Appendix G - GL Chart of Accounts

Account	Account Category Number	Account Description	Posting Type	Typical Balanco	Notes
1100-000	Account Category Number Category	Account Description  Cash	Posting Type Balance Sheet	Typical Balance Debit	Notes
1110-000		Comptroller Cash	Balance Sheet	Debit	
1112-000		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		Accounts Receivable	Balance Sheet	Debit	
	State of IL	State Of Illinois	Balance Sheet	Debit	
1200-200		Employer Contributions	Balance Sheet	Debit	
	Employer contributions Member contributions	Mbr Ben Incr Report Diff Recv Mbr Retirement Report Diff Recv	Balance Sheet Balance Sheet	Debit Debit	
	Employer contributions	Late Contrib Penalty Recv	Balance Sheet	Debit	
	Employer contributions	Misc Receivable	Balance Sheet	Debit	
	Employer early retirement	Employer ERI Recv Incentive	Balance Sheet	Debit	
	Employer contributions	Annual Report Penalty Recv	Balance Sheet	Debit	
1200-228	Employer contributions	Report Difference Penalty Recv	Balance Sheet	Debit	
	Employer contributions	Employer ERI Penalty Recv	Balance Sheet	Debit	
	Employer contributions	Employer ERO Recv	Balance Sheet	Debit	
	Employer contributions	Excess Sick Leave Recv	Balance Sheet	Debit	
	Employer contributions	Excess Salary Increase Recv	Balance Sheet	Debit	
	Employer contributions Employer contributions	Fed Fund Report Diff Recv Rejected Bank Transaction Recv	Balance Sheet Balance Sheet	Debit Debit	
1200-240		Member Contributions	Balance Sheet	Debit	
	Member payroll deduction	Op Serv & 2.2 Upgrade PDP Recv	Balance Sheet	Debit	
	Member contributions	Benefit Overpayment Recv	Balance Sheet	Debit	
	Member contributions	Allow For Uncollectible Accts	Balance Sheet	Credit	
1200-330	Member contributions	Interest on Receivables	Balance Sheet	Debit	
	Member contributions	Not Eligible For Refund Recv	Balance Sheet	Debit	
	Member contributions	Employee ERI Recv	Balance Sheet	Debit	
	Member payroll deduction	Employee ERO Recv (PDP)	Balance Sheet	Debit	
1200-400		POB Interest Receivable	Balance Sheet	Debit	
	Investment income Investment income	POB Dividends Receivable	Balance Sheet Balance Sheet	Debit Debit	
	Investment income	POB Security Lending Recv	Balance Sheet	Debit	
	Investment income	POB Real Estate Income Recv	Balance Sheet	Debit	
	Investment income	POB Private Equity Income Recv	Balance Sheet	Debit	
	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	
	Investment income	POB Tax Reclaims Recv	Balance Sheet	Debit	
	Investment income	Interest Receivable	Balance Sheet	Debit	
	Investment income	Bank Loan Receivable	Balance Sheet	Debit	
	Investment income	State Treas Interest Recv	Balance Sheet	Debit	
	Investment income Investment income	Dividends Receivable Tax Reclaims Receivable	Balance Sheet Balance Sheet	Debit Debit	
	Investment income	Security Lending Recv	Balance Sheet	Debit	
	Investment income	Commodities Income Receivable	Balance Sheet	Debit	Inactive account
	Investment income	Other Invest Income Recv	Balance Sheet	Debit	
	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	
	Prepaid expenses	POB Prepaid Expenses	Balance Sheet	Debit	
1200-600		Health Ins on Opt'l Serv Bal	Balance Sheet	Debit	Likely to be inactive account
1200-800		Report Diff Health Ins	Balance Sheet	Debit	Likely to be inactive account
1300-000	· ,	Investments Securities at State Street	Balance Sheet Balance Sheet	<b>Debit</b> Debit	
1305-000 1310-000	The state of the s	POB Securities at State Street	Balance Sheet	Debit	
	Fixed income	Fixed Income	Balance Sheet	Debit	Inactive account
	Fixed income	POB Fixed Income	Balance Sheet	Debit	
	Short term investments	Cash Equivalents	Balance Sheet	Debit	
1325-000	Short term investments	POB Cash Equivalents	Balance Sheet	Debit	
1345-000	•	Equities	Balance Sheet	Debit	Inactive account
1346-000		POB Equities	Balance Sheet	Debit	
	Absolute Return	Absolute Return	Balance Sheet	Debit	Inactive account
	Absolute Return	POB Absolute Return	Balance Sheet	Debit	
	Restricted assets	Restricted Assets	Balance Sheet	Debit	Inactive account
	Miscellaneous assets Miscellaneous assets	Commodities POB Commodities	Balance Sheet Balance Sheet	Debit Debit	mactive account
	Real estate	Real Estate	Balance Sheet	Debit	Inactive account
	Real estate	POB Real Estate	Balance Sheet	Debit	
	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
	Alternative investments	POB Private Equity	Balance Sheet	Debit	
	Short term investments	Cash At Master Trustee	Balance Sheet	Debit	
	Short term investments	POB Cash At Master Trustee	Balance Sheet	Debit	
	Pending trades	Broker Collateral Recv/Pble	Balance Sheet	Credit	
	Pending trades	POB Broker Collateral Recv/Pble	Balance Sheet	Credit	
	Pending trades Pending trades	Margin Variation Recv/Pble POB Margin Variation Recv/Pble	Balance Sheet Balance Sheet	Credit	
	Pending trades Pending trades	Pending Foreign Exchange	Balance Sheet Balance Sheet	Credit Credit	
	Pending trades Pending trades	POB Pending Foreign Exchange	Balance Sheet	Credit	
	Pending trades	Due To/From Brokers	Balance Sheet	Credit	
	Pending trades	POB Due To/From Brokers	Balance Sheet	Credit	
	Pending trades	Other Receivable/Payable	Balance Sheet	Credit	Inactive account

	Account Category Number	Account Description	Posting Type	Typical Balance	Notes
	Pending trades	POB Other Receivable/Payable	Balance Sheet	Credit	
	Miscellaneous assets	Miscellaneous Investments	Balance Sheet	Debit	Inactive account
	Miscellaneous assets	POB Miscellaneous Investments	Balance Sheet	Debit	
	Miscellaneous assets	Portfolio Transfers In/Out	Balance Sheet	Debit	
	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	
	Property and equipment	Building	Balance Sheet	Debit	
	Property and equipment	Allow For Depr On Building	Balance Sheet	Credit	
	Property and equipment	Site Improvements	Balance Sheet	Debit	
	Property and equipment	Allow For Depr On Site Imp			
		· · · · · · · · · · · · · · · · · · ·	Balance Sheet	Credit	
	Property and equipment	Mineral Rights	Balance Sheet	Debit	
	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	
	Benefits and refunds payable	Benefits and Refunds Paya	Balance Sheet	Credit	
	Benefits and refunds payable	Benefits Pay: Temporary Disb	Balance Sheet	Credit	
	Benefits and refunds payable	Benefits Pay: Survivor	Balance Sheet	Credit	
	Benefits and refunds payable	Refunds Pay: Death	Balance Sheet	Credit	
	Benefits and refunds payable	Refunds Pay: Withdrawals	Balance Sheet	Credit	
