

STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E--STARS REVENUE OBJECT CODES AND
GAAP REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	1

GENERAL INFORMATION

Use Appendixes E-1 and E-2 (Exhibits 6.5 (A) and (B), respectively) with the revenue closing packages. (See Sections 3.2 through 3.5b of this manual.)

Appendixes E-1 and E-2 show the relationships between:

- o STARS revenue object codes.
- o GAAP revenue codes (last four digits of the GAAP account code).

Both Appendixes E-1 and E-2 include the following data elements:

- o STARS revenue object code and name.
- o GAAP revenue code and name.

APPENDIX E-1--GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE
OBJECT CODE

Appendix E-1 is in Exhibit 6.5 (A).

Use Appendix E-1 to identify the GAAP revenue code that corresponds to a particular STARS revenue object code.

APPENDIX E-2--STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP
REVENUE CODE

Appendix E-2 is in Exhibit 6.5 (B).

Use Appendix E-2 to identify all STARS revenue object codes that correspond to a particular GAAP revenue code.

Appendix E-2 has the same information as Appendix E-1; however, it sorts the data by GAAP revenue code.

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	2

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
0101	AIRCRAFT TAX	0049	OTHER TAXES
0102	PRIVATE CAR LINES TAX	0049	OTHER TAXES
0103	MOTOR CARRIER PROPERTY TAX	0049	OTHER TAXES
0201	RETAILER LICENSE TAX	0049	OTHER TAXES
0202	SALES AND USE TAX	0012	RETAIL SALES AND USE TAX
0203	HIGHWAY USE TAX	0014	GAS AND MOTOR VEHICLE TAX
0204	SALES TAX-ED IMPROVE ACT	0012	RETAIL SALES AND USE TAX
0205	SALES TAX RETAIL	0012	RETAIL SALES AND USE TAX
0207	SURCHARGE ON RENTAL CARS	0012	RETAIL SALES AND USE TAX
0208	SPECIAL TRIBAL SALES TAX	0012	RETAIL SALES AND USE TAX
0301	GASOLINE TAX	0014	GAS AND MOTOR VEHICLE TAX
0302	SPECIAL FUEL TAX	0014	GAS AND MOTOR VEHICLE TAX
0303	TOBACCO PRODUCTS PLAYING CARDS TAX	0013	TOBACCO PRODUCTS/PLAYING CARDS TAX
0305	ALCOHOLIC LIQUORS TAX	0015	ALCOHOLIC LIQUORS TAX
0306	BEER AND WINE TAX	0016	BEER AND WINE TAX
0307	SOFT DRINKS TAX	0049	OTHER TAXES
0309	GAS TAX-COUNTY WATERCRAFT	0014	GAS AND MOTOR VEHICLE TAX
0310	PETROLEUM INSPECTION TAX	0014	GAS AND MOTOR VEHICLE TAX
0312	EXCISE TAX-CASUAL SALE	0012	RETAIL SALES AND USE TAX
0317	GASOLINE TAX-ECONOMIC DEVELOPMENT	0014	GAS AND MOTOR VEHICLE TAX
0318	IFTA REVENUE	0014	GAS AND MOTOR VEHICLE TAX
0325	CONTROLLED SUBSTANCE TAX	0049	OTHER TAXES
0401	INDIVIDUAL INCOME TAX	0010	INDIVIDUAL INCOME TAX
0402	CORPORATION INCOME TAX	0011	CORPORATE INCOME TAX
0403	CORP INCOME TAX TEXTILES	0011	CORPORATE INCOME TAX
0404	EMPLOYER WITHHOLDING INC TAX	0010	INDIVIDUAL INCOME TAX
0501	INSURANCE COMPANY TAX	0017	INSURANCE TAX
0502	DOMESTIC CORP LIC TAX	0049	OTHER TAXES
0503	BANK TAX	0049	OTHER TAXES
0504	SAVINGS & LOAN ASSOC TAX	0049	OTHER TAXES
0505	ELECTRIC POWER TAX	0049	OTHER TAXES
0506	FOREIGN CORP LIC TAX	0049	OTHER TAXES
0507	UTILITIES TAX	0049	OTHER TAXES
0602	ADMISSION TAX	0049	OTHER TAXES
0603	ADMISSION TAX-WMRD	0049	OTHER TAXES
0604	DOCUMENTARY STAMP TAX	0049	OTHER TAXES
0605	DOCUMENTARY STAMP TAX NON RECURRING	0049	OTHER TAXES
0606	GIFT TAX	0049	OTHER TAXES
0607	WORKERS COMP SELF INS TAX	0017	INSURANCE TAX
0608	ADDL INSURANCE TAX	0017	INSURANCE TAX
0609	ANNUAL INSURANCE TAX	0017	INSURANCE TAX
0610	BROKERS PREMIUM TAX	0017	INSURANCE TAX
0611	FIRE INS INSPECT TAX	0017	INSURANCE TAX
0612	WORKERS COMP INS TAX	0017	INSURANCE TAX
0613	FIRE DEPT PREM TAX	0017	INSURANCE TAX
0614	AUTO INS COMPANY TAX	0017	INSURANCE TAX
0616	ESTATE TAX	0049	OTHER TAXES
0617	ADMISSION TAX-BINGO	0049	OTHER TAXES
0618	W COMP SELF INS TAX-WC INSOLV FD	0017	INSURANCE TAX
0619	W COMP INS TAX-WC INSOLV FD	0017	INSURANCE TAX
0621	FIRE ACADEMY BOND TAX	0017	INSURANCE TAX
0622	TRIBAL BINGO TAX	0049	OTHER TAXES
0625	COMMERCIAL NUCLEAR WASTE TAX	0049	OTHER TAXES
0630	UNEMP COMP INS TAX	0950	NON-TRANSLATED F/S REVENUE
0635	ADMIN CONTINGENCY ASSESSMENT	0950	NON-TRANSLATED F/S REVENUE
0640	INSURANCE PREMIUM TAX	0017	INSURANCE TAX
0645	SECOND INJURY FUND ASSESSMENT	0950	NON-TRANSLATED F/S REVENUE
0650	HOSPITAL TAX	0049	OTHER TAXES
1601	FIREWORKS LICENSES	0050	LICENSES, FEES, AND PERMITS
1602	COIN OPERATED DEVICES LIC	0050	LICENSES, FEES, AND PERMITS
1603	ALCOHOLIC LIQUORS LICENSE	0050	LICENSES, FEES, AND PERMITS
1604	BEER AND WINE LICENSE	0050	LICENSES, FEES, AND PERMITS
1605	MOTOR CARRIER FEES	0050	LICENSES, FEES, AND PERMITS
1606	HIGHWAY DEPT REG FEE	0050	LICENSES, FEES, AND PERMITS
1607	CABLE TELEVISION FEE	0050	LICENSES, FEES, AND PERMITS
1608	LIQUID PETRO GAS FEE	0050	LICENSES, FEES, AND PERMITS
1609	MFG MOBILE HOME FEE	0050	LICENSES, FEES, AND PERMITS

