

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

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

307 - VOICE/DATA COMMUNICATION SERVICES	
	[IT EXPENDITURE]
871000	VOICE/DATA COMMUNICATION SERVICES (TO PAY GTA INVOICES)
	[IT EXPENDITURE]
872000	VOICE/DATA COMMUNICATION SERVICES (VENDORS OTHER THAN GTA)
	[IT EXPENDITURE]
873000	VOICE/DATA COMMUNICATION SERVICES - <u>GTA USE ONLY</u>

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
	[IT EXPENDITURE]
824000	BUILDINGS - IT

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