

# ORBITS Chart of Accounts

<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
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## **BEGINNING BALANCE ACCOUNT**

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810000	0025	<p><b>Beginning Balance</b>  <i>An agency may have a beginning balance in Lottery Funds, Other Funds or Federal Funds. NOTE: Beginning balance must equal the ending balance from the prior biennium by appropriated fund type.</i></p>
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## **REVENUE ACCOUNTS**

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820500	0050	<p><b>General Fund Appropriation</b>  <i>An amount from the General Fund authorized by the Legislature for use by an agency to finance approved state programs.</i></p>
830000		<b>Revenue</b>
831000		<b>Taxes</b>
		<p><b>Income Taxes</b>  <i>Tax that is imposed on individuals and businesses based on net income</i></p>
831101	0105	Personal Income Taxes
831102	0110	Corp Excise & Income Taxes
		<p><b>Selective Sales and Use Taxes</b>  <i>Special taxes based on the sale or consumption of selected goods or services</i></p>
831201 / 841201	0135	Cigarette Taxes
831205 / 841205	0140	Other Tobacco Products Taxes
841202	0175	Motor Fuels Taxes
841203	0180	Weight-Mile Taxes
841204	0185	Privilege Taxes
841209	0190	Other Selective Taxes

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## Gross Receipts Business Taxes and Fees

*Special taxes levied or fees assessed on business activities in proportion to the gross receipts of the business or fees levied to pay the cost of regulation.*

831300 / 841300 / 841309	0115	Gross Receipts Business Taxes/Fees
831301 / 841301	0145	Amusement Taxes
831303	0150	Insurance Taxes
841302	0240	Public Utilities Fees

## Employer-Employee Taxes

*Required payroll taxes imposed on businesses, based on the size, amount and type of salaries and wages paid by the business*

841401	0120	Employment Taxes
841402	0125	Workers Comp Insurance Taxes
841409	0130	Other Employer –Employee Taxes

## Special Taxes

*Special taxes imposed on individuals who receive inheritances or gifts of monetary worth*

831500	0155	Inheritance & Gift Taxes
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## Severance Taxes

*Taxes levied on individuals or businesses involved in the removing of designated natural resources from land or water*

831601 / 841601	0160	Eastern Oregon Severance Taxes
831602 / 841602	0162	Western Oregon Severance Taxes
841609	0165	Other Severance Taxes

## Other Taxes

*Any tax that cannot be considered as one of the other tax sources of revenue*

841701	0170	Forest Protection Taxes
831709 / 841709	0195	Other Taxes

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832000

### Licenses and Fees

#### Business Licenses & Fees

*Revenue derived from the licensing of businesses and occupations, which are required to be licensed before doing business.*

<b>832109 / 842109</b>	0205	Business Lic & Fees
<b>832101</b>	0220	Corporation Fees
<b>842102</b>	0250	Fire Marshal Fees

#### Non-Business Licenses and Fees

*All revenue received for issuing non-business licenses and fees for the benefit conferred by the licenses or fees is recorded in this section.*

<b>832209 / 842209</b>	0210	Nonbusiness Lic & Fees
<b>832205</b>	0225	Municipal Court Fines
<b>832208</b>	0227	State Court Fees
<b>842205</b>	0230	Hunter & Angler Licenses
<b>832206</b>	0235	Commercial Fish Lic & Fees
<b>842207</b>	0245	Power & Water Fees
<b>842201</b>	0255	Park User Fees
<b>842202</b>	0260	Vehicle Licenses
<b>842203</b>	0265	Drivers Licenses
<b>842204</b>	0270	Transportation Lic & Fees

#### Federal Revenues as Other Funds

*Revenues and cost reimbursements that are received from the Federal Government, but are not included in a Federal Funds limitation are recorded here as Other Fund revenue*

<b>843001</b>	0355	Federal Revenue—Used by Agencies who have received legislative approval to reflect and expend their Federal Funds as Other Funds.
<b>843002</b>	0360	Federal Revenue Service Contracts – Agencies with service contracts with the Federal Government will use this account to record revenues received. This will allow the proper display of true federal revenues from payments for contracted services.

## ORBITS Chart of Accounts

<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
833900		<p><b>Charges for Services</b>  <i>All revenue received from charges for services to other governmental units, non-governmental units and individuals are recorded here as Other Funds revenue.</i></p>
834008 834010 / 844010 /	0405	Central Service Charges
844000	0410	Charges for Services
844001	0415	Admin & Service Charges
844003	0420	Care of State Wards
844005	0425	Tuition & Fees - Hi Ed
844006	0430	Aux Ent & Serv Fees – Hi Ed
844007	0435	Sales & Service Fees – Hi Ed
834400		<p><b>Fines &amp; Forfeitures</b>  <i>All revenues derived from fines and penalties because of statutory offenses, violations of lawful administrative rules and regulations, etc., are Other Funds revenue.</i></p>
834500 / 844500	0505	Fines & Forfeitures
		<p><b>Rents and Royalties</b>  <i>Revenue derived from the collection of rents and royalties is recorded as Other Funds revenue.</i></p>
835000 / 845000	0510	Rents and Royalties
845400		<p><b>Bond Sales</b>  <i>Revenue received from the sale of bonds is recorded as Other Funds revenue.</i></p>
845501	0555	General Fund Obligation Bonds - Debt Service is paid from a General Fund appropriation
845502	0560	Dedicated Fund Oblig Bonds - General Obligation Bonds whose Debt Service is paid from an Other Funds Limitation
	0565	Lottery Bonds
845503	0570	Revenue Bonds
845505	0575	Refunding Bonds
845506	0580	Cert of Participation
845507	0585	Bonds and Notes Retired

