals including printers, plotters, scanners, non-mainframe storage devices and UPS (universal power supplies).
4375	Computer Technology Computer Processing	Record charges for computer use. Service fees for computing, e.g. DAS computing charges for database use or data mart use.
4401	Training, Education, or Instruction Services	Cost of training, education or instruction provided by professional services and/or consultants to State employees.
4402	Interagency Training, Education, or Instruction Services	Costs of training provided by one State agency to another.
4404	Professional Development In House Training	Intra-agency training costs. Costs associated with an agency employee training other employees within the same agency. Related travel is coded to the appropriate travel codes; refreshments are charged to the appropriate meals and lodging codes.
4406	Professional Development Instate Tuition and Registration	Cost of any tuition or registration fees paid to obtain training within the State of Oregon.
4410	Professional Development Instate Travel Miscellaneous Expense	Cost of traveling within the State of Oregon, other than meals, lodging, air transportation, and ground transportation, related to training within the State of Oregon.
4411	Professional Development Out of State Tuition and Registration	Cost of tuition or registration fees paid to obtain training in any state outside of Oregon.
4415	Professional Development Out of State Travel Miscellaneous Expenses	Cost of traveling in any state outside of Oregon, other than meals, lodging, air transportation, and ground transportation, related to training in any state outside of Oregon.
4416	Professional Development Foreign Meals and Lodging	Cost of meals and lodging, including tax on both, incurred by State employees related to receiving any training in a foreign country.
4418	Professional Development Foreign Ground Transportation	Cost of ground transportation, car rental, bus, train, taxi, shuttle, water transportation, tolls and parking costs, incurred by State employees related to receiving any training in a foreign country.
4419	Professional Development Foreign Tuition and Registration	Cost of tuition or registration fees paid to obtain training in a foreign country.

4420	Professional Development Foreign Travel Miscellaneous Expenses	Cost of traveling in a foreign country, other than meals, lodging, air transportation, and ground transportation, incurred by State employees related to receiving any training in a foreign country.
4421	Professional Development Foreign Mileage Reimbursement	Reimbursement for the cost of private car mileage or private aircraft mileage incurred by State employees related to receiving any training in a foreign country.
4422	Employee Recruitment Meals	Cost of meals incurred by an applicant for State employment.
4426	Professional Development Training Materials	Cost of training materials.
4428	Training Supplies	Cost of training supplies.
4429	Training Equipment < \$5K	Cost of equipment primarily used in training, whose cost is less than \$5,000.
4430	Employee Recruitment, Wellness and Safety	Cost of recruitment services and supplies related to safety and wellness, and other miscellaneous costs related to recruitment.
4431	Professional Development Instate Meals With Overnight Stay	Cost of meals incurred by State employees related to receiving training within the State of Oregon, with overnight stay.
4432	Professional Development Out of State Meals With Overnight Stay	Cost of meals incurred by State employees related to receiving training in any state outside of Oregon, with overnight stay.
4433	Professional Development Instate Lodging	Cost of lodging, including tax, incurred by State employees related to receiving training within the State of Oregon.
4434	Professional Development Out of State Lodging	Cost of lodging, including tax, incurred by State employees related to receiving any training in state outside of Oregon.
4435	Professional Development Instate Meals, No Overnight Stay	Cost of meals incurred by State employees related to receiving training within the State of Oregon, no overnight stay.
4436	Professional Development Out of State Meals, No Overnight Stay	Cost of meals, including tax, incurred by State employees related to receiving training in any state outside of Oregon, no overnight stay.
4437	Professional Development Dues and Memberships	Dues and membership paid in conjunction with receiving training or job related information.
4438	Professional Development Instate Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred by State employees related to receiving training within the State of Oregon.
4439	Professional Development Instate Ground Transportation	Cost of ground transportation, car rental, bus, train, taxi, shuttle, water transportation, tolls and parking costs, incurred by State employees related to receiving training within the State of Oregon