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	3

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
1610	HOSPITAL LICENSE FEE	0050	LICENSES, FEES, AND PERMITS
1611	MENTAL RETARD FAC LICENSE	0050	LICENSES, FEES, AND PERMITS
1612	FOSTER HOME LICENSE	0050	LICENSES, FEES, AND PERMITS
1613	DAY CARE LICENSE FEE	0050	LICENSES, FEES, AND PERMITS
1614	DEALER & HANDLER AGR PROD LIC	0050	LICENSES, FEES, AND PERMITS
1615	CONDIMENTAL FEEDSTUFF FEE	0050	LICENSES, FEES, AND PERMITS
1616	SEED INSPECTION LICENSE	0050	LICENSES, FEES, AND PERMITS
1617	ANTIFREEZE INSPECT FEE	0050	LICENSES, FEES, AND PERMITS
1618	MOTOR TRANSPORT FEE	0050	LICENSES, FEES, AND PERMITS
1619	INSURANCE LICENSE	0050	LICENSES, FEES, AND PERMITS
1620	FINANCE CO LICENSE	0050	LICENSES, FEES, AND PERMITS
1621	DAIRY LICENSE	0050	LICENSES, FEES, AND PERMITS
1622	EMPLOYMENT AGENCY LICENSE	0050	LICENSES, FEES, AND PERMITS
1623	PUB RECREATION LICENSE	0050	LICENSES, FEES, AND PERMITS
1624	NURSING HOME LICENSE	0050	LICENSES, FEES, AND PERMITS
1625	CHARIT ORG SOLICIT PRMIT	0050	LICENSES, FEES, AND PERMITS
1626	PUBLIC WEIGHMASTER LIC	0050	LICENSES, FEES, AND PERMITS
1627	PROFESS & OCCUPATION SHOP,FACIL OR BRANCH	0050	LICENSES, FEES, AND PERMITS
1628	COSMETOLOGY SHOP LICENSE	0050	LICENSES, FEES, AND PERMITS
1629	PROFESS & OCCUPATION LICENSE FOR A SCHOOL	0050	LICENSES, FEES, AND PERMITS
1630	FUNERAL HOME PERMIT	0050	LICENSES, FEES, AND PERMITS
1631	PHARMACY PERMIT	0050	LICENSES, FEES, AND PERMITS
1632	HEARING AID DEALER PERMIT	0050	LICENSES, FEES, AND PERMITS
1633	IONIZING RADIATION LICENSE	0050	LICENSES, FEES, AND PERMITS
1634	RADIOACTIVE MAT LICENSE	0050	LICENSES, FEES, AND PERMITS
1635	RADIOACTIVE WASTE TRAN PERMIT	0050	LICENSES, FEES, AND PERMITS
1636	CONTROL SUBS REG FEE	0050	LICENSES, FEES, AND PERMITS
1637	HAZARD WASTE STORAGE FEE	0050	LICENSES, FEES, AND PERMITS
1638	CONTRACTOR LICENSE	0050	LICENSES, FEES, AND PERMITS
1639	CEMETARY LICENSE	0050	LICENSES, FEES, AND PERMITS
1640	UNIFORM GRAIN ACT FEE	0050	LICENSES, FEES, AND PERMITS
1641	PRENEED BURIAL CONTRACT LICENSE	0050	LICENSES, FEES, AND PERMITS
1642	DRIVER-SALESMAN PERMIT	0050	LICENSES, FEES, AND PERMITS
1643	PROPRIETARY SCHOOL LICENSE	0050	LICENSES, FEES, AND PERMITS
1644	MOTOR VEHICLE LICENSE	0050	LICENSES, FEES, AND PERMITS
1645	HYPODERMIC DEVICES LICENSE	0050	LICENSES, FEES, AND PERMITS
1646	HOME HEALTH AGENCY LICENSE	0050	LICENSES, FEES, AND PERMITS
1647	MODULAR BUILDING CONST FEE	0050	LICENSES, FEES, AND PERMITS
1648	ALCOHOLIC LIQ FIL FEE-LOCAL OP	0050	LICENSES, FEES, AND PERMITS
1649	TERMINAL FACILITY REGISTRATION CERTIF FEE	0050	LICENSES, FEES, AND PERMITS
1650	LOW-LVL RADIOACTIVE WASTE SURCHG	0050	LICENSES, FEES, AND PERMITS
1651	LOW-LVL RADIOACTIVE WASTE SURCHG REBATE	0050	LICENSES, FEES, AND PERMITS
1652	EXPLOSIVE USE PERMIT	0050	LICENSES, FEES, AND PERMITS
1653	PAWNBROKER CERTIFICATE OF AUTH	0050	LICENSES, FEES, AND PERMITS
1654	MORTGAGE LOAN BROKER REGIS FEE	0050	LICENSES, FEES, AND PERMITS
1655	BEER & WINE LICENSE	0050	LICENSES, FEES, AND PERMITS
1656	ALCOHOLIC LIQUOR LICENSE	0050	LICENSES, FEES, AND PERMITS
1657	BEER & WINE LICENSE	0050	LICENSES, FEES, AND PERMITS
1658	ALCOHOLIC LIQUOR LICENSE	0050	LICENSES, FEES, AND PERMITS
1659	MINING PERMIT FEE	0050	LICENSES, FEES, AND PERMITS
1660	LOBBYIST REGISTRATION FEE	0050	LICENSES, FEES, AND PERMITS
1661	PEST CONTROL BUSINESS LICENSE	0050	LICENSES, FEES, AND PERMITS
1662	LICENSE PERMIT FEES-FIRE EQUIPMENT	0050	LICENSES, FEES, AND PERMITS
1663	CONTINUING CARE RETIREMENT COMMUNITY LICEI	0050	LICENSES, FEES, AND PERMITS
1664	BINGO LICENSE	0050	LICENSES, FEES, AND PERMITS
1666	CLASS-C LICENSE DECAL FEE	0050	LICENSES, FEES, AND PERMITS
1672	LOW-LEVEL RAD ACCESS FEE	0050	LICENSES, FEES, AND PERMITS
1673	MOTOR VEHICLE INSPECTION FEES	0050	LICENSES, FEES, AND PERMITS
1674	DHPT-OTHER PERMITS	0050	LICENSES, FEES, AND PERMITS
1675	FINANCIAL RESPONSIBILITY FEES	0200	CHARGES FOR SERVICES & COMMODITIES
1677	INTERSTATE MOTOR CARRIER FEE	0050	LICENSES, FEES, AND PERMITS
1678	MOTOR VEHICLE INSPECTION FEES	0050	LICENSES, FEES, AND PERMITS
1679	MISC VEHICLE PERMITS	0050	LICENSES, FEES, AND PERMITS
1680	FINANCIAL RESPONSIBILITY FEES	0050	LICENSES, FEES, AND PERMITS
1681	BUNGEE JUMP FACILITY FEE	0050	LICENSES, FEES, AND PERMITS
1682	MOTOR FUEL LICENSES	0050	LICENSES, FEES, AND PERMITS
1683	BUSINESS OPPORTUNITY SELLERS LICENSE	0050	LICENSES, FEES, AND PERMITS

