

State of Rhode Island and Providence Plantations

# Technical Appendix



Fiscal Year 2019

Gina M. Raimondo, Governor

# **Appendix C**

## **Definition of**

### **Categories of**

#### **Expenditures**



## Definition of Categories of Expenditures

### Salary/Wages and Other Compensation and Employee Benefit Programs:

Includes expenditures for salaries, wages, fringe benefits, and workers' compensation costs. The personnel category includes all payments for all individuals employed by the state.

RIFANS		RIFANS	
Natural		Natural	
611000	Regular Wages	625312	Workers' Comp - Denial & Dismissal
611001	Payment of Deferred Furlough Days	625315	Medicare Reimbursement - Home Care
611999	Contract Reserve	625320	Injured Workers' Incentive Payments
612000	Seasonal/Special Salaries/Wages	625400	Workers' Comp - Weekly Payments
614001	Overtime (Budget Only)	625410	Workers' Comp - Dependency Payments
614100	Overtime (1.5)	625420	Workers' Comp - Post Maximum Assistance
614200	Overtime (2.0)	625500	Workers' Comp - Hospital Charges/Nursing Homes/Med Facilities
614300	Overtime (Straight Time)	625510	Workers' Comp - Medicine, Drugs, Braces & Medical Equipment
614400	Holiday Pay	625511	Workers' Comp - Prescriptions
614500	Correctional Officers' Briefing Time	625512	Workers' Comp - Medical Supplies
614600	Overtime: Other (Seasonal)	625513	Workers' Comp - Eye Glasses
616001	Stipend Payments	625515	Medicare Reimbursement - Medicine
616100	Cash Bonuses for HMO Participation	625520	Workers' Comp - Alternative Care
616200	Family Medical Insurance Coverage Waiver Bonus	625521	Workers' Comp - Home Care
616300	Contractual Stipend Payments	625522	Workers' Comp - Alternative Medical Care
616400	Accrued Leave Severance Pay	625523	Workers' Comp - Vocational Rehabilitation
616410	Accrued Leave Severance VRI Payouts	625524	Workers' Comp - Dental
618100	Reimb: Additions To Net Pay	625525	Workers' Comp - Tuition
619000	Payroll and Employee Benefits Accrual	625530	Workers' Comp - Hospital Emergency Room
619999	Payroll Encumbrance	625531	Workers' Comp - Hospital Ambulatory
620100	Employees' Retirement - State Contribution	625532	Workers' Comp - Hospital Inpatient
620110	Employees' Retirement - Defined Contribution Plan	625533	Workers' Comp - Hospital Physical Therapy
620120	Retirement Contribution per RIGL 36-10-2(e)(1)	625534	Workers' Comp - Hospital Diagnostic
620200	Retirement: State Police Troopers (hired after 7-1-87)	625535	Workers' Comp - Hospital Clinic Visit
620201	Retirement: State Police Troop Hired on or before 7-1-87	625536	Workers' Comp - Hospital Bill Review
620300	Retirement: Judges (hired after 12-31-89)	625537	Workers' Comp - Ambulance
620400	Retirement: Teachers	625538	Workers' Comp - Taxi
620500	Retirement: Other	625539	Workers' Comp - Burial
620600	Retirement: Federal Retirement System	625540	Workers' Comp - Nursing Home/Rehab Facility
620700	Retirement: Laborers' International Union Of North America (LIUNA)	625545	Medicare Reimbursement - Medical Facility Care
620800	Pension Expense - GASB 68	625600	Administrative Costs - Worker's Compensation Division
