

State of Rhode Island and Providence Plantations

# Budget



## Fiscal Year 2017

Technical Appendix

Gina M. Raimondo, Governor

# **Definition of Categories of Expenditures**



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**Definition of Categories of Expenditures**


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Generally, the amounts reflected in the categories of expenditures in the *FY 2017 Executive Summary* and in the *FY 2017 Budget* were derived by identifying amounts spent or budgeted in certain budget object codes. The transition from the Rhode Island State Automated Information Link system (RISAIL) to the Rhode Island Financial Accounting Network System (RIFANS) on July 1, 2006, provided opportunity to classify expenditures in hierarchical order of major categories. Each category is described in the following sections with the associated natural codes listed below.

**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**
**Natural**

611000	Regular Wages
611001	Payment of Deferred Furlough Days
611999	Contract Reserve
612000	Seasonal/Special Salaries/Wages
614001	Overtime
614100	Overtime (1.5)
614200	Overtime (2.0)
614300	Overtime (Straight Time)
614400	Holiday Pay
614500	Correctional Officers' Briefing Time
614600	Overtime: Other (i.e. Seasonal)
616001	Stipend Payments
616100	Cash Bonuses for HMO Participation
616200	Family Medical Insurance Coverage Waiver Bonus
616300	Contractual Stipend Payments
616400	Accrued Leave Severance Pay
619000	Payroll and Employee Benefits Accrual
620100	Employees' Retirement - State Contribution
620110	Employees' Retirement - Defined Contribution Plan
620200	Retirement: State Police Troopers (hired after 7-1-87)
620300	Retirement: Judges (hired after 12-31-89)
620400	Retirement: Teachers
620500	Retirement: Other
620600	Retirement: Federal
620700	Retirement: Laborers' International Union of North
621110	Social Security (FICA) Old Age, Sickness and Disab
621120	Medicare (FICA) Hospital Insurance Tax
621130	FICA on Severance Pay
621600	Retirement: Federal Retirement System
624110	Employer Cost of Employee Medical Insurance
624120	Employer Cost of Employee Dental Insurance
624130	Employer Cost of Employee Vision Insurance
624140	Employer Cost of Employee Prescription Insurance
624210	Medical Care Insurance - Retirees
624220	Dental Insurance - Retirees
624230	Vision Care Insurance - Retirees
624240	Prescription Insurance - Retirees
624300	Health Insurance - Retired Employees (1986 Window)
624400	Insurance Settlement Account
624500	Disability Insurance (TIAA)
624600	Life Insurance
624700	Health Insurance Fund
624710	Medical Claims/Premiums
624720	Prescription Claims/Premiums

**RIFANS**
**Natural**

625410	Workers' Compensation Payments - Dependency
625420	Workers' Compensation Payments - Post Maximum
625500	Workers' Compensation Payments - Hospital Charges/
625510	Workers' Compensation Payments - Medicine, Drugs,
625511	Workers' Compensation - Prescriptions
625512	Workers' Compensation - Medical Supplies
625515	Medicare Reimbursement - Medicine
625520	Workers' Compensation Payments - Alternative Care
625521	Home Care
625522	Alternative Medical Care
625523	Vocational Rehabilitation
625524	Dental
625530	Workers' Comp - Hospital Emergency Room
625531	Workers' Comp - Hospital Ambulatory
625532	Workers' Comp - Hospital Inpatient
625533	Workers' Comp - Hospital Physical Therapy
625534	Workers' Comp - Hospital Diagnostic
625535	Workers' Comp - Hospital Clinic Visit
625536	Workers' Comp - Hospital Bill Review
625537	Workers' Comp - Ambulance
625538	Workers' Comp - Taxi
625539	Workers' Comp - Burial
625545	Medicare Reimbursement - Medical Facility Care
625600	Administrative Costs - Worker's Compensation Divis
625700	Workers' Compensation - Attorney and Witness Fees
625710	Workers' Comp - Attorney Fees
625720	Workers' Comp - Witness Fees
625730	Workers' Comp - Investigations
625740	Workers' Comp - Subpoenas
625750	Workers' Comp - Depositions
625760	Workers' Comp - Practitioners
625800	Workers' Compensation - Practitioners Charges
625805	Workers' Comp - Anesthesia
625810	Workers' Comp - Physicians
625811	Workers' Comp - Dentist
625815	Workers' Comp - Physical Therapy
625820	Workers' Comp - Occupational Therapy
625825	Workers' Comp - Psychological Therapy
625830	Workers' Comp - Chiropractor
625831	Workers' Comp - Acupuncturist
625835	Workers' Comp - Diagnostics
625840	Workers' Comp - Independent Medical Exam
625845	Workers' Comp - Impartial Medical Exam
625850	Workers' Comp - Surgical Centers

