

Appendix G - GL Chart of Accounts

Account	Account Category Number	Account Description	Posting Type	Typical Balance	Notes
1100-000	Category	Cash	Balance Sheet	Debit	
1110-000	Cash	Comptroller Cash	Balance Sheet	Debit	
1112-000	Cash	DDA Cash at Master Trustee	Balance Sheet	Debit	
1120-000	Cash	Petty Cash	Balance Sheet	Debit	
1170-000	Insurance	DDA THIS Cash at Master Trustee	Balance Sheet	Debit	Likely to be inactive account
1200-000	Category	Accounts Receivable	Balance Sheet	Debit	
1200-120	State of IL	State Of Illinois	Balance Sheet	Debit	
1200-200	Category	Employer Contributions	Balance Sheet	Debit	
1200-220	Employer contributions	Mbr Ben Incr Report Diff Recv	Balance Sheet	Debit	
1200-223	Member contributions	Mbr Retirement Report Diff Recv	Balance Sheet	Debit	
1200-224	Employer contributions	Late Contrib Penalty Recv	Balance Sheet	Debit	
1200-225	Employer contributions	Misc Receivable	Balance Sheet	Debit	
1200-226	Employer early retirement	Employer ERI Recv Incentive	Balance Sheet	Debit	
1200-227	Employer contributions	Annual Report Penalty Recv	Balance Sheet	Debit	
1200-228	Employer contributions	Report Difference Penalty Recv	Balance Sheet	Debit	
1200-229	Employer contributions	Employer ERI Penalty Recv	Balance Sheet	Debit	
1200-230	Employer contributions	Employer ERO Recv	Balance Sheet	Debit	
1200-233	Employer contributions	Excess Sick Leave Recv	Balance Sheet	Debit	
1200-234	Employer contributions	Excess Salary Increase Recv	Balance Sheet	Debit	
1200-243	Employer contributions	Fed Fund Report Diff Recv	Balance Sheet	Debit	
1200-246	Employer contributions	Rejected Bank Transaction Recv	Balance Sheet	Debit	
1200-300	Category	Member Contributions	Balance Sheet	Debit	
1200-310	Member payroll deduction	Op Serv & 2.2 Upgrade PDP Recv	Balance Sheet	Debit	
1200-320	Member contributions	Benefit Overpayment Recv	Balance Sheet	Debit	
1200-325	Member contributions	Allow For Uncollectible Accts	Balance Sheet	Credit	
1200-330	Member contributions	Interest on Receivables	Balance Sheet	Debit	
1200-340	Member contributions	Not Eligible For Refund Recv	Balance Sheet	Debit	
1200-350	Member contributions	Employee ERI Recv	Balance Sheet	Debit	
1200-360	Member payroll deduction	Employee ERO Recv (PDP)	Balance Sheet	Debit	
1200-400	Category	Investment Income Recv	Balance Sheet	Debit	
1200-410	Investment income	POB Interest Receivable	Balance Sheet	Debit	
1200-411	Investment income	POB Dividends Receivable	Balance Sheet	Debit	
1200-412	Investment income	POB Security Lending Recv	Balance Sheet	Debit	
1200-413	Investment income	POB Real Estate Income Recv	Balance Sheet	Debit	
1200-414	Investment income	POB Private Equity Income Recv	Balance Sheet	Debit	
1200-415	Investment income	POB Misc Income Recv	Balance Sheet	Debit	
1200-416	Investment income	POB Commodities Income Receivable	Balance Sheet	Debit	
1200-417	Investment income	POB Bank Loan Recv	Balance Sheet	Debit	
1200-418	Investment income	POB Tax Reclaims Recv	Balance Sheet	Debit	
1200-420	Investment income	Interest Receivable	Balance Sheet	Debit	
1200-425	Investment income	Bank Loan Receivable	Balance Sheet	Debit	
1200-430	Investment income	State Treas Interest Recv	Balance Sheet	Debit	
1200-440	Investment income	Dividends Receivable	Balance Sheet	Debit	
1200-445	Investment income	Tax Reclaims Receivable	Balance Sheet	Debit	
1200-460	Investment income	Security Lending Recv	Balance Sheet	Debit	
1200-465	Investment income	Commodities Income Receivable	Balance Sheet	Debit	Inactive account
1200-482	Investment income	Other Invest Income Recv	Balance Sheet	Debit	
1200-485	Investment income	Real Estate Income Recv	Balance Sheet	Debit	
