



**Gina M. Raimondo,
Governor**

**State of Rhode Island and
Providence Plantations
Fiscal Year 2018
Budget**

Technical Appendix

Definition of Categories of Expenditures

Definition of Categories of Expenditures

Generally, the amounts reflected in the categories of expenditures in the *FY 2018 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 (Budget only)
614100	Overtime (1.5)
614200	Overtime (2.0)
614300	Overtime (Straight Time)
614400	Holiday Pay
614500	Correctional Officers' Briefing Time
614600	Overtime: Other (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
619999	Payroll Encumbrance
620100	Employees' Retirement - State Contribution
620110	Employees' Retirement - Defined Contribution Plan
620120	Retirement Contribution per RIGL 36-10-2 (e) (1)
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 Retirement System
620700	Retirement: Laborers' International Union of North America (LIUNA)
620800	Pension Expense - GASB 68
621110	Social Security (FICA) Old Age, Sickness and Disability Ins Tax
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 paid to Insurance Providers
624720	Prescription Claims/Premiums paid to Insurance Providers
624721	Prescription Discounts/Medigap payments to Insurance Providers
624730	Dental Claims/Premiums paid to Insurance Providers

RIFANS
Natural

625410	Workers' Compensation Payments - Dependency Payments
625420	Workers' Compensation Payments - Post Maximum Assistance
625500	Workers' Compensation Payments - Hospital Charges/Nursing Homes Medical Facilities
625510	Workers' Compensation Payments - Medicine, Drugs, Braces and and Medical Equipment
625511	Workers' Compensation - Prescriptions
625512	Workers' Compensation - Medical Supplies
625513	Workers' Compensation - Eye Glasses
625515	Medicare Reimbursement - Medicine
625520	Workers' Compensation Payments - Alternative Care
625521	Workers' Compensation - Home Care
625522	Workers' Compensation - Alternative Medical Care
625523	Workers' Compensation - Vocational Rehabilitation
625524	Workers' Compensation - Dental
625525	Workers' Compensation - Tuition
625530	Workers' Compensation - Hospital Emergency Room
625531	Workers' Compensation - Hospital Ambulatory
625532	Workers' Compensation - Hospital Inpatient
625533	Workers' Compensation - Hospital Physical Therapy
625534	Workers' Compensation - Hospital Diagnostic
625535	Workers' Compensation - Hospital Clinic Visit
625536	Workers' Compensation - Hospital Bill Review
625537	Workers' Compensation - Ambulance
625538	Workers' Compensation - Taxi
625539	Workers' Compensation - Burial
625545	Medicare Reimbursement - Medical Facility Care
625600	Administrative Costs - Worker's Compensation Division
625700	Workers' Compensation - Attorney and Witness Fees
625710	Workers' Compensation - Attorney Fees
625720	Workers' Compensation - Witness Fees
625730	Workers' Compensation - Investigations
625740	Workers' Compensation - Subpoenas
625750	Workers' Compensation - Depositions
625760	Workers' Compensation - Filing Costs
625770	Workers' Compensation - Litigation Reimbursement
625800	Workers' Compensation - Practitioners Charges
625805	Workers' Compensation - Anesthesia
625810	Workers' Compensation - Physicians
625811	Workers' Compensation - Dentist
625815	Workers' Compensation - Physical Therapy
625820	Workers' Compensation - Occupational Therapy
625825	Workers' Compensation - Psychological Therapy
625830	Workers' Compensation - Chiropractor
625831	Workers' Compensation - Acupuncturist
625835	Workers' Compensation - Diagnostics
625840	Workers' Compensation - Independent Medical Exam
625845	Workers' Compensation - Impartial Medical Exam
625850	Workers' Compensation - Surgical Centers

Definition of Categories of Expenditures

624740	Vision Claims/Premiums paid to Insurance Providers	625855	Workers' Compensation - Bill Audit
624750	Health Administration Expense paid to Insurance Providers	625860	Workers' Compensation - Record Review
624760	Medicare Premiums paid to Insurance Providers	625865	Medicare Reimbursement - Practitioners
624765	ACA Reinsurance	625870	Vocational Assessments/Rehabilitation Plans
624770	Incurred But not Reported (IBNR)	625875	Tuition/Education
624780	Early Retiree Reimbursement Program (ERRP) costs	626100	Assessed Fringe Benefits Fund Assessment
624785	Employer Contributions to Health Savings Accounts	626110	AFB Exception Rate
624790	Cobra Administrative Service Fees	626200	Unemployment Compensation - State Employees
625100	Workers' Compensation Payments - Regular Cases (Leaves)	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	626340	Board of Education contributions to Retiree Health Fund
625310	Workers' Compensation Payments - Lump Sum	626400	Miscellaneous Benefits
625311	Workers' Compensation - Commutations	626410	TIAA/CREF Retiree Health
625312	Workers' Compensation - Denial & Dismissal	626500	Unreserved Resources
625315	Medicare Reimbursement - Home Care	626501	Employee Flexible Spend Plan Admin
625320	Injured Workers' Incentive Payments	627000	Uncompensated Leave Day
625400	Workers' Compensation Payments - Weekly Payments	627100	COLA Deferral