4440	Professional Development Out of State Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred by State employees related to training other State employees, or receiving any training in any state outside of Oregon.
4441	Professional Development Out of State Ground Transportation	Cost of ground transportation, car rental, bus, train, taxi, shuttle, water transportation, tolls and parking costs, incurred by State employees related to receiving training in any state outside of Oregon
4442	Professional Development Foreign Air Transportation	Cost of airline tickets, aircrafts rentals, and chartered flights, incurred by State employees related to receiving training in a foreign country.
4443	Employee Recruitment Lodging	Cost of lodging incurred by an applicant for State employment paid for by the state.
4444	Employee Recruitment Air Transportation	Cost of airline tickets, aircraft rentals, and chartered flights, incurred by an applicant for State employment paid for by the state.
4445	Employee Recruitment Ground Transportation	Cost of car rental, bus, taxi, shuttle, tolls, parking, train and water transportation, incurred by an applicant for State employment paid for by the state.
4446	Employee Recruitment Travel Reimbursement	Reimbursement for travel expenses incurred by an applicant for State employment.
4447	Employee Recruitment Mileage Reimbursement	Reimbursement for private car mileage incurred by an applicant for State employment.
4450	Professional Development Instate Mileage Reimbursement – Full Rate	Reimbursement for the cost of private mileage incurred by State employees related to training within the State of Oregon.
4451	Professional Development Instate Mileage Reimbursement – Reduced Rate	Reimbursement for the cost of private mileage incurred by State employees related to training within the State of Oregon.
4452	Professional Development Out-Of-State Mileage Reimbursement – Full Rate	Reimbursement for the cost of private mileage incurred by State employees related to training in any state outside of Oregon.
4453	Professional Development Out-Of-State Mileage Reimbursement – Reduced Rate	Reimbursement for the cost of private mileage incurred by State employees related to training in any state outside of Oregon.
4500	Professional Services Non-IT < \$75K	Charges for professional services provided, not related to Information Technology. Includes outside services such as Financial Services, External Legal Services, Investment Services, etc., which costs \$75,000 or less.
4505	Professional Services Non-IT > \$75K	Charges for professional services provided, not related to Information Technology. Includes outside services such as Financial Services, External Legal Services, Investment Services, etc., which costs more than \$75,000.

4510	Professional Services/Network	Charges for personal services contracts for development of a network including analyzing, designing, implementing a WAN or LAN network.
4511	Professional Services/Wireless Public Safety	Charges for consultants for analyzing, designing, implementing or supporting the wireless network used for public safety. Primary users are ODOT, OEM, Forestry, and Oregon State Police.
4512	Professional Services/Teleconference	Charges for consultants for development and support of teleconferencing.
4513	Professional Services/Application New	Applications are programs running on software designed to allow the end user to perform a particular task or to provide direct business support to users.
4514	Professional Services/Application Modifications	Charges for modifications to an existing application done primarily to add new functionality. Applications are programs running on software designed to allow the end user to perform a particular task or to provide direct business support to users.
4515	Professional Services/Application Maintenance	Charges for maintenance or repair of existing applications when primary purpose is to continue existing operation of application rather than add significant new user functionality.
4516	Professional Services/Servers	Charges for consultants for Web-servers, database servers, and storage servers and other servers not used for WAN or LAN servers.
4517	Professional Services/IT Security	Charges for IT security. Consultants working on IT security projects. Contractors performing vulnerability assessments, risk assessments, services to mitigate risks, planning and other security tasks.
4518	Professional Services/IT Quality Assurance	Charges for contract payments to vendors for quality assurance services for IT projects.
4519	Professional Services/Managed Service Provider	Charges incurred under Managed Service Provider contracts.
4520	Professional Services/IT Quality Control	Payments for professional services / IT quality control.
4526	Dispute Resolution Services	Payments for professional services for dispute resolution.
4550	Attorney General Legal Fees	Cost of legal services provided by the State Attorney General's Office.
4600	State Government Service Charges	Charges and assessments for central and other governmental operations, such as restoration and tort insurance, fidelity bonds, DAS property management, capitol grounds maintenance, Capitol Planning Commission, DAS Purchasing, DAS Surplus Property, DAS Communications overhead, Central Mail, Shuttle bus, DAS payroll preparation, DAS human resource services assessments, State Treasurer charges, Audits Division assessments, and DAS capital assessment.