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**Definition of Categories of Expenditures**


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624721	Prescription Discounts/Medigap	625855	Workers' Comp - Bill Audit
624730	Dental Claims/Premiums	625860	Workers' Comp - Record Review
624740	Vision Claims/Premiums	625865	Medicare Reimbursement - Practitioners
624750	Health Admin Exp	625870	Vocational Assessments/Rehabilitation Plans
624760	Medicare Premiums	625875	Tuition/Education
624770	Included But not Reported	626100	Assessed Fringe Benefits Fund Assessment
624780	Early Retiree Reimbursement Program (ERRP) costs	626110	AFB Exception Rate
624790	Cobra Administrative Service Fees	626200	Unemployment Compensation - State Employees
625100	Workers' Compensation Payments - Regular Cases	626300	Retiree Health Insurance
625200	Workers' Compensation Payments - Assault Cases	626310	Retiree Health - State Police
625300	Workers' Compensation Payments - Specific Injury	626320	Retiree Health - Judges
625301	Workers' Compensation - Disfigurement	626330	Retiree Health - Legislators
625302	Workers' Compensation - Loss of Use	626400	Miscellaneous Benefits
625310	Workers' Compensation Payments - Lump Sum	626410	TIAA/CREF Retiree Health
625311	Workers' Compensation - Commutations	626500	Unreserved Resources
625312	Workers' Compensation - Denial & Dismissal	626501	Emp Flexible Spend Plan Admin
625315	Medicare Reimbursement - Home Care	627000	Uncompensated Leave Day
625320	Injured Workers' Incentive Payments	627100	COLA Deferral
625400	Workers' Compensation Payments - Weekly Payments		

***Contracted Professional Services:***

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

**RIFANS**
**Natural**

631001	Financial Services
631010	Financial Services: Accounting/Auditing
631020	Financial Services: Investment/Banking
631030	Financial Services: Actuary
631040	Financial Services: Economists
631050	Financial Services: Other
631100	Public Relations Services
631200	Management Consultants
632001	Information Technology Services
632140	Information Technology: Programming
632150	Information Technology: System Design
632160	Information Technology: System Support
632170	Information Technology: Database Administration
632180	Information Technology Services: General
633001	Training and Educational Services
633100	Training and Educational Services
633200	Seminars and Conferences
633300	Lecturers and Training Consultants
634001	Design, Engineering, Surveying and Environmental S
634100	Engineering Services
634200	Architectural Services
634300	Surveyor Services
634400	Environmental Services
634500	Other Design, Engineering, Survey and Environ. Ser
634510	Fuel: Oil #1 - Kerosene
635001	Legal Services
635110	Legal Services: Special Counsel
635120	Legal Services: Contracts
635130	Legal Services: Labor Relations

**RIFANS**
**Natural**

635140	Legal Services: Expert Witnesses
635150	Legal Services: General/Other
635200	Constable Services/Process Servers
636001	Medical Services (non-client based)
636100	Doctors, Specialists, Medical Consultants, Dentist
636200	Hospital Treatment
636300	Veterinary Services
636400	Laboratory Testing, X-Rays, MRI's
636500	Nursing/Convalescent Care and/or Treatment
636600	Other Medical Services
637001	Temporary Services
637100	Clerical Services
637200	Stenographic Services for Court or Public Hearings
637300	Other Temporary Services
638001	Buildings and Grounds keeping Services
638100	Cleaning of Buildings/Offices (Janitorial Services)
638200	Extermination Services
638300	Lawn Maintenance and Grounds keeping
638400	Other Building and Grounds Services
639001	Other Contracted Professional Services
639100	Honorariums
639200	Interpreters/Translators
639300	Appraisers/Title Examiners
639400	Records Management
639500	Security Services
639600	Fire Protection Services
639700	University/College Services
639800	Communications and Media Related Services
639900	Other Professional Services

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## Definition of Categories of Expenditures

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### *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 Natural**