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835900		<p><b>Interest Earnings</b>  <i>Interest Income – Net proceeds from interest earned on investments, delinquent taxes, etc., are recorded as Lottery Funds or Other Funds revenue</i></p>
836000 / 846000	0605	Interest Income - Net proceeds from interest earned on investments, delinquent taxes, etc., are recorded as Lottery Funds or Other Funds revenue
846100	0610	Interest Income – Certificates of Partipation - Interest earned on Certificate of Participation balances.
836400		<p><b>Sales Income</b>  <i>Revenue derived from the sale of surplus property, merchandise, publications, and supplies, securities, etc., is recorded as gross sales Other Funds.</i></p>
846500 / 836509 / 846509	0705	Sales Income
836501 / 846501	0710	Liquor Sales
836502 / 846502	0725	Pari-Mutuel Receipts
836503 / 846503	0730	State Forest Lands Sales
846504	0735	Common School Lands Sales
		<p><b>Cost of Good Sold</b></p>
846551	0755	Liquor Cost of Goods Sold
846559	0760	Cost of Goods Sold
846900		<p><b>Donations and Grants</b>  <i>The proceeds received from donations and grants other than federal grants are recorded as Other Funds revenues.</i></p>
847000	0905	Donations
	0910	Grants (Non-Fed)
846900		<p><b>Contributions</b>  <i>Revenues received are the amounts contributed by the State of Oregon and its employees to the Public Employees Retirement System and Social Security</i></p>
847500	0915	Retirement System Contribution

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847900

## **Loan Repayment**

*Revenue received from the repayment of loans is recorded as Other Funds revenue*

848000 / 838009 /

0925

Loan Repayments

848009

848001

0930

Housing Div Loan Repayments

848002

0940

Veterans Loan Repayments

848008

0950

Sr Citizen Prop Tax Repayments

848300

## **Insurance Premiums**

848309

0965

Insurance Premiums

848400

## **Other Revenues**

*Any revenues that cannot be identified to, or recorded properly in, the categories above are recorded as other revenues.*

838500 / 848500

0975

Other Revenues

849000

0980

Loan Proceeds

## **Federal Funds**

### **Federal Funds Revenues**

*The federal funds received by an agency directly from the Federal Government and expended within a Federal Funds limitation are recorded here.*

853000

0995

Federal Funds

860000

## **Transfers In**

*Transfers In are moneys received in an intrafund transfer within an agency or an interfund transfer from an outside agency. An agency must record a separate transfer from each agency making an interfund transfer. The revenue transferred in is recorded as Other Funds. Listed below are the account numbers used during the budget process.*

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<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
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### **Transfer In – Intrafund**

*This is revenue transferred between functional units or program units within the same agency. NOTE: Account 2010, Transfers Out – Intrafund, must match this account by dollar amount and by fund type*

860500	1010	Transfer In – Intrafund
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### **Transfer In – Indirect Cost**

*This account is used to record the amount of Other Funds revenue transferred from a federal grant to cover indirect costs. There must be an offsetting transfer out from Federal Funds recorded in Account 2020.*

861500	1020	Transfer In – Indirect Cost
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### **Transfer From Agy - Res Equity**

*Nonrecurring or non-routine transfers of equity between agencies/funds including transfers of residual balances of discontinued funds.*

861900	1030	Transfer From Agy - Res Equity
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### **Transfer From General Fund**

*This account has very limited use. A few agencies are allowed to transfer part of the money provided by a General Fund appropriation to one of their agency's cash accounts where it is expended as a Nonlimited or Other Funds expenditure. This account is provided to record receipt of the transfer from the General Fund. The disbursement, charged against the agency's appropriation, is recorded in Special Payments expenditure account 6060, Intraagency General Fund Transfer.*

862000	1060	Transfer From General Fund
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### **Transfer In – Lottery Proceeds**

*Agencies will use this account to record the transfer in. These funds are to be recorded as Lottery Funds in the detail cross reference number where the Lottery Funds expenditure limitation is recorded.*

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<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
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864000	1040	Transfer In Lottery Proceeds
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### **Transfer In – Other**

*Other revenues transferred in that do not fall under the account numbers explained in this section are recorded in this account. There should be limited need for use of this account.*