	Administrative expenses payable	Admin Expense Payable	Balance Sheet	Credit	
2100-083	Administrative expenses payable	Building Expense P	Balance Sheet	Credit	
	Administrative expenses payable	Leased Equipment P	Balance Sheet	Credit	
	Miscellaneous assets	POB Misc Invest Liabilities	Balance Sheet	Credit	Inactive account
	Miscellaneous assets	Misc Invest Liabilities	Balance Sheet	Credit	
2100-090		Equity Liabilities	Balance Sheet	Credit	
2100-091		POB Equity Liabilities	Balance Sheet	Credit	
	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	
	Beginning of year	Supplementary Annuity	Balance Sheet	Credit	
	Beginning of year	Minimum Retirement Allowance	Balance Sheet	Credit	
		Fiscal Year Clearing Account	Balance Sheet	Credit	
	Beginning of year				
4110-000		Members	Profit and Loss	Credit	
4110-010		Members' Accumulated Contrib	Profit and Loss	Credit	
4110-011		MAC Reserve: Terminated	Profit and Loss	Credit	
4110-030	Members	Unallocated (Employer)	Profit and Loss	Credit	
				Cicuit	
4110-050	Members	Survivor Benefit	Profit and Loss	Credit	
4110-050 4110-070		Survivor Benefit AIBP			
	Members	AIBP	Profit and Loss	Credit Credit	
4110-070 4110-085	Members Members	AIBP SB Repay Refund Income	Profit and Loss Profit and Loss Profit and Loss	Credit Credit Credit	
4110-070 4110-085 4110-090	Members Members Members	AIBP SB Repay Refund Income Benefit Overpayment Income	Profit and Loss Profit and Loss Profit and Loss Profit and Loss	Credit Credit Credit Credit	
4110-070 4110-085 4110-090 4110-092	Members Members Members Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income	Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss	Credit Credit Credit Credit Credit	
4110-070 4110-085 4110-090 4110-092 4110-095	Members Members Members Members Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib	Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss	Credit Credit Credit Credit Credit Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100	Members Members Members Members Members Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income	Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss	Credit Credit Credit Credit Credit Credit Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100 4110-102	Members Members Members Members Members Members Members Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest	Profit and Loss	Credit Credit Credit Credit Credit Credit Credit Credit Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100	Members Members Members Members Members Members Members Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income	Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss Profit and Loss	Credit Credit Credit Credit Credit Credit Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100 4110-102	Members Members Members Members Members Members Members Members Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest	Profit and Loss Profit and Loss	Credit Credit Credit Credit Credit Credit Credit Credit Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100 4110-102 4110-105 4110-110	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100 4110-102 4110-105 4110-110 4110-120	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100 4110-102 4110-105 4110-110 4110-120 4110-130	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100 4110-102 4110-105 4110-110 4110-120 4110-130 4110-140	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100 4110-105 4110-110 4110-120 4110-130 4110-140 4110-150	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-100 4110-102 4110-110 4110-110 4110-120 4110-130 4110-140 4110-150 4110-160	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-1095 4110-100 4110-100 4110-110 4110-110 4110-130 4110-140 4110-140 4110-150 4110-160 4110-172	Members Retirement benefits Federal funds	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Donated Equipment	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-102 4110-105 4110-110 4110-120 4110-130 4110-140 4110-150 4110-150 4110-172 4110-172	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Sup Ben Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-102 4110-105 4110-110 4110-120 4110-130 4110-140 4110-150 4110-150 4110-172 4110-172	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Donated Equipment	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-1095 4110-100 4110-105 4110-110 4110-120 4110-130 4110-140 4110-150 4110-160 4110-172 4110-195	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Sup Ben Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-100 4110-102 4110-105 4110-110 4110-120 4110-120 4110-130 4110-140 4110-150 4110-172 4110-195 4110-195 4110-195	Members	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib Quildro Fees	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-1095 4110-100 4110-105 4110-105 4110-110 4110-120 4110-140 4110-140 4110-150 4110-172 4110-190 4110-195 4120-010	Members Member	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ENC Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-1092 4110-100 4110-100 4110-110 4110-110 4110-130 4110-130 4110-150 4110-150 4110-172 4110-190 4110-195 4120-000 4120-010 4120-020	Members Retirement benefits Federal funds Members Members Members Members Attact of Illinois State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib	Profit and Loss	Credit	
4110-070 41110-085 41110-099 41110-099 4110-109 4110-102 4110-102 4110-110 4110-110 4110-110 4110-110 4110-110 4110-110 4110-110 4110-110 4110-110 4110-195 4110-195 4110-190 4110-195 4120-010 4120-010 4120-030	Members Methers Members Members Methers Mether	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib General Revenue Fund Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-102 4110-102 4110-110 4110-120 4110-130 4110-140 4110-150 4110-160 4110-172 4110-190 4110-190 4120-000 4120-010 4120-020 4120-040	Members Category State of Illinois State of Illinois State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib Quildro Fees  State Of Illinois Common Sch Fund Contrib General Revenue Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-100 4110-102 4110-110 4110-110 4110-110 4110-110 4110-120 4110-140 4110-150 4110-190 4110-190 4120-000 4120-010 4120-020 4120-030 4120-050	Members Additional and a second and a	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ENO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Cuildro Fees State Of Illinois Common Sch Fund Contrib General Revenue Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-102 