621110	Social Security (FICA) Old Age, Sickness & Disability Insurance Tax	625700	Workers' Compensation - Attorney and Witness Fees
621120	Medicare (FICA) Hospital Insurance Tax	625710	Workers' Comp - Attorney Fees
621130	FICA on Severance Pay	625720	Workers' Comp - Witness Fees
621140	FICA on VRI Payouts	625730	Workers' Comp - Investigations
624110	Employer Cost of Employee Medical Insurance	625740	Workers' Comp - Subpoenas
624120	Employer Cost of Employee Dental Insurance	625750	Workers' Comp - Depositions
624130	Employer Cost of Employee Vision Insurance	625760	Workers' Comp - Filing Costs
624140	Employer Cost of Employee Prescription Insurance	625770	Workers' Comp - Litigation Reimbursement
624210	Medical Care Insurance - Retirees	625800	Workers' Comp - Practitioners Charges
624220	Dental Care Insurance - Retirees	625805	Workers' Comp - Anesthesia
624230	Vision Care Insurance - Retirees	625810	Workers' Comp - Physicians
624240	Prescription Insurance - Retirees	625811	Workers' Comp - Dentist
624300	Health Insurance - Retired Employees (1986 Window)	625815	Workers' Comp - Physical Therapy
624400	Insurance Settlement Account	625816	Workers' Comp - Home Pt/Ot
624500	Disability Insurance (TIAA)	625820	Workers' Comp - Occupational Therapy
624600	Life Insurance	625825	Workers' Comp - Psychological Therapy
624701	Payments To Insurance Providers (For Use By Health Ins Fund Only)	625830	Workers' Comp - Chiropractor
624710	Medical Claims Or Premiums (Payments To Insurance Providers)	625831	Workers' Comp - Acupuncturist
624720	Prescription Claims Or Premiums (Payments To Insurance Providers)	625835	Workers' Comp - Diagnostics
624721	Prescrip Discounts (UHC) For Medigap Eligible (Pmts to ins providers)	625840	Workers' Comp - Independent Medical Exam
624730	Dental Claims Or Premiums (Payments To Insurance Providers)	625845	Workers' Comp - Impartial Medical Exam
624740	Vision Claims Or Premiums (Payments To Insurance Providers)	625850	Workers' Comp - Surgical Centers
624750	Health Administration Expense (Payments To Insurance Providers)	625855	Workers' Comp - Bill Audit
624751	PCORI-Patient Centered Outcome	625860	Workers' Comp - Record Review
624755	Medicare Non-Signup Penalty	625865	Medicare Reimbursement - Practitioners
624760	Medicare Premiums (Payments To Insurance Providers)	625870	Vocational Assessments/Rehabilitation Plans
624765	ACA Reinsurance	625875	Tuition/Education
624770	IBNR (Incurred But Not Reported)	626100	Assessed Fringe Benefits Fund Assessment
624775	Medicare HRA	626110	AFB Exception Rate
624780	Early Retiree Reimbursement Program (ERRP) Costs	626200	Unemployment Compensation - State Employees
624785	Employer Contributions to Health Savings Accounts	626300	Retiree Health Insurance
624790	Cobra Administrative Service Fees	626310	Retiree Health - State Police
624795	EAP Expense	626320	Retiree Health - Judges
625100	Workers' Comp - Regular Cases (Leaves)	626330	Retiree Health - Legislators
625200	Workers' Comp - Assault Cases	626340	Bog Contributions To Fund 66
625300	Workers' Comp - Specific Injury Payment	626400	Miscellaneous Benefits
		626501	Employee Flexible Spend Plan Admin