1200-490	Investment income	Private Equity Income Recv	Balance Sheet	Debit	
1200-510	Prepaid expenses	Prepaid Expenses	Balance Sheet	Debit	
1200-520	Prepaid expenses	POB Prepaid Expenses	Balance Sheet	Debit	
1200-600	Insurance	Health Ins on Opt'l Serv Bal	Balance Sheet	Debit	Likely to be inactive account
1200-800	Insurance	Report Diff Health Ins	Balance Sheet	Debit	Likely to be inactive account
1300-000	Category	Investments	Balance Sheet	Debit	
1305-000	Equities	Securities at State Street	Balance Sheet	Debit	
1310-000	Equities	POB Securities at State Street	Balance Sheet	Debit	
1322-000	Fixed income	Fixed Income	Balance Sheet	Debit	Inactive account
1323-000	Fixed income	POB Fixed Income	Balance Sheet	Debit	
1324-000	Short term investments	Cash Equivalents	Balance Sheet	Debit	
1325-000	Short term investments	POB Cash Equivalents	Balance Sheet	Debit	
1345-000	Equities	Equities	Balance Sheet	Debit	Inactive account
1346-000	Equities	POB Equities	Balance Sheet	Debit	
1352-000	Absolute Return	Absolute Return	Balance Sheet	Debit	Inactive account
1353-000	Absolute Return	POB Absolute Return	Balance Sheet	Debit	
1358-000	Restricted assets	Restricted Assets	Balance Sheet	Debit	
1362-000	Miscellaneous assets	Commodities	Balance Sheet	Debit	Inactive account
1363-000	Miscellaneous assets	POB Commodities	Balance Sheet	Debit	
1370-000	Real estate	Real Estate	Balance Sheet	Debit	Inactive account
1371-000	Real estate	POB Real Estate	Balance Sheet	Debit	
1374-000	Fixed income	Derivative Offsets	Balance Sheet	Debit	Inactive account
1375-000	Fixed income	POB Derivative Offsets	Balance Sheet	Debit	
1380-000	Alternative investments	Private Equity	Balance Sheet	Debit	Inactive account
1381-000	Alternative investments	POB Private Equity	Balance Sheet	Debit	
1382-000	Short term investments	Cash At Master Trustee	Balance Sheet	Debit	
1383-000	Short term investments	POB Cash At Master Trustee	Balance Sheet	Debit	
1384-000	Pending trades	Broker Collateral Recv/Pble	Balance Sheet	Credit	
1385-000	Pending trades	POB Broker Collateral Recv/Pble	Balance Sheet	Credit	
1386-000	Pending trades	Margin Variation Recv/Pble	Balance Sheet	Credit	
1387-000	Pending trades	POB Margin Variation Recv/Pble	Balance Sheet	Credit	
1388-000	Pending trades	Pending Foreign Exchange	Balance Sheet	Credit	
1389-000	Pending trades	POB Pending Foreign Exchange	Balance Sheet	Credit	
1390-000	Pending trades	Due To/From Brokers	Balance Sheet	Credit	
1391-000	Pending trades	POB Due To/From Brokers	Balance Sheet	Credit	
1392-000	Pending trades	Other Receivable/Payable	Balance Sheet	Credit	Inactive account

Account	Account Category Number	Account Description	Posting Type	Typical Balance	Notes
1393-000	Pending trades	POB Other Receivable/Payable	Balance Sheet	Credit	
1395-000	Miscellaneous assets	Miscellaneous Investments	Balance Sheet	Debit	Inactive account
1396-000	Miscellaneous assets	POB Miscellaneous Investments	Balance Sheet	Debit	
1398-000	Miscellaneous assets	Portfolio Transfers In/Out	Balance Sheet	Debit	
1399-000	Miscellaneous assets	POB Portfolio Transfers In/Out	Balance Sheet	Debit	
1400-000	Category	Property and Equipment	Balance Sheet	Debit	
1410-000	Property and equipment	Equipment	Balance Sheet	Debit	
1415-000	Property and equipment	Leased Equipment	Balance Sheet	Debit	
1418-000	Property and equipment	Allow For Depr On Equip	Balance Sheet	Credit	
1420-000	Property and equipment	Building	Balance Sheet	Debit	
1428-000	Property and equipment	Allow For Depr On Building	Balance Sheet	Credit	
1430-000	Property and equipment	Site Improvements	Balance Sheet	Debit	
1438-000	Property and equipment	Allow For Depr On Site Imp	Balance Sheet	Credit	