4625	ARRA Central Service Charges	To record .5% ARRA statewide administrative costs.
4650	Intra/Inter Agency Charges	Established for agencies to distribute costs within their agency or between agencies.
4675	Delinquent Claims Interest	Interest paid on delinquent claims.
4680	Loss Liability Expenditure	Loss or expense incurred for liabilities due to accidents, litigation, or other pending or potential "claims".
4685	Liability Expenditure – Attorney Settlement	Payments to attorneys for insurance claim settlements, 1099-MISC reportable.
4690	Pollution Remediation Expense	The amount required to adjust pollution remediation liabilities at fiscal year-end in the government-wide reporting fund and proprietary funds, using the latest available information, to reflect the estimated remaining outlays required to complete the projects. This comp object should not be used to record the actual expenditures incurred throughout the year.
4701	Other Services	Cost of services not described in other objects.
4703	Uniforms	Cost of uniforms provided to employees.
4704	Other Supplies	Cost of supplies not described in other objects.
4705	Laundry Services	Cost of laundry and linen services for State operated facilities.
4720	Collection Fees – DOR	Amounts paid to Department of Revenue for the cost of collecting accounts receivable.
4725	Collection Fees – Private Collection Agent	Amounts paid to private collection agents for the cost of collecting accounts receivable.
4730	Merchant Fees	Fees paid by agencies to financial institutions which are generally a small percentage of each credit card transaction when accepting credit card payments.
4735	Credit Card Surcharges	An additional fee that a vendor may add to the bill when an agency uses a credit card to pay for goods or services; also known as a checkout fee.
4740	Investment Expense	Securities lending and investment management fees.
4800	Interagency Lease Payments	Rent, contract, and lease payments for office, warehousing and other space, including land between state agencies.
4801	Facilities Taxes-Paid Directly to Govt	Taxes paid directly to a government tax assessor related to State operated facilities. [Non-reportable, 1099-MISC.]
4802	Payments on Short-term Leases	Contract payments associated with leases that have a maximum term of 12-months or less. Includes leases with a noncancellable period of 12-months or less. Excludes costs associated with non-lease components.

4803	Variable Lease Payments	Contract payments associated with a lease component that are variable and not included in the lease liability. Includes lease costs related to an increase in variable costs fixed in substance when the lease is not subject to remeasurement (e.g., the difference between the CPI percentage included in the lease liability and the actual CPI percentage for the current payment period). Excludes costs associated with non-lease components.
4804	Other Lease Payments	Other contract payments associated with a lease or non-lease component (e.g., facilities taxes payable to the lessor, residual value guarantees, termination penalties, etc.). Also includes lease payments that are not interagency, not short-term, and otherwise not subject to GASB 87. [Reportable, 1099-MISC.]
4825	Fuels and Utilities	Cost of fuel and utilities for facilities, such as heat, gas, light, power, water, sewer, garbage, and steam.
4850	Facilities Maintenance	Cost of maintaining buildings and grounds, including landscaping services, janitorial services/equipment, wiring, plumbing, carpentry, painting, re-carpeting, etc.
4851	Facilities Supplies	Costs associated with the purchase of supplies used in connection with the repairs and maintenance of facilities.
4875	Food and Kitchen Supplies	Cost of food and kitchen supplies needed, such as perishable groceries and related supplies, food and kitchen supplies purchased as part of client/residing programs.
4900	Medical Supplies	Medicines, drugs, medication cups, gloves and other medical-related supplies.
4901	Medical Services	Personal Services Contract payments for provision of medical services such as physical therapists, lab tests and consultation, other medical consultation, and program reviews which are health-care related.
4902	Medical Rentals	Rental of medical equipment.
4950	Other Care of Residents/Patients – Service	Cost of services provided on site review inspectors, non-medical temporary employees, resident/patient education, and recreation.
4951	Other Care of Resident/Patient – Supplies	Cost of supplies associated with other care of residents/patients.
4952	Transitional Housing	Transitional housing when an inmate is first released.
4975	Agency Program Related Services	Cost of services related to carrying out agency programs. Program-related vocational and other instructional services for patients and clients participating in programs.
4976	Agency Program Related Supplies	Cost of supplies related to carrying out agency programs.