640001 Building-Relating Maintenance and Repairs  
 640100 Building Maintenance and Repairs  
 640200 Grounds Maintenance  
 640300 Energy Conservation Expenses  
 640400 Waste Disposal  
 641001 Non-Building Related Maintenance and Repairs  
 641100 Maintenance/Repairs: Vehicles  
 641200 Maintenance/Repairs: Computer Equipment  
 641300 Maintenance/Repairs: Software Agreements  
 641400 Maintenance/Repairs: Office Equipment  
 641500 Maintenance/Repairs: Medical Equipment  
 641600 Maintenance/Repairs: Other Equipment  
 642001 Roads/Bridges/Parking Lot Expenses  
 642100 Snowplowing and Sanding Expenses  
 642200 Road Maintenance and Repairs Expenses  
 642300 Striping Expenses  
 642400 Safety Expenses  
 642500 Paving Supplies/Expenses  
 642600 Signage/Sign Painting/Lettering  
 642700 FRIP Expenses  
 643010 Clothing and Accessories  
 643011 Staff Clothing, Uniforms, and Clothing Accessories  
 643012 Client Clothing, Uniforms and Clothing Accessories  
 643013 Safety Garments & Implements  
 643020 Linen and Laundry Expenses  
 643021 Central Laundry (MHRH ISF - for ISF use only)  
 643030 Food  
 643040 Agricultural Supplies  
 643110 Office Supplies and Equipment (less than \$5000)  
 643120 Computer Supplies and Software and Equipment (less  
 643130 Janitorial Supplies  
 643140 Kitchen/Household Supplies & Equip  
 643150 Program Supplies and Equipment (less than \$5000)  
 643160 Security/Safety Supplies  
 643170 Military Supplies  
 643180 Building/Plant/Machinery Supplies and Equipment  
 643190 Landscaping Supplies and Equipment (less than \$500  
 643200 Dues and Fees  
 643300 Subscriptions  
 643401 Postal, Freight and Delivery Services  
 643410 Postage and Postal Services  
 643420 Express Delivery  
 643430 Freight  
 643440 Central Mail Processing ISF (for ISF use only)  
 643441 Postage Charges  
 643442 ISF Overhead/Service Charges  
 643500 Records Storage/Retrieval Costs (Records Center Ch  
 643510 Records Storage and Retrieval Costs  
 643520 ISF Overhead/Service Charges  
 643610 Advertising

#### **RIFANS Natural**

644300 Fuel: Natural Gas (used for heating purposes)  
 644400 Fuel: Gasoline/Diesel Fuel  
 644510 Electricity - Direct Payments to Utilities  
 644520 Electricity - Central Utilities Fund (for ISF use )  
 644521 Electricity - Payments to Utilities  
 644522 ISF Overhead/Service Charges  
 644600 Steam  
 644700 Water - Expenditures for Water Consumption  
 644800 Sewer Use Charges  
 645100 Rental: Clothing and Linens  
 645200 Rental/Lease: Equipment  
 645300 Rental/Lease: Property  
 645310 Rental of Outside Property  
 645320 Rental of State Owned Property  
 645400 Rental/Lease: Vehicles  
 645510 Lease Financing - Principal  
 645520 Lease Financing - Interest  
 646100 Travel & Transp: State Wards/Clients  
 646200 Mileage Allowance - Personally Owned Vehicles  
 646301 Out-of-State Travel  
 646310 Out-of-State Travel: Transportation  
 646320 Out-of-State Travel: Lodging  
 646330 Out-of-State Travel: Registrations  
 646340 Out-of-State Travel: Other  
 646400 Other Travel-related Costs  
 647100 Information Technology Charges (DOIT ISF)  
 647110 ISF Overhead/Service Charges  
 647120 Direct Services (Programming, etc.)  
 647130 Seat License (flat fee per staff member)  
 647140 Maintenance Contracts  
 647150 Computer Replacement  
 647160 Hardware  
 647200 Human Resources Service Centers  
 647300 Facilities Management Charges (Facilities ISF)  
 647310 ISF Overhead/Service Charges  
 647320 Lease Payments (based on square footage)  
 647330 Special Services  
 647401 State Fleet (ISF)  
 647410 State Fleet Fuel  
 647420 State Fleet: Vehicle Repairs  
 647430 State Fleet: Overhead  
 647500 Surplus Property ISF  
 647600 Legal Services (Central Legal Office - for central  
 647700 Correctional Industries (for ISF use only)  
 647800 Central Warehouse (DOC - for ISF use only)  
 647900 Internal Agency IT Charges  
 648100 Telephone and Telegraph Services  
 648110 Central Telephone Services (CENTREX)  
 648111 Telephone Charges  
 648112 ISF Overhead/Service Charges

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**Definition of Categories of Expenditures**