1440-000	Property and equipment	Mineral Rights	Balance Sheet	Debit	
1450-000	Property and equipment	Land	Balance Sheet	Debit	
2100-000	Category	Accounts and Contracts Payable	Balance Sheet	Credit	
2100-010	Benefits and refunds payable	Temporary Control Acct	Balance Sheet	Credit	
2100-014	Benefits and refunds payable	Benefits Pay: New Law Age	Balance Sheet	Credit	
2100-015	Benefits and refunds payable	Receipt Suspense	Balance Sheet	Credit	
2100-020	Benefits and refunds payable	Benefits and Refunds Paya	Balance Sheet	Credit	
2100-022	Benefits and refunds payable	Benefits Pay: Temporary Disb	Balance Sheet	Credit	
2100-026	Benefits and refunds payable	Benefits Pay: Survivor	Balance Sheet	Credit	
2100-062	Benefits and refunds payable	Refunds Pay: Death	Balance Sheet	Credit	
2100-068	Benefits and refunds payable	Refunds Pay: Withdrawals	Balance Sheet	Credit	
2100-082	Administrative expenses payable	Admin Expense Payable	Balance Sheet	Credit	
2100-083	Administrative expenses payable	Building Expense P	Balance Sheet	Credit	
2100-087	Administrative expenses payable	Leased Equipment P	Balance Sheet	Credit	
2100-088	Miscellaneous assets	POB Misc Invest Liabilities	Balance Sheet	Credit	Inactive account
2100-089	Miscellaneous assets	Misc Invest Liabilities	Balance Sheet	Credit	
2100-090	Equities	Equity Liabilities	Balance Sheet	Credit	
2100-091	Equities	POB Equity Liabilities	Balance Sheet	Credit	
2100-105	Administrative expenses payable	Investment Expense Payable	Balance Sheet	Credit	
2100-106	Administrative expenses payable	POB Investment Exp P	Balance Sheet	Credit	
3100-000	Beginning of year	Members' Contributions	Balance Sheet	Credit	
3200-000	Beginning of year	Benefit Trust Reserve	Balance Sheet	Credit	
3300-000	Beginning of year	Supplementary Annuity	Balance Sheet	Credit	
3400-000	Beginning of year	Minimum Retirement Allowance	Balance Sheet	Credit	
3600-000	Beginning of year	Fiscal Year Clearing Account	Balance Sheet	Credit	
4110-000	Category	Members	Profit and Loss	Credit	
4110-010	Members	Members' Accumulated Contrib	Profit and Loss	Credit	
4110-011	Members	MAC Reserve: Terminated	Profit and Loss	Credit	
4110-030	Members	Unallocated (Employer)	Profit and Loss	Credit	
4110-050	Members	Survivor Benefit	Profit and Loss	Credit	
4110-070	Members	AIBP	Profit and Loss	Credit	
4110-085	Members	SB Repay Refund Income	Profit and Loss	Credit	
4110-090	Members	Benefit Overpayment Income	Profit and Loss	Credit	
4110-092	Members	BOP Interest Income	Profit and Loss	Credit	
4110-095	Members	Mbr Retirement Contrib	Profit and Loss	Credit	
4110-100	Members	Op Serv & 2.2 Upgrade Income	Profit and Loss	Credit	
4110-102	Members	Op Service PDP Interest	Profit and Loss	Credit	
4110-105	Members	NEF Income	Profit and Loss	Credit	
4110-110	Members	Member Post-Retire Contrib	Profit and Loss	Credit	
4110-120	Members	Annuity IARA Contrib	Profit and Loss	Credit	
4110-130	Members	Employee Min Retire Allow Contrib	Profit and Loss	Credit	
4110-140	Members	Employee ERO Contrib	Profit and Loss	Credit	
4110-150	Members	Employee Supp Ben Contrib	Profit and Loss	Credit	
4110-160	Retirement benefits	Reciprocal Fund Contrib	Profit and Loss	Credit	
4110-172	Federal funds	Donated Equipment	Profit and Loss	Credit	
4110-190	Members	Employee ERI Contrib	Profit and Loss	Credit	
4110-195	Members	Quildro Fees	Profit and Loss	Credit	
4120-000	Category	State Of Illinois	Profit and Loss	Credit	
4120-010	State of Illinois	Common Sch Fund Contrib	Profit and Loss	Credit	
4120-020	State of Illinois	General Revenue Fund Contrib	Profit and Loss	Credit	
4120-030	State of Illinois	State Pension Fund Contrib	Profit and Loss	Credit	
4120-040	State of Illinois	Minimum Retirement Contrib	Profit and Loss	Credit	