869000	1050	Transfer In – Other
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861000	1100	<b>Transfer In – From State Agency</b>
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*This is revenue transferred between state agencies. All transfers between state agencies must identify the agency from which the revenue is received and equal the transfer out recorded by that agency. Revenues from other state agencies should be recorded as Other Funds, even if they are classified as Federal Funds in the sending agency.*

861000	1107	Tsfr From Administrative Svcs
861000	1108	Tsfr From Prof Counselor/Thrpsts
861000	1109	Tsfr From Aviation, Dept of
861000	1110	Tsfr From Capital Planning Comm
861000	1111	Tsfr From Spinal Cord Injury Rsrch
861000	1112	Tsfr From Asian Affairs, Comm
861000	1113	Tsfr From Investigators, Bd of
861000	1114	Tsfr From Long Term Care Ombud
861000	1115	Tsfr From Employ Relations Bd
861000	1116	Tsfr From Women, Comm for
861000	1117	Tsfr From Black Affairs, Comm
861000	1118	Tsfr From Hispanic Affairs, Comm
861000	1119	Tsfr From Tax Svc Examiners Bd
861000	1120	Tsfr From Accountancy, Bd of
861000	1121	Tsfr From Governor, Office of the
861000	1122	Tsfr From Psych Exam, Bd of
861000	1123	Tsfr From Economic/Comm Dev
861000	1124	Tsfr From Clinical Social Wkrs
861000	1137	Tsfr From Justice, Dept of
861000	1141	Tsfr From Lands, Div of State
861000	1142	Tsfr From Leg Council Committee
861000	1144	Tsfr From Leg Revenue Officer
861000	1145	Tsfr From Leg Fiscal Officer
861000	1150	Tsfr From Revenue, Dept of

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<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
861000	1155	Tsfr From Leg Assembly
861000	1156	Tsfr From Leg Admin Committee
861000	1165	Tsfr From Secretary of State
861000	1167	Tsfr From Court Procedure, Cncl
861000	1170	Tsfr From Treasury, Or State
861000	1173	Tsfr From Dispute Resol Comm
861000	1175	Tsfr From Judicial Fit/Dis Comm
861000	1177	Tsfr From Lottery Comm
861000	1182	Tsfr From Public Defender
861000	1196	Tsfr From Dist Attnys & Dpty
861000	1198	Tsfr From Judicial Dept
861000	1199	Tsfr From Govt Stds/Pract Comm
861000	1213	Tsfr From Criminal Justice Comm
861000	1248	Tsfr From Military Dept, Or
861000	1250	Tsfr From Marine Bd, Or State
861000	1255	Tsfr From Parole/Post Pris Sup
861000	1257	Tsfr From Police, Dept of State
861000	1259	Tsfr From Pub Safety Stds/Trng
861000	1274	Tsfr From Veterans' Affairs
861000	1291	Tsfr From Corrections, Dept of
861000	1309	Tsfr From Mntl Hlth/Dev Disab
861000	1330	Tsfr From Energy, Or Office of
861000	1333	Tsfr From Health Division
861000	1340	Tsfr From Environmental Quality
861000	1350	Tsfr From Columbia River Gorge
861000	1399	Tsfr From Psych Security Rev Bd
861000	1404	Tsfr From Public Def Svcs Comm
861000	1405	Tsfr From Disabilities Comm
861000	1410	Tsfr From Human Svcs, Dept of
861000	1411	Tsfr From Senior/Disabled Svcs
861000	1412	Tsfr From Svcs to Child/Families
861000	1415	Tsfr From Or Youth Authority
861000	1423	Tsfr From Child/Fam, Comm on
861000	1425	Tsfr From Indian Svcs, Comm on
861000	1440	Tsfr From Consumer/Bus Svcs
861000	1442	Tsfr From Insurance Pool Gov Bd
861000	1459	Tsfr From Public Employ Ret Sys
861000	1461	Tsfr From Adult & Family Svcs
861000	1471	Tsfr From Employment Dept
861000	1543	Tsfr From State Library
861000	1575	Tsfr From Student Assist Comm
861000	1580	Tsfr From Higher Education, Dept. of
861000	1581	Tsfr From Education Dept of
861000	1582	Tsfr From Vocational Rehab Div
861000	1584	Tsfr From Teacher Stds and Prac
861000	1585	Tsfr From Blind, Comm
861000	1586	Tsfr From Comm Coll/Wkfrc Dev
861000	1603	Tsfr From Agriculture, Dept of

