



State Chart of Accounts and Other Accounting Identifiers

This worksheet shows the relationship between account and class (Common Classes)

300 - PERSONAL SERVICES	
501000	REGULAR SALARIES
502000	ANNUAL LEAVE PAY
503000	OTHER SUPPLEMENTAL PAY
511000	OVERTIME
512000	PERMANENT HOURLY LABOR
513000	TEMPORARY/CASUAL LABOR
514000	FICA
515000	RETIREMENT
516000	HEALTH INSURANCE
517000	PERSONAL LIABILITY OF EMPLOYEES
518000	UNEMPLOYMENT INSURANCE
519000	WORKER'S COMPENSATION
520000	ASSESSMENTS BY MERIT SYSTEM
522000	DRUG TESTING
523000	EMPLOYEE PHYSICAL EXAMINATIONS
524000	OTHER

301 - REGULAR OPERATING EXPENSES	
610000	COST OF GOODS SOLD/PURCHASES FOR RESALE
611000	POSTAGE
612000	MOTOR VEHICLE EXPENSES
613000	PUBLICATIONS, PRINTING AND MEDIA
614000	SUPPLIES AND MATERIALS
615000	REPAIRS AND MAINTENANCE
616000	EQUIPMENT ON INVENTORY BUT NOT CAPITALIZED
617000	WATER & SEWAGE
618000	ENERGY
619000	RENTS OTHER THAN REAL ESTATE
620000	INSURANCE AND BONDING
621000	BAD DEBT
622000	FREIGHT
625000	DISCOUNTS LOST
626000	PROCUREMENT CARD PURCHASES
627000	OTHER OPERATING EXPENSES
640000	TRAVEL OF EMPLOYEES
740000	DEPRECIATION
741000	EXPENSE REIMBURSEMENT ALLOWANCES - GENERAL ASSEMBLY ONLY
742000	PER DIEM DIFFERENTIAL - GENERAL ASSEMBLY ONLY

303 - MOTOR VEHICLE PURCHASES	
701000	MOTOR VEHICLES NOT CAPITALIZED
722000	MOTOR VEHICLES



304 - EQUIPMENT

720000	EQUIPMENT
821000	COMPUTER/TELECOMMUNICATIONS EQUIPMENT
713000	CAPITAL LEASE/ INSTALLMENT PURCHASE - PRINCIPAL PAYMENTS
716000	CAPITAL LEASE/ INSTALLMENT PURCHASE - INTEREST PAYMENTS

305 - IT EXPENDITURES

814000	[IT EXPENDITURE] SUPPLIES AND MATERIALS
815000	[IT EXPENDITURE] REPAIRS AND MAINTENANCE
816000	[IT EXPENDITURE] EQUIPMENT UNDER CAPITALIZATION THRESHOLD
819000	[IT EXPENDITURE] RENTS (OTHER THAN REAL ESTATE)
823000	[IT EXPENDITURE] SOFTWARE (CAPITALIZED)
863000	[IT EXPENDITURE] SOFTWARE (NOT CAPITALIZED)
864000	[IT EXPENDITURE] SOFTWARE (NOT CAPITALIZED)

306 - REAL ESTATE RENTALS

648000	REAL ESTATE RENTALS
680000	AUTHORITY LEASE RENTALS
848000	[IT EXPENDITURE] REAL ESTATE RENTALS

307 - VOICE/DATA COMMUNICATION SERVICES

865000	[IT EXPENDITURE] INFRASTRUCTURE AND TELECOMMUNICATIONS (TO PAY GTA INVOICES)
871000	[IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES (TO PAY GTA INVOICES)
872000	[IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES (VENDORS OTHER THAN GTA)
873000	[IT EXPENDITURE] VOICE/DATA COMMUNICATION SERVICES - GTA USE ONLY

309 - CAPITAL OUTLAY

723000	LAND
724000	BUILDINGS
725000	IMPROVEMENTS OTHER THAN BUILDINGS
726000	WORKS OF ART AND HISTORICAL TREASURES
727000	LIBRARY COLLECTIONS
728000	CONSTRUCTION IN PROGRESS
733000	INFRASTRUCTURE
824000	[IT EXPENDITURE] BUILDINGS - IT

312 - CONTRACTUAL SERVICES

651000	PROFESSIONAL SERVICES
652000	PROFESSIONAL SERVICES - EXPENSES
653000	OTHER CONTRACTUAL SERVICES - PRIVATE
654000	OTHER CONTRACTUAL SERVICES - STATE ORGANIZATIONS
851000	[IT EXPENDITURE] PROFESSIONAL/TECHNICAL SERVICES - COMPUTER/IT
852000	[IT EXPENDITURE] PROFESSIONAL/TECHNICAL SERVICES - COMPUTER/IT - EXPENSES



314 - TRANSFERS

750000 TRANSFERS OUT

315 - GRANTS AND BENEFITS

690000 DIRECT BENEFITS
695000 PENSION BENEFITS
696000 REFUND OF PENSION CONTRIBUTIONS
705000 TUITION AND SCHOLARSHIPS
707000 GRANTS

319 - OTHER

700000 CLAIMS AND JUDGMENTS
703000 LOTTERY PRIZES
709000 SPECIAL ITEMS
710000 EXTRAORDINARY EXPENDITURES
712000 BOND PRINCIPAL
714000 OTHER DEBT PRINCIPAL
715000 INTEREST - BONDS
717000 INTEREST - OTHER DEBT
718000 OTHER DEBT SERVICE CHARGES
743000 NON-OPERATING EXPENSES - INTEREST EXPENSE
744000 NON-OPERATING EXPENSES - BOND RELATED EXPENSES
745000 NON-OPERATING EXPENSES - OTHER
747000 GAIN/LOSS ON DISPOSAL OF CAPITAL ASSETS
753000 OTHER FINANCING USES - OTHER
761000 INDIRECT COST
762000 INDIRECT COST - CONTRA ACCOUNT