4120-050	State of Illinois	Excess Benefit Payment Contrib	Profit and Loss	Credit	
4120-060	State of Illinois	Education Assistance Fund Contrib	Profit and Loss	Credit	
4120-070	State of IL	POB Proceeds	Profit and Loss	Credit	
4130-000	Category	School Districts	Profit and Loss	Credit	
4130-012	Early retirement	Employer ERO Contrib	Profit and Loss	Credit	
4130-013	Excess salary/sick leave	Excess Sick Leave Contrib	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4130-014	Excess salary/sick leave	Excess Salary Increase Contrib	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4130-019	Early retirement	Employer ERI Contrib	Profit and Loss	Credit	
4130-020	2.2 benefit formula	Employer Contrib for Mbr Ben Incr	Profit and Loss	Credit	
4130-022	Federal funds	Employer Fed Fund Contrib	Profit and Loss	Credit	
4130-024	Federal funds	Miscellaneous Income	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4130-025	Early retirement	Interest on ERI Receivable	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4130-026	Federal funds	Annual Report Penalties	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4130-027	Federal funds	Report Difference Penalties	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)

Account	Account Category Number	Account Description	Posting Type	Typical Balance	Notes
4130-028	Federal funds	Salary Deduction Penalties	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4130-029	Early retirement	Employer ERI Penalties	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4140-100	Federal funds	Receipts Suspense Account	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4210-000	Category	Investment Income	Profit and Loss	Credit	
4210-010	Interest	Interest Income	Profit and Loss	Credit	
4210-011	Interest	POB Interest Income	Profit and Loss	Credit	
4210-012	Interest	Bank Loan Income	Profit and Loss	Credit	
4210-013	Interest	POB Bank Loan Income	Profit and Loss	Credit	
4210-020	Interest	State Treas Interest Income	Profit and Loss	Credit	
4210-030	Members	Interest On Receivables	Profit and Loss	Credit	
4220-010	Dividends	Dividend Income	Profit and Loss	Credit	
4220-011	Dividends	POB Dividend Income	Profit and Loss	Credit	
4230-010	Security lending income	Security Lending Income	Profit and Loss	Credit	
4230-011	Security lending income	POB Security Lending Inc	Profit and Loss	Credit	
4230-030	Other investment income	Royalties	Profit and Loss	Credit	Inactive account
4230-040	Other investment income	Rental Income	Profit and Loss	Credit	Inactive account
4230-050	Other investment income	Misc Investment Income	Profit and Loss	Credit	
4230-051	Other investment income	POB Misc Investment Income	Profit and Loss	Credit	
4230-060	Real estate operating income, net	Real Estate Investment Income	Profit and Loss	Credit	
4230-061	Real estate operating income, net	POB Real Estate Investment Income	Profit and Loss	Credit	
4230-070	Alternative investment income	Private Equity Income	Profit and Loss	Credit	
4230-071	Alternative investment income	POB Private Equity Income	Profit and Loss	Credit	
4230-075	Alternative investment income	Alternative Investment Income	Profit and Loss	Credit	
4230-080	Administrative expenses	Tenant Utilities Income	Profit and Loss	Credit	
4240-010	Other investment income	Commodities Income	Profit and Loss	Credit	
4240-011	Other investment income	POB Commodities Income	Profit and Loss	Credit	
4300-000	Category	Gain/Loss On Investments	Profit and Loss	Credit	
4310-000	Net appreciation (depreciation) in fair value	Gain (Loss) On Investments	Profit and Loss	Credit	
4340-000	Net appreciation (depreciation) in fair value	Gain (Loss) Variation Margin	Profit and Loss	Credit	Inactive account