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	4

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
1684	DEF PRES/CK CASH SERV APPL FEE	0050	LICENSES, FEES, AND PERMITS
1685	DEF PRES/CK CASH SERV LICENSE	0050	LICENSES, FEES, AND PERMITS
1686	PREPAID LEGAL SERVICES FEE	0050	LICENSES, FEES, AND PERMITS
1702	TRAINING PRIVATE SECURITY OFFICERS	0050	LICENSES, FEES, AND PERMITS
1703	GUN LIC-PRIV DET SEC	0050	LICENSES, FEES, AND PERMITS
1705	SULLIVANS ISLAND LOT PERMIT	0050	LICENSES, FEES, AND PERMITS
1706	HUNTING FISHING LICENSE & PERMIT	0050	LICENSES, FEES, AND PERMITS
1708	CONCEALED WEAPON PERMIT	0050	LICENSES, FEES, AND PERMITS
1709	MARINE RES LIC & PERMITS	0050	LICENSES, FEES, AND PERMITS
1710	SCHOOL BUS USE PERMIT	0050	LICENSES, FEES, AND PERMITS
1711	MARRIAGE LICENSE FEE	0050	LICENSES, FEES, AND PERMITS
1712	NAVIGABLE WATERS ACTIVITY PERMIT	0050	LICENSES, FEES, AND PERMITS
1713	OIL & GAS EXPLORATION PERMIT	0050	LICENSES, FEES, AND PERMITS
1714	MODULAR CERTIFICATION LABEL FEE	0050	LICENSES, FEES, AND PERMITS
1715	ELEVATOR FEES	0050	LICENSES, FEES, AND PERMITS
1716	PISTOL COLLECTORS LICENSE	0050	LICENSES, FEES, AND PERMITS
1717	ASBESTOS REMOVAL PROJECT FEE	0050	LICENSES, FEES, AND PERMITS
1718	UNDERGROUND PETRO STORAGE TANK FEE	0050	LICENSES, FEES, AND PERMITS
1719	AMUSEMENT RIDE FEE	0050	LICENSES, FEES, AND PERMITS
1720	NURSING HOME FEE	0050	LICENSES, FEES, AND PERMITS
1721	PROFESS & OCCUPATION APPL FOR SPECIALTY CE	0050	LICENSES, FEES, AND PERMITS
1722	RESIDENTIAL SPEC CONTRACTOR CERTIF FEE	0050	LICENSES, FEES, AND PERMITS
1723	LOW-LVL RADIOACTIVE WASTE ACCESS FEE	0050	LICENSES, FEES, AND PERMITS
1724	NONIONIZING RADIATION FEE	0050	LICENSES, FEES, AND PERMITS
1725	HAZARDOUS WASTE INCINERATION FEE	0050	LICENSES, FEES, AND PERMITS
1726	REVITALIZATION AGREEMENT APPLICATION FEE	0050	LICENSES, FEES, AND PERMITS
1727	CERTIFICATE OF PUBLIC ADVANTAGE FEE	0050	LICENSES, FEES, AND PERMITS
1728	TOLL ROAD FEE	0050	LICENSES, FEES, AND PERMITS
1729	UNINSURED MOTOR VEHICLE FEE	0050	LICENSES, FEES, AND PERMITS
1730	MOTOR VEHICLE DEALER CLOSING FEE	0050	LICENSES, FEES, AND PERMITS
1731	RADIOACTIVE WASTE ADMIN SURCHARGE	0050	LICENSES, FEES, AND PERMITS
1732	COMMUNITY DEVELOPMENT FEES	0200	CHARGES FOR SERVICES & COMMODITIES
1733	NURSING HOME FRANCHISE FEE	0049	OTHER TAXES
1801	PROFESS & OCCUPATION LIC RENEWAL FEE	0050	LICENSES, FEES, AND PERMITS
1802	PROFESS & OCCUP APPRENTICE,TEMP,PROVIS LIC	0050	LICENSES, FEES, AND PERMITS
1803	HEARING AID DEALER LICENSE	0050	LICENSES, FEES, AND PERMITS
1804	SOIL CLASSIFIERS LICENSE	0050	LICENSES, FEES, AND PERMITS
1805	LANDSCAPE ARCHITECT LICENSE	0050	LICENSES, FEES, AND PERMITS
1806	POLYGRAPH OPERATOR LICENSE	0050	LICENSES, FEES, AND PERMITS
1807	STATE CONSTABLE LIC FEE	0050	LICENSES, FEES, AND PERMITS
1808	MIDWIFE CERTIFICATION	0050	LICENSES, FEES, AND PERMITS
1809	BAIL BONDSMAN RUNNER LICENSE	0050	LICENSES, FEES, AND PERMITS
1810	ASBESTOS ABATEMENT LICENSE	0050	LICENSES, FEES, AND PERMITS
1811	ARBITRATION & MEDIATION CERTIFICATION FEES	0050	LICENSES, FEES, AND PERMITS
1812	PROFESS & OCCUPATION LIC FEE	0050	LICENSES, FEES, AND PERMITS
1813	INDUSTRIAL RADIOGRAPHY LICENSE	0050	LICENSES, FEES, AND PERMITS
2601	FEES AND RECEIPTS-MUNICIPALITIES	0202	FEES & RECEIPTS-OTHER POL. ENTITIES
2602	FEES AND RECEIPTS-COUNTIES	0202	FEES & RECEIPTS-OTHER POL. ENTITIES
2603	FEES AND RECEIPTS-OTHER POLIT SUBDIV	0202	FEES & RECEIPTS-OTHER POL. ENTITIES
2604	FEES AND RECEIPTS-STATE AGENCIES	0900	MISCELLANEOUS OTHER TRANSFERS
2605	FEES AND RECEIPTS-OTHER	0400	CONTRIBUTIONS, AWARDS, & DONATIONS
2701	REFUND-DEFENSE OF INDIGENTS	0599	MISCELLANEOUS
2802	INDIRECT COST	0201	INDIRECT COST RECOVERIES
2803	FEE-FEDERAL AGENCIES	0200	CHARGES FOR SERVICES & COMMODITIES
2804	FEE-TITLE XX ADMINISTRATIVE	0200	CHARGES FOR SERVICES & COMMODITIES
2805	FED GRANT SUBCONTRACT ST AGENCIES	0900	MISCELLANEOUS OTHER TRANSFERS
2806	FED GRANT SUBCONTRACT OTHER ENTITIES	0150	FEDERAL REVENUE
2807	FEDERAL TITLE XX REIMB	0150	FEDERAL REVENUE
2808	MEDICAID FFP INCENTIVE REBATE	0150	FEDERAL REVENUE
2809	MEDICAID FRAUD INVESTIGATION REIMB	0200	CHARGES FOR SERVICES & COMMODITIES
2810	CHILD SUPP ENFORCEMENT REIMB	0200	CHARGES FOR SERVICES & COMMODITIES
2811	MEDICAID PROGRAM AUDIT REIMBURSEMENT	0200	CHARGES FOR SERVICES & COMMODITIES
2812	FOOD STAMP PROJ FAIR RECOVERIES	0150	FEDERAL REVENUE
2817	TITLE IV-D RECOVERIES-FEDERAL	0150	FEDERAL REVENUE
2820	RIGHT-OF-WAY ADVANCE-FEDERAL	0150	FEDERAL REVENUE
2821	FEDERAL GRANTS-UNRESTRICTED	0150	FEDERAL REVENUE
2822	FEDERAL OPERATING GRANTS-RESTRICTED	0150	FEDERAL REVENUE

