

## OAKS BUDGET ACCOUNT CHARTFIELDS REVENUE ACCOUNTS

OAKS	DESCRIPTION
<b>SALES TAXES:</b>	
41000	Non-Auto Sales and Use
41050	Auto Sales and Use
<b>INCOME AND EXCISE TAXES:</b>	
41100	Personal Income Tax
41150	Corporate Franchise Tax
41200	Commercial Activity Tax
41250	Public Utility Excise Tax
41300	Kilowatt Hours Excise Tax
<b>OTHER TAXES:</b>	
41400	Foreign Insurance Companies Tax
41450	Domestic Insurance Franchise Tax
41500	Severance Tax
41550	Motor Fuel Use Tax
41600	Motor Vehicle Fuel Tax
41650	Horse Racing Wager Tax
41700	Motor Transport Tax
41750	Intangible Taxes
41800	Cigarette Tax
41850	Alcoholic Beverages Tax
41900	Liquor Gallonage Tax
41950	Estate Taxes
<b>PERMISSIVE TAXES:</b>	
49000	Permissive Taxes
49100	Permissive Taxes Nec
49200	Municipal Income Tax
<b>LICENSES AND FEES:</b>	
42000	Motor Vehicle Operator License
42050	Motor Vehicle Licenses
42100	Business Licenses & Fees
42600	Wildlife Water License Fee Permit
<b>OTHER INCOME - SALES:</b>	
43000	Sales and Service

Appendix B: OAKS Budget Account Chartfields

<b>FEDERAL GRANTS:</b>	
44000	Agriculture
44010	Commerce
44020	Defense
44030	Health and Human Services
44040	Housing and Urban Development
44050	Interior
44060	Justice
44070	Labor
44080	Transportation
44090	Veterans Administration
44100	Environmental Protection AG
44110	Federal Emergency Management
44120	Education
44130	US Treasury
44140	Homeland Security
44210	Other Federal Participation
<b>OTHER GRANTS AND CONTRIBUTIONS:</b>	
44300	Participation - Local Government
<b>RECOVERIES AND REIMBURSEMENTS:</b>	
45000	Fines and Penalties
45050	Rentals & Misc Reimbursements
45100	Recoveries - Tobacco Settlement
45150	Recoveries - Tobacco Settlement
45200	Intergovernmental Reimbursements
45250	Other Reimbursements
45300	Gifts and Contributions
<b>EARNINGS ON INVESTMENTS:</b>	
45600	Investment Income
45670	Undistributed Investment Income
<b>OTHER SOURCES OF FINANCING:</b>	
46000	Bond Proceeds
46100	Sales of Assets
46200	Loans Repayments
<b>INTRASTATE TRANSACTIONS:</b>	
47010	State Sales Tax GEN/ISTV
47020	Licenses and FEES/ISTV
47040	Federal Pass THRU/ISTV
47060	Recoveries and Refunds/ISTV
47070	Earnings - Invests/ISTV
47080	Intragovernmental Service/ISTV
47090	Transfers-State Funds

47095	Statewide Indirect Cost Allocation
47100	Other Finance Sources/ISTV
47110	Payroll Checkoffs/ISTV
47120	Payroll Employee Reimburse/ISTV
47130	Payroll Benefits & Deductions
47140	Intragovernmental Transfers
47150	Debt Service/GRF to Other/ISTV
47160	Budget Stabilization Transfer
47170	Loan Repayments/ISTV
<b>PAYROLL EMPLOYEE SHARE:</b>	
48000	PR Deductions