4360-000	Net appreciation (depreciation) in fair value	Unrealized Gain/Loss on Investments	Profit and Loss	Credit	
4380-000	Net appreciation (depreciation) in fair value	POB Realized Gain/Loss	Profit and Loss	Credit	
4390-000	Net appreciation (depreciation) in fair value	POB Unrealized Gain/Loss	Profit and Loss	Credit	
4810-000	Insurance	COBRA Insurance Account	Profit and Loss	Credit	Likely to be inactive account
4820-000	Insurance	Teachers' Health Ins Sec Fund	Profit and Loss	Credit	Likely to be inactive account
4840-000	Insurance	Group Ins Escrow Account	Profit and Loss	Credit	Likely to be inactive account
4850-000	Insurance	School Dist Ins Account	Profit and Loss	Credit	Likely to be inactive account
4860-000	Insurance	Health Ins on OS Income	Profit and Loss	Credit	Likely to be inactive account
4870-000	Insurance	THIS Receipts Suspense	Profit and Loss	Credit	Likely to be inactive account
5100-100	Category	Age Retirement	Profit and Loss	Debit	
5100-110	Retirement benefits	Benefits: Quidro Recipient	Profit and Loss	Debit	
5100-120	Retirement benefits	Benefits: New Law Age	Profit and Loss	Debit	
5100-130	Retirement benefits	Benefits: Reversionary	Profit and Loss	Debit	
5100-140	Retirement benefits	Benefits: Single Sum	Profit and Loss	Debit	
5100-150	Retirement benefits	Benefits: Excess Payments	Profit and Loss	Debit	
5100-200	Category	Post Retirement	Profit and Loss	Debit	
5100-210	Retirement benefits	Benefits: Add'l Supp'l Pmts	Profit and Loss	Debit	
5100-220	Retirement benefits	Benefits: AIBP	Profit and Loss	Debit	
5100-230	Retirement benefits	Benefits: IARA	Profit and Loss	Debit	
5100-240	Retirement benefits	Benefits: Minimum Retire Allow	Profit and Loss	Debit	
5100-300	Category	Survivor	Profit and Loss	Debit	
5100-310	Survivor benefits	Benefits: Survivor	Profit and Loss	Debit	
5100-320	Survivor benefits	Benefits: Survivor Lump Sum	Profit and Loss	Debit	
5100-400	Category	Disability	Profit and Loss	Debit	
5100-410	Disability benefits	Benefits: Old Law Disability	Profit and Loss	Debit	
5100-420	Disability benefits	Benefits: Disb Retirement Annuity	Profit and Loss	Debit	
5100-430	Disability benefits	Benefits: Temporary & Occup Disability	Profit and Loss	Debit	
5100-440	Disability benefits	Benefits: Disb, Add'l Supp Pmts	Profit and Loss	Debit	
5100-450	Disability benefits	Benefits: Disb, Min Retire Allow	Profit and Loss	Debit	
5200-000	Category	Refunds	Profit and Loss	Debit	
5200-050	Refunds	Refunds: Service Transfers	Profit and Loss	Debit	
5200-085	Refunds	Refunds: SB Repay Refund	Profit and Loss	Debit	
5200-100	Refunds	Refunds: Death	Profit and Loss	Debit	
5200-200	Refunds	Refunds: Excess Accum Contrib	Profit and Loss	Debit	
5200-300	Refunds	Refunds: Withdrawals	Profit and Loss	Debit	
5200-500	Refunds	Refunds: AIBP Contributions	Profit and Loss	Debit	
5200-600	Refunds	Refunds: Survivor Ben Contrib	Profit and Loss	Debit	
5200-650	Refunds	Refunds: Member/Emp'r ERO/ERI	Profit and Loss	Debit	
5200-700	Refunds	Refunds: Optional Service	Profit and Loss	Debit	
5200-800	Refunds	Refunds: 1% Retirement Contrib	Profit and Loss	Debit	
5200-850	Refunds	Refunds: ERO Retirement Contrib	Profit and Loss	Debit	
5200-900	Refunds	Refunds: 2.2 Upgrade Payments	Profit and Loss	Debit	
5200-950	Refunds	Refunds: Interest on 2.2 Upgrade Pmts	Profit and Loss	Debit	
5300-000	Category	Other Expense	Profit and Loss	Debit	
5310-000	Administrative expenses	Depreciation of Equipment	Profit and Loss	Debit	
5312-000	Administrative expenses	Interest on Leases & Installments	Profit and Loss	Debit	
5314-000	Administrative expenses	Gain/Loss on Disposal of Equipment	Profit and Loss	Debit	
