

## Record Layouts and Data Dictionary

### Public Use Data File, ASCII Text Format

Beginning with the fiscal year 1996 survey, this public use format became the standard format for all of the individual unit government finance series files containing detailed statistics by item code and level of government.

<b>Characteristic</b>	<b>Value</b>
File Type	ASCII
Rec Length	30 characters
Data Fields per Record	1
Record Type	Fixed Length, No Delimiter

The 30 character record layout is described below.

PUBLIC USE DATA FILE FORMAT				
Field Name	Positions	Start Position	Length	Characteristic
State Code	1-2	1	2	Alphanumeric
Level/Type of Government Summary	3	3	1	Alphanumeric
Item Code	15 - 17	15	3	Alphanumeric
Amount	18 - 30	18	12	Numeric

A Data Dictionary, containing a list of the item codes and their titles, follows the descriptions of the files available via this Internet site, below. However, for a more detailed definition of each item code, please refer to the [Government Finance and Employment Classification Manual](#).

## Code Definitions

### State Abbreviations

State Name	Abbreviation	State Code
United States	US	00
Alabama	AL	01
Alaska	AK	02
Arizona	AZ	03
Arkansas	AR	04
California	CA	05
Colorado	CO	06
Connecticut	CT	07
Delaware	DE	08
District of Columbia	DC	09
Florida	FL	10
Georgia	GA	11
Hawaii	HI	12
Idaho	ID	13
Illinois	IL	14
Indiana	IN	15
Iowa	IA	16
Kansas	KS	17
Kentucky	KY	18
Louisiana	LA	19
Maine	ME	20
Maryland	MD	21
Massachusetts	MA	22
Michigan	MI	23
Minnesota	MN	24
Mississippi	MS	25
Missouri	MO	26
Montana	MT	27
Nebraska	NE	28
Nevada	NV	29
New Hampshire	NH	30

New Jersey	NJ	31
New Mexico	NM	32
New York	NY	33
North Carolina	NC	34
North Dakota	ND	35
Ohio	OH	36
Oklahoma	OK	37
Oregon	OR	38
Pennsylvania	PA	39
Rhode Island	RI	40
South Carolina	SC	41
South Dakota	SD	42
Tennessee	TN	43
Texas	TX	44
Utah	UT	45
Vermont	VT	46
Virginia	VA	47
Washington	WA	48
West Virginia	WV	49
Wisconsin	WI	50
Wyoming	WY	51

**Level-of-Government Summary Codes**

Type-Codes	Description
1	State and Local Total
2	State Government Total
3	Local Government Total
4	Federal and Indian Total
5	County Government Total
6	Municipal Government Total

7	Township Government Total
8	Special District Total
9	School District Total

Below are item codes and their titles, as included in the annual finance survey data files. Additional information about these codes, as well as descriptions and definitions, can be found in the [Government Finance and Employment Classification Manual](#).

### Item Codes

Please note: Many codes have changed, owing to the 2005 redesign of the state and local government finance program. Changes to the state components are noted in the table below.

- Discontinued variables are noted in the description column.
- New variables are labeled NEW in the description column.
- Reasons for the changes (and further references) are discussed below the tables of item and origin codes.

### Item Codes and Short Descriptions

Item Code	Description
A01	Charges - Air Transportation
A03	Charges - Miscellaneous Commercial Activities
A09	Charges - Elementary and Secondary Education School Lunch
A10	Charges - Elementary and Secondary Education School Tuition and Transportation
A12	Charges - Elementary and Secondary Education - Other
A16	Charges - Higher Education Auxiliary Enterprises
A18	Charges - Higher Education - Other
A21	Charges - Education - Other State Charges, NEC
A36	Charges - Hospital Public
A44	Charges - Regular Highways
A45	Charges - Toll Highways
A50	Charges - Housing and Community Development
A54	Charges - Natural Resources, Agriculture (Not used in 2005-2006)