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	5

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
2823	FEDERAL CAPITAL GRANTS-RESTRICTED	0150	FEDERAL REVENUE
2901	POWER COMMISSION FEE	0150	FEDERAL REVENUE
3301	ALLOC FROM MUNICIPALITIES	0599	MISCELLANEOUS
3302	ALLOC FROM COUNTIES	0599	MISCELLANEOUS
3303	ALLOC FROM CTY LIBRARIES	0599	MISCELLANEOUS
3304	ALLOC FROM SCH DISTRICTS	0599	MISCELLANEOUS
3305	ALLOC FROM OTHER POL ENTITIES	0599	MISCELLANEOUS
3708	DH&PT-STATEWIDE COST RECOVERY	0200	CHARGES FOR SERVICES & COMMODITIES
3710	SURPLUS PROP REVOL FD-B&C BD GEN SERV TRAI	0900	MISCELLANEOUS OTHER TRANSFERS
3711	ST HOUSING AUTH REIMB TRANSFER	0900	STATE HOUSING AUTH REIMBURSEMENT
3713	DSS MEDICAID PROGRAM AUDIT REIMB	0200	CHARGES FOR SERVICES & COMMODITIES
3801	REFUND PRIOR YR EXPENDITURE	0599	MISCELLANEOUS
3802	REFUND-CASE SERVICE	0599	MISCELLANEOUS
3803	UNCLAIMED CHECKS SECTION 11-5-110	0550	FINES, FORFEITS, & PENALTIES
3804	REFUND PRIOR YEAR REVENUE	0900	MISCELLANEOUS OTHER TRANSFERS
3805	UNIDENT BANK DEP OR ADJ	0599	MISCELLANEOUS
3806	UNINSURED EMPLOYER RECOUPMENT	0599	MISCELLANEOUS
3807	REIMBURSEMENT ON CLOSED PROJECTS	0599	MISCELLANEOUS
3901	MEDICAID & MEDICARE REIMB	0200	CHARGES FOR SERVICES & COMMODITIES
3902	OTHER REIMB-ST AGENCIES	0900	MISCELLANEOUS OTHER TRANSFERS
4001	ALLOC FROM ST AGENCIES	0900	ALLOCATIONS FROM STATE AGENCIES
4005	ALLOCATIONS EDUC IMPV ACT	0900	EIA ALLOCATIONS TO OTHER STATE AGENC
4101	STATE GENERAL FUND APPROPRIATION	0900	TRANSFER OF GENERAL FUND APPROP.
4501	DOCKETING FEE	0050	LICENSES, FEES, AND PERMITS
4502	MUNICIPAL CHARTER FEE	0050	LICENSES, FEES, AND PERMITS
4503	LITIG & CRT COST RECOV	0200	CHARGES FOR SERVICES & COMMODITIES
4504	VOTING EQUIP APPRVL FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4505	PARKING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4506	ALCOH & DRUG COUNSELOR CERT	0050	LICENSES, FEES, AND PERMITS
4507	LAW EXAM FEE	0050	LICENSES, FEES, AND PERMITS
4508	CHEMISTRY LAB FEE	0050	LICENSES, FEES, AND PERMITS
4509	HEARING AID DEALER EXAM FEE	0050	LICENSES, FEES, AND PERMITS
4510	POLYGRAPH EXAM FEE	0050	LICENSES, FEES, AND PERMITS
4511	SOIL CLASSIFIER EXAM FEE	0050	LICENSES, FEES, AND PERMITS
4512	LANDSCAPE ARCHITECT EXAM FEE	0050	LICENSES, FEES, AND PERMITS
4513	PROF & OCCUPATION EXAM FEE	0050	LICENSES, FEES, AND PERMITS
4514	STORAGE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4515	INSURANCE PREM & PROCEEDS	0200	CHARGES FOR SERVICES & COMMODITIES
4516	PATIENT FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4517	STATE BAR FEE	0050	LICENSES, FEES, AND PERMITS
4518	HANDLING & STORAGE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4519	AGCY RENOV REVENUE	0200	CHARGES FOR SERVICES & COMMODITIES
4520	REIMB RENOV PROJECTS	0200	CHARGES FOR SERVICES & COMMODITIES
4521	CUSTODIAL SERV REVENUE	0200	CHARGES FOR SERVICES & COMMODITIES
4522	TELECOMM ENGINEER & OPER SERV	0200	CHARGES FOR SERVICES & COMMODITIES
4523	ST SHARED TELPAK REVENUE	0200	CHARGES FOR SERVICES & COMMODITIES
4524	DP SERVICE REVENUE	0200	CHARGES FOR SERVICES & COMMODITIES
4525	PRINT SHOP REVENUE	0200	CHARGES FOR SERVICES & COMMODITIES
4526	INTRA-STATE MAIL SERVICE	0200	CHARGES FOR SERVICES & COMMODITIES
4527	W COMP AWARD REVIEW FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4528	W COMP SELF INS APPL FEE	0050	LICENSES, FEES, AND PERMITS
4529	GED TESTING SERVICE FEE	0050	LICENSES, FEES, AND PERMITS
4530	W COMP SELF INS ANNUAL FEE	0050	LICENSES, FEES, AND PERMITS
4531	PARKING PERMIT	0200	CHARGES FOR SERVICES & COMMODITIES
4532	BOATING REGISTRATION FEE	0050	LICENSES, FEES, AND PERMITS
4533	BOAT & MOTOR TITLING FEE	0050	LICENSES, FEES, AND PERMITS
4534	FEE-STAFF PRACTICE EXCESS	0599	MISCELLANEOUS
4535	RECORD SEARCH FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4536	TELECOMMUNICATIONS CUSTOMER SERVICES	0200	CHARGES FOR SERVICES & COMMODITIES
4537	DUAL PARTY RELAY SYSTEM FEE	0050	LICENSES, FEES, AND PERMITS
4538	PARDON APPLICATION FEE	0050	LICENSES, FEES, AND PERMITS
4539	PUBLIC DEFENDER APPLICATION FEE	0050	LICENSES, FEES, AND PERMITS
4540	ADMINISTRATIVE HEARING FEE	0050	LICENSES, FEES, AND PERMITS
4601	FERTILIZER INSPECTION TAX	0049	OTHER TAXES
4602	FERTILIZER REG FEE	0050	LICENSES, FEES, AND PERMITS
4603	LABORATORY TEST FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4604	VITAL RECORDS FEE	0200	CHARGES FOR SERVICES & COMMODITIES