## Definition of Categories of Expenditures

625301	Workers' Comp - Disfigurement	627000	Uncompensated Leave Day
625302	Workers' Comp - Loss of Use	627100	COLA Deferral
625310	Workers' Comp - Lump Sum Settlements		
625311	Workers' Comp - Commutations		

### Contracted Professional Services:

Expenses include non-personnel expenditures for all consulting and professional services received by State Government.

RIFANS		RIFANS	
Natural		Natural	
631001	Financial Services (Budget Only)	635200	Constable Services/Process Servers
631010	Financial Services: Accounting/Auditing	636001	Medical Services - Non-Client Based (Budget Only)
631020	Financial Services: Investment/Banking	636100	Doctors, Specialists, Medical Consultants, Dentist
631030	Financial Services: Actuary	636200	Hospital Treatment
631040	Financial Services: Economists	636300	Veterinary Services
631050	Financial Services: Other	636400	Laboratory Testing, X-Rays, MRI's
631100	Public Relations Services	636500	Nursing/Convalescent Care and/or Treatment
631200	Management Consultants	636600	Other Medical Services
632001	Information Technology Services	637001	Temporary Services (Budget Only)
632140	Information Technology: Programming	637100	Clerical Services
632150	Information Technology: System Design	637200	Stenographic Services for Court or Public Hearings
632160	Information Technology: System Support	637300	Other Temporary Services
632170	Information Technology: Database Administration	638001	Buildings and Grounds keeping Services
632180	Information Technology Services: General	638100	Cleaning of Buildings/Offices (Janitorial Services)
633001	Training And Educational Services (Budget Only)	638200	Extermination Services
633100	Training and Educational Services	638300	Lawn Maintenance and Groundskeeping
633200	Seminars and Conferences	638400	Other Building and Grounds Services
633300	Training Consultants	639001	Other Contracted Professional Services (Budget Only)
634001	Design, Engineering, Surveying And Environ Svcs (Budget Only)	639100	Honorariums
634100	Engineering Services	639200	Interpreters/Translators
634200	Architectural Services	639300	Appraisers/Title Examiners
634300	Surveyor Services	639400	Records Management
634400	Environmental Services	639500	Security Services
634500	Other Design, Engineering, Survey and Environmental Services	639600	Fire Protection Services
635001	Legal Services (Budget Only)	639700	University/College Services
635110	Legal Services: Special Counsel	639720	University/College Bond Fees
635120	Legal Services: Contracts	639800	Communications and Media Related Services
635130	Legal Services: Labor Relations	639900	Other Professional Services
635140	Legal Services: Expert Witnesses	639993	Oracle Inventory Org Only
635150	Legal Services: General/Other	639999	5.5 Percent Contractor Legislation

### Operating Supplies and Expenses:

Expenses include non-personnel expenditures for operations of state government including maintenance and non-fixed equipment (capital outlay).

One exception is the treatment of medicine and drug expenditures for the pharmaceutical assistance program, which are reflected as grants and benefits.

RIFANS		RIFANS	
Natural		Natural	
640001	Building-Relating Maintenance and Repairs	644130	Fuel: Oil #4
640100	Building Maintenance and Repairs	644140	Fuel: Oil #6 - Bunker 'C'
640110	HVAC Maintenance	644200	Fuel: Coal (used for heating purposes)
640120	Elevator Maintenance	644300	Fuel: Natural Gas (used for heating purposes)
640130	Fire and Safety Maintenance	644400	Fuel: Gasoline/Diesel Fuel
640200	Grounds Maintenance	644510	Electricity - Direct Payments to Utilities
640300	Energy Conservation Expenses	644520	Electricity - Central Utilities Fund (ISF use only)
640400	Waste Disposal	644521	Electricity - Payments to Utilities
641000	Non-Building Related Maintenance And Repairs	644522	ISF Overhead/Service Charges
641001	Building-Related Maintenance And Repairs (Budget Only)	644600	Steam
641100	Maintenance/Repairs: Vehicles	644610	Fuel: Wood Chips
641200	Maintenance/Repairs: Computer Equipment	644700	Water - Expenditures for Water Consumption
641300	Maintenance/Repairs: Software Maintenance Agreements	644800	Sewer Use Charges
641400	Maintenance/Repairs: Office Equipment	645100	Rental: Clothing and Linens
641500	Maintenance/Repairs: Medical Equipment	645200	Rental/Lease: Equipment
641600	Maintenance/Repairs: Other Equipment	645300	Rental/Lease: Property
642001	Roads/Bridges/Parking Lot Expenses (Budget Only)	645310	Rental of Outside Property
642100	Snowplowing and Sanding Expenses	645320	Rental of State Owned Property
642200	Road Maintenance and Repairs Expenses	645400	Rental/Lease: Vehicles
642300	Striping Expenses	645510	Lease Financing - Principal
642400	Safety Expenses	645520	Lease Financing - Interest
642500	Paving Supplies/Expenses	646100	Travel & Transportation: State Wards/Clients
642600	Signage/Sign Painting/Lettering	646200	Mileage Allowance - Personally Owned Vehicles
642700	Freight Rail Improvement Project (FRIP)	646301	Out-Of-State Travel (Budget Only)
642999	Transfer of RIDOT Operational Expenses	646310	Out-of-State Travel: Transportation
643010	Clothing and Accessories	646320	Out-of-State Travel: Lodging
643011	Staff Clothing, Uniforms, and Clothing Accessories	646325	Out-of-State Travel: Per Diem
		646330	Out-of-State Travel: Registrations