4977	Agency Program Related Reimbursement	Non-reportable (for 1099 purposes) reimbursements incurred in carrying out agency programs. (Example: Board member/volunteer travel reimbursements.)
4999	Expendable Property Non-IT < \$5k	Non-IT Property which is consumed in the normal course of agency operations and costs less than \$5,000.
5100	Office Furniture and Fixtures >= \$5K	Cost of office furniture and fixtures which are not consumed in the normal course of agency operations, can normally be used more than once, have a useful life of more than two years and whose cost is greater than or equal to \$5,000.
5105	Installation of Furniture and Fixtures >= \$5K	Cost of installation of office furniture and fixtures which are not consumed in the normal course of agency operations, can normally be used more than once, have a useful life of more than two years and whose cost is greater than or equal to \$5,000.
5120	Works of Art and Historical Treasures >= \$5K	Works of art and historical artifacts, held as individual or in a collection, that are considered inexhaustible, their economic benefit or service potential is used up so slowly that their estimated useful lives are extraordinarily long, which value is greater than or equal to \$5,000. Includes statues, paintings, sculptures, and historical documents or artifacts. Do not depreciate these items.
5125	Installation of Art and Historical Treasures >= \$5K	Installation cost of works of art and historical treasures whose cost is greater than or equal to \$5,000.
5150	Equipment and Machinery >= \$5K	Tangible property of permanent nature, other than land, buildings, land/building improvements, used in agency operations, whose cost is greater than or equal to \$5,000. Includes Machinery, tools and equipment.
5155	Installation of Equipment and Machinery >= \$5K	Installation cost of tangible property of permanent nature, other than land, buildings, land/building improvements, used in agency operations, which value is greater than or equal to \$5,000.
5170	Motor Vehicles >= \$5K	Includes cars, vans, trucks, or other motorized vehicles used in agency operations, whose cost is greater than or equal to \$5,000.
5175	Assembly/Motor Vehicles >= \$5K	Assembly cost of cars, vans, trucks, or other motorized vehicles used in agency operations, whose cost is greater than or equal to \$5,000.
5200	Telecom/Voice Equipment >= \$5K	Charges for purchase of voice equipment and charges related to its acquisition whose cost is greater than or equal to \$5,000.
5201	Telecom/Network Equipment >= \$5K	Charges for purchase of network (WAN and LAN) equipment. Includes certain capital rent and lease agreements. Includes both wireless and lines whose cost is greater than or equal to \$5,000.

5202	Telecom/Wireless PS Equip >= \$5K	Charges for purchase of Public Safety wireless equipment and charges related to its acquisition whose cost is greater than or equal to \$5,000. This category is typically used by ODOT, OSP, OEM, Forestry and other agencies relying on the wireless relay.
5203	Telecom/Teleconference Equip >= \$5K	Charges for purchase and acquisition of audio and video teleconferencing equipment and charges whose cost is greater than or equal to \$5,000.
5205	Telecom/Installation Services >= \$5K	Charges for services related to telecom installations whose cost is greater than or equal to \$5,000.
5250	Technical Equipment >= \$5K	Cost of Technical equipment, other than telecommunications and data processing equipment, which is not consumed in the normal course of agency operations, can normally be used more than once, has a useful life of more than two years and whose cost is greater than or equal to \$5,000.
5255	Installation/Technical Equipment >= \$5K	Cost of Installation of technical equipment, other than telecommunications and data processing equipment, which is not consumed in the normal course of agency operations, can normally be used more than once, has a useful life of more than two years and whose cost is greater than or equal to \$5,000.
5300	Information Technology Network Software >= \$5K	Charges for network (WAN and LAN) software licenses whose cost is greater than or equal to \$5,000. Includes both wireless and line.
5301	Information Technology Mainframe Software >= \$5K	Charges for mainframe software license whose cost is greater than or equal to \$5,000.
5302	Information Technology Server Software >= \$5K	Charges for purchase of "non-network" server software and licenses whose cost is greater than or equal to \$5,000.
5303	Information Technology PC Software >= \$5K	Charges for PC software and licenses whose cost is greater than or equal to \$5,000.
5305	Information Technology Software >= \$5K Services	Charges related to IT software services whose cost is greater than or equal to \$5,000.
5350	Computer Technology Mainframe Equip >= \$5K	Charges for purchase of mainframe computer devices and equipment whose cost is greater than or equal to \$5,000. Mainframe computers include mini and midi computers and all other "boxes" not used as a server and not a PC.
5351	Computer Technology Server Equip >= \$5K	Charges for purchase of non-network servers. Includes those used to support both wireless and line equipment whose cost is greater than or equal to \$5,000.
5352	Computer Technology Peripheral Equip >= \$5K	Charges for printers, plotters, and peripherals whose cost is greater than or equal to \$5,000. Includes scanners, printer combination machines when primary purpose is IT related