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<b>ABIS</b> <i>Account</i> <i>Number</i>	<b>ORBITS</b> <i>Account</i> <i>Number</i>	<b>ORBITS Account Description</b>
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861000	1622	Tsfr From State Fair/Expo Ctr
861000	1629	Tsfr From Forestry, Dept of
861000	1632	Tsfr From Geology/Mineral Ind
861000	1634	Tsfr From Parks and Rec Dept
861000	1635	Tsfr From Fish/Wildlife, Dept of
861000	1660	Tsfr From Land Conservation Dev
861000	1662	Tsfr From Land Use Bd of Appls
861000	1690	Tsfr From Water Resources Dept
861000	1691	Tsfr From Watershd Enhance Bd
861000	1730	Tsfr From Transportation, Dept
861000	1811	Tsfr From Chiropractic Exam, Bd
861000	1831	Tsfr From Health Lic Office
861000	1833	Tsfr From Health Related Lic Bds
861000	1839	Tsfr From Labor and Ind, Bureau
861000	1845	Tsfr From Or Liquor Cntrl Comm
861000	1847	Tsfr From Medical Exam, Bd of
861000	1851	Tsfr From Nursing, Bd of
861000	1860	Tsfr From Public Utility Comm
861000	1862	Tsfr From Racing Comm, Or
861000	1914	Tsfr From Housing and Com Svcs
861000	1915	Tsfr From Construction Cont Bd
861000	1919	Tsfr From Real Estate Agency
861000	1921	Tsfr From Landscape Cont Bd

***Revenues received from another agency will be recorded by the receiving agency as a Transfer In if they have been budgeted by the sending agency as a Special Payment-Distribution to State Agencies (6xxx acct. series) or as a Revenue Transfer-out (2xxx acct. series)***

**870000**

### **Transfers Out**

***Transfers out are moneys payable as an intrafund transfer within an agency or as interfund transfers to other state agencies or governmental units. Agencies must record a separate transfer out to each agency receiving a transfer. Only Other Funds and Federal Funds can be transferred, never General or Lottery Funds. These transfers out are entered as a minus and reduce the amount of Other Funds or Federal Funds available for expenditure. Listed below are the account numbers used during the budget process.***

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<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
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### **Transfer Out – Intrafund**

*This is revenue transferred between functional units or program units within the same agency. Account 1010 Transfer In -- Intrafund, offsets this account. The same fund type is used for both sides of this transfer.*

870500	2010	Transfer Out – Intrafund
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### **Transfer Out – Indirect Cost Credit**

*Total federal revenue received is recorded as federal funds revenue (0995). The portion, which represents indirect cost (overhead), should be shown here as a federal transfer out with an offsetting transfer in to Other Funds, account 1020.*

871500	2020	Transfer Out – Indirect Cost
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### **Transfer Out – Residual Equity Transfer to Other Agency/Fund**

*Nonrecurring or non-routine transfers out of equity to agencies/funds, including transfers of residual balances of discontinued funds. The offsetting account in the receiving agency/fund is 1030 Residual Equity Transfer from Other Agency/Fund.*

871900	2030	Transfer to Agy – Resid Equity
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### **Transfers Out – To General Fund**

*Revenues collected by the agency for transfer to the state General Fund are recorded in this account using appropriated fund 8800 General Fund Revenue. The original Other Funds receipts are recorded in appropriate Other Fund Revenue accounts based on the type of revenue collected, also using appropriated fund 8800 General Fund Revenue.*

# ORBITS Chart of Accounts

ABIS Account Number	ORBITS Account Number	ORBITS Account Description
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872000	2060	Transfer to General Fund
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**Transfer Out – To Cities**

*This is the portion of shared revenue that a state agency collects and distributes to cities.*

872500	2070	Transfer to Cities
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**Transfers Out – To Counties**

*This is the portion of shared revenue that a state agency collects and distributes to counties.*

873000	2080	Transfer to Counties
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**Transfers Out – Lottery Proceeds**

*The Department of Administrative Services and agencies receiving money from the Department of Administrative Services will use this account to record transfers out to other agencies.*

874000	2040	Transfer Out Lottery Proceeds
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**Transfer Out – Other**

*Other revenues transferred out that do not fall under the account numbers explained above are recorded in this account. There should be limited need to use this account.*

879000	2050	Transfer to Other
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**Transfer Out – To State Agencies**

*This is revenue transferred to another state agency. All transfers between state agencies must identify the agency transferred to and must equal the amount recorded by that agency as a transfer in.*