## Definition of Categories of Expenditures

643012	Client Clothing, Uniforms and Clothing Accessories	646340	Out-of-State Travel: Other
643013	Safety Garments & Implements	646400	Other Travel-related Costs
643020	Linen and Laundry Expenses	647100	Information Technology Charges (DoIT ISF)
643021	Central Laundry (BHDDH - ISF use only)	647110	ISF Overhead/Service Charges
643030	Food	647120	Direct Services (Programming, etc.)
643040	Agricultural, Horticultural And Fishery Supplies	647130	Seat License (flat fee per staff member)
643110	Office Supplies and Equipment (less than \$5000)	647140	Maintenance Contracts
643120	Computer Supplies and Software and Equipment (less than \$5,000)	647141	RIEMA - Federal Reimbursements to Other Agencies
643130	Janitorial Supplies	647150	Computer Replacement
643140	Kitchen/Household Supplies & Equip	647160	Hardware
643150	Program Supplies and Equipment (less than \$5000)	647200	Human Resources Service Centers
643160	Security/Safety Supplies	647300	Facilities Management Charges (Facilities ISF)
643170	Military Supplies	647310	ISF Overhead/Service Charges
643180	Building/Plant/Machinery Supplies and Equipment	647320	Lease Payments (based on square footage)
643190	Landscaping Supplies and Equipment (less than \$5000)	647330	Special Services
643200	Dues and Fees	647401	State Fleet (ISF)
643300	Subscriptions	647410	State Fleet Fuel
643401	Postal, Freight And Delivery Services (Budget Only)	647420	State Fleet: Vehicle Repairs
643410	Postage and Postal Services	647430	State Fleet: Overhead
643420	Express Delivery	647500	Surplus Property (ISF)
643430	Freight	647600	Legal Services (Central Legal use only)
643440	Central Mail Processing (ISF use only)	647700	Correctional Industries (ISF use only)
643441	Postage Charges (ISF use only)	647800	Central Warehouse (DOC - ISF use only)
643442	ISF Overhead/Service Charges	647900	Internal Agency IT Charges
643500	Records Storage/Retrieval Costs (Records Center Charges)	648100	Telephone and Telegraph Services
643510	Records Storage and Retrieval Costs	648110	Central Telephone Services (CENTREX)
643520	ISF Overhead/Service Charges	648111	Telephone Charges
643610	Advertising	648112	ISF Overhead/Service Charges
643611	Print Advertising	648200	Telephone - Cellular and Mobile
643612	Radio Advertising	648300	Pager (Beeper) Systems
643613	Television Advertising	648400	Internet Services
643614	Other Advertising	648500	Maintenance/Repairs: Communication Systems
643615	Agent's Materials - Lottery	648600	Cable Television
643616	Media Placement Fees	649110	Fees: Notary Public
643620	Printing - Outside Vendors	649120	Fees: Single Audit
643621	Printing Services Provided by State Agencies	649130	Fees: Bonds and Notes (Cost of Issuance)
643700	Miscellaneous Expenses	649135	Fees: Underwriters Discount
643710	Staff Training	649140	Fees: Food Stamp Transaction Costs
643715	Staff Tuition Reimbursement	649150	Fees: Credit Card Processing Fee
643720	Lottery Commission Payments	649160	Fees: Miscellaneous
643730	Temporary Easements (DOT)	649170	Fees: ARRA Administrative Fee
643731	Temporary Easements (DOT) Non-Reportable	649180	Fees: Drivers Licensing Imaging
643740	Loan Repayment State Fleet Revolving Fund	649190	Fees: Bank Analysis Charges
643799	Statewide Savings Offset	649310	Interest: CMAA
643801	Insurance (Budget Only)	649320	Interest: Late Payments
643810	Insurance: Property/Casualty/Liability	649330	Interest: Earnings
643820	Insurance: Professional and Occupational	649390	Discount Paid Upon Issuance of Bonds and COPS
643830	Insurance: Cost Reimbursement	649400	Refunds, Bad Debt and Other Non-Expense Items
643910	Pharmaceuticals	649401	Unclaimed Property Change in Liability
643920	Medical Supplies (non-Rx)	649500	Indirect Cost Assessments on Federal Accounts
643930	Central Pharmacy (BHDDH - ISF use only)	649600	Inventory Purchases for Internal Service (Rotary) Funds
643931	Pharmaceuticals	649700	Retiree Health Subsidy
643932	Medical Supplies (non-Rx)	649800	Rate Reimbursement Charge
643933	ISF Overhead/Service Charges	649900	PY Federal Adjust (Source O2 Only) =>\$250,000
643940	Medicare Part D	649999	Debt service Offset
643998	Transfer Excess Revenue - ERS	650001	Stipends and Benefits
644101	Fuel: Oil	650100	Inmate Payroll
644110	Fuel: Oil #1 - Kerosene	650200	Client/Resident Stipends
644120	Fuel: Oil #2 - Home Heating Oil	650300	Miscellaneous Benefits/Subsidies