<b>OAKS BUDGET ACCOUNT CHARTFIELDS EXPENSE ACCOUNTS</b>	
Please note that some chartfields may have changed. Please refer to the Expense Account Crosswalk at <a href="http://oaksaccountcodes.obm.ohio.gov/">http://oaksaccountcodes.obm.ohio.gov/</a>	
OAKS	DESCRIPTION
<b>CATEGORY 500</b>	<b>PERSONAL SERVICE-PAYROLL</b>
<b>CLASS 5010</b>	Basic Wages for Work Performed
<b>CATEGORY 510</b>	<b>PURCHASES PERSONAL SERVICES AND OTHER</b>
<b>CLASS 5100</b>	Purchased Personal Services
<b>CLASS 5120</b>	Awards, Prizes, Bonus, and Other
<b>CLASS 5177</b>	ISTV - Training
<b>CATEGORY 520</b>	<b>SUPPLIES AND MAINTENANCE</b>
<b>CLASS 5200</b>	Edible Products & Food Handling
<b>CLASS 5210</b>	Supplies, Materials, & Minor Expenditures
<b>CLASS 5220</b>	Motor Vehicles, Air & Watercraft
<b>CLASS 5230</b>	Travel
<b>CLASS 5240</b>	Information Technology and Shipping
<b>CLASS 5250</b>	Fuels & Utilities
<b>CLASS 5260</b>	Maintenance & Repairs
<b>CLASS 5270</b>	Rentals
<b>CLASS 5277</b>	ISTV – Goods and Services
<b>CLASS 5280</b>	Printing, Binding, & Advertising
<b>CLASS 5290</b>	General and Other Expenses
<b>CATEGORY 530</b>	<b>EQUIPMENT</b>
<b>CLASS 5300</b>	Food Handling Equipment
<b>CLASS 5311</b>	Office Equipment
<b>CLASS 5321</b>	Motor Vehicles

<b>CLASS 5331</b>	Construction, Agricultural, and Groundskeeping Equipment
<b>CLASS 5351</b>	Medical, Laboratory, or Therapeutic Equipment
<b>CLASS 5361</b>	Laundry, Cleaning, Educational, and Recreational Equipment
<b>CLASS 5371</b>	Information Technology/Communications
<b>CLASS 5377</b>	ISTV - Equipment
<b>CLASS 5381</b>	Copying & Printing Equipment
<b>CLASS 5391</b>	Recycled & Other Equipment
<b>CATEGORY 550</b>	<b>SUBSIDIES &amp; SHARED REVENUE</b>
<b>CLASS 5500</b>	Subsidies and Shared Revenue
<b>CLASS 5577</b>	ISTV – Grants, Subsidies, and Shared Revenue
<b>CATEGORY 560</b>	<b>GOODS &amp; SERVICES FOR RESALE</b>
<b>CLASS 5600</b>	Goods for Resale – Pass Thru
<b>CLASS 5677</b>	ISTV – Goods and Service for Resale
<b>CATEGORY 570</b>	<b>CAPITAL ITEMS</b>
<b>CLASS 5700</b>	Capital Items
<b>CLASS 5730</b>	Roads, Highways, & Waterways
<b>CLASS 5770</b>	Information Technology Equipment - Capital
<b>CLASS 5777</b>	ISTV - Capital
<b>CLASS 5780</b>	Infrastructure Grants
<b>CATEGORY 590</b>	<b>JUDGMENTS, SETTLEMENTS, &amp; BONDS</b>
<b>CLASS 5900</b>	Judicial Actions - Payments
<b>CLASS 5910</b>	Debt Services
<b>CLASS 5950</b>	Transfers and Non-Expense
<b>CLASS 5957</b>	Transfers, Non-Expense, Pass-thru ISTV

<b>OAKS BUDGET ACCOUNT CODES OPERATING TRANSFERS</b>	
<b>OAKS</b>	<b>DESCRIPTION</b>
<b>TRANSFERS-IN:</b>	
<b>885000</b>	Oper Transfer In-Liquor
<b>885001</b>	Oper Transfer In-Lottery
<b>885002</b>	Oper Transfer In-Lottery Annuity
<b>885003</b>	Oper Transfer In-State Share
<b>885004</b>	Oper Transfer In-Pub Safety
<b>885500</b>	Oper Transfer In-Other

Appendix B: OAKS Budget Account Chartfields

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<b>885999</b>	Oper Transfer In-Bud Stab Fund
<b>886000</b>	Temporary Transfer In
<b>TRANSFERS-OUT:</b>	
<b>887000</b>	Oper Transfer Out-Liquor
<b>887001</b>	Oper Transfer Out-Lottery
<b>887002</b>	Oper Transfer Out-Lottery Annuity
<b>887003</b>	Oper Transfer Out-State Share
<b>887004</b>	Oper Transfer Out-Pub Safety
<b>887500</b>	Oper Transfer Out-Other
<b>887999</b>	Oper Transfer Out-Bud Stab Fund
<b>888000</b>	Temporary Transfer Out