A56	Charges - Natural Resources State Forestry
A59	Charges - Natural Resources - Other
A60	Charges - Parking Facilities (NEW for 2005)
A61	Charges - Parks and Recreation
A80	Charges - Sewerage
A81	Charges - Solid Waste Management
A87	Charges - Sea and Inland Port Facilities
A89	Charges - All Other
A90	Revenue - Liquor Stores
A91	Revenue - Water Utilities
A92	Revenue - Electric Utilities
A93	Revenue - Gas Utilities
A94	Revenue - Transit Utilities
B01	Federal Intergovernmental - Air Transportation
B21	Federal Intergovernmental - Education
B22	Federal Intergovernmental - Employment Security Administration
B30	Federal Intergovernmental - General Local Government Support
B42	Federal Intergovernmental - Health and Hospitals
B43	Intergovernmental Revenue from Federal - Environmental Health (NEW for 2007)
B46	Federal Intergovernmental - Highways
B50	Federal Intergovernmental - Housing and Community Development
B54	Intergovernmental Revenue from Federal - Natural Resources, Agriculture (Not used in 2005-2006)
B59	Federal Intergovernmental - Natural Resources
B79	Federal Intergovernmental - Public Welfare
B80	Federal Intergovernmental - Sewerage
B89	Federal Intergovernmental - All Other
B91	Federal Intergovernmental - Water Utilities
B92	Federal Intergovernmental - Electric Utilities
B93	Federal Intergovernmental - Gas Utilities
B94	Federal Intergovernmental - Transit Utilities
C21	State Intergovernmental - Education
C30	State Intergovernmental - General Local Government Support
C42	State Intergovernmental - Health and Hospitals
C46	State Intergovernmental - Highways

C50	State Intergovernmental - Housing and Community Development
C79	State Intergovernmental - Public Welfare
C80	State Intergovernmental - Sewerage
C89	State Intergovernmental - All Other
C91	State Intergovernmental - Water Utilities
C92	State Intergovernmental - Electric Utilities
C93	State Intergovernmental - Gas Utilities
C94	State Intergovernmental - Transit Utilities
CGE	Tobacco Lawsuit Settlement - Expenditure of Proceeds
CGR	Tobacco Lawsuit Settlement - Receipts
D11	School Intergovernmental - Interschool System
D21	Local Intergovernmental - Education
D30	Local Intergovernmental - General Local Government Support
D42	Local Intergovernmental - Health and Hospitals
D46	Local Intergovernmental - Highways
D50	Local Intergovernmental - Housing and Community Development
D79	Local Intergovernmental - Public Welfare
D80	Local Intergovernmental - Sewerage
D89	Local Intergovernmental - All Other
D91	Local Intergovernmental - Water Utilities
D92	Local Intergovernmental - Electric Utilities
D93	Local Intergovernmental - Gas Utilities
D94	Local Intergovernmental - Transit Utilities
E01	Current Operations - Air Transportation
E03	Current Operations - Miscellaneous Commercial Activities, NEC
E04	Current Operations - Correctional Institutions
E05	Current Operations - Corrections - Other
E12	Current Operations - Elementary and Secondary Education
E16	Current Operations - Higher Education Auxiliary Enterprises
E18	Current Operations - Other Higher Education
E19	DISCONTINUED for 2005, see J19 (Formerly: Current Operations - Educational Scholarships, Assistance, and Subsidies)
E21	Current Operations - State Education - Other
E22	Current Operations - Social Insurance Administration
E23	Current Operations - Financial Administration