### Assistance and Grants:

Includes all grants and benefits to individuals or organizations without taxing authority, either direct or through reimbursements to cities and towns for public assistance, and grants to other entities, such as private non-profit providers. Certain retirement pensions for retired employees are also included. This category includes expenditures in the Medicaid program for services and supplies, direct public assistance for client services in the human service agencies.

#### RIFANS

Natural	
651101	Direct Public Assistance
651110	Public Assistance: Medical
651120	Public Assistance: Subsistence
651125	Drug Rebates
651130	SSI Federal Reimbursement
651201	Indirect Public Assistance
651210	Payment of Provider Assessment

#### RIFANS

Natural	
653201	Medical Services for Clients
653210	Dental Services
653220	Nursing/Convalescent Services
653230	Veterinary Services
653240	Disability Determination
653250	Outpatient Services
653260	Inpatient Services
653270	Testing Services

## Definition of Categories of Expenditures

651220	Interfund Transfer/Provider Assessment	653280	Habilitative/Rehabilitative Services
651230	Taxable Medicaid Payments via MMIS	653290	Counseling Services
651240	Non-Taxable Medicaid Payments via MMIS	653301	Legal Services for Clients
651250	Subsidy Programs: State Dependents and Delinquents	653310	Guardian Ad Litem Services
651260	Subsidy Program: RI Pharmaceutical Assistance To The Elderly	653320	Defense of Indigents
651300	MMIS Parent Account	653401	Placement Services for Clients
652110	Retirement Pensions: State Police	653410	Residential Services
652120	Pensions: Judges	653420	Foster Care Payments
652130	Retirement Pensions: Teachers	654100	Grants
652140	Retirement Pensions: Municipal Police and Fire Pensions	654110	Legislative Grants
652150	Supplemental Pension - Early Retirement (83H-5149, Sub. A., Article VI)	654115	Community Service Legislative Grants
652500	Other Pensions and Retirement	654130	Payments of Sub-awards
653101	Client Services (Budget Only)	654200	Public Finance of Election Campaigns
653110	Social Services for Clients	654300	Non-State SDA Payments (Dept. of Labor and Training)
653120	Substance Abuse Services	654400	Non-Taxable Claims, Settlements, Judgments
653130	Education Services	654500	Taxable Claims, Settlements, Judgments and Torts
653140	Rent Payments for Clients	654600	HTCF-Payments to Nonprofit Partners
653190	Other Client Services	655000	Scholarships/Loans/Ed. Grants

### Capital Purchases and Equipment:

Includes expenditure codes for building renovations and repairs, land acquisition, construction in progress, motor vehicle an equipment purchases, computer equipment and leaseholds.