4110-105 4110-105 4110-105 4110-110 4110-120 4110-150 4110-150 4110-150 4110-190 4120-010 4120-020 4120-030 4120-040 4120-060	Members Category State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee ERO Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-095 4110-100 4110-102 4110-110 4110-120 4110-130 4110-140 4110-150 4110-160 4110-172 4110-190 4120-000 4120-001 4120-020 4120-030 4120-030 41210-050	Members Category State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ENO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Cuildro Fees State Of Illinois Common Sch Fund Contrib General Revenue Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-092 4110-095 4110-102 4110-102 4110-110 4110-110 4110-130 4110-130 4110-140 4110-150 4110-172 4110-195 4120-000 4120-010 4120-030 4120-050 4120-050 4120-050 4120-070	Members Ederal funds Members State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee ERO Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-095 4110-100 4110-102 4110-110 4110-120 4110-130 4110-150 4110-150 4110-195 4110-190 4120-000 4120-010 4120-020 4120-030 4120-040 4120-050 4120-060 4120-060 4120-060 4120-000	Members Ederal funds Members State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib State Pension Fund Contrib Excess Benefit Payment Contrib General Revenue Fund Contrib State Pension Fund Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib POB Proceeds	Profit and Loss	Credit	
4110-070 4110-085 4110-090 4110-092 4110-095 4110-102 4110-110 4110-120 4110-130 4110-140 4110-150 4110-160 4110-195 4110-190 4110-190 4120-000 4120-020 4120-030 4120-040 4120-050 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060 4120-060	Members Category State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib POB Proceeds School Districts	Profit and Loss	Credit	Should be included in ex salary/sick leave
4110-070 4110-085 4110-090 4110-092 4110-102 4110-105 4110-105 4110-105 4110-110 4110-120 4110-130 4110-140 4110-150 4110-190 4120-090 4120-010 4120-030 4120-030 4120-050 4120-070 4130-0012	Members State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ENC Contrib Reciprocal Fund Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib POB Proceeds School Districts Employer ERO Contrib	Profit and Loss	Credit	Should be included in ex salary/sick leave (excess costs)
4110-070 4110-085 4110-090 4110-092 4110-100 4110-102 4110-105 4110-105 4110-105 4110-110 4110-120 4110-140 4110-150 4110-160 4110-190 4120-010 4120-010 4120-030 4120-030 4120-060 4120-070 4130-0012	Members Category State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib POB Proceeds School Districts	Profit and Loss	Credit	(excess costs)
4110-070 4110-085 4110-092 4110-092 4110-109 4110-102 4110-110 4110-120 4110-130 4110-130 4110-150 4110-150 4110-195 4120-010 4120-020 4120-030 4120-040 4120-050 4120-070 4130-012 4130-013	Members Setirement benefits Federal funds Members Members Members Members Members State of Illinois State of Ill State of IL Category Early retirement Excess salary/sick leave	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib State Pension Fund Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib POB Proceeds School Districts Employer ERO Contrib Excess Sick Leave Contrib	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave
4110-070 4110-085 4110-090 4110-092 4110-102 4110-102 4110-110 4110-120 4110-130 4110-140 4110-150 4110-160 4110-172 4110-190 4120-010 4120-020 4120-020 4120-040 4120-050 4120-050 4120-060 4120-070 4130-012 4130-013 4130-013	Members State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Benefice Supp Ben Contrib Reciprocal Fund Contrib Common Sch Fund Contrib General Revenue Fund Contrib General Revenue Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib Education Assistance Fund Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib	Profit and Loss	Credit	(excess costs)
4110-070 4110-085 4110-090 4110-092 4110-100 4110-102 4110-105 4110-110 4110-110 4110-120 4110-130 4110-140 4110-150 4110-160 4110-172 4110-190 4120-010 4120-030 4120-030 4120-030 4120-050 4120-070 4130-002 4130-013 4130-013	Members All the self-self-self-self-self-self-self-self-	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ENO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Opnated Equipment Employee ERI Contrib Cuildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib POB Proceeds School Districts Employer ERO Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave
4110-070 4110-085 4110-090 4110-092 4110-100 4110-102 4110-105 4110-110 4110-120 4110-110 4110-120 4110-140 4110-150 4110-160 4110-172 4110-190 4120-010 4120-030 4120-030 4120-030 4120-050 4120-070 4130-001 4130-013 4130-013	Members State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Benefice Supp Ben Contrib Reciprocal Fund Contrib Common Sch Fund Contrib General Revenue Fund Contrib General Revenue Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib Education Assistance Fund Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave
4110-070 4110-085 4110-092 4110-092 4110-102 4110-102 4110-103 4110-110 4110-130 4110-130 4110-130 4110-150 4110-160 4110-172 4110-195 4120-000 4120-010 4120-030 4120-050 4120-050 4120-070 4130-012 4130-012 4130-013 4130-014 4130-019 4130-020	Members All the self-self-self-self-self-self-self-self-	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ENO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Opnated Equipment Employee ERI Contrib Cuildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib POB Proceeds School Districts Employer ERO Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave
4110-070 4110-085 4110-092 4110-092 4110-102 4110-102 4110-103 4110-110 4110-130 4110-130 4110-130 4110-150 4110-160 4110-172 4110-195 4120-000 4120-010 4120-030 4120-050 4120-050 4120-070 4130-012 4130-012 4130-013 4130-014 4130-019 4130-020	Members Metricement benefits Federal funds Members State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ENO Contrib Employee Supp Ben Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib Education Assistance Fund Contrib POB Proceeds School Districts Employer ERO Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer ERI Contrib Employer ERI Contrib	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave
4110-070 4110-085 4110-090 4110-092 4110-102 4110-102 4110-110 4110-120 4110-130 4110-130 4110-160 4110-172 4110-199 4120-010 4120-020 4120-020 4120-040 4120-050 4120-060 4120-070 4130-012 4130-013 4130-013 4130-013 4130-014 4130-019 4130-022 4130-022 4130-022	Members State of Illinois State of Ille Category Early retirement Excess salary/sick leave Excess salary/sick leave Early retirement 2.2 benefit formula Federal funds	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer Fed Fund Contrib	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave
4110-070 4110-085 4110-090 4110-109 4110-109 4110-100 4110-110 4110-120 4110-130 4110-130 4110-140 4110-150 4110-160 4110-172 4110-190 4120-010 4120-020 4120-040 4120-050 4120-060 4120-050 4130-012 4130-013 4130-013 4130-013 4130-014 4130-019 4130-022 4130-022 4130-022	Members Metricement benefits Federal funds Members State of Illinois	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ENO Contrib Employee Supp Ben Contrib Donated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib Education Assistance Fund Contrib POB Proceeds School Districts Employer ERO Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer ERI Contrib Employer ERI Contrib	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave (excess costs)
4110-070 41110-085 4110-090 4110-1092 4110-100 4110-102 4110-110 4110-120 4110-130 4110-130 4110-140 4110-150 4110-160 4110-172 4110-195 4120-000 4120-010 4120-050 4120-050 4120-050 4120-050 4120-070 4130-012 4130-013 4130-014 4130-019 4130-024 4130-024	Members Member	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee Supp Ben Contrib Employee Supp Ben Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer Fed Fund Contrib Excess Formal Contrib Excess Salary Increase Contrib Employer Fed Fund Contrib Employer Fed Fund Contrib Employer Fed Fund Contrib Employer Fed Fund Contrib Miscellaneous Income	Profit and Loss	Credit	(excess costs)  Should be included in ex salary/sick leave (excess costs)  Should be included in ex salary/sick leave (excess costs)  Should be included in ex salary/sick leave
4110-070 41110-085 41110-095 4110-1099 4110-1095 4110-110 4110-100 4110-100 4110-100 4110-100 4120-010 4120-050 4120-050 4120-050 4130-012 4130-012 4130-013 4130-014 4130-019 4130-024 4130-024	Members State of Illinois State of Ille Category Early retirement Excess salary/sick leave Excess salary/sick leave Early retirement 2.2 benefit formula Federal funds	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer Fed Fund Contrib	Profit and Loss	Credit	(excess costs)  Should be included in ex salary/sick leave (excess costs)  Should be included in ex salary/sick leave (excess costs)  Should be included in ex salary/sick leave (excess costs)
4110-070 4110-085 4110-092 4110-109 4110-109 4110-102 4110-110 4110-110 4110-120 4110-130 4110-130 4110-160 4110-190 4110-190 4120-010 4120-020 4120-010 4120-020 4130-012 4130-012 4130-012 4130-012 4130-012 4130-014 4130-014 4130-024 4130-024 4130-024	Members Late of Illinois State of Ill Category Early retirement Excess salary/sick leave Excess salary/sick leave Early retirement 2.2 benefit formula Federal funds Federal funds Early retirement	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer Fed Fund Contrib Excess Sick Leave Contrib Excess Fendin Portin For Mbr Ben Incr Employer Fed Fund Contrib Miscellaneous Income Interest on ERI Receivable	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave (excess costs)  Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave (excess costs)
4110-070 4110-085 4110-090 4110-109 4110-109 4110-100 4110-110 4110-120 4110-130 4110-130 4110-140 4110-150 4110-160 4110-172 4110-190 4120-010 4120-020 4120-060 4120-060 4120-060 4120-060 4130-012 4130-013 4130-013 4130-014 4130-014 4130-024 4130-024 4130-024	Members Member	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee Supp Ben Contrib Employee Supp Ben Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib State Pension Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Education Assistance Fund Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer Fed Fund Contrib Excess Formal Contrib Excess Salary Increase Contrib Employer Fed Fund Contrib Employer Fed Fund Contrib Employer Fed Fund Contrib Employer Fed Fund Contrib Miscellaneous Income	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave (excess costs)  Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave (excess costs)
4110-070 4110-085 4110-092 4110-109 4110-109 4110-102 4110-110 4110-110 4110-120 4110-130 4110-130 4110-160 4110-190 4110-190 4120-010 4120-020 4120-010 4120-020 4130-012 4130-012 4130-012 4130-012 4130-012 4130-014 4130-014 4130-024 4130-024 4130-024	Members Late of Illinois State of Ill Category Early retirement Excess salary/sick leave Excess salary/sick leave Early retirement 2.2 benefit formula Federal funds Federal funds Early retirement	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer Fed Fund Contrib Excess Sick Leave Contrib Excess Fendin Portin For Mbr Ben Incr Employer Fed Fund Contrib Miscellaneous Income Interest on ERI Receivable	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave (excess costs)  Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave
4110-070 4110-085 4110-092 4110-092 4110-102 4110-102 4110-105 4110-110 4110-120 4110-130 4110-130 4110-150 4110-160 4110-172 4110-195 4120-000 4120-030 4120-030 4120-050 4120-050 4120-070 4130-012 4130-012 4130-012 4130-024 4130-025 4130-026	Members Late of Illinois State of Ill Category Early retirement Excess salary/sick leave Excess salary/sick leave Early retirement 2.2 benefit formula Federal funds Federal funds Early retirement	AIBP SB Repay Refund Income Benefit Overpayment Income BOP Interest Income Mbr Retirement Contrib Op Serv & 2.2 Upgrade Income Op Service PDP Interest NEF Income Member Post-Retire Contrib Annuitants IARA Contrib Employee Min Retire Allow Contrib Employee ERO Contrib Employee Supp Ben Contrib Reciprocal Fund Contrib Onated Equipment Employee ERI Contrib Quildro Fees State Of Illinois Common Sch Fund Contrib Minimum Retirement Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Excess Benefit Payment Contrib Excess Sick Leave Contrib Excess Sick Leave Contrib Excess Salary Increase Contrib Employer ERI Contrib Employer ERI Contrib Employer Fed Fund Contrib Excess Sick Leave Contrib Excess Fendin Portin For Mbr Ben Incr Employer Fed Fund Contrib Miscellaneous Income Interest on ERI Receivable	Profit and Loss	Credit	(excess costs) Should be included in ex salary/sick leave (excess costs)  Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave (excess costs) Should be included in ex salary/sick leave (excess costs)