E24	Current Operations - Local Fire Protection
E25	Current Operations - Judicial and Legal Services
E26	Current Operations - State Legislative Services
E27	Current Operations - Environmental Health (NEW for 2007)
E29	Current Operations - Central Staff Services
E31	Current Operations - General Public Buildings
E32	Current Operations - Health - Other
E36	Current Operations - Hospitals
E38	DISCONTINUED for 2005 (Formerly: Current Operations - Hospitals - Other)
E44	Current Operations - Regular Highways
E45	Current Operations - Toll Highways
E47	DISCONTINUED for 2005 (Formerly: Current Operations - Private Transit Subsidies)
E50	Current Operations - Housing and Community Development
E52	Current Operations - Libraries
E54	Current Operations - Natural Resources, Agriculture, Other (Not used in 2005-2006)
E55	Current Operations - State Fish and Game
E56	Current Operations - State Forestry
E59	Current Operations - Natural Resources - Other
E60	Current Operations - Parking Facilities
E61	Current Operations - Parks and Recreation
E62	Current Operations - Police Protection
E66	Current Operations - Protective Inspection and Regulation, NEC
E67	DISCONTINUED for 2005, see J67 (Formerly: Current Operations - Welfare, Federal Categorical Assistance Programs)
E68	DISCONTINUED for 2005, see J68 (Formerly: Current Operations - Welfare, Cash Assistance - Other)
E73	Current Operations - Welfare, Payments to Medicare Trust Fund (NEW for 2007; previously S74)
E74	Current Operations - Public Welfare, Vendor Payments for Medical Care
E75	Current Operations - Public Welfare, Vendor Payments for Other Purposes
E77	Current Operations - Public Welfare Institutions
E79	Current Operations - Public Welfare - Other
E80	Current Operations - Sewerage
E81	Current Operations - Solid Waste Management
E84	DISCONTINUED for 2005 (Formerly: Current Operations - Veterans` Bonuses)
E85	Current Operations - State Veterans' Services

E87	Current Operations - Sea and Inland Port Facilities
E89	Current Operations - General - Other
E90	Current Operations - Liquor Stores
E91	Current Operations - Water Utilities
E92	Current Operations - Electric Utilities
E93	Current Operations - Gas Utilities
E94	Current Operations - Transit Utilities
F01	Construction - Air Transportation
F03	Construction - Miscellaneous Commercial Activities, NEC
F04	Construction - Correctional Institutions
F05	Construction - Corrections - Other
F12	Construction - Elementary and Secondary Education
F16	Construction - Higher Education - Auxiliary Enterprises
F18	Construction - Other Higher Education
F21	Construction - State Education - Other
F22	Construction - Social Insurance Administration
F23	Construction - Financial Administration
F24	Construction - Local Fire Protection
F25	Construction - Judicial and Legal Services
F26	Construction - State Legislative Services
F27	Construction - Environmental Health (NEW for 2007)
F29	Construction - Central Staff Services
F31	Construction - General Public Buildings
F32	Construction - Health - Other
F36	Construction - Hospitals
F38	DISCONTINUED for 2005 (Formerly: Construction - Hospitals - Other)
F44	Construction - Regular Highways
F45	Construction - Toll Highways
F50	Construction - Housing and Community Development
F52	Construction - Libraries
F54	Construction - Agriculture, Other (Not used in 2005-2006)
F55	Construction - State Fish and Game
F56	Construction - State Forestry
F59	Construction - Natural Resources - Other
F60	Construction - Parking Facilities

F61	Construction - Parks and Recreation
F62	Construction - Police Protection
F66	Construction - Protective Inspection and Regulation, NEC
F77	Construction - Public Welfare Institutions
F79	Construction - Public Welfare - Other
F80	Construction - Sewerage
F81	Construction - Solid Waste Management
F85	Construction - State Veterans' Services
F87	Construction - Sea and Inland Port Facilities
F89	Construction - General - Other
F90	Construction - Liquor Stores
F91	Construction - Water Utilities
F92	Construction - Electric Utilities
F93	Construction - Gas Utilities
F94	Construction - Transit Utilities
G01	Other Capital Outlay - Air Transportation
G03	Other Capital Outlay - Miscellaneous Commercial Activities, NEC
G04	Other Capital Outlay - Correctional Institutions
G05	Other Capital Outlay - Corrections - Other
G12	Other Capital Outlay - Elementary and Secondary Education
G16	Other Capital Outlay - Higher Education - Auxiliary Enterprises
G18	Other Capital Outlay - Other Higher Education
G21	Other Capital Outlay - State Education - Other
G22	Other Capital Outlay - Social Insurance Administration
G23	Other Capital Outlay - Financial Administration
G24	Other Capital Outlay - Local Fire Protection
G25	Other Capital Outlay - Judicial and Legal Services
G26	Other Capital Outlay - State Legislative Services
G27	Other Capital Outlay - Environmental Health (NEW for 2007)
G29	Other Capital Outlay - Central Staff Services
G31	Other Capital Outlay - General Public Building
G32	Other Capital Outlay - Health - Other
G36	Other Capital Outlay - Hospitals
G38	DISCONTINUED for 2005 (Formerly: Other Capital Outlay - Hospitals - Other)
G44	Other Capital Outlay - Regular Highways