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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
643620	Printing - Outside Vendors	649110	Fees: Notary Public
643621	Printing Services Provided by State Agencies	649120	Fees: Single Audit
643700	Miscellaneous Expenses	649130	Fees: Bonds and Notes (Cost of Issuance)
643710	Staff Training	649140	Fees: Food Stamp Transaction Costs
643720	Lottery Commission Payments	649150	Fees: Credit Card Processing Fee
643730	Temporary Easements (DOT)	649160	Fees: Miscellaneous
643740	Loan Repayment Revolving Bond Fund	649170	Fees: ARRA Administrative Fee
643799	Statewide Savings Offset	649180	Fees: Drivers Licensing Img
643801	Insurance	649310	Interest: CMIA
643810	Insurance: Property/Casualty/Liability	649320	Interest: Late Payments
643820	Insurance: Professional and Occupational	649330	Interest: Earnings
643830	Insurance: Cost Reimbursement	649390	Discount Raid Upon Issuance of Bonds and COPS
643910	Pharmaceuticals	649400	Refunds, Bad Debt and Other Non-Expense Items
643920	Medical Supplies (non-Rx)	649401	Unclaimed Property Change in Liability
643930	Central Pharmacy (MHRH ISF - for ISF use only)	649500	Indirect Cost Assessments on Federal Accounts
643931	Pharmaceuticals	649600	Inventory Purchases for Internal Service Funds (Rot
643932	Medical Supplies (non-Rx)	649700	Retiree Health Subsidy
643933	ISF Overhead/Service Charges	649800	Rate Reimbursement Charge
643940	Medicare Part D	649900	Federal Expenditures Incurred in Prior FY's
644101	Fuel: Oil	649999	Debt Service Offset
644110	Fuel: Oil #1 - Kerosene	650001	Stipends and Benefits
644120	Fuel: Oil #2 - Home Heating Oil	650100	Inmate Payroll
644130	Fuel: Oil #4	650200	Client/Resident Stipends
644140	Fuel: Oil #6 - Bunker 'C'	650300	Misc Benefits/Subsidies
644200	Fuel: Coal (used for heating purposes)		

**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 and payments for client services in the human service agencies.

**RIFANS**
**Natural**

651101	Direct Public Assistance
651110	Public Assistance: Medical
651120	Public Assistance: Subsistence
651130	SSI Federal Reimbursement
651201	Indirect Public Assistance
651210	Payment of Provider Assessment
651220	Interfund Transfer/Provider Assessment
651230	Taxable Medicaid Payments via MMIS

**RIFANS**
**Natural**

653220	Nursing/Convalescent Services
653230	Veterinary Services
653240	Disability Determination
653250	Outpatient Services
653260	Inpatient Services
653270	Testing Services
653280	Habilitative/Rehabilitative Services
653290	Counseling Services

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**Definition of Categories of Expenditures**


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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	653320	Defense of Indigents
652110	Retirement Pensions: State Police	653401	Placement Services for Clients
652120	Pensions: Judges	653410	Residential Services
652130	Retirement Pensions: Teachers	653420	Foster Care Payments
652140	Retirement Pensions: Municipal Police and Fire Pen	654100	Grants
652150	Supplemental Pension - Early Retirement (83H-5149,	654110	Legislative Grants (Letters of Intent)
652500	Other Pensions and Retirement	654120	Other Grants
653101	Client Services	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	655000	Scholarships/Loans/Ed. Grants
653201	Medical Services for Clients	659910	Grants - Other - Non - Taxable
653210	Dental Services		

**Capital Purchases and Equipment:**

Includes expenditure codes for building renovations and repairs, land acquisition, construction in progress, motor vehicle and 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	Other
660101	Lawn, Landscape and Grounds Maintenance Equipment
661101	Land
661131	Non-Depreciable Land Improvements
661141	Depreciable Land Improvements
661201	Buildings and Other Structures
661202	Architecture and Engineering - Capital Improvement
661211	Building Renovations and Improvements - Minimum \$2
661221	Leasehold Improvements - Minimum \$250,000
661231	Historic Buildings
661241	For Accounts and Control Use Only
661251	Buildings and Other Structures ( Less than \$250,000)
661302	Construction in Progress
661351	Architecture and Engineering - CIP
661361	Consultant Services - Computer Systems Development
661402	Works of Art, Historic Treasures and Memorabilia