Contracted Professional Services:

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

RIFANS
Natural

631001	Financial Services (Budget only)
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 (Budget only)
633100	Training and Educational Services
633200	Seminars and Conferences
633300	Lecturers and Training Consultants
634001	Design, Engineering, Surveying and Environmental Svcs (Budget only)
634100	Engineering Services
634200	Design and Architectural Services
634300	Surveyor Services
634400	Environmental Services
634500	Other Design, Engineering, Survey and Environmental Services
634830	Environmental Services - Safety Equipment
634510	Fuel: Oil #1 - Kerosene
635001	Legal Services (Budget only)
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) (Budget only)
636100	Doctors, Specialists, Medical Consultants, Dentists
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 (Budget only)
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 (Budget only)
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
639993	Oracle Inventory Org Only
639999	5.5 Percent Contractor Legislation

Definition of Categories of Expenditures

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 (Budget only)
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 Freight Rail Improvement Project (FRIP) Expenses
642999 Transfer of RIDOT Operational 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 (BHDDH - for ISF use only)
643030 Food
643040 Agricultural, Horticultural & Fishery Supplies
643110 Office Supplies and Equipment (less than \$5000)
643120 Computer Supplies/Software/Equipment (less than \$500)
643130 Janitorial Supplies
643140 Kitchen/Household Supplies & Equipment
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 (for ISF use only)
643441 Postage Charges (for ISF use only)
643442 ISF Overhead/Service Charges
643500 Records Storage/Retrieval Costs (Records Center ISF)
643510 Records Storage and Retrieval Costs
643520 ISF Overhead/Service Charges
643610 Advertising
643611 Print Advertising
643612 Radio Advertising
643613 Television Advertising
643614 Other 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 (ISF use only)
644521 Electricity - Payments to Utilities
644522 ISF Overhead/Service Charges
644600 Steam
644610 Fuel: Wood Chips
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 & Transportation: State Wards/Clients
646200 Mileage Allowance - Personally Owned Vehicles
646301 Out-of-State Travel (Budget only)
646310 Out-of-State Travel: Transportation
646320 Out-of-State Travel: Lodging
646325 Out-of-State Travel: Per Diem
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
647141 RIEMA - Federal Reimbursements to Other Agencies
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 use only)
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
648200 Telephone - Cellular and Mobile
648300 Pager (Beeper) Systems

Definition of Categories of Expenditures

643615	Agent's Materials - Lottery	648400	Internet Services
643616	Media Placement Fees	648500	Maintenance/Repairs: Communication Systems
643620	Printing - Outside Vendors	648600	Cable Television
643621	Printing Services Provided by State Agencies	649110	Fees: Notary Public
643700	Miscellaneous Expenses	649120	Fees: Single Audit
643710	Staff Training	649130	Fees: Bonds and Notes (Cost of Issuance)
643720	Lottery Commission Payments	649140	Fees: Food Stamp Transaction Costs
643730	Temporary Easements (DOT)	649150	Fees: Credit Card Processing Fee
643731	Temporary Easements (DOT) Non-reportable	649160	Fees: Miscellaneous
643740	Loan Repayment State Fleet Revolving Bond Fund	649170	Fees: ARRA Administrative Fee
643799	Statewide Savings Offset	649180	Fees: Drivers Licensing Imaging
643801	Insurance (Budget only)	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 Paid 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 (BHDDH - for ISF use only)	649500	Indirect Cost Assessments on Federal Accounts
643931	Pharmaceuticals	649600	Inventory Purchases for Internal Service (Rotary) Funds
643932	Medical Supplies (non-Rx)	649700	Retiree Health Subsidy
643933	ISF Overhead/Service Charges	649800	Rate Reimbursement Charge
643940	Medicare Part D	649900	Prior Fiscal Year Adjustments - Federal - \$250,000 and greater
644101	Fuel: Oil	649999	Debt Service Offset
644110	Fuel: Oil #1 - Kerosene	650001	Stipends and Benefits (Budget only)
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
651125	Drug Rebates
651130	SSI Federal Reimbursement
651201	Indirect Public Assistance
651210	Payment of Provider Assessment
651220	Interfund Transfer/Provider Assessment
651230	Taxable Medicaid Payments via MMIS
651240	Non-Taxable Medicaid Payments via MMIS
651250	Subsidy Programs: State Dependents and Delinquents
651260	Subsidy Program: RI Pharmaceutical Assistance to Elderly
652110	Retirement Pensions: State Police
652120	Pensions: Judges
652130	Retirement Pensions: Teachers
652140	Retirement Pensions: Municipal Police and Fire Pensions
652150	Supplemental Pension - Early Retirement (83H-5149, Sub. A, Article VI)
652500	Other Pensions and Retirement
653101	Client Services (Budget only)
653110	Social Services for Clients
653120	Substance Abuse Services
653130	Education Services