G45	Other Capital Outlay - Toll Highways
G50	Other Capital Outlay - Housing and Community Development
G52	Other Capital Outlay - Libraries
G54	Other Capital Outlay - Agriculture, Other) (Not used in 2005-2006)
G55	Other Capital Outlay - State Fish and Game
G56	Other Capital Outlay - State Forestry
G59	Other Capital Outlay - Natural Resources - Other
G60	Other Capital Outlay - Parking Facilities
G61	Other Capital Outlay - Parks and Recreation
G62	Other Capital Outlay - Police Protection
G66	Other Capital Outlay - Protective Inspection and Regulation, NEC
G77	Other Capital Outlay - Public Welfare Institutions
G79	Other Capital Outlay - Public Welfare - Other
G80	Other Capital Outlay - Sewerage
G81	Other Capital Outlay - Solid Waste Management
G85	Other Capital Outlay - State Veterans' Services
G87	Other Capital Outlay - Sea and Inland Port Facilities
G89	Other Capital Outlay - General - Other
G90	Other Capital Outlay - Liquor Stores
G91	Other Capital Outlay - Water Utilities
G92	Other Capital Outlay - Electric Utilities
G93	Other Capital Outlay - Gas Utilities
G94	Other Capital Outlay - Transit Utilities
J19	NEW for 2005 - Assistance and Subsidies - State Scholarships and Other Subsidies - Education
J67	NEW for 2005 - Assistance and Subsidies - Public Welfare, Federal Categorical Assistance Programs
J68	NEW for 2005 - Assistance and Subsidies - Public Welfare, Cash Assistance Programs - Other
J85	NEW for 2005 - Assistance and Subsidies - Other Veterans' Services
I89	General - Interest on Debt
I91	Water Utilities - Interest on Debt
I92	Electric Utilities - Interest on Debt
I93	Gas Utilities - Interest on Debt
I94	Transit Utilities - Interest on Debt
K01	Equipment Only - Air Transportation

K03	Equipment Only - Miscellaneous Commercial Activities, NEC
K04	Equipment Only - Correctional Institutions
K05	Equipment Only - Correction - Other
K09	DISCONTINUED for 2005 (Formerly: Instructional Equipment - G12 Subcode)
K10	DISCONTINUED for 2005 (Formerly: Other Equipment - G12 Subcode)
K11	DISCONTINUED for 2005 (Formerly: Undistributed Equipment - G12 Subcode)
K12	Equipment Only - G12 Subcode
K16	Equipment Only - Higher Education - Auxiliary Enterprises
K18	Equipment Only - Other Higher Education
K21	Equipment Only - State Education - Other
K22	Equipment Only - Social Insurance Administration
K23	Equipment Only - Financial Administration
K24	DISCONTINUED for 2005 (Formerly: Equipment Only - Local Fire Protection)
K25	Equipment Only - Judicial and Legal Services
K26	Equipment Only - State Legislative Services
K27	Equipment Only – Environmental Health (NEW for 2007)
K29	Equipment Only - Central Staff Services
K31	Equipment Only - General Public Buildings
K32	Equipment Only - Health - Other
K36	Equipment Only - Hospitals
K38	DISCONTINUED for 2005 (Formerly: Equipment Only - Hospitals - Other)
K44	Equipment Only - Regular Highways
K45	Equipment Only - Toll Highways
K50	Equipment Only - Housing and Community Development
K52	Equipment Only - Libraries
K54	Equipment Only - Agriculture, Other) (Not used in 2005-2006)
K55	Equipment Only - State Fish and Game
K56	Equipment Only - State Forestry
K59	Equipment Only - Natural Resources - Other
K60	Equipment Only - Parking Facilities
K61	Equipment Only - Parks and Recreation
K62	Equipment Only - Police Protection
K66	Equipment Only - Protective Inspection and Regulation, NEC
K77	Equipment Only - Public Welfare Institutions
K79	Equipment Only - Public Welfare - Other