5315-000	Administrative expenses	Depreciation of Building	Profit and Loss	Debit	
5317-000	Administrative expenses	Depreciation of Site Imp	Profit and Loss	Debit	
5318-000	Administrative expenses	Bad Debt Expense	Profit and Loss	Debit	
5320-000	Category	Investment Expense	Profit and Loss	Debit	
5320-010	Less investment expense	Misc Investment Expense	Profit and Loss	Debit	
5320-011	Less investment expense	POB Misc Investment Expense	Profit and Loss	Debit	
5320-015	Less investment expense	Foreign Income Tax Expense	Profit and Loss	Debit	

Account	Account Category Number	Account Description	Posting Type	Typical Balance	Notes
5320-016	Less investment expense	POB Foreign Income Tax Expense	Profit and Loss	Debit	
5320-020	Real estate operating income, net	Real Estate Investment Expense	Profit and Loss	Debit	
5320-021	Real estate operating income, net	POB Real Estate Investment Expense	Profit and Loss	Debit	
5320-025	Less investment expense	Commission Exp on Opt/Futures	Balance Sheet	Debit	
5320-026	Less investment expense	POB Commission Exp on Opt/Futures	Profit and Loss	Debit	
5320-030	Less investment expense	Equity Borrowing Expense	Profit and Loss	Debit	Inactive account
5320-034	Less investment expense	Swap Clearing Expense	Profit and Loss	Debit	
5320-035	Less investment expense	POB Swap Clearing Expense	Profit and Loss	Debit	
5320-040	Less investment expense	Dividend Expense	Profit and Loss	Debit	
5320-041	Less investment expense	POB Dividend Expense	Profit and Loss	Debit	
5320-060	Less investment expense	Security Lending Expense	Profit and Loss	Debit	
5320-061	Less investment expense	POB Security Lending Expense	Balance Sheet	Debit	
5320-070	Less investment expense	Private Equity Expense	Profit and Loss	Debit	
5320-071	Less investment expense	POB Private Equity Expense	Profit and Loss	Debit	
5320-075	Less investment expense	Alternative Investment Expense	Profit and Loss	Debit	
5320-080	Less investment expense	Investment Manager Expense	Profit and Loss	Debit	
5320-081	Less investment expense	POB Investment Manager Expense	Profit and Loss	Debit	
5330-000	Category	Personal Services	Profit and Loss	Debit	
5331-120	Administrative expenses	Regular Positions	Profit and Loss	Debit	
5331-129	Administrative expenses	Emp'e Retire Contrib Pd By State	Profit and Loss	Debit	
5331-161	Administrative expenses	State Employees Retirement	Profit and Loss	Debit	
5331-165	Administrative expenses	Teachers' Retirement	Profit and Loss	Debit	
5331-170	Administrative expenses	Soc Sec/Medicare Contributions	Profit and Loss	Debit	
5331-175	Administrative expenses	St Contrib Med/SS-Contrac Pysl	Profit and Loss	Debit	
5331-180	Administrative expenses	Emp'r Contrib for Group Ins	Profit and Loss	Debit	
5340-000	Category	Contractual Services	Profit and Loss	Debit	
5341-201	Administrative expenses	Petty Cash Fund Reimbursement	Profit and Loss	Debit	
5341-202	Administrative expenses	Contractual Exp Reimb to State Emp'e	Profit and Loss	Debit	
5341-205	Administrative expenses	Freight, Fed Express & Drayage	Profit and Loss	Debit	
5341-221	Administrative expenses	Repair & Maint, Furn/Ofc Equip	Profit and Loss	Debit	
5341-223	Administrative expenses	Repair & Maint, Real Property	Profit and Loss	Debit	
5341-224	Administrative expenses	Repair & Maint, Mach & Mech Equip	Profit and Loss	Debit	
5341-225	Administrative expenses	Repair & Maint, EDP Equip	Profit and Loss	Debit	
5341-229	Administrative expenses	Repair & Maint, NEC	Profit and Loss	Debit	
5341-230	Administrative expenses	In House Repair & Maintenance	Profit and Loss	Debit	
5341-231	Administrative expenses	Rental, Office Equip	Profit and Loss	Debit	