**RIFANS**
**Natural**

661501	Motor Vehicles
661521	Trailers
661522	Heavy Equipment
661601	Aircraft, Boats and Related Equipment
661605	Furniture and Equipment
661701	Computer Equipment (\$500 to \$4,999)
661711	Computer Equipment (>\$5,000)
661801	Land Rights/Development of Rights/Rights of Way
661811	Temporary Easements
661821	Computer User Licenses (\$1,000,000 or more)
661831	Computer Software (>\$1,000,000)
661902	A&E - CIP (DOT Use Only)
661910	Infrastructure (DOT Use Only)
661999	Reimbursement from Fund 58
662150	Capital Lease
663001	Depreciation Expense - Land & Land Improvements
663002	Depreciation Exp - Building, Renovations, Improvements
663004	Depreciation Exp - Art, Historical Treasures
663005	Depreciation Exp - Motor Vehicles
663006	Depreciation Exp - Furniture & Equipment
663007	Depreciation Exp - Computers & Software
663008	Depreciation Exp - Intangibles
663009	Depreciation - Infrastructure

**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.

671100	Community Aid	671200	Education Aid
671110	Appropriated Aid	671300	Retirement: Teachers
671120	Pass-Thru Aid	671310	Retirement: Teachers Defined Contribution



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## Definition of Categories of Expenditures

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### *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

681100	Principal: General Obligation: Serial Bonds	682200	Interest: Interest: CABS
681200	Principal: General Obligation: CABS	682300	Interest: Interest: Revenue Bonds - RIRBA
681300	Principal: General Obligation: Revenue Bonds - RIR	682400	Interest: College/University Debt Service
681400	Principal: College/University Debt Service	682500	Interest: Certificates of Participation
681500	Principal: Certificates of Participation	682600	Interest: Short Term Borrowing
681600	Principal: Short Term Borrowing	682700	Interest: Non-G.O. Debt Service
681700	Principal: Non-G.O. Debt Service	682800	Accreted Interest: Other Debt Service Charges
682100	Interest: Interest: Serial Bonds		

### *Operating Transfers and Other Financing Uses:*

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

#### **RIFANS**

##### **Natural**

691000	Operating Transfers
691110	Operating Transfers Out to: General Fund
691120	Operating Transfers Out to: ISTEAFund
691125	Transfers to: RIPRC Fund
691140	Operating Transfers Out to: TDI Fund
691150	Operating Transfers Out to: Permanent School Fund
691160	Operating Transfers Out to: Debt Service Fund
691170	Operating Transfers Out to: Bond Capital Fund
691180	Operating Transfers Out to: Clean Water Trust Fund
691190	Operating Transfers Out to: COPS Fund
691200	Operating Transfers Out to: Lottery Fund
691210	Operating Transfers Out to: Correctional Industries
691220	Operating Transfers Out to: ERS Fund
691230	Operating Transfers Out to: State Police Retirement
691240	Operating Transfers Out to: Judicial Retirement
691250	Operating Transfers Out to: MERS Fund
691260	Operating Transfers Out to: Employment Security
691280	Operating Transfers Out to: Economic Policy Council
691290	Operating Transfers Out to: Convention Center Auth
691300	Operating Transfers Out to: GARVEE Fund
691310	Operating Transfers Out to: Assessed Fringe Benefits
691320	Operating Transfers Out to: Tobacco Trust Fund
691330	Operating Transfers Out to: Tobacco Settlement
691340	Operating Transfers Out to: Surplus Property Fund
691470	Transfer to RICAP
691480	Transfer to Health Ins Retirees
691485	Transfers to: Historic Tax Credit Financing Fund
691490	Transfer to State Fleet Revolving Loan Fund

#### **RIFANS**

##### **Natural**

692110	Operating Transfers to: URI
692120	Operating Transfers to: RIC
692130	Operating Transfers to: CCRI
692140	Operating Transfers to: Central Falls School Distr
692150	Operating Transfers to: Economic Development Corp.
692170	Operating Transfers to: Higher Education Assistance
692180	Operating Transfers to: RIPTA
692190	Operating Transfers to: RI Public Telecommunication
692200	Operating Transfers to: RI Children's Crusade for
692210	Operating Transfers to: Narragansett Bay Commission
692220	Operating Transfers to: RIHMFC
692230	Operating Transfers to: RICWFA
692250	Operating Transfers to: RIAC
692260	Operating Transfers To: RI Water Resources Board C
692270	Operating Transfers to: Quonset Development Corp
692280	Operating Transfers to: RI Resource Recovery Corp
692290	Transfers to: RISLA
692300	Transfers to: RIHEBC
694110	Bond Refunding Escrow Agent
694120	Escrow Principal
694130	Escrow Interest
699100	Payments to Bond Refunding Escrow Agent
699200	Authorized Red Balances
699300	Balance Forward Adjustments
699400	Unemployment Insurance Paid to Other States
699999	Loss on Disposition of Capital Assets
949390	Discount Paid Upon the Issuance of Bonds & COPs