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	6

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
4605	SEPTIC TANK PERMIT FEE	0050	LICENSES, FEES, AND PERMITS
4606	FOOD SERVICE INSPECTION FEE	0050	LICENSES, FEES, AND PERMITS
4607	ENVIRONMENTAL FEES	0050	LICENSES, FEES, AND PERMITS
4608	INFECTIOUS WASTE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4609	SOLID WASTE MANAGEMENT FEE	0050	LICENSES, FEES, AND PERMITS
4610	DRYCLEAN FACIL/SOLVENT FEE	0050	LICENSES, FEES, AND PERMITS
4701	PUB SERV CO ASSESS TAX	0049	OTHER TAXES
4702	JUVENILE DETENTION FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4705	DUI CHEMICAL TEST FEE	0050	LICENSES, FEES, AND PERMITS
4710	DHPT-INVESTIGATION COST RECOVERY	0200	CHARGES FOR SERVICES & COMMODITIES
4715	DHPT SUPPORT SERVICES	0200	CHARGES FOR SERVICES & COMMODITIES
4716	CMRS 911 SURCHARGE	0200	CHARGES FOR SERVICES & COMMODITIES
4717	DNA PROCESSING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4801	FINANCIAL INSTITUTION EXAMINING FEE	0050	LICENSES, FEES, AND PERMITS
4802	INSURANCE FEE	0050	LICENSES, FEES, AND PERMITS
4804	GRADING AND INSPECTION FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4805	FIN CO INVESTIGATION & RE-EXAM	0200	CHARGES FOR SERVICES & COMMODITIES
4806	CREDIT NOTIFICATION FEE	0050	LICENSES, FEES, AND PERMITS
4807	AIRCRAFT REGIS FEE	0050	LICENSES, FEES, AND PERMITS
4808	FIXED BASE OPER FEE	0050	LICENSES, FEES, AND PERMITS
4810	DOMESTIC CORPORATION FEE	0050	LICENSES, FEES, AND PERMITS
4812	FOREIGN CORPORATION FEE	0050	LICENSES, FEES, AND PERMITS
4815	NOTARY PUBLIC FEE	0050	LICENSES, FEES, AND PERMITS
4816	PROFESS & OCCUPATION APPL,EXAM/LICENSE FEE	0050	LICENSES, FEES, AND PERMITS
4817	UNIF COM CODE FEE	0050	LICENSES, FEES, AND PERMITS
4818	SECURITIES FEE	0050	LICENSES, FEES, AND PERMITS
4819	BURNING ASSISTANCE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4820	FIRE LANE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4821	TIMBER MARKING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4822	PHOTOCOPYING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4823	WORK RELEASE MAINTENANCE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4824	PROF & OCCUP APPL FEE	0050	LICENSES, FEES, AND PERMITS
4825	FARMERS MARKET REVENUE	0200	CHARGES FOR SERVICES & COMMODITIES
4826	PROB & PAROLE SUPV FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4827	ADMISSION-PARKING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4828	GOLF COURSE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4829	TRNG CONF REG FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4830	WAREHOUSE DIVISION FEE	0050	LICENSES, FEES, AND PERMITS
4831	COMMODITY BOARD ASSESSMENT	0050	LICENSES, FEES, AND PERMITS
4832	EXTEND WRK RELEASE SUPV FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4833	SUPERVISED FURLOUGH FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4834	COMMTY CORR PLAN ASSESSMENT	0550	FINES, FORFEITS, & PENALTIES
4835	PESTICIDE REG FEE	0050	LICENSES, FEES, AND PERMITS
4836	PESTICIDE CERT FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4837	SEED CERT FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4838	VICTIM RESTITUTION FEE	0550	FINES, FORFEITS, & PENALTIES
4839	CHILD PLACEMENT FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4840	ON-LINE REFERENCE SERVICE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4841	DOR COST RECOVERY FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4842	SOIL TESTING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4843	CROP EVALUATION & DIAGNOSTIC LAB FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4844	PRENEED BURIAL CONTRACT FEE	0050	LICENSES, FEES, AND PERMITS
4845	PROF & OCCUP ENDORSE/RECIPROCITY APPL FEE	0050	LICENSES, FEES, AND PERMITS
4846	DOCUMENT CERTIFICATION FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4847	RECORD CHANGE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4848	USER FEE-STATE PARKS & STATE FOREST	0200	CHARGES FOR SERVICES & COMMODITIES
4849	ALTER CRITICAL AREA APPL FEE	0050	LICENSES, FEES, AND PERMITS
4850	MISCELLANEOUS FEE	0050	LICENSES, FEES, AND PERMITS
4851	GRAIN PRODUCERS GUARANTY FUND ASSESSMEN	0050	LICENSES, FEES, AND PERMITS
4852	RATE SCHEDULE FILE FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4853	PRIM FOREST PROD ASSESSMENT	0050	LICENSES, FEES, AND PERMITS
4854	REGIST & RENEWAL FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4855	INFORMATION SYST DEVELOPMENT FEES	0200	CHARGES FOR SERVICES & COMMODITIES
4856	ADMISSION APPLICATION FEES	0200	CHARGES FOR SERVICES & COMMODITIES
4857	TRUST FUND ADMINISTRATION FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4858	CLIENT FEES	0200	CHARGES FOR SERVICES & COMMODITIES
4859	CREDIT CARD FILING FEE	0050	LICENSES, FEES, AND PERMITS