5341-232	Administrative expenses	Rental, Motor Vehicles	Profit and Loss	Debit	
5341-233	Administrative expenses	Rental, Real Property	Profit and Loss	Debit	
5341-234	Administrative expenses	Rental, Machinery & Mech Equip	Profit and Loss	Debit	
5341-237	Administrative expenses	Rental, Film and A/V Aids	Profit and Loss	Debit	
5341-239	Administrative expenses	Rental, NEC	Profit and Loss	Debit	
5341-240	Administrative expenses	Statistical & Tabulation Serv	Profit and Loss	Debit	
5341-241	Administrative expenses	Medical Consultant Fees	Profit and Loss	Debit	
5341-242	Administrative expenses	Auditing And Mgmt Services	Profit and Loss	Debit	
5341-244	Administrative expenses	Legal Fees	Profit and Loss	Debit	
5341-245	Administrative expenses	Profess & Artistic Serv, NEC	Profit and Loss	Debit	
5341-248	Administrative expenses	Building & Ground Maintenance	Profit and Loss	Debit	
5341-249	Administrative expenses	Emp Moving Exp, Reimb To Emp'e	Profit and Loss	Debit	
5341-250	Administrative expenses	Emp'e Moving Exp, Pmnts To Vndrs	Profit and Loss	Debit	
5341-251	Administrative expenses	Gas Service	Profit and Loss	Debit	
5341-252	Administrative expenses	Electric Service	Profit and Loss	Debit	
5341-253	Administrative expenses	Water Service	Profit and Loss	Debit	
5341-261	Administrative expenses	Postage And Postal Charges	Profit and Loss	Debit	
5341-266	Administrative expenses	Court Reporting & Filing Serv	Profit and Loss	Debit	
5341-271	Administrative expenses	Surety Bond & Insurance Prem	Profit and Loss	Debit	
5341-272	Administrative expenses	Trvl, Non-St Emp'e, Pmnts To Vdrs	Profit and Loss	Debit	
5341-273	Administrative expenses	Advertising	Profit and Loss	Debit	
5341-274	Administrative expenses	Regis Fees & Conf Exp, Pd Vdrs	Profit and Loss	Debit	
5341-275	Administrative expenses	Subscriptions	Profit and Loss	Debit	
5341-276	Administrative expenses	Regis & Conf Exp, Reimb To Emp'e	Profit and Loss	Debit	
5341-277	Administrative expenses	Association Dues	Profit and Loss	Debit	
5341-278	Administrative expenses	Interviewee Exp, Reimb Pros Emp'e	Profit and Loss	Debit	
5341-279	Administrative expenses	Employee Tuition And Fees	Profit and Loss	Debit	
5341-280	Administrative expenses	Copying, Photo & Printing Serv	Profit and Loss	Debit	
5341-281	Administrative expenses	Interviewee Exp, Pmnts To Vndrs	Profit and Loss	Debit	
5341-284	Administrative expenses	Computer Software	Profit and Loss	Debit	
5341-285	Administrative expenses	Operating Taxes, Licenses & Fees	Profit and Loss	Debit	
5341-286	Administrative expenses	Travel, Reimb To Non-St Emp'e	Profit and Loss	Debit	
5341-289	Administrative expenses	Contractual Services, NEC	Profit and Loss	Debit	
5341-291	Administrative expenses	In-St Travel, Reimb To Emp'e	Profit and Loss	Debit	
5341-292	Administrative expenses	Out-Of-St Travel, Reimb To Emp'e	Profit and Loss	Debit	
5341-293	Administrative expenses	In-St Travel, Pmnts To Vendors	Profit and Loss	Debit	
5341-294	Administrative expenses	Out-Of-St Travel, Pmnts To Vendors	Profit and Loss	Debit	
5341-295	Administrative expenses	Travel, Mileage Reimb to Empl	Profit and Loss	Debit	
5342-242	Less investment expense	Investment Managers Expense	Profit and Loss	Debit	
5344-429	Administrative expenses	Tort Claims	Profit and Loss	Debit	
5350-000	Category	Commodities	Profit and Loss	Debit	
5351-302	Administrative expenses	Printing	Profit and Loss	Debit	
5351-304	Administrative expenses	Office & Library Supplies	Profit and Loss	Debit	
5351-310	Administrative expenses	Mechanical Supplies	Profit and Loss	Debit	
5351-332	Administrative expenses	Industrial & Shop Materials	Profit and Loss	Debit	