	Account Category Number	Account Description	Posting Type	Typical Balance	Notes
					Should be included in ex salary/sick leave
130-028	Federal funds	Salary Deduction Penalties	Profit and Loss	Credit	(excess costs)  Should be included in ex salary/sick leave
130-029	Early retirement	Employer ERI Penalties	Profit and Loss	Credit	(excess costs)
	•				Should be included in ex salary/sick leave
	Federal funds  Category	Receipts Suspense Account Investment Income	Profit and Loss Profit and Loss	Credit Credit	(excess costs)
4210-010		Interest Income	Profit and Loss	Credit	
1210-011		POB Interest Income	Profit and Loss	Credit	
4210-012		Bank Loan Income	Profit and Loss	Credit	
1210-013	Interest	POB Bank Loan Income	Profit and Loss	Credit	
1210-020	Interest	State Treas Interest Income	Profit and Loss	Credit	
	Members	Interest On Receivables	Profit and Loss	Credit	
	Dividends	Dividend Income	Profit and Loss	Credit	
	Dividends	POB Dividend Income	Profit and Loss	Credit	
	Security lending income	Security Lending Income	Profit and Loss	Credit	
	Security lending income	POB Security Lending Inc	Profit and Loss	Credit	landing and the second
	Other investment income	Royalties	Profit and Loss	Credit	Inactive account
	Other investment income Other investment income	Rental Income	Profit and Loss Profit and Loss	Credit Credit	Inactive account
	Other investment income	Misc Investment Income POB Misc Investment Income	Profit and Loss	Credit	
	Real estate operating income, net	Real Estate Investment Income	Profit and Loss	Credit	
	Real estate operating income, net	POB Real Estate Investment Income	Profit and Loss	Credit	
	Alternative investment income	Private Equity Income	Profit and Loss	Credit	
	Alternative investment income	POB Private Equity Income	Profit and Loss	Credit	
	Alternative investment income	Alternative Investment Income	Profit and Loss	Credit	
	Administrative expenses	Tenant Utilities Income	Profit and Loss	Credit	
	Other investment income	Commodities Income	Profit and Loss	Credit	
	Other investment income	POB Commodities Income	Profit and Loss	Credit	
	Category	Gain/Loss On Investments	Profit and Loss	Credit	
310-000	Net appreciation (depreciation) in fair value	Gain (Loss) On Investments	Profit and Loss	Credit	
	Net appreciation (depreciation) in fair value	Gain (Loss) Variation Margin	Profit and Loss	Credit	Inactive account
	Net appreciation (depreciation) in fair value	Unrealized Gain/Loss on Investments	Profit and Loss	Credit	
	Net appreciation (depreciation) in fair value	POB Realized Gain/Loss	Profit and Loss	Credit	
	Net appreciation (depreciation) in fair value	POB Unrealized Gain/Loss	Profit and Loss	Credit	
	Insurance	COBRA Insurance Account	Profit and Loss	Credit	Likely to be inactive account
	Insurance	Teachers' Health Ins Sec Fund	Profit and Loss	Credit	Likely to be inactive account
	Insurance	Group Ins Escrow Account	Profit and Loss	Credit	Likely to be inactive account
	Insurance Insurance	School Dist Ins Acount Health Ins on OS Income	Profit and Loss Profit and Loss	Credit Credit	Likely to be inactive account  Likely to be inactive account
	Insurance	THIS Receipts Suspense	Profit and Loss	Credit	Likely to be inactive account
	Category	Age Retirement	Profit and Loss	Debit	Elicity to be indetive decount
	Retirement benefits	Benefits: Quildro Recipient	Profit and Loss	Debit	
	Retirement benefits	Benefits: New Law Age	Profit and Loss	Debit	
	Retirement benefits	Benefits: Reversionary	Profit and Loss	Debit	
	Retirement benefits	Benefits: Single Sum	Profit and Loss	Debit	
100-150	Retirement benefits	Benefits: Excess Payments	Profit and Loss	Debit	
5100-200	Category	Post Retirement	Profit and Loss	Debit	
100-210		Daniel Carrell Danie	Profit and Loss	Debit	
1100-210	Retirement benefits	Benefits: Add'l Supp'l Pmts			
5100-220	Retirement benefits	Benefits: AIBP	Profit and Loss	Debit	
5100-220 5100-230	Retirement benefits Retirement benefits	Benefits: AIBP Benefits: IARA	Profit and Loss	Debit	
5100-220 5100-230 5100-240	Retirement benefits Retirement benefits Retirement benefits	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow	Profit and Loss Profit and Loss	Debit Debit	
5100-220 5100-230 5100-240 <b>5100-300</b>	Retirement benefits Retirement benefits Retirement benefits Category	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor	Profit and Loss Profit and Loss Profit and Loss	Debit Debit <b>Debit</b>	
5100-220 5100-230 5100-240 5100-300 5100-310	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor	Profit and Loss Profit and Loss Profit and Loss Profit and Loss	Debit Debit Debit Debit	
100-220 100-230 100-240 <b>100-300</b> 100-310 100-320	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum	Profit and Loss	Debit Debit Debit Debit Debit Debit	
100-220 100-230 100-240 <b>100-300</b> 100-310 100-320 <b>100-400</b>	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability	Profit and Loss	Debit Debit Debit Debit Debit Debit Debit	
5100-220 5100-230 5100-240 <b>5100-300</b> 5100-310 5100-320 5100-400 5100-410	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability	Profit and Loss	Debit Debit Debit Debit Debit Debit Debit Debit	
5100-220 5100-230 5100-240 5100-300 5100-310 5100-420 5100-420	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits Disability benefits	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity	Profit and Loss	Debit Debit Debit Debit Debit Debit Debit Debit Debit	
100-220 100-230 100-240 100-300 100-310 100-320 100-400 100-410 100-420 100-430	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits Disability benefits	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Temporary & Occup Disability	Profit and Loss	Debit	
100-220 100-230 100-240 100-300 100-310 100-320 100-400 100-410 100-420 100-430 100-440	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits Disability benefits	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity	Profit and Loss	Debit Debit Debit Debit Debit Debit Debit Debit Debit	
100-220 100-230 100-240 100-300 100-310 100-320 100-400 100-420 100-420 100-440 100-440 1100-450	Retirement benefits Retirement benefits Retirement benefits Survivor benefits Survivor benefits Survivor benefits Category Disability benefits Disability benefits Disability benefits	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow  Survivor Benefits: Survivor Benefits: Survivor Lump Sum  Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Temporary & Occup Disability Benefits: Disb, Add'l Supp Pmts	Profit and Loss	Debit	