K80	Equipment Only - Sewerage
K81	Equipment Only - Solid Waste Management
K85	Equipment Only - State Veterans' Assistance
K87	Equipment Only - Sea and Inland Port Facilities
K89	Equipment Only - General - Other
K90	Equipment Only - Liquor Stores
K91	Equipment Only - Water Utilities
K92	Equipment Only - Electric Utilities
K93	Equipment Only - Gas Utilities
K94	Equipment Only - Transit Utilities
L01	Intergovernmental to State - Air Transportation
L04	NEW for 2005 - Intergovernmental to State - Correctional Institutions
L05	Intergovernmental to State - Corrections - Other
L05	Intergovernmental to State - Corrections
L12	Intergovernmental to State - Elementary and Secondary Education
L18	Intergovernmental to State - Other Higher Education
L21	Intergovernmental to State - State Education - Other
L23	Intergovernmental to State - Financial Administration
L25	Intergovernmental to State - Judicial and Legal Services
L29	Intergovernmental to State - Central Staff Services
L32	Intergovernmental to State - Health – Other
L36	Intergovernmental to State - Hospitals
L38	DISCONTINUED for 2005 (Formerly: Intergovernmental to State - Hospitals)
L44	Intergovernmental to State - Regular Highways
L50	Intergovernmental to State - Housing and Community Development (Not used in 2005)
L52	Intergovernmental to State - LibrariesGOV
L59	Intergovernmental to State - Natural Resources - Other
L60	Intergovernmental to State - Parking Facilities
L61	Intergovernmental to State - Parks and Recreation
L62	Intergovernmental to State - Police Protection
L66	Intergovernmental to State - Protective Inspection and Regulations, NEC
L67	Intergovernmental to State - Public Welfare - Categorical Assistance Programs
L79	Intergovernmental to State - Public Welfare
L80	Intergovernmental to State - Sewerage

L81	Intergovernmental to State - Solid Waste Management
L87	Intergovernmental to State - Sea and Inland Port Facilities
L89	Intergovernmental to State - General - Other
L91	Intergovernmental to State - Water Utilities
L92	Intergovernmental to State - Electric Utilities
L93	Intergovernmental to State - Gas Utilities
L94	Intergovernmental to State - Transit Utilities
M01	Intergovernmental to Local NEC - Air Transportation
M04	NEW for 2005 - Intergovernmental to Local NEC - Correctional Institutions
M05	Intergovernmental to Local NEC - Corrections - Other
M05	Intergovernmental to Local NEC - Corrections
M12	Intergovernmental to Local NEC - Elementary and Secondary Education
M18	Intergovernmental to Local NEC - Other Higher Education
M21	Intergovernmental to Local NEC - State Education - Other
M23	Intergovernmental to Local NEC - Financial Administration
M24	Intergovernmental to Local NEC - Local Fire Protection
M25	Intergovernmental to Local NEC - Judicial and Legal Services
M27	Intergovernmental to Local NEC - Environmental Health (NEW for 2007)
M29	Intergovernmental to Local NEC - Central Staff Services
M30	Intergovernmental to Local NEC - General Support
M32	Intergovernmental to Local NEC - Health - Other
M36	Intergovernmental to Local NEC - Hospitals
M38	DISCONTINUED for 2005 (Formerly: Intergovernmental to Local NEC - Hospitals)
M44	Intergovernmental to Local NEC - Regular Highways
M50	Intergovernmental to Local NEC - Housing and Community Development
M52	Intergovernmental to Local NEC - Libraries
M54	Intergovernmental to Local NEC – Agriculture) (Not used in 2005-2006)
M55	Intergovernmental to Local NEC - State Fish and Game
M56	Intergovernmental to Local NEC - State Forestry
M59	Intergovernmental to Local NEC - Natural Resources - Other
M60	Intergovernmental to Local NEC - Parking Facilities
M61	Intergovernmental to Local NEC - Parks and Recreation
M62	Intergovernmental to Local NEC - Police Protection
M66	Intergovernmental to Local NEC - Protective Inspection and Regulations
M67	Intergovernmental to Local NEC - Public Welfare - Categorical Assistance Programs