#### RIFANS

Natural	
660001	Capital Budget (RICAP and Bond Accounts)
660010	Building Renovations and Repairs
660020	Plumbing Renovations and Repairs
660030	Electrical Renovations and Repairs
660040	Land Improvements
660045	Environmental Remediation
660050	Architectural and Engineering Services
660095	Expenses Under The Capitalization Limit
660099	Capital Lease Offset Account
660101	Lawn, Landscape and Grounds Maintenance Equipment
661101	Property Acquisition: Land
661104	Property Acquisition: Land (Non-reportable)
661131	Non-Depreciable Land Improvements
661141	Depreciable Land Improvements
661201	New Construction/Acquisition: Building
661211	Building Renovations & Improvements (1 FY & =>\$1M)
661221	Leasehold Improvements (1 FY & =>\$1M)
661231	Historic Buildings
661241	Buildings And Other Structures (Less Than \$100,000)
661302	Construction in Progress
661351	Architecture and Engineering - CIP
661361	Consultant Services - Computer Systems Development
661402	Works of Art, Historic Treasures and Memorabilia
661410	Works of Art, Historic Treasures and Memorabilia (Less than \$5,000)
661501	Motor Vehicles
661521	Vehicles: Trailer

#### RIFANS

Natural	
661522	Vehicles: Heavy Equipment
661601	Aircraft, Boats and Related Equipment
661605	Furniture and Equipment
661701	Computer Equipment (\$500 to \$4,999)
661711	Computers And Computer Equipment (\$5,000 or greater)
661801	Rights Of Way/Development Rights
661802	Rights Of Way/Development Rights Non-Reportable
661811	Easements (RIDOT Use Only)
661821	Computer User Licenses (One time purchase, =>\$1M)
661831	Computer Software (One time purchase, =>\$1M)
661902	Architecture And Engineering (RIDOT Use Only)
661910	Infrastructure (RIDOT Use Only)
661999	Reimbursement from SFRLF
662150	Capital Lease
663001	Depreciation Exp - Land & Land Improvements
663002	Depreciation Exp - Building, Renovations, Improvements
663004	Depreciation Exp - Art, Historical Treasures & Memorabilia
663005	Depreciation Exp - Motor Vehicles & Auto Service Equipment
663006	Depreciation Exp - Furniture & Equipment
663007	Depreciation Exp - Computers & Software
663008	Depreciation Exp - Intangibles
663009	Depreciation Exp - Infrastructure
663101	Depreciation Exp - Land Improvements
663108	Depreciation Exp - Computer license & software
669998	Clear Asset Clearing Balances
669999	Loss On Disposition of Capital

### Aid to Local Units of Government

Includes aid and payments to local governmental units, which are generally in the form of grants. This includes grant payments made by the Departments of Administration, Revenue and Elementary and Secondary Education to local libraries and local school departments. Local governmental entities include all local subdivisions with governing and taxing authority.

#### RIFANS

Natural	
671100	Community Aid
671110	Appropriated Aid
671120	Pass-Thru Aid
671200	Education Aid

#### RIFANS

Natural	
671300	Retirement: Teachers
671310	Retirement: Teachers Defined Contribution
671320	Retirement Contribution per RIGL 36-10-2(e)(2)

### Debt Service:

Includes fixed charges for principal and interest on general obligation bonds, revenue bonds, bonds of the colleges and universities and all other state borrowing.