100-220 100-230 100-240 100-310 100-310 100-320 100-410 100-420 100-430 100-450 200-000	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Category Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Category	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow  Survivor Benefits: Survivor Benefits: Survivor Lump Sum  Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Temporary & Occup Disability Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow	Profit and Loss	Debit	
100-220 100-230 100-240 100-310 100-310 100-400 100-410 100-420 100-430 100-450 200-050	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits Category Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Temporary & Occup Disability Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow Refunds	Profit and Loss	Debit	
100-220 100-230 100-240 100-300 100-310 100-320 100-400 100-410 100-420 100-430 100-440 100-450 200-000 200-050 200-085	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Category Refunds Refunds Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Temporary & Occup Disability Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers	Profit and Loss	Debit	
100-220 100-230 100-240 100-300 100-310 100-310 100-400 100-420 100-420 100-430 100-440 100-450 100-450 100-650 100	Retirement benefits Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Category Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Category Refunds Refunds Refunds Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers Refunds: SB Repay Refund	Profit and Loss	Debit	
100-220 100-230 1100-240 100-300 100-300 100-300 100-410 100-420 100-430 100-440 100-450 1200-000 1200-000 1200-000	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Category Refunds Refunds Refunds Refunds Refunds Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow  Survivor Benefits: Survivor Benefits: Survivor Lump Sum  Disability Benefits: Oid Law Disability Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow  Refunds  Refunds: Service Transfers Refunds: SB Repay Refund Refunds: Death	Profit and Loss	Debit	
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100-220 100-240 100-300 100-300 100-310 100-320 100-400 100-420 100-440 100-450 1200-050 1200-050 1200-200 1200-200 1200-200 1200-600 1200-600 1200-600 1200-600	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Category Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Mad'l Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers Refunds: Service Transfers Refunds: Death Refunds: Death Refunds: Ocathority Refunds: Withdrawals Refunds: AIBP Contributions Refunds: Survivor Ben Contrib Refunds: Survivor Ben Contrib Refunds: Member/Emp'r ERO/ERI	Profit and Loss	Debit	
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5100-220 5100-240 5100-300 5100-300 5100-310 5100-310 5100-420 5100-420 5100-420 5100-450 5200-000 5200-000 5200-500 5200-500 5200-500 5200-500 5200-600 5200-600 5200-600 5200-600 5200-600 5200-600 5200-600	Retirement benefits Retirement benefits Retirement benefits Retirement benefits  Category  Survivor benefits  Category  Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers Refunds: SB Repay Refund Refunds: Death Refunds: Death Refunds: Withdrawals Refunds: Withdrawals Refunds: Survivor Ben Contrib Refunds: Survivor Ben Contrib Refunds: Member/Emp'r ERO/ERI Refunds: Optional Service Refunds: 1% Retirement Contrib	Profit and Loss	Debit	
100-220 100-240 100-300 100-300 100-310 100-320 100-410 100-420 100-420 100-450 100-450 100-450 100-450 100-450 100-450 100-650 100-650 100-650 100-650 1000-	Retirement benefits Retirement benefits Retirement benefits Retirement benefits Survivor benefits Survivor benefits Category Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers Refunds: SB Repay Refund Refunds: Death Refunds: Withdrawals Refunds: AIBP Contributions Refunds: Survivor Ben Contrib Refunds: Optional Service Refunds: 1% Retirement Contrib Refunds: 1% Retirement Contrib Refunds: 1% Retirement Contrib	Profit and Loss	Debit	
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5100-220 5100-230 5100-300 5100-300 5100-310 5100-400 5100-410 5100-420 5100-430 5100-450 5200-000 5200-000 5200-000 5200-200 5200-500 5200-500 5200-600 5200-850 5200-850 5200-850 5200-850 5200-850 5200-950 5200-950	Retirement benefits Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Category Disability benefits Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'I Supp Pmts Benefits: Disb, Add'I Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers Refunds: SB Repay Refund Refunds: Death Refunds: Excess Accum Contrib Refunds: Withdrawals Refunds: Withdrawals Refunds: Survivor Ben Contrib Refunds: Survivor Ben Contrib Refunds: Optional Service Refunds: 1% Retirement Contrib Refunds: 22 Upgrade Payments Refunds: Interest on 2.2 Upgrade Pmts Other Expense	Profit and Loss	Debit	
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5100-220 5100-230 5100-300 5100-300 5100-310 5100-400 5100-400 5100-400 5100-400 5100-400 5200-000 5200-000 5200-000 5200-600 5200-600 5200-600 5200-850 5200-850 5200-850 5200-850 5200-850 5200-900 5300-900 5300-900 5300-900 5300-900 5300-900 5300-900 5310-900 5310-900 5310-900 5310-900 5310-900 5310-900 5310-900 5310-900 5310-900 5310-900	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Survivor benefits Category Disability benefits Refunds	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow  Survivor Benefits: Survivor Benefits: Survivor Lump Sum  Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow  Refunds: Service Transfers Refunds: Service Transfers Refunds: Service Transfers Refunds: Disb, Min Retire Allow Refunds: Oeath Refunds: Oeath Refunds: Contriburions Refunds: Withdrawals Refunds: Withdrawals Refunds: Member/Emp'r ERO/ERI Refunds: Optional Service Refunds: 1% Retirement Contrib Refunds: 2.2 Upgrade Payments Refunds: 1.1 Upgrade Payments Refunds: Interest on 2.2 Upgrade Pmts  Other Expense Depreciation of Equipment Interest on Leases & Installments	Profit and Loss	Debit	