RIFANS
Natural

653210	Dental Services for Clients
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
653301	Legal Services for Clients
653310	Guardian Ad Litem Services
653320	Defense of Indigents
653401	Placement Services for Clients
653410	Residential Services
653420	Foster Care Payments
654100	Grants
654110	Legislative Grants (General Assembly only)
654115	Designated Grants/State Grants Budgeted Separately
654120	Other Grants (obsolete in 2017)
654130	Payments of Sub-awards
654200	Public Finance of Election Campaigns
654300	Non-State SDA Payments (Dept. of Labor and Training)
654400	Non-Taxable Claims, Settlements, Judgments

Definition of Categories of Expenditures

653140	Rent Payments for Clients	654500	Taxable Claims, Settlements, Judgments and Torts
653190	Other Client Services	655000	Scholarships/Loans/Educational Grants
653201	Medical Services for Clients		

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	Expenses under the Capitalization Limit
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	Buildings Renovations and Improvements (completed in one FY and \$1 million or greater)
661221	Leasehold Improvements (completed in one FY and \$1 million or greater)
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
661501	Motor Vehicles

RIFANS**Natural**

661521	Trailers
661522	Heavy Equipment
661601	Aircraft, Boats and Related Equipment
661605	Furniture and Equipment (\$5,000 or greater)
661701	Computer Equipment (\$500 to \$4,999)
661711	Computer Equipment (\$5,000 or greater)
661801	Development of Rights/Rights of Way
661802	Development of Rights/Rights of Way (non-reportable)
661811	Temporary Easements
661821	Computer User Licenses (one-time purchase, \$1 million or greater)
661831	Computer Software (one-time purchase, \$1 million or greater)
661902	Architecture & Engineering - CIP (DOT Use Only)
661910	Infrastructure (DOT Use Only)
661999	Reimbursement from SFRLF
662150	Capital Lease
663001	Depreciation Expense - Land & Land Improvements
663002	Depreciation Expense - Building, Renovations, Improvements
663004	Depreciation Expense - Art, Historical Treasures
663005	Depreciation Expense - Motor Vehicles
663006	Depreciation Expense - Furniture & Equipment
663007	Depreciation Expense - Computers & Software
663008	Depreciation Expense - Intangibles
663009	Depreciation - Infrastructure
669998	Asset Clearing Balances

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 University and all other State borrowing.

RIFANS**Natural**

649999	Debt Service Offset
681100	Principal: General Obligation: Serial Bonds
681200	Principal: General Obligation: CABS
681300	Principal: General Obligation: Revenue Bonds - RIRBA
681400	Principal: College/University Debt Service
681500	Principal: Certificates of Participation

RIFANS**Natural**

682700	Interest: Non-G.O. Debt Service
682701	Accrued Interest TSFC
682702	Accreted Interest TSFC
683100	Deferral of Premium/Discount
683150	Deferral of Premium/Discount - TSFC
683200	Amortization of Premium/Discount

Definition of Categories of Expenditures

681600	Principal: Short Term Borrowing	683250	Amortization of Premium/Discount - TSFC
681700	Principal: Non-G.O. Debt Service	683500	Interest-Bal Entry of Principal Paid by Others-FAOSB only
682100	Interest: Serial Bonds	683600	Deferral of Refunding Costs
682200	Interest: CABS	683700	Amortization of Refunding Costs
682300	Interest: Revenue Bonds - RIIRBA	684100	Accounts Receivable Realized Loss
682400	Interest: College/University Debt Service	694120	Escrow Principal
682500	Interest: Certificates of Participation	694130	Escrow Interest
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: ISTEAFund
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
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: Tobacco Settlement Financing Corporation
691331	Transfers to: TSFC Debt Service
691340	Transfers to: Surplus Property Fund
691470	Transfers to: RICAP
691480	Transfers to: Health Insurance - Retirees

RIFANS
Natural

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: 1-195 RDC Fund
692110	Transfers to: URI
692120	Transfers to: RIC
692130	Transfers to: CCRI
692140	Transfers to: Central Falls School District
692150	Transfers to: RI Commerce Corporation
692170	Transfers to: RI Div of Higher Education Assistance
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: RI Public Rail Corporation
692270	Transfers to: Quonset Development Corp
692280	Transfers to: RI Resource Recovery Corp
692285	Transfers to: RI Turnpike and Bridge Authority
692290	Transfers to: RIAC
692295	Transfers to: 1-195 Redevelopment District Commission
692300	Transfers to: RIHEBC
699200	Authorized Red Balances
699300	Balance Forward Adjustments
699400	Unemployment Insurance Paid to Other States
699999	Loss on Disposition of Capital Assets