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	7

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
4860	REVENUE BOND PROPOSAL FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4861	CERTIFICATE OF AUTHORITY FEE	0050	LICENSES, FEES, AND PERMITS
4862	MOTOR CLUB REPRESENTATIVE FEE	0050	LICENSES, FEES, AND PERMITS
4863	LOAN FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4864	MODULAR PLANS APPROVAL FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4865	PHYSICAL FITNESS SERVICES FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4866	AIRPORT INSPECTION FEES	0200	CHARGES FOR SERVICES & COMMODITIES
4867	CERTIFICATE OF NEED FILING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4868	SPRINKLER PLAN REVIEW FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4869	ATHLETE AGENT FEE	0050	LICENSES, FEES, AND PERMITS
4870	COMMUNITY CORRECTIONS FEE INCREASES	0550	FINES, FORFEITS, & PENALTIES
4871	CONSTRUCTION OF WATER BARS FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4872	STAND BY FOR PRESCRIBED BURNING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4873	STATE RUN PRIMARIES-FILING FEE	0050	LICENSES, FEES, AND PERMITS
4875	STORMWATER PERMIT FEE	0050	LICENSES, FEES, AND PERMITS
4876	STAFF LEASING SERVICES FEE	0050	LICENSES, FEES, AND PERMITS
4877	ELECTRONIC MONITORING FEE	0050	LICENSES, FEES, AND PERMITS
4878	MONITOR COOPERATIVE AGREEMENTS FEE	0050	LICENSES, FEES, AND PERMITS
4879	VENDOR BIDDER FEES	0200	CHARGES FOR SERVICES & COMMODITIES
4880	COLLECTION FEE	0050	LICENSES, FEES, AND PERMITS
4881	DEF PRES/CK CASH SERV INVESTIGATION FEE	0050	LICENSES, FEES, AND PERMITS
4882	DEF PRES/CK CASH SERV EXAM FEE	0050	LICENSES, FEES, AND PERMITS
4883	ADMINISTRATIVE CONTRACT FEE	0200	CHARGES FOR SERVICES & COMMODITIES
4884	SUBDIVISION ASSESSMENT FEES	0050	LICENSES, FEES, AND PERMITS
4885	GRAIN DEALERS GUARANTY FUND ASSESSMENT	0050	LICENSES, FEES, AND PERMITS
4886	CHILD SUPPORT PROGRAM APPL FEE	0050	LICENSES, FEES, AND PERMITS
4901	SALE OF SEEDLINGS	0200	CHARGES FOR SERVICES & COMMODITIES
4902	SALE OF TIMBER	0200	CHARGES FOR SERVICES & COMMODITIES
4903	FISH STOCKING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
5001	TUITION AND STUDENT FEES	0200	CHARGES FOR SERVICES & COMMODITIES
5002	TUITION PREPAYMENT APPL FEE	0200	CHARGES FOR SERVICES & COMMODITIES
5003	TUITION PREPAY PGM-CONTRACT PAYMENT	0400	CONTRIBUTIONS, AWARDS, & DONATIONS
5004	TUITION PREPAY PGM-ADMIN FEES	0200	CHARGES FOR SERVICES & COMMODITIES
5101	EDUCATION LOTTERY NET PROCEEDS	0175	EDUCATION LOTTERY PROCEEDS
5701	COURT FINE	0550	FINES, FORFEITS, & PENALTIES
5702	UNFAIR TRADE PRAC CIVIL PENALTY	0550	FINES, FORFEITS, & PENALTIES
5703	CONSUMER FRAUD PENALTY	0550	FINES, FORFEITS, & PENALTIES
5704	SAFE DRK WATER ACT FINE	0550	FINES, FORFEITS, & PENALTIES
5705	STOP ORDER PENALTY	0550	FINES, FORFEITS, & PENALTIES
5706	INS ADMIN PENALTY	0550	FINES, FORFEITS, & PENALTIES
5707	LABOR SAFETY ACT FINE	0550	FINES, FORFEITS, & PENALTIES
5708	ALCOHOLIC LIQUOR FINE	0550	FINES, FORFEITS, & PENALTIES
5709	BEER AND WINE FINE	0550	FINES, FORFEITS, & PENALTIES
5710	POLL CONTROL ACT FINE	0550	FINES, FORFEITS, & PENALTIES
5711	PUBLIC SAFETY FINE	0550	FINES, FORFEITS, & PENALTIES
5712	NUCLEAR WASTE FINE	0550	FINES, FORFEITS, & PENALTIES
5713	DRUG CNTRL REG LATE PENALTY	0550	FINES, FORFEITS, & PENALTIES
5714	HOSP & NRSG HOME PENALTY	0550	FINES, FORFEITS, & PENALTIES
5715	AGRIC STDS VIOLATION PENALTY	0550	FINES, FORFEITS, & PENALTIES
5716	DAIRY REG VIOLATION PENALTY	0550	FINES, FORFEITS, & PENALTIES
5717	W COMP FILING VIOL PENALTY	0550	FINES, FORFEITS, & PENALTIES
5718	HAZARD WASTE VIOL PENALTY	0550	FINES, FORFEITS, & PENALTIES
5719	RADIOACTIVE WASTE VIOL PENALTY	0550	FINES, FORFEITS, & PENALTIES
5720	HEARING AID DLR LIC PENALTY	0550	FINES, FORFEITS, & PENALTIES
5721	CONSUMER FIN ACT VIOL PENALTY	0550	FINES, FORFEITS, & PENALTIES
5722	CONSUMER FIN ACT REPORT LATE PENALTY	0550	FINES, FORFEITS, & PENALTIES
5723	EMPLOYEE REG VIOL PENALTY	0550	FINES, FORFEITS, & PENALTIES
5724	GAME & FISH VIOLATION FINE	0550	FINES, FORFEITS, & PENALTIES
5725	BOATING VIOLATION FINE	0550	FINES, FORFEITS, & PENALTIES
5726	MOBILE HOME VIOLATION FINE	0550	FINES, FORFEITS, & PENALTIES
5727	REAL ESTATE LIC VIOL FINE	0550	FINES, FORFEITS, & PENALTIES
5728	COASTAL ZONE MGNT PLAN PENALTY	0550	FINES, FORFEITS, & PENALTIES
5729	LOW-LVL RADIOACTIVE WASTE PENALTY SURCHG	0550	FINES, FORFEITS, & PENALTIES
5730	ELEVATOR FINES	0550	FINES, FORFEITS, & PENALTIES
5731	WAGE CLAIM VIOLATION FINE	0550	FINES, FORFEITS, & PENALTIES
5732	PROFESSIONAL & OCCUPATIONAL VIOL FINE	0550	FINES, FORFEITS, & PENALTIES
5733	AMUSEMENT RIDE FINE	0550	FINES, FORFEITS, & PENALTIES