5100-220 5100-240 5100-300 5100-300 5100-310 5100-310 5100-400 5100-400 5100-400 5100-450 5200-050 5200-050 5200-300 5200-500 5200-500 5200-500 5200-650 5200-6	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Survivor benefits Category Disability benefits Disability ben	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Oid Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow Refunds: Service Transfers Refunds: Service Transfers Refunds: Se Repay Refund Refunds: Death Refunds: Withdrawals Refunds: Withdrawals Refunds: Mip Contributions Refunds: More Ben Contrib Refunds: Member/Emp'r ERO/ERI Refunds: Optional Service Refunds: 1% Retirement Contrib Refunds: 2.2 Upgrade Payments Refunds: Interest on 2.2 Upgrade Pmts Other Expense Depreciation of Equipment Interest on Leases & Installments Gain/Loss on Disposal of Equipment	Profit and Loss	Debit	
5100-220 5100-230 5100-300 5100-300 5100-310 5100-400 5100-400 5100-400 5100-450 5200-000 5200-000 5200-000 5200-500 5200-500 5200-500 5200-500 5200-600 5311-000 5311-000	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Category  Survivor benefits Category  Disability benefits Category Refunds Re	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'I Supp Pmts Benefits: Disb, Add'I Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers Refunds: SB Repay Refund Refunds: Death Refunds: Withdrawals Refunds: Withdrawals Refunds: Withdrawals Refunds: Member/Emp'r ERO/ERI Refunds: Member/Emp'r ERO/ERI Refunds: 1% Retirement Contrib Refunds: 2.2 Upgrade Payments Refunds: Interest on 2.2 Upgrade Pmts Other Expense Depreciation of Equipment Interest on Leases & Installments Gain/Loss on Disposal of Equipment Depreciation of Building	Profit and Loss	Debit	
5100-220 5100-230 5100-300 5100-300 5100-310 5100-410 5100-410 5100-420 5100-420 5100-420 5100-450 5200-000 5200-000 5200-000 5200-300 5200-600 5200-600 5200-8	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Survivor benefits Category Disability benefits Category Refunds R	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'I Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers Refunds: SB Repay Refund Refunds: Death Refunds: Excess Accum Contrib Refunds: Withdrawals Refunds: Withdrawals Refunds: Survivor Ben Contrib Refunds: Withdrawals Refunds: Optional Service Refunds: 1% Retirement Contrib Refunds: 1% Retirement Contrib Refunds: 2.2 Upgrade Payments Refunds: Interest on 2.2 Upgrade Pmts Other Expense Depreciation of Equipment Interest on Leases & Installments Gain/Loss on Disposal of Equipment Depreciation of Building Depreciation of Site Imp	Profit and Loss	Debit	
5100-220 5100-230 5100-300 5100-300 5100-310 5100-400 5100-400 5100-400 5100-400 5100-400 5200-000 5200-000 5200-000 5200-500 5200-500 5200-600 5300-600 5310-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Survivor benefits Category Disability benefits Category Refunds R	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow  Survivor  Benefits: Survivor Lump Sum  Disability Benefits: Oid Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Mad'l Supp Pmts Benefits: Disb, Min Retire Allow  Refunds: Service Transfers Refunds: Service Transfers Refunds: Service Transfers Refunds: Withdrawals Refunds: Withdrawals Refunds: Withdrawals Refunds: Month Service Refunds: Merior Ben Contrib Refunds: Merior Ben Contrib Refunds: Merior Ben Contrib Refunds: Merior Ben Contrib Refunds: 12 Upgrade Payments Refunds: 12 Upgrade Payments Refunds: Interest on 2.2 Upgrade Pmts  Other Expense  Depreciation of Equipment Interest on Leases & Installments Gain/Loss on Disposal of Equipment Depreciation of Site Imp Bad Debt Expense	Profit and Loss	Debit	
5100-220 5100-230 5100-300 5100-300 5100-310 5100-400 5100-400 5100-400 5100-400 5100-400 5200-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Survivor benefits Category Disability benefits Category Refunds R	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Old Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'I Supp Pmts Benefits: Disb, Min Retire Allow Refunds Refunds: Service Transfers Refunds: SB Repay Refund Refunds: Death Refunds: Excess Accum Contrib Refunds: Withdrawals Refunds: Withdrawals Refunds: Survivor Ben Contrib Refunds: Withdrawals Refunds: Optional Service Refunds: 1% Retirement Contrib Refunds: 1% Retirement Contrib Refunds: 2.2 Upgrade Payments Refunds: Interest on 2.2 Upgrade Pmts Other Expense Depreciation of Equipment Interest on Leases & Installments Gain/Loss on Disposal of Equipment Depreciation of Building Depreciation of Site Imp	Profit and Loss	Debit	
5100-220 5100-230 5100-300 5100-300 5100-310 5100-300 5100-400 5100-400 5100-400 5100-400 5100-400 5200-000 5200-000 5200-000 5200-200 5200-200 5200-500 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000 5311-000	Retirement benefits Retirement benefits Retirement benefits Category Survivor benefits Survivor benefits Survivor benefits Category Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Disability benefits Category Refunds R	Benefits: AIBP Benefits: IARA Benefits: Minimum Retire Allow Survivor Benefits: Survivor Benefits: Survivor Lump Sum Disability Benefits: Oid Law Disability Benefits: Disb Retirement Annuity Benefits: Disb Retirement Annuity Benefits: Disb, Add'l Supp Pmts Benefits: Disb, Min Retire Allow Refunds: Service Transfers Refunds: Service Transfers Refunds: Service Transfers Refunds: Service Transfers Refunds: Withdrawals Refunds: Withdrawals Refunds: Withdrawals Refunds: Survivor Ben Contrib Refunds: Member/Emp'r ERO/ERI Refunds: Optional Service Refunds: 19% Retirement Contrib Refunds: 2.2 Upgrade Payments Refunds: Interest on 2.2 Upgrade Pmts Other Expense Depreciation of Equipment Interest on Leases & Installments Gain/Loss on Disposal of Equipment Depreciation of Site Imp Bad Debt Expense Investment Expense	Profit and Loss	Debit	

	Account	Account Category Number	Account Description	Posting Type	Typical Balance	Notes
2000005    List content represent   Commission property (Commission property) (Commission of Commission property) (Commission of Commission property) (Commission of Commission of Com		**	•			
200000   Last Interferent capters   CPIC Commission by to Optivity Control   Section			·			
2023-200   Last recented reported   PURC Commission Lays On Expense   Purchase   Purch			·			
Section   Sect		**				
						Inactive account
Description   Content		**				macare account
\$2,00.00    Less investment exponses   Polit Disablement Exponses   Polit and last   Dobbt						
	5320-040	Less investment expense	Dividend Expense	Profit and Loss	Debit	