5351-335	Administrative expenses	Rock Salt, Calcm Chl & Abrasives	Profit and Loss	Debit	
5351-350	Administrative expenses	Med, Scien, & Lab Supplies	Profit and Loss	Debit	
5351-360	Administrative expenses	Food Supplies	Profit and Loss	Debit	
5351-370	Administrative expenses	Wearing Apparel	Profit and Loss	Debit	
5351-391	Administrative expenses	Household, Laundry & Cleaning Sup	Profit and Loss	Debit	

Account	Account Category Number	Account Description	Posting Type	Typical Balance	Notes
5351-394	Administrative expenses	Ofc & Library Equip, Under \$100	Profit and Loss	Debit	
5351-395	Administrative expenses	Small Tools, Not Exceeding \$100	Profit and Loss	Debit	
5351-398	Administrative expenses	Equip, NEC, Not Exceeding \$100	Profit and Loss	Debit	
5351-399	Administrative expenses	Commodities, NEC	Profit and Loss	Debit	
5360-000	Category	Equipment	Profit and Loss	Debit	
5361-510	Administrative expenses	Office Furniture And Equipment	Profit and Loss	Debit	
5361-521	Administrative expenses	Passenger Automobiles	Profit and Loss	Debit	
5361-522	Administrative expenses	Motor Vehic, Not Pasn'gr Autos	Profit and Loss	Debit	
5361-540	Administrative expenses	Machinery, Implements, Major Tools	Profit and Loss	Debit	
5361-560	Administrative expenses	Library Books	Profit and Loss	Debit	
5361-561	Administrative expenses	Training Mat, Exhibits, & Educ Equip	Profit and Loss	Debit	
5361-599	Administrative expenses	Equipment, NEC	Profit and Loss	Debit	
5370-000	Category	Electronic Data Processing	Profit and Loss	Debit	
5371-685	Administrative expenses	EDP Supplies	Profit and Loss	Debit	
5371-687	Administrative expenses	EDP Equipment	Profit and Loss	Debit	
5380-000	Category	Telecommunications	Profit and Loss	Debit	
5381-702	Administrative expenses	Telecommunication reimbursement	Profit and Loss	Debit	
5381-710	Administrative expenses	Repair/Maint, Tele/Data/Other	Profit and Loss	Debit	
5381-721	Administrative expenses	Rental, Tele Services & Equip	Profit and Loss	Debit	
5381-722	Administrative expenses	Rental, Data Comm Serv & Equip	Profit and Loss	Debit	
5381-725	Administrative expenses	Telephone Services - Mass Msg	Profit and Loss	Debit	
5381-728	Administrative expenses	Video Conferencing	Profit and Loss	Debit	
5381-729	Administrative expenses	Rental, Other Comm Svcs & Equip	Profit and Loss	Debit	
5381-730	Administrative expenses	Telephone/Radio Comm Parts & Supp	Profit and Loss	Debit	
5381-740	Administrative expenses	Ans & Paging Comm Serv & Equip	Profit and Loss	Debit	
5381-750	Administrative expenses	Tele, Data, Radio & Other Comm	Profit and Loss	Debit	
5381-799	Administrative expenses	Telecommunications Serv, NEC	Profit and Loss	Debit	
5390-000	Category	Operation Of Automotive Equip	Profit and Loss	Debit	
5391-893	Administrative expenses	Repair & Maint, Auto Equip	Profit and Loss	Debit	
5391-894	Administrative expenses	Parts & Fittings, Auto Equip	Profit and Loss	Debit	
5391-896	Administrative expenses	Gasoline, Oil, Antifreeze	Profit and Loss	Debit	
5391-898	Administrative expenses	Automotive Services, Nec	Profit and Loss	Debit	
5391-899	Administrative expenses	Automotive Expense, NEC	Profit and Loss	Debit	
5440-000	Administrative expenses	Headqtrs Office Bldg Expenses	Profit and Loss	Debit	
5490-000	Category	Permanent Improvements	Profit and Loss	Debit	
5496-621	Administrative expenses	Construction of Structures	Profit and Loss	Debit	
5496-625	Administrative expenses	Remodeling & Renovation	Profit and Loss	Debit	
5496-628	Administrative expenses	Architect & Engineering Fees	Profit and Loss	Debit	
5496-640	Administrative expenses	Site Improvements	Profit and Loss	Debit	
5496-671	Administrative expenses	Fixed Equipment	Profit and Loss	Debit	