M68	Intergovernmental to Local NEC - Public Welfare - Cash Assistance Programs
M79	Intergovernmental to Local NEC - Public Welfare - Other
M80	Intergovernmental to Local NEC - Sewerage
M81	Intergovernmental to Local NEC - Solid Waste Management
M87	Intergovernmental to Local NEC - Sea and Inland Port Facilities
M89	Intergovernmental to Local NEC - General - Other
M91	Intergovernmental to Local NEC - Water Utilities
M92	Intergovernmental to Local NEC - Electric Utilities
M93	Intergovernmental to Local NEC - Gas Utilities
M94	Intergovernmental to Local NEC - Transit Utilities
N01	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Air Transportation)
N05	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Corrections)
N12	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Elementary and Secondary Education)
N18	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Higher Education)
N21	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Education - Other)
N23	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Financial Administration)
N25	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Judicial and Legal)
N29	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Central Staff Services)
N30	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - General Support)
N32	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Health - Other)
N38	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Hospitals - Other)
N44	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Regular Highways)
N50	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Housing and Community Development)
N52	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Libraries)

N54	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Agriculture - Other)
N55	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Fish and Game)
N56	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Forestry)
N59	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Natural Resources - Other)
N61	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Parks and Recreation)
N62	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Police Protection)
N66	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Protective Inspection and Regulation, NEC)
N67	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Welfare - Categorical Assistance Programs)
N68	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Welfare - Cash Assistance Programs)
N79	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Welfare - Other)
N80	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Sewerage)
N81	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Solid Waste Management)
N87	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Sea and Inland Port Facilities)
N89	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - General - Other)
N91	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Water Utilities)
N92	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Electric Utilities)
N93	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Gas Utilities)
N94	DISCONTINUED for 2005 (Formerly: Intergovernmental to General Purpose - Transit Utilities)
Q12	State Intergovernmental to School District - Elementary and Secondary Education
Q18	State Intergovernmental to School District - Higher Education - Other
R01	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Air Transportation)

R12	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Elementary and Secondary Education)
R18	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Higher Education - Other)
R30	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - General Support)
R32	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Health - Other)
R38	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Hospitals - Other)
R44	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Regular Highways)
R50	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Housing and Community Development)
R52	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Libraries)
R54	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Agriculture - Other)
R55	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Fish and Game)
R56	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Forestry)
R59	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Natural Resources - Other)
R61	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Parks and Recreation)
R62	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Police Protection)
R66	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Protective Inspection and Regulation, NEC)
R79	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Welfare - Other)
R80	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Sewerage)
R81	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Solid Waste Management)
R87	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Sea and Inland Port Facilities)
R89	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - General - Other)
R91	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Water Utilities)