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<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
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871000	2105	Tsfr To Historical Society
871000	2107	Tsfr To Administrative Svcs
871000	2108	Tsfr To Prof Counselor/Thrpsts
871000	2109	Tsfr To Aviation, Dept of
871000	2110	Tsfr To Capital Planning Comm
871000	2111	Tsfr To Spinal Cord Injury Rsrch
871000	2112	Tsfr To Asian Affairs, Comm
871000	2113	Tsfr To Investigators, Bd of
871000	2114	Tsfr To Long Term Care Ombud
871000	2115	Tsfr To Employ Relations Bd
871000	2116	Tsfr To Women, Comm for
871000	2117	Tsfr To Black Affairs, Comm
871000	2118	Tsfr To Hispanic Affairs, Comm
871000	2119	Tsfr To Tax Svc Examiners Bd
871000	2120	Tsfr To Accountancy, Bd of
871000	2121	Tsfr To Governor, Office of the
871000	2122	Tsfr To Psych Exam, Bd of
871000	2123	Tsfr To Economic/Comm Dev
871000	2124	Tsfr To Clinical Social Wkrs
871000	2137	Tsfr To Justice, Dept of
871000	2141	Tsfr To Lands, Div of State
871000	2142	Tsfr To Leg Council Committee
871000	2144	Tsfr To Leg Revenue Officer
871000	2145	Tsfr To Leg Fiscal Officer
871000	2150	Tsfr To Revenue, Dept of
871000	2155	Tsfr To Leg Assembly
871000	2156	Tsfr To Leg Admin Committee
871000	2165	Tsfr To Secretary of State
871000	2167	Tsfr To Court Procedure, Cncl
871000	2170	Tsfr To Treasury, Or State
871000	2173	Tsfr To Dispute Resol Comm
871000	2175	Tsfr To Judicial Fit/Dis Comm
871000	2182	Tsfr To Public Defender
871000	2196	Tsfr To Dist Attnys & Dpty
871000	2198	Tsfr To Judicial Dept
871000	2199	Tsfr To Govt Stds/Pract Comm
871000	2213	Tsfr To Criminal Justice Comm
871000	2248	Tsfr To Military Dept, Or
871000	2250	Tsfr To Marine Bd, Or State
871000	2255	Tsfr To Parole/Post Pris Sup
871000	2257	Tsfr To Police, Dept of State
871000	2259	Tsfr To Pub Safety Stds/Trng
871000	2274	Tsfr To Veterans' Affairs
871000	2291	Tsfr To Corrections, Dept of
871000	2309	Tsfr To Mntl Hlth/Dev Disab
871000	2330	Tsfr To Energy, Or Office of

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<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
871000	2333	Tsfr To Health Division
871000	2340	Tsfr To Environmental Quality
871000	2350	Tsfr To Columbia River Gorge
871000	2399	Tsfr To Psych Security Rev Bd
871000	2404	Tsfr To Public Def Svcs Comm
871000	2405	Tsfr To Disabilities Comm
871000	2410	Tsfr To Human Svcs, Dept of
871000	2411	Tsfr To Senior/Disabled Svcs
871000	2412	Tsfr To Svcs to Child/Families
871000	2415	Tsfr To Or Youth Authority
871000	2423	Tsfr To Child/Fam, Comm on
871000	2425	Tsfr To Indian Svcs, Comm on
871000	2440	Tsfr To Consumer/Bus Svcs
871000	2442	Tsfr To Insurance Pool Gov Bd
871000	2459	Tsfr To Public Employ Ret Sys
871000	2461	Tsfr To Adult & Family Svcs
871000	2471	Tsfr To Employment Dept
871000	2543	Tsfr To State Library
871000	2575	Tsfr To Student Assist Comm
871000	2580	Tsfr To Higher Education, Dept. of
871000	2581	Tsfr To Education Dept of
871000	2582	Tsfr To Vocational Rehab Div
871000	2584	Tsfr To Teacher Stds and Prac
871000	2585	Tsfr To Blind, Comm
871000	2586	Tsfr To Comm Coll/Wkfrc Dev
871000	2603	Tsfr To Agriculture, Dept of
871000	2622	Tsfr To State Fair/Expo Ctr
871000	2629	Tsfr To Forestry, Dept of
871000	2632	Tsfr To Geology/Mineral Ind
871000	2634	Tsfr To Parks and Rec Dept
871000	2635	Tsfr To Fish/Wildlife, Dept of
871000	2660	Tsfr To Land Conservation Dev
871000	2662	Tsfr To Land Use Bd of Appls
871000	2690	Tsfr To Water Resources Dept
871000	2691	Tsfr To Watershd Enhance Bd
871000	2730	Tsfr To Transportation, Dept
871000	2811	Tsfr To Chiropractic Exam, Bd
871000	2831	Tsfr To Health Lic Office
871000	2833	Tsfr To Health Related Lic Bds
871000	2839	Tsfr To Labor and Ind, Bureau
871000	2845	Tsfr To Or Liquor Cntrl Comm
871000	2847	Tsfr To Medical Exam, Bd of
871000	2851	Tsfr To Nursing, Bd of
871000	2860	Tsfr To Public Utility Comm
871000	2862	Tsfr To Racing Comm, Or
871000	2914	Tsfr To Housing and Com Svcs
871000	2915	Tsfr To Construction Cont Bd
871000	2919	Tsfr To Real Estate Agency

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871000

2921

Tsfr To Landscape Cont Bd

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## Interagency Transfers

*Transactions between agencies (interagency transactions), like transactions between funds and accounts within an agency (interfund transactions) must be budgeted according to established governmental accounting guidelines. By following uniform definitions, consistency and comparability are maintained for all agencies. Consistency assures proper accountability and establishes a level of equity among agencies and programs.*

## Quasi-External

*These "non-transfer" transactions would be treated as revenues, expenditures, or expenses if they had involved parties external to state government. This usually occurs when one agency provides a product or service to another agency.*

## Reimbursements

*These "non-transfer" transactions occur when one agency reimburses another for revenues, expenditures, or expenses, which are properly applicable to the reimbursing agency.*