5355	Computer Technology Installation Service >= \$5K	Installation cost for IT equipment if invoiced or provided separately from purchase cost whose cost is greater than or equal to \$5,000.
5400	Household and Institutional Equipment >= \$5K	State-operated facility household items not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is greater than or equal to \$5,000. Payment of principal on lease/purchase contracts. Do not include IT or telecommunications equipment in this object.
5405	Installation of Household and Institutional Equipment >= \$5K	Installation of State-operated facility household items not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is greater than or equal to \$5,000. Do not include IT or telecommunications equipment in this object.
5450	Industrial and Heavy Equipment >= \$5K	Industrial and heavy equipment not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is greater than or equal to \$5,000. Includes snow plows, road graders, machine-shop lathes, drill presses, etc. Payment on principal on lease/purchase contracts. Do not include IT or telecommunications equipment in this object.
5455	Installation of Industrial and Heavy Equipment >= \$5K	Cost of Installation of Industrial and heavy equipment not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is greater than or equal to \$5,000. Do not include IT or telecommunications equipment in this object.
5500	Aircraft >= \$5K	Aircraft vehicles that are not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is greater than or equal to \$5,000. Payment on principal on lease/purchase contracts.
5505	Assembly/Aircraft >= \$5K	Assembly of aircraft vehicles that are not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is greater than or equal to \$5,000.
5600	Agricultural Equipment and Machinery >= \$5K	Agricultural equipment and machinery not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is greater than or equal to \$5,000. Payment on principal on lease/purchase contracts.
5605	Installation of Agricultural Equipment and Machinery >= \$5K	Installation of agricultural equipment and machinery not consumed in the normal course of agency operations, can normally be used more than once, have useful life of more than two years, and whose cost is greater than or equal to \$5,000.

5705	Land Improvements >= \$5K	Permanent improvements, other than buildings, which add value to land such as fences, retaining walls, sidewalks, pavement, etc., whose cost is greater than or equal to \$5,000. Please refer to OAM 15.60.10 .
5725	Land Use Rights >= \$5K	Cost of obtaining Land use rights. Includes easement, explore or exploit natural resources, such as timber, mineral, and water rights, whose cost is greater than or equal to \$5,000.
5730	Land >= \$5K	Purchase price and cost of acquiring land such as legal fees, filling and excavation costs, and the like which are incurred to put the land in condition for its intended use, whose cost is greater than or equal to \$5,000.
5755	Leasehold Improvements >= \$5K	Cost of permanent additions or improvements made to a leased asset that reverts to the owner of the property upon termination of the lease, whose cost is greater than or equal to \$5,000.
5770	Asset Acquired Under Lease Agreement >= \$5K	The present value of future minimum lease payment is greater than or equal to \$5,000; and it meets the criteria laid out in OAM 15.60.30 on Leases.
5775	Installation of Leased Property >= \$5K	Installation cost of leased property whose cost is greater than or equal to \$5,000.
5805	Buildings and Improvements >= \$5K	Permanent structures and improvements to structures used to house people or property. Includes the cost of fixtures attached to and forming a permanent part of a building, cost of demolishing existing buildings for the construction of the new building on land owned by the agency, whose cost is greater than or equal to \$5,000.
5905	Other Capital Outlay >= \$5K	Capital outlay costs not described in other objects whose cost is greater than or equal to \$5,000.
5915	Other Intangible Assets >= \$5K	Cost of acquiring other intangible assets whose cost is greater than or equal to \$5,000.
5925	State Highways >= \$5K	Includes construction of the highway roads maintained by an agency, associated lighting, signage, traffic control devices, pipes, drainage system, retaining walls, etc., whose cost is greater than or equal to \$5,000. Please refer to OAM 15.60.10
5935	Other Roads >= \$5K	Includes construction of the road not associated with state highways, maintained by an agency, associated lighting, signage, traffic control, etc. whose cost is greater than or equal to \$5,000. Please refer to OAM 15.60.10.
5945	Tunnels and Bridges >= \$5K	Includes tunnels, bridges, trestles, and other similar items needed for the construction of roadway systems, whose cost is greater than or equal to \$5,000.

