

This worksheet shows the relationship between account and class (new accounts in**BOLD**)

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
598000	PAY FOR PERFORMANCE - BUDGETARY ACCOUNT ONLY
599000	LAPSE FACTOR - BUDGETARY ACCOUNT ONLY

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

formerly subclass 302 - now include with Regular Operating

302 - TRAVEL: <u>NOT USED</u> (see 301)
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303 - MOTOR VEHICLE PURCHASES
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 - COMPUTER CHARGES / IT EXPENSES (<u>NAME CHANGE</u>)	
	[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)
663000	SOFTWARE
	[IT EXPENDITURE]
823000	SOFTWARE (CAPITALIZED)
	[IT EXPENDITURE]
863000	SOFTWARE (NOT CAPITALIZED)
	[IT EXPENDITURE]
864000	SOFTWARE MAINTENANCE AND SUPPORT
661000	COMPUTER BILLINGS - GTA
662000	COMPUTER BILLINGS - OTHER

now included in subclass 307

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

formerly subclass 310 - now include with Real Estate Rentals

307 - VOICE/DATA COMMUNICATION SERVICES (<u>NAME CHANGE</u>)	
671000	TELECOMMUNICATIONS - DATA-
	[IT EXPENDITURE]
871000	VOICE/DATA COMMUNICATION SERVICES (TO PAY GTA INVOICES)
672000	TELECOMMUNICATIONS - OTHER
	[IT EXPENDITURE]
872000	VOICE/DATA COMMUNICATION SERVICES (VENDORS OTHER THAN GTA)
	[IT EXPENDITURE]
873000	VOICE/DATA COMMUNICATION SERVICES - <u>GTA USE ONLY</u>

308 - PER DIEM AND FEES: <u>NOT USED</u> (see 312)	
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309 - CAPITAL OUTLAY	
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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

310 - AUTHORITY LEASE RENTALS: <u>NOT USED</u> (see 306)

312 - CONTRACTUAL SERVICES (<u>NAME CHANGE</u>)
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651000	PER DIEM AND FEES - PROFESSIONAL SERVICES
652000	PER DIEM AND FEES - EXPENSES PROFESSIONAL SERVICES - EXPENSES
653000	CONTRACTS - PRIVATE OTHER CONTRACTUAL SERVICES
654000	CONTRACTS - STATE ORGANIZATIONS
	[IT EXPENDITURE]
851000	PROFESSIONAL/TECHNICAL SERVICES - COMPUTER/IT
	[IT EXPENDITURE]
852000	PROFESSIONAL/TECHNICAL SERVICES - COMPUTER/IT - EXPENSES

314 - TRANSFERS: <u>NEW CLASS</u>
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750000	TRANSFERS OUT
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315 - GRANTS AND BENEFITS: <u>NEW CLASS</u>
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690000	DIRECT BENEFITS
695000	PENSION BENEFITS
696000	REFUND OF PENSION CONTRIBUTIONS
705000	TUITION AND SCHOLARSHIPS
707000	GRANTS

319 - OTHER: <u>NEW CLASS</u>	
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
900000	AUSTERITY ADJUSTMENTS - BUDGETARY ACCOUNT ONLY
901000	SYSTEM DEFAULT ACCOUNTS
901010	DISCOUNT EARNED
901020	REALIZED GAIN
901025	REALIZED LOSS
901030	SALES TAX EXPENSE
901035	USE TAX EXPENSE
901040	UNREALIZED GAIN
901045	UNREALIZED LOSS
901050	VOUCHER REGISTRATION
901055	INTER UNIT DISTRIBUTIONS
901060	INTER UNIT PAYMENTS
901065	ORG BUDGET OFFSET
901070	PROJ/GRANT OFFSET
901075	REVENUE ESTIMATE OFFSET
901080	APPROPRIATION OFFSET
901085	ALLOTMENT OFFSET