## Residual Equity

*These transfers occur infrequently when programs (with accompanying funding) are moved from one agency to another.*

## Operating

*These transactions account for all transfers that are not of the "residual equity" type. Operating transfers are not budgeted as revenues, expenditures, or expenses.*

## Special Payments

*Special Payments is a fifth type of interagency transaction, which is used to show payments to other agencies and entities. These often take the form of grants, "pass-through", or other similar funding. Special Payments to other state agencies must balance. Revenue accounts are used in the receiving agency to record the receipt of revenues from other agencies.*

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### **EXPENDITURE ACCOUNTS**

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		<b>Personal Services</b>	<b>ACTION</b>
<b>910000</b>			
<b>911000</b>		<b>Salaries &amp; Wages</b>	
<b>911001</b>	3110	Class/Unclass Sal. & Per Diem	PICS Generated
<b>911002</b>	3120	Academic Salaries (Higher Education Only)	Agency Input
<b>911003</b>	3130	Grad Asst/Phy & Interns (Higher Education Only)	Agency Input
<b>911004</b>	3140	Other Academic Pay (Higher Education Only)	Agency Input
<b>911005</b>	3150	Student Pay (Higher Education Only)	Agency Input
<b>911050</b>	3160	Temporary Appointments	Agency Input
<b>911051</b>	3170	Overtime Payments	Agency Input
<b>911052</b>	3180	Shift Differential	Agency Input
<b>911090</b>	3190	All Other Differential	Agency Input
<b>911400</b>		<b>Other Payroll Expenses</b>	
<b>911502</b>	3210	Empl. Rel. Bd. Assessments	PICS Generated
<b>911503</b>	3215	Workers' Comp Insurance (SAIF)	
<b>911504</b>	3220	Public Employees' Retire Cont	PICS Generated
<b>911505</b>	3230	Social Security Taxes	PICS Generated
<b>911506</b>	3240	Unemployment Assessments	Agency Input
<b>911510</b>	3250	Worker's Comp. Assess. (WCD)	PICS Generated
<b>911511</b>	3260	Mass Transit Tax	Agency Input
<b>911512</b>	3270	Flexible Benefits	PICS Generated
<b>911590</b>	3280	Other OPE (Restricted use - Requires SABRS prior approval)	
<b>912809</b>		<b>Academic OPE (Higher Education Only)</b>	
<b>912504</b>	3310	PERS – Academics	Agency Input
<b>912505</b>	3315	FICA – Academics	Agency Input
<b>912506</b>	3320	Unemployment – Academics	Agency Input
<b>912510</b>	3325	W/C Assessment – Academics	Agency Input
<b>912511</b>	3330	Mass Transit Tax - Academics	Agency Input
<b>912512</b>	3335	Flexible Benefits – Academics	Agency Input
<b>915100</b>	3455	<b>P.S. Budget Adjustments</b> Vacancy Savings	Agency Input
<b>919600</b>	3465	Reconciliation Adjustment	Agency Input
<b>919700</b>	3470	Undistributed (P.S.)	SABRS Use Only
		<b>Analyst Adjustments</b>	
	3990	P.S. - BAM Analyst Adjustment	BAM Use Only
	3995	P.S. - LFO Analyst Adjustment	LFO Use Only

## ORBITS Chart of Accounts

<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
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920000

### Services and Supplies

920500	4100	Instate Travel
921000	4125	Out of State Travel
921300	4150	Employee Training
921500	4175	Office Expenses
921700	4200	Telecommunications
922000	4225	State Gov. Service Charges
922500	4250	Data Processing
923000	4275	Publicity and Publications
923500	4300	Professional Services
924000	4325	Attorney General
924100	4350	Dispute Resolution Services
925000	4375	Employee Recruitment & Develop
925100	4400	Dues and Subscriptions
925501	4425	Facilities Rental and Taxes
925502	4450	Fuels and Utilities
925590	4475	Facilities Maintenance
926001	4500	Food and Kitchen Supplies
926002	4525	Medical Services and Supplies
926090	4550	Other Care of Residents & Patients
926500	4575	Agency Program Related S & S
927000	4600	Intra-agency Charges
928000	4625	Other COP Costs
929000	4650	Other Services and Supplies
929700	4675	Undistributed (S.S.)
929800	4700	Expendable Prop 250 – 5000

SABRS Use Only

### **Analyst Adjustments**

4990	S & S - BAM Analyst Adjustment	
4995	S & S - LFO Analyst Adjustment	

BAM Use Only  
LFO Use Only

930000

### Capital Outlay

931100	5100	Office Furniture & Fixtures
931150	5150	Telecommunications Equipment
931200	5200	Technical Equipment
931300	5250	Household & Institutional Equip.
931400	5300	Library
931500	5350	Industrial & Heavy Equipment
931600	5400	Automotive and Aircraft
931700	5450	Agricultural Equip. & Mach.