- 5955 Airports >= \$5K
Includes elements such as air traffic control structures, hangers, taxiways, runways, fueling stations, outbuildings, helicopter landing pads, and lighting, whose cost is greater than or equal to \$5,000.
- 5965 Utility Systems >= \$5K
Systems designed to deliver facility services including sanitary sewer collection systems, fiber optics systems, water distribution systems, electrical distribution systems, and vehicle fuel distribution systems, whose cost is greater than or equal to \$5,000.
- 5975 Docks, Dikes, and Dams >= \$5K
Includes docks, piers, dikes, levies, seawalls, dams, and structures associated with dams, wharves and other similar items, whose cost is greater than or equal to \$5,000.

Description applies to Comptroller Objects listed below: Special Payments to State Agencies – Distributions to other state agencies that will be reported as interagency transfers in the GAAP financial statements but are budgeted as expenditures.

- 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 Marine Board
- 6095 Distribution to 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

- 6124 Distribution to Oregon Business Development Department (Business Oregon)
- 6125 Distribution to Oregon Advocacy Commissions Office
- 6126 Distribution to Department of Justice
- 6127 Distribution to Department of State Lands
- 6128 Distribution to Department of Revenue
- 6129 Distribution to Oregon State Treasury
- 6130 Distribution to Legislative Administration Committee
- 6131 Distribution to Secretary of State
- 6132 Distribution to Judicial Department
- 6133 Distribution to Military Department
- 6135 Distribution to State Board of Parole & Post Prison Supervision
- 6136 Distribution to Department of State Police
- 6137 Distribution to Department of Public Safety Standards and Training
- 6138 Distribution to Department of Veterans' Affairs
- 6139 Distribution to Department of Corrections
- 6140 Distribution to Oregon Corrections Enterprises
- 6141 Distribution to Oregon Tourism Commission
- 6142 Distribution to Department of Energy
- 6144 Distribution to Department of Environmental Quality
- 6151 Distribution to Psychiatric Security Review Board
- 6155 Distribution to Board of Pharmacy
- 6156 Distribution to Real Estate Agency
- 6157 Distribution to Oregon Health Authority
- 6158 Distribution to Commission on Children and Families
- 6161 Distribution to Department of Consumer and Business Services
- 6162 Distribution to Public Employees Retirement System
- 6164 Distribution to Employment Department
- 6170 Distribution to Department of Education
- 6172 Distribution to Teacher Standards and Practices Commission

- 6173 Distribution to Commission for the Blind
- 6175 Distribution to Department of Agriculture
- 6177 Distribution to Department of Forestry
- 6178 Distribution to Department of Geology and Mineral Industries
- 6179 Distribution to Oregon Department of Fish and Wildlife
- 6180 Distribution to Department of Land Conservation and Development
- 6181 Distribution to Water Resources
- 6182 Distribution to Parks and Recreation
- 6183 Distribution to Department of Transportation
- 6184 Distribution to Travel Information Council
- 6188 Distribution to Department of Aviation
- 6190 Distribution to Health Related Licensing Boards
- 6191 Distribution to Bureau of Labor and Industries
- 6192 Distribution to Oregon Liquor and Cannabis Commission
- 6193 Distribution to Oregon Medical Board
- 6194 Distribution to Board of Nursing
- 6195 Distribution to Public Utilities Commission
- 6196 Distribution to Housing and Community Services
- 6197 Distribution to Construction Contractors Board
- 6198 Distribution to Higher Education Coordinating Commission
- 6200 Intra-agency General Fund Transfers

Description applies to Comptroller Objects listed below: Special Payments – Distributions to entities outside state government.