#### RIFANS

Natural	
649999	Debt Service Offset
681100	Principal: General Obligation: Serial Bonds
681200	Principal: General Obligation: CABS

#### RIFANS

Natural	
682700	Interest: Non-G.O. Debt Service
682701	Accrued Interest TSFC
682702	Accreted Interest TSFC
683100	Deferral Of Premium/Discount

## Definition of Categories of Expenditures

681300	Principal: Revenue Bonds - RIRBA	683150	Deferral Of Premium/Discount - TSFC
681400	Principal: College/University Debt Service	683200	Amortization Of Premium/Discount
681500	Principal: Certificates of Participation	683250	Amortization Of Premium/Discount - TSFC
681600	Principal: Short Term Borrowing	683500	Interest-Balancing Entry For Principal Paid By Others-FAOSB only
681700	Principal: Non-G.O. Debt Service	683600	Deferral Of Refunding Costs
682100	Interest: Serial Bonds	683700	Amortization of Refunding Costs
682200	Interest: CABS	684100	Accounts Receivable Realized Loss
682300	Interest: Revenue Bonds - RIRBA	694120	Escrow Principal
682400	Interest: College/University Debt Service	694130	Escrow Interest
682500	Interest: Certificates of Participation		
682600	Interest: Short Term Borrowing		

### Operating Transfers and Other Financing Uses:

Reflects the transfer of funds between different funds and to component units of state government.

#### RIFANS

##### Natural

691110	Transfers to: General Fund
691120	Transfers to: ISTE A Fund
691121	Transfers to: Mission 360 Fund
691125	Transfers to: RIPRC Fund
691140	Transfers to: TDI Fund
691150	Transfers to: Permanent School Fund
691160	Transfers to: Debt Service Fund
691170	Transfers to: Bond Capital Fund
691180	Transfers to: Clean Water Trust Fund
691190	Transfers to: COPS Fund
691195	Transfers to: RIRBA
691200	Transfers to: Lottery Fund
691210	Transfers to: Correctional Industries
691220	Transfers to: ERS Fund
691230	Transfers to: State Police Retirement
691240	Transfers to: Judicial Retirement
691250	Transfers to: MERS Fund
691260	Transfers to: Employment Security
691280	Transfers to: Economic Policy Council
691290	Transfers to: Convention Center Authority
691300	Transfers to: GARVEE Fund
691310	Transfers to: Assessed Fringe Benefits
691320	Transfers to: Tobacco Trust Fund
691330	Transfers to: TSFC
691331	Transfers to: TSFC Debt Service
691332	Transfers to: TSFC from General Fund
691340	Transfer to: Surplus Property
691350	Transfer to: Automotive Maintenance
691360	Transfer to: Central Utilities
691370	Transfer to: Energy Revolving
691380	Transfer to: Central Mail
691390	Transfer to: Centrex

### Miscellaneous:

#### RIFANS

##### Natural

699200	Authorized Red Balances
699300	Balance Forward Adjustments
699400	Unemployment Insurance Paid to Other States
699480	Transfer To Health Ins Retiree
699998	New Year Requisitions only
699999	Loss on Disposition of Capital Assets

#### RIFANS

##### Natural

691400	Transfer to: Howard Communications
691410	Transfer to: Central Pharmacy
691420	Transfer to: Central Laundry
691430	Transfer to: Central Distribution
691440	Transfer to: Records Center
691450	Transfer to: Health Insurance Fund
691460	Transfer to: Federal Surplus Property
691470	Transfers to: RICAP
691480	Transfers to: Health Ins Retirees
691485	Transfers to: Historic Tax Credit Financing Fund
691490	Transfers to: State Fleet Revolving Loan Fund
691495	Transfers to: Employer Pension Contribution
691500	Transfers to: Fund 28 - I-195 RDC Fund
692110	Transfers to: URI
692120	Transfers to: RIC
692130	Transfers to: CCRI
692140	Transfers to: Central Falls School District
692145	Transfers to: The Met Center
692150	Transfers to: RI Commerce Commission
692170	Transfer To CU-DHEA
692180	Transfers to: RIPTA
692200	Transfers to: RI College Crusade
692210	Transfers to: Narragansett Bay Commission
692220	Transfers to: RIHMFC
692230	Transfers to: RI Infrastructure Bank
692250	Transfers to: RIPRC
692270	Transfers to: Quonset Development Corp
692280	Transfers to: RI Resource Recovery Corp
692285	Transfers to: RITBA
692290	Transfers to: RIAC
695295	Transfers to: I-195 Redevelop. District Commission
692300	Transfers to: RIHEBC