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	8

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
5734	LATE FILING PENALTY	0550	FINES, FORFEITS, & PENALTIES
5735	GROUNDWATER USE VIOL PENALTY	0550	FINES, FORFEITS, & PENALTIES
5736	FOREIGN CORP FILING PENALTY	0550	FINES, FORFEITS, & PENALTIES
5737	DHEC FINE	0550	FINES, FORFEITS, & PENALTIES
5738	HWY ASSESSMENT 56-1-725	0550	FINES, FORFEITS, & PENALTIES
5739	RETURNED ITEMS LRA	0550	FINES, FORFEITS, & PENALTIES
5740	PENALTIES-FORFEITURES	0550	FINES, FORFEITS, & PENALTIES
5741	SECURITIES ADMIN FINE	0550	FINES, FORFEITS, & PENALTIES
5742	INSURANCE FRAUD PENALTIES, COSTS & SETTLEM	0550	FINES, FORFEITS, & PENALTIES
5743	OTHER PENALTIES, COST & SETTLEMENTS	0550	FINES, FORFEITS, & PENALTIES
5744	IFTA PENALTIES & FINES	0550	FINES, FORFEITS, & PENALTIES
5745	PUBLIC CHARITIES FINES	0550	FINES, FORFEITS, & PENALTIES
5746	TOBACCO SETTLEMENTS	0570	TOBACCO LEGAL SETTLEMENT
5747	UNINSURED MOTOR VEHICLE REINSTATEMENT FEE	0050	LICENSES, FEES, AND PERMITS
5748	LITTER CONTROL FINES	0550	FINES, FORFEITS, & PENALTIES
5801	FORFEITED MONIES-SLED	0550	FINES, FORFEITS, & PENALTIES
5802	FORFEITURE OF CONVEYANCES-ILLEGAL DRUGS	0550	FINES, FORFEITS, & PENALTIES
5803	FORFEITED MONIES-SHELLFISH LAWS	0550	FINES, FORFEITS, & PENALTIES
6503	MTL HEALTH INT RECD	0549	OTHER INTEREST INCOME
6504	MENTAL RETARD INT RECD	0549	OTHER INTEREST INCOME
6506	COMP RESERV ACCT-INT	0500	INVESTMENT EARNINGS
6507	MISC INT EARNED	0549	OTHER INTEREST INCOME
6510	STU LOAN & SCHOLSHP INTEREST	0549	OTHER INTEREST INCOME
6512	GENERAL SER INT RECD	0549	OTHER INTEREST INCOME
6513	WINTHROP COLLEGE INT RECD	0549	OTHER INTEREST INCOME
6515	INS RES FD NOTE INTEREST	0549	OTHER INTEREST INCOME
6516	IPP NOTE INTEREST	0549	OTHER INTEREST INCOME
6518	INTEREST-INSTALL SALE LEASE	0549	OTHER INTEREST INCOME
6520	LOAN INTEREST RECEIVED	0549	OTHER INTEREST INCOME
6521	CITADEL-INTEREST RECEIVED	0549	OTHER INTEREST INCOME
6522	SCESC INTEREST RECEIVED	0549	OTHER INTEREST INCOME
6523	DEPT OF LLR/FIRE ACA INT REC	0549	OTHER INTEREST INCOME
6601	INVESTMENT EARNINGS	0500	INVESTMENT EARNINGS
6603	INVESTMENT EARNINGS-LOANED SECURITIES	0500	INVESTMENT EARNINGS
6605	AGENCY INVESTMENT INCOME	0500	INVESTMENT EARNINGS
6702	WASTE TREAT LN REPAY	0920	WASTE TREATMENT LOANS RECEIVABLE
6703	PRIN REPAY STU LOAN & SCHOLSHP	0920	OTHER LOANS
6704	MENTAL HEALTH PRIN RECD	0920	OTHER LOANS
6705	MENTAL RETARD PRIN RECD	0920	OTHER LOANS
6708	GENERAL SER PRIN RECD	0930	DEBT SERVICE REVENUE
6709	WINTHROP COLLEGE PRIN RECD	0930	DEBT SERVICE REVENUE
6715	INSURANCE RESERVE FUND NOTE-PRINCIPAL	0920	OTHER LOANS
6716	IPP NOTE PRINCIPAL	0920	INSTALLMENT PURCHASE PROGRAM
6720	LOAN PRINCIPAL REPAYMENT	0920	OTHER LOANS
6801	STU LOAN & SCHOLSHP PENALTY	0550	FINES, FORFEITS, & PENALTIES
6802	IPP NOTE-PREPAYMENT CHARGE	0550	FINES, FORFEITS, & PENALTIES
7101	CLAIMS RESERVE-UNCLAIM PROP	0551	UNCLAIMED PROPERTY
7102	UNCLAIMED PROPERTY	0551	UNCLAIMED PROPERTY
7103	COUNTY RESERVE-UNCLAIM PROP	0551	UNCLAIMED PROPERTY
7104	DIVIDENDS & INTEREST-UNCLAIM PROP	0549	OTHER INTEREST INCOME
7201	MISC REVENUE	0599	MISCELLANEOUS
7202	PUBLIC ED E-RATE DISCOUNT REBATE	0050	LICENSES, FEES, AND PERMITS