R92	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Electric Utilities)
R93	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Gas Utilities)
R94	DISCONTINUED for 2005 (Formerly: Intergovernmental to Special District - Transit Utilities)
S67	Intergovernmental to Federal - Welfare - Categorical Assistance Programs
S74	DISCONTINUED as of 2007; see E73 (Formerly: Intergovernmental to Federal – Welfare, Vendor Payments for Medical Care)
S89	Intergovernmental to Federal - General - Other
T01	Tax - Property
T09	Tax - General Sales and Gross Receipts
T10	Tax - Alcoholic Beverage Sales
T11	Tax - Amusements Sales
T12	Tax - Insurance Premiums Sales
T13	Tax - Motor Fuels Sales
T14	Tax - Pari-mutuels Sales
T15	Tax - Public Utilities Sales
T16	Tax - Tobacco Products Sales
T19	Tax - Other Selective Sales
T20	Tax - Alcoholic Beverage License
T21	Tax - Amusements License
T22	Tax - Corporation License
T23	Tax - Hunting and Fishing License
T24	Tax - Motor Vehicle License
T25	Tax - Motor Vehicle Operators License
T27	Tax - Public Utility License
T28	Tax - Occupation and Business License, NEC
T29	Tax - Other License
T40	Tax - Individual Income
T41	Tax - Corporation Net Income
T50	Tax - Death and Gift
T51	Tax - Documentary and Stock Transfer
T53	Tax - Severance
T99	Tax - NEC
U01	Miscellaneous - Special Assessments

U10	DISCONTINUED for 2005 (Formerly: Miscellaneous - Housing and Community Development Sale)
U11	Miscellaneous - Sale of Property
U20	Miscellaneous - Interest Earnings
U21	Miscellaneous - State - Other Dividends
U30	Miscellaneous - Fines and Forfeits
U40	Miscellaneous - Rents
U41	Miscellaneous - Royalties
U50	Miscellaneous - Donations From Private Sources
U95	Miscellaneous - Net Lottery Revenue
U99	Miscellaneous - General Revenue, NEC
V34	Enrollment - Higher Education
V98	Total Computed Capital Outlay
W01	Sinking Funds - Cash and Securities
W31	Bond Funds - Cash and Securities
W61	Other Funds - Cash and Securities
X01	Employee Retirement - Local Employee Contribution
X02	Employee Retirement - State Employee Contribution
X04	Employee Retirement - From Parent Local Government
X05	Employee Retirement - From Other Governments
X06	Employee Retirement - State to Own System
X08	Employee Retirement - Earnings on Investments (calculated)
X11	Employee Retirement - Benefit Payments
X12	Employee Retirement - Withdrawals
X14	DISCONTINUED for 2005 (Formerly: Employee Retirement - Other Payments)
X21	Employee Retirement - Total Cash and Deposits
X30	Employee Retirement - Total Federal Securities
X40	DISCONTINUED for 2005 (Formerly: Employee Retirement - Securities - Corporate Bonds)
X41	DISCONTINUED for 2005 (Formerly: Employee Retirement - Securities - Corporate Stocks)
X42	Employee Retirement - Securities - Mortgages
X44	Employee Retirement - Total Other Securities
X47	Employee Retirement - Other Investments - Other
Y01	Unemployment Compensation - Contribution
Y02	Unemployment Compensation - Interest Revenue

Y04	Unemployment Compensation - Federal Advances
Y05	Unemployment Compensation - Benefit Payments
Y06	Unemployment Compensation - Extended and Special Payments
Y07	Unemployment Compensation - Balance In US Treasury
Y08	Unemployment Compensation - Other Balance (+ or -)
Y10	Workers Compensation - Own Contribution
Y11	Workers Compensation - Other Contributions
Y12	Workers Compensation - Interest Earnings
Y13	Workers Compensation - Other Investment Earnings (unused since 1994)
Y14	Workers Compensation - Benefit Payments
Y15	Workers Compensation - Other Payments
Y21	Workers Compensation - Cash and Assets
Y50	Other In Trust - Own Contributions
Y51	Other In Trust - Other Contributions
Y52	Other In Trust - Interest Revenue
Y53	Other In Trust - Benefit Payment
Y54	Other In Trust - Other Payments
Y55	Other Insurance Trust – Other Investments (unused since 1977)
Y61	Other In Trust - Cash and Deposits
Z00	Total Salaries and Wages
Z18	Higher Education Salaries
Z41	Liquor Stores - Net Sales
Z42	Liquor Stores - Cost of Goods
Z43	Liquor Stores - Operating Expenditures
Z44	Liquor Stores - Other Income
Z45	Liquor Stores - Nonoperating Expenditures
Z46	Liquor Stores - Transfer to General Funds
Z47	Liquor Stores - License and Enforcement
Z48	Liquor Stores - Liquor Taxes
Z51	Lotteries Exhibit - Ticket Sales
Z52	Lotteries Exhibit - Prizes
Z53	Lotteries Exhibit - Administration in Expenditures
Z54	Lotteries Exhibit - Proceeds
Z61	Transit Subsidy Contribution
Z77	Employee Retirement – Corporate Bonds