2020 Dit Les inventment expenses POR Security i entiting Expenses Profit and state Debit 2020 Dit Les inventment expenses Profit and state Debit 2020 District						
1920-007   Less investment agentume   Poll Swinetic Cashi's Capitation   Poll Swinetic Capitation   Poll Swinetic Cashi's Capitation   Poll Swinetic Capitation   Po		· · · · · · · · · · · · · · · · · · ·				
2020-07  Les inventment expenses   POB Private Caylor Consens   Poff and Loss   Debt		**				
Abernative Investment Apperous Profit and said as Debit Policy College						
2020-008   Les investment capenies   Profit and Loss   Debt						
	5320-080	Less investment expense				
S931-120 Administrative expenses Emple Series Control Pd Justice Date Control	5320-081	Less investment expense	POB Investment Manager Expense	Profit and Loss	Debit	
533-11-51 Administrative expenses Finy's Retar Control of By Safe Footber's Retarder of Port and Loss Debt State Indeptive Retarder of Port and Loss Debt State Indept						
Salt-1961. Administrative expenses 331-160. Administrative expenses 341-120. Administrative expense		•				
Tracher februrement Soc Seriodicaire Continuation Soc Seriodicaire Seriodicaire Soc Seriodicaire S						
Sail-17-20 Administrative organises  Sic Core Medicinar Contributions  Sic Core Medicinar Core Prof. Prof. ont of loss 5. Debt  Sail-17-20 Administrative organises  Sic Core Medicinar Core Prof. Prof. ont of loss 5. Debt  Prof. and Loss 5. Debt  Sail-17-20 Administrative organises  Contractal Express  Frequ. Frequ. Prof. p		•				
1931-110 Administrative expenses 1970 Controlled Groups 1981-110 Administrative expenses 1981-110 Administrative expenses 1981-120 Administrative expenses 1991-120 A		•				
Selection   Peter   Contractual Services   Peter and Loss   Debit		•		Profit and Loss	Debit	
931-120. Administrative expresses Controctual Sp. Rembis State trays Profit and Loss Debit 931-120. Administrative expresses Regist A Martin (Furth Clause)	5331-180	Administrative expenses	Emp'r Contrib for Group Ins	Profit and Loss	Debit	
5941-224 Administrative expenses Freight, Frei Spurses & Karwage Freight, Freigh	_					
1941-129. Administrative expenses 1941-1		•	•			
941-123 Administrative expenses 8 Repair & Maint, Repuir Propting 941-123 Administrative expenses 1441-123 Administrative expenses 1441-124 Administrative expenses 1441-125 Administrative expenses 1441-125 Administrative expenses 1		•				
1941-223 Administrative expenses Repair & Maint, Mark & Mech Equip Profit and Loss Debt 1941-223 Administrative expenses Repair & Maint, CPD Equip Profit and Loss Debt 1941-223 Administrative expenses Repair & Maint, CPD Equip Profit and Loss Debt 1941-223 Administrative expenses Repair & Maint, CPD Equip Profit and Loss Debt 1941-223 Administrative expenses Repair & Maint, CPD Equip Profit and Loss Debt 1941-224 Administrative expenses Repair & Maint, CPD Equip Profit and Loss Debt 1941-224 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-224 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-224 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-224 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-224 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-224 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit and Loss Debt 1941-234 Administrative expenses Repair & Maint, CPD Profit Administrative exp		•	= : : : : : : : : : : : : : : : : : : :			
5941-226 Administrative expenses Repair & Maint, FD Equip Profit and Loss Debit 5941-229 Administrative expenses Repair & Maint, FD Equip Profit and Loss Debit 1941-230 Administrative expenses In Nous Repair & Maint, FD Equip Profit and Loss Debit 1941-230 Administrative expenses Remail Micro Verbilds Remai		•				
Salt-129 Administrative expenses  Regari & Maint, RPC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  1 House Regari & Maint, MCC  Profit and Loss  Debit  Debit  1 House Regaria & Maint, MCC  Profit and Loss  Debit  1 House Regaria & Maint, MCC  Profit and Loss  Debit  1 House Regaria & Maint, MCC  Profit and Loss  Debit  1 House Regaria & Maint, MCC  Profit and Loss  Debit  1 House Regaria & Maint, MCC  Profit and Loss  Debit  1 House Regaria & Maint, MCC  Profit and Loss  Debit  1 House Regaria & Maint, MCC  Profit and Loss  Debit  Debi		•				
1941-220 Administrative expenses 1 in House Regair & Maintenance 1941-222 Administrative expenses 1941-223 Administrative expenses 1941-223 Administrative expenses 1941-223 Administrative expenses 1941-224 Administrative expenses 1941-225 Administrative expenses 1941-227 Administrative expenses 1941-227 Administrative expenses 1941-227 Administrative expenses 1941-227 Administrative expenses 1941-228 Administrative expenses 1941-229 Administrative expenses 1941-220 Administrative expenses 1	5341-225	Administrative expenses		Profit and Loss	Debit	
9341-231 Administrative expenses Pental, Motor Vehicles Profit and Loss Debit Profit and	5341-229	Administrative expenses		Profit and Loss	Debit	
9341-232 Administrative expenses Rental, Rela Property Profit and Loss Debit Partial Administrative expenses Rental, Machinery & Mech Equip Profit and Loss Debit Partial Administrative expenses Rental, Rica AV Aids Profit and Loss Debit Debit Profit and Loss Debit	5341-230	Administrative expenses	In House Repair & Maintenance	Profit and Loss	Debit	
9.41-23 Administrative expenses 8. Rental, Machinery & Mech Equip Profit and Loss Debit 9.41-237 Administrative expenses 8. Rental, Him and AV Ads 9. Profit and Loss Debit 9.41-237 Administrative expenses 9.43-239 Administrative expenses 9. Statistical & Tabulation Serv 9. Profit and Loss Debit 9.43-230 Administrative expenses 9. Medical Consultant Fees 9. Profit and Loss Debit 9.43-240 Administrative expenses 9. Medical Consultant Fees 9. Profit and Loss Debit 9. Debit 9. Profit and Loss Debit 9. Debit 9. Profit and Loss Debit 9. Profit an		•				
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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		•				
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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		•				
5351-360 Administrative expenses Food Supplies Profit and Loss Debit 5351-370 Administrative expenses Wearing Apparel Profit and Loss Debit		•				
5351-370 Administrative expenses Wearing Apparel Profit and Loss Debit		•				
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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	
	Administrative expenses	Fixed Equipment	Profit and Loss	Debit	