## ORBITS Chart of Accounts

<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>	
931900	5500	Recreational Equipment	
932000	5550	Data Processing Software	
932100	5600	Data Processing Hardware	
935100	5650	Land and Improvements	
935200	5700	Building Structures	
935300	5750	Equipment – Part of Building	
935400	5800	Professional Services	
935500	5850	Contingencies	
939000	5900	Other Capital Outlay	
939700	5950	Undistributed (C.O.)	SABRS Use Only
		<b>Analyst Adjustments</b>	
	5990	C.O. - BAM Analyst Adjustment	BAM Use Only
	5995	C.O. - LFO Analyst Adjustment	LFO Use Only
940000		<b>Special Payments</b>	
	6005	All Other Special Payments	
941000	6015	Distribution to Cities	
941500	6020	Distribution to Counties	
942000	6025	Distribution to Other Gov Unit	
942500	6030	Distribution to Non-Gov Units	
943000	6035	Distribution to Individuals	
943500	6040	Distr to Local School Distr	
944000	6045	Distr to Comm. College Distr	
	6050	Distr to Non-Profit Org.	
	6055	Distr to Contract Service Providers	
944500	6060	Intra-Agency Gen Fund Transfer	
945000	6065	Loan Repaid To State Agencies	
945500	6070	Loans Made To State Agencies	
945600	6075	Loans Made to Individuals	
945700	6080	Loans Made – Other	
949000	6085	Other Special Payments	
949700	6090	Undistributed (S.P.)	SABRS Use Only

## ORBITS Chart of Accounts

<b>ABIS</b> <i>Account Number</i>	<b>ORBITS</b> <i>Account Number</i>	<b>ORBITS Account Description</b>
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<b>940500</b>		<b><i>Spec Payments to State Agencies</i></b>
<b>940500</b>	6105	Spc Pmt to to Historical Society
<b>940500</b>	6107	Spc Pmt to Administrative Svcs
<b>940500</b>	6108	Spc Pmt to Prof Counselor/Thrpsts
<b>940500</b>	6109	Spc Pmt to Aviation, Dept of
<b>940500</b>	6110	Spc Pmt to Capital Planning Comm
<b>940500</b>	6111	Spc Pmt to Spinal Cord Injury Rsrch
<b>940500</b>	6112	Spc Pmt to Asian Affairs, Comm
<b>940500</b>	6113	Spc Pmt to Investigators, Bd of
<b>940500</b>	6114	Spc Pmt to Long Term Care Ombud
<b>940500</b>	6115	Spc Pmt to Employ Relations Bd
<b>940500</b>	6116	Spc Pmt to Women, Comm for
<b>940500</b>	6117	Spc Pmt to Black Affairs, Comm
<b>940500</b>	6118	Spc Pmt to Hispanic Affairs, Comm
<b>940500</b>	6119	Spc Pmt to Tax Svc Examiners Bd
<b>940500</b>	6120	Spc Pmt to Accountancy, Bd of
<b>940500</b>	6121	Spc Pmt to Governor, Office of the
<b>940500</b>	6122	Spc Pmt to Psych Exam, Bd of
<b>940500</b>	6123	Spc Pmt to Economic/Comm Dev
<b>940500</b>	6124	Spc Pmt to Clinical Social Wkrs
<b>940500</b>	6137	Spc Pmt to Justice, Dept of
<b>940500</b>	6141	Spc Pmt to Lands, Div of State
<b>940500</b>	6142	Spc Pmt to Leg Council Committee
<b>940500</b>	6144	Spc Pmt to Leg Revenue Officer
<b>940500</b>	6145	Spc Pmt to Leg Fiscal Officer
<b>940500</b>	6150	Spc Pmt to Revenue, Dept of
<b>940500</b>	6155	Spc Pmt to Leg Assembly
<b>940500</b>	6156	Spc Pmt to Leg Admin Committee
<b>940500</b>	6165	Spc Pmt to Secretary of State
<b>940500</b>	6167	Spc Pmt to Court Procedure, Cncl
<b>940500</b>	6170	Spc Pmt to Treasury, Or State
<b>940500</b>	6173	Spc Pmt to Dispute Resol Comm
<b>940500</b>	6175	Spc Pmt to Judicial Fit/Dis Comm
<b>940500</b>	6182	Spc Pmt to Public Defender
<b>940500</b>	6196	Spc Pmt to Dist Attnys & Dpty
<b>940500</b>	6198	Spc Pmt to Judicial Dept