Z78	Employee Retirement – Corporate Stocks
19A	DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Water Utilities)
19B	DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Electric Utilities)
19C	DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Gas Utilities)
19D	DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Transit Utilities)
19H	DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding - Education, NEC)
19T	Long Term Debt Beginning Outstanding - Public Debt for Private Purpose
19U	NEW for 2005 - Long Term Debt Beginning Outstanding - Unspecified Public Purpose
19X	DISCONTINUED for 2005 (Formerly: Long Term Debt Beginning Outstanding, NEC)
21A	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Water Utilities)
21B	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Electric Utilities)
21C	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Gas Utilities)
21D	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Transit Utilities)
21F	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Elementary and Secondary Education)
21G	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Higher Education)
21X	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue - Full Faith and Credit - Other NEC)
24A	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Water Utilities)
24B	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Electric Utilities)
24C	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Gas Utilities)
24D	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Transit Utilities)
24F	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Elementary and Secondary Education)
24G	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Higher

	Education)
24T	Long Term Debt Issue, Nonguaranteed - Public Debt for Private Purpose
24X	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Nonguaranteed - Other NEC)
29A	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Water Utilities)
29B	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Electric Utilities)
29C	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Gas Utilities)
29D	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Transit Utilities)
29F	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Elementary and Secondary Education)
29G	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Higher Education)
29U	NEW for 2005 - Long Term Debt Issue, Unspecified Public Purpose
29X	DISCONTINUED for 2005 (Formerly: Long Term Debt Issue, Unspecified - Other NEC)
31A	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Water Utilities)
31B	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Electric Utilities)
31C	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Gas Utilities)
31D	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Transit Utilities)
31F	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Elementary and Secondary Education)
31G	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Higher Education)
31X	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired - Full Faith and Credit - Other, NEC)
34A	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Water Utilities)
34B	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Electric Utilities)
34C	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Gas Utilities)

34D	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Transit Utilities)
34F	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Elementary and Secondary Education)
34G	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Higher Education)
34T	Long Term Debt Retired Nonguaranteed - Public Debt for Private Purpose
34X	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Nonguaranteed - Other, NEC)
39A	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Water Utilities)
39B	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Electric Utilities)
39C	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Gas Utilities)
39D	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Transit Utilities)
39F	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Elementary and Secondary Education)
39G	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Higher Education)
39X	DISCONTINUED for 2005 (Formerly: Long Term Debt Retired Unspecified - Other, NEC)
39U	Long Term Debt Retired Unspecified Public Purpose
41A	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Water Utilities)
41B	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Electric Utilities)
41C	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Gas Utilities)
41D	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Transit Utilities)
41F	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Elementary and Secondary Education)
41G	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Higher Education)
41X	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding - Full Faith and Credit - Other, NEC)
44A	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Water Utilities)

44B	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Electric Utilities)
44C	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Gas Utilities)
44D	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Transit Utilities)
44F	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Elementary and Secondary Education)
44G	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Higher Education)
44T	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Industrial Revenue)
44X	DISCONTINUED for 2005 (Formerly: Long Term Debt Outstanding Nonguaranteed - Other, NEC)
49U	NEW for 2005 - Long Term Debt Outstanding Unspecified Public Purpose
52T	Long Term Debt Refunded - Issued
53T	Long Term Debt Refunded - Retired
61V	Short Term Debt Outstanding - Beginning
64V	Short Term Debt Outstanding - End of Fiscal Year
71W	DISCONTINUED for 2005 (Formerly: Long Term Debt Offsets - Full Faith and Credit)
74W	DISCONTINUED for 2005 (Formerly: Long Term Debt Offsets - Nonguaranteed)