



## State Chart of Accounts and Other Accounting Identifiers

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

<b>300 - PERSONAL SERVICES</b>	
501000	REGULAR SALARIES
502000	ANNUAL LEAVE PAY
503000	OTHER SUPPLEMENTAL PAY
510000	REGULAR SALARIES (GDOL ONLY)
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
<b>301 - REGULAR OPERATING EXPENSES</b>	
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
623000	CYBER INSURANCE PAYMENTS
625000	DISCOUNTS LOST
626000	PROCUREMENT CARD PURCHASES
627000	OTHER OPERATING EXPENSES
640000	TRAVEL OF EMPLOYEES
661000	COMPUTER BILLINGS - GTA
662000	COMPUTER BILLINGS - OTHER
663000	SOFTWARE
671000	TELECOMMUNICATIONS - DATA
672000	TELECOMMUNICATIONS - OTHER
740000	DEPRECIATION
741000	EXPENSE REIMBURSEMENT ALLOWANCES - GENERAL ASSEMBLY ONLY
742000	PER DIEM DIFFERENTIAL - GENERAL ASSEMBLY ONLY
<b>303 - MOTOR VEHICLE PURCHASES</b>	
701000	MOTOR VEHICLES NOT CAPITALIZED
722000	MOTOR VEHICLES



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<b>304 - EQUIPMENT</b>	
720000	EQUIPMENT
821000	COMPUTER/TELECOMMUNICATIONS EQUIPMENT
713000	CAPITAL LEASE/ INSTALLMENT PURCHASE - PRINCIPAL PAYMENTS
716000	CAPITAL LEASE/ INSTALLMENT PURCHASE - INTEREST PAYMENTS
<b>305 - IT EXPENDITURES</b>	
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)
858000	[IT EXPENDITURE] CENTRALIZED ACCOUNTING SYSTEM FEES
864000	[IT EXPENDITURE] SOFTWARE (NOT CAPITALIZED)
<b>306 - REAL ESTATE RENTALS</b>	
648000	REAL ESTATE RENTALS
680000	AUTHORITY LEASE RENTALS
848000	[IT EXPENDITURE] REAL ESTATE RENTALS
<b>307 - VOICE/DATA COMMUNICATION SERVICES</b>	
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
<b>309 - CAPITAL OUTLAY</b>	
720000	EQUIPMENT
721000	COMPUTER EQUIPMENT
722000	MOTOR VEHICLES
723000	LAND
724000	BUILDINGS
725000	IMPROVEMENTS OTHER THAN BUILDINGS
726000	WORKS OF ART AND HISTORICAL TREASURES
727000	LIBRARY COLLECTIONS
728000	CONSTRUCTION IN PROGRESS
729000	WATER, TIMBER & OTHER RIGHTS
730000	PATENT, TRADEMARK & COPYRIGHT
733000	INFRASTRUCTURE
824000	[IT EXPENDITURE] BUILDINGS - IT
864000	[IT EXPENDITURE] SOFTWARE M&S NETWORK
<b>312 - CONTRACTUAL SERVICES</b>	
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
<b>314 - TRANSFERS</b>	
750000	TRANSFERS OUT



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<b>315 - GRANTS AND BENEFITS</b>	
690000	DIRECT BENEFITS
695000	PENSION BENEFITS
696000	REFUND OF PENSION CONTRIBUTIONS
705000	TUITION AND SCHOLARSHIPS
707000	GRANTS
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
<b>319 - OTHER</b>	
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