- 6093 Distribution to Oregon Health and Science University (Component Unit)
- 6300 Distribution to Counties
- 6400 Distribution to Cities
- 6450 Distribution to University of Oregon
- 6451 Distribution to Oregon State University
- 6452 Distribution to Portland State University

- 6453 Distribution to Southern Oregon University
- 6454 Distribution to Eastern Oregon University
- 6455 Distribution to Western Oregon University
- 6456 Distribution to Oregon Institute of Technology
- 6457 Distribution to Oregon Affordable Housing Assistance Corporation (OAHAC)
- 6500 Distribution to Community College Districts
- 6600 Distribution to Local School Districts
- 6700 Distribution to Other Governments
- 6725 Distribution to Non-Governments
- 6726 Distribution to For-Profit Subrecipient
- 6730 Other Distributions to Subrecipients
- 6735 Distribution to Non-Profit Organizations
- 6740 Other Distribution to Taxable Subrecipients
- 6750 Retirement Contributions on Behalf of Other Governments
- 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

DRAFT

6727	Loans Made – Subrecipient Distribution	Payments to others that are to be repaid at a future date.
6825	Loans Repaid to State Agencies	Repayments of loans received.
6850	Loans Made to Individuals	Payments to others that are to be repaid at a future date.
6870	Loans Made to State Agencies	Payments to others that are to be repaid at a future date.
6875	Loans Made – Other	Payments to others that are to be repaid at a future date.
7000	Lease Payment for Equipment and Machinery	Principal payments for leased equipment and machinery.
7001	Lease Payment for Motor Vehicles	Principal payments for leased motor vehicles.
7002	Lease Payment for Data Processing Hardware	Principal payments for leased data processing hardware.
7003	Lease Payment for Tunnels & Bridges	Principal payments for leased tunnels and bridges.
7004	Lease Payment for Airports	Principal payments for leased airports.
7005	Lease Payment for Docks, Dikes, & Dams	Principal payments for leased docks, dikes, and dams.
7006	Lease Payment for Land	Principal payments for leased land.
7007	Lease Payment for Buildings	Principal payments for leased buildings, including office space and storage facilities.
7008	Lease Payment for Other Assets	Principal payments for other leased assets.
7050	Refunded Debt Payment – Escrow Agent – from Bond/COP Proceeds	Refunded Debt Payment to Escrow Agent – Payment to escrow agent of the amounts needed to defease bonds or other debt.
7100	Principal – Bonds	Principal payments of the face amount of Bonds.
7125	Principal – Direct Placement/Borrowings	Principal payments of the face amount of direct placement/borrowings.
7150	Principal – Certificates of Participation	Principal payments of the face amount of COPs
7200	Principal – Loans	Principal payments of the face amount of borrowed money, Advances or long-term loan.
7225	Interest – Direct Placement/Borrowings	Interest payments made on direct placement/borrowings.
7250	Interest – Bonds	Interest payments made on bonded debt.
7275	Principal – Appropriation Bonds	Principal payments of the face amount of Appropriation Bonds.
7280	Interest – Appropriation Bonds	Interest payments made on Appropriation Bonds.
7300	Interest – Certificates of Participation	Interest payments made on COPs.