## ORBITS Chart of Accounts

<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
940500	6199	Spc Pmt to Govt Stds/Pract Comm
940500	6213	Spc Pmt to Criminal Justice Comm
940500	6248	Spc Pmt to Military Dept, Or
940500	6250	Spc Pmt to Marine Bd, Or State
940500	6255	Spc Pmt to Parole/Post Pris Sup
940500	6257	Spc Pmt to Police, Dept of State
940500	6259	Spc Pmt to Pub Safety Stds/Trng
940500	6274	Spc Pmt to Veterans' Affairs
940500	6291	Spc Pmt to Corrections, Dept of
940500	6309	Spc Pmt to Mntl Hlth/Dev Disab
940500	6330	Spc Pmt to Energy, Or Office of
940500	6333	Spc Pmt to Health Division
940500	6340	Spc Pmt to Environmental Quality
940500	6350	Spc Pmt to Columbia River Gorge
940500	6399	Spc Pmt to Psych Security Rev Bd
940500	6404	Spc Pmt to Public Def Svcs Comm
940500	6405	Spc Pmt to Disabilities Comm
940500	6410	Spc Pmt to Human Svcs, Dept of
940500	6411	Spc Pmt to Senior/Disabled Svcs
940500	6412	Spc Pmt to Svcs to Child/Families
940500	6415	Spc Pmt to Or Youth Authority
940500	6423	Spc Pmt to Child/Fam, Comm on
940500	6424	Spc Pmt to to Childs Trust Fnd-Trust
940500	6425	Spc Pmt to Indian Svcs, Comm on
940500	6440	Spc Pmt to Consumer/Bus Svcs
940500	6442	Spc Pmt to Insurance Pool Gov Bd
940500	6459	Spc Pmt to Public Employ Ret Sys
940500	6461	Spc Pmt to Adult & Family Svcs
940500	6471	Spc Pmt to Employment Dept
940500	6543	Spc Pmt to State Library
940500	6570	Spc Pmt to to Or Pub Broadcasting
940500	6575	Spc Pmt to Student Assist Comm
940500	6580	Spc Pmt to Higher Education, Dept. of
940500	6581	Spc Pmt to Education Dept of
940500	6582	Spc Pmt to Vocational Rehab Div
940500	6584	Spc Pmt to Teacher Stds and Prac
940500	6585	Spc Pmt to Blind, Comm
940500	6586	Spc Pmt to Comm Coll/Wkfrc Dev
940500	6590	Spc Pmt to to Or Health Sciences U

## ORBITS Chart of Accounts

<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
940500	6603	Spc Pmt to Agriculture, Dept of
940500	6622	Spc Pmt to State Fair/Expo Ctr
940500	6629	Spc Pmt to Forestry, Dept of
940500	6632	Spc Pmt to Geology/Mineral Ind
940500	6634	Spc Pmt to Parks and Rec Dept
940500	6635	Spc Pmt to Fish/Wildlife, Dept of
940500	6660	Spc Pmt to Land Conservation Dev
940500	6662	Spc Pmt to Land Use Bd of Appls
940500	6690	Spc Pmt to Water Resources Dept
940500	6691	Spc Pmt to Watershd Enhance Bd
940500	6730	Spc Pmt to Transportation, Dept
940500	6811	Spc Pmt to Chiropractic Exam, Bd
940500	6831	Spc Pmt to Health Lic Office
940500	6833	Spc Pmt to Health Related Lic Bds
940500	6839	Spc Pmt to Labor and Ind, Bureau
940500	6845	Spc Pmt to Or Liquor Cntrl Comm
940500	6847	Spc Pmt to Medical Exam, Bd of
940500	6851	Spc Pmt to Nursing, Bd of
940500	6860	Spc Pmt to Public Utility Comm
940500	6862	Spc Pmt to Racing Comm, Or
940500	6914	Spc Pmt to Housing and Com Svcs
940500	6915	Spc Pmt to Construction Cont Bd
940500	6919	Spc Pmt to Real Estate Agency
940500	6921	Spc Pmt to Landscape Cont Bd
960000		<b>Debt Service</b>
976000		Debt Service Non-Limited
976150	7050	Pmt To Ret Bond Escrow
960500 / 976100	7100	Principal – Bonds
961000 / 976200	7150	Interest – Bonds
962000 / 976400	7175	Discount on Bonds
960700 / 976750	7200	Principal - COP
961100 / 976700	7250	Interest – COP
976850	7275	Discount/Prem on COP
961300 / 976500	7300	Principal – Loans
961400 / 976600	7350	Interest – Loans

## ORBITS Chart of Accounts

<b>ABIS Account Number</b>	<b>ORBITS Account Number</b>	<b>ORBITS Account Description</b>
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993000

### Authorized Positions

993100

8150

Class/Unclass Positions

993150

8160

Academic Positions (Higher Education Only)

993160

8170

Grad Asst/Phy & Interns Pos (Higher Education Only)

993180

8180

Position Reconciliation

### **Analyst Adjustments**

8190

Pos. - BAM Analyst Adjustment

BAM Use Only

8195

Pos. - LFO Analyst Adjustment

LFO Use Only

### Authorized FTE Positions

993500

8250

Class/Unclass FTE Positions

993550

8260

Academic FTE Positions (Higher Education Only)

993560

8270

Grad Asst / Phy & Interns FTE (Higher Education Only)

993580

8280

FTE Reconciliation

### **Analyst Adjustments**

8290

FTE - BAM Analyst Adjustment

BAM Use Only

8295

FTE - LFO Analyst Adjustment

LFO Use Only

999310

9900

### Reversions