7400	Interest – Loans	Interest payments made on borrowed money, Advances or long-term loan.
7401	Interest – Leased Assets	Interest payments made for leased assets.
7405	Other Interest Expense	This comptroller object reports interest on pension-related debt and all other interest expenses not appropriately reported elsewhere.
7410	Principal – Tax Anticipation Notes	Principal payments of the face amount of Tax Anticipation Notes.
7415	Interest – Tax Anticipation Notes	Interest payments made on Tax Anticipation Notes.
7430	Amortization – Prepaid Expenses	Amortization of expenses paid and recorded in advance of its use or consumption in the business, which properly represents a portion as an expense of the current period and a portion as an asset on hand at the end of the period. Prepaid expenses includes insurance, interest, rent, etc.
7450	Amortization – Discount/Premium on Bonds	Bonds may be sold for more than par value (premium) or less than par value (discount). The original premium or discount is written off (amortized) over the period of time that the bond is outstanding. When these items are recorded in the government-wide reporting fund, the amortization is recorded in that fund. Amortization is recorded in the proprietary fund for proprietary fund obligations.
7455	Amortization – Discount/Premium on Certificates of Participation	COPs may be sold for more than par value (premium) or less than par value (discount). The original premium or discount is written off (amortized) over the period of time that the COP is outstanding. When these items are recorded in the government-wide reporting fund, the amortization is recorded in that fund. Amortization is recorded in the proprietary fund for proprietary fund obligations.
7456	Amortization – Discount/Premium on Tax Anticipation Notes	TANs may be sold for more than par value (premium) or less than par value (discount). The original premium or discount is amortized over the period of time that the note is outstanding in the government-wide reporting fund.
7457	Amortization – Discount/Premium on Direct Placements/Borrowings	Debt may be sold for more than par value (premium) or less than par value (discount). The original premium or discount is written off (amortized) over the period of time that the debt is outstanding. When these items are recorded in the government-wide reporting fund, the amortization is recorded in that fund. Amortization is recorded in the proprietary fund for proprietary fund obligations.
7468	Amortization of Prepaid Debt Insurance	Amortization of the initial balance for a debt issuance.
7470	Amortization Deferred Loss (Gain) on Refunding	Amortization of the difference between the carrying amount of debt defeased and the cost of the replacement debt.
7474	Amortization of Other Capital Assets	Allocation of the cost of capital assets over their useful lives.

7475	Amortization of Leasehold Improvements	Allocation of the cost of leasehold improvements over their legal lives.
7476	Depreciation Expense	Allocation of a fixed asset's cost over its beneficial useful life. Depreciation is not recognized in governmental funds.
7478	Amortization of Software	Software licenses are amortized over a period of 2 to 5 years depending upon the expected useful life of the license.
7479	Bad Debt Expense	The expense associated with writing off loans owed to the agency that cannot be reported as a reduction of revenue because no revenue has been recorded.
7480	Amortization of Leased Equipment and Machinery	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7481	Amortization of Leased Motor Vehicles	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7482	Amortization of Leased Data Processing Hardware	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7483	Amortization of Leased Tunnels & Bridges	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7484	Amortization of Leased Airports	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7485	Amortization of Leased Docks, Dikes, & Dams	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7486	Amortization of Leased Land	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7487	Amortization of Leased Buildings	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7488	Amortization of Other Leased Assets	Allocation of leased property costs over its beneficial useful life, or lease term. Amortization is not recognized in governmental funds.
7500	Increase/Decrease in Governmental Inventories Reserve	Change in Reserve for Inventories – The change between reporting periods in the amount of inventory reported in a governmental fund.

7510	Gain (Loss) on Capital Asset Impairments	Gain (Loss) on Capital Asset Impairments – An amount calculated using one of four methods that represents the portion of the historical cost that will be written off as a result of the capital asset impairment. When an insurance recovery is recognized in the same fiscal year as the impairment, the gain (loss) on capital asset impairment is reported net of the insurance recovery.
7511	Insurance Recovery Subsequent to Loss	Insurance Recovery Subsequent to Loss – (1) Insurance settlement for an insured loss related to a capital asset impairment recognized in a fiscal year subsequent to the year of the impairment; or (2) insurance settlement for an insured loss (such as theft) not related to capital asset impairment.
9000	Performance Measures	Used to record performance measures associated with accounting data.
9001	Other Statistics	Used for hours or units accumulated from the time reporting part of OSPA. Usually used on Type 9 batches (payroll statistical hours) which are generated from the OSPA and interfaced into SFMA.
9915	Indirect Cost Allocation (SSA 1984-A128/A133)	Indirect Cost/Expenditures as a Memo Entry.
9999	Default Oregon	

DRAFT