7203	COLLECTION OF DEDUCTIBLE PAYMENTS	0050	LICENSES, FEES, AND PERMITS
7205	DEP BY PRIVATE ENTITIES	0599	MISCELLANEOUS
7206	PUBLIC SER AUTH GF PAY	0900	TRANSFER FROM PUBLIC SERVICE AUTH
7207	MISC SPEC FD REDUCTION TRANSFER	0900	SPECIAL TRANSFERS TO GENERAL FUND
7208	EXAM TRAVEL REIMB	0200	CHARGES FOR SERVICES & COMMODITIES
7209	UNCLMD PROP FD TRANSFER	0551	UNCLAIMED PROPERTY
7210	INDIRECT COST GENERAL FUND-OTHER	0201	INDIRECT COST RECOVERIES
7211	RETIREMENT SERV CREDIT FEE	0401	EMPLOYEE CONTRIBUTIONS
7212	GRP LIFE INS ADM FEE TRANSFER	0900	GROUP LIFE ADMINISTRATION TRANSFER
7213	SOC SECURITY ADM FEE	0900	SOCIAL SECURITY ADMIN TRANSFER
7214	RETIRE SYS ADM FEE TRANSFER	0200	RETIREMENT SYSTEM ADMIN TRANSFER
7215	SINKING FUND TRANSFER	0900	TRANS. TO GENERAL FD FROM SINKING FD
7216	MENTAL HLTH PAT FEE TRANSFER	0900	TRANS. FROM MENTAL HEALTH PATIENT FD
7217	TITLE IV-D RECOVERIES-STATE	0599	MISCELLANEOUS
7218	HEALTH INS PROG ADM FEE	0200	CHARGES FOR SERVICES & COMMODITIES

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	9

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
7219	INSURANCE RATE REDUCTIONS	0599	MISCELLANEOUS
7220	WORK COMP FD ADM FEE TRANSFER	0900	WORKERS COMPENSATION ADMIN TRANSFER
7221	MISC TRANSFER-OTHER FUND	0900	MISCELLANEOUS OTHER TRANSFERS
7222	SECOND INJURY FD ADM FEE TRANSFER	0900	SECOND INJURY ADMIN TRANSFER
7223	INS RES FD ADM FEE TRANSFER	0900	INSURANCE RESERVE FD ADMIN TRANSFER
7224	OFF SUP REV FD ADM FEE TRANSFER	0900	OFFICE SUPPLY REVOLVING FD ADMIN TRA
7225	COMPENSATION REIMB-PRIV HOSPITALS	0200	CHARGES FOR SERVICES & COMMODITIES
7226	GENERAL FUND RESERVE TRANSFER	0900	GENERAL FUND RESERVE TRANSFER
7227	WATER REC RES FD ADM FEE TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7228	VICTIMS COMP TRUST FD-ADM FEE TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7229	WARRANT REVOLVING FD TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7230	HEALTH INS RES FD TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7231	INSURANCE RESERVE FUND TRANSER	0900	MISCELLANEOUS OTHER TRANSFERS
7232	MRD MEDICAID FD TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7233	TRANSFER TO INCOME TAX CREDIT	0900	MISCELLANEOUS OTHER TRANSFERS
7235	EXCESS DEBT SERVICE FUND TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7236	CAPITAL RESERVE FUND TRANSFER	0900	CAPITAL RESERVE FUND TRANSFER
7240	DEPRECIATION RESERVE REVENUE TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7241	DUAL PARTY RELAY FUND TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7242	STATE ACCIDENT FUND TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7250	LEASING ADMIN FEE	0200	CHARGES FOR SERVICES & COMMODITIES
7251	PRIOR YEAR SURPLUS	0900	MISCELLANEOUS OTHER TRANSFERS
7252	RESERVE FUND NONRECURRING	0900	GENERAL FUND RESERVE TRANSFER
7253	FEMA PA-TRANSFERS IN-OUT	0150	FEDERAL REVENUE
7254	FEDERAL FLOOD-TRFRS IN-OUT	0150	FEDERAL REVENUE
7258	TRANSFER FROM DEPT OF TRANSPORTATION	0900	SPECIAL TRANSFERS TO GENERAL FUND
7259	DHPT-USE TAX DISCOUNT	0599	MISCELLANEOUS
7262	TRANSFERRED TUITION FEES	0900	TRANSFERS OF TUITION FEES
7263	DISTRIBUTED BOND PROCEEDS	0900	DISTRIBUTIONS OF BOND PROCEEDS
7264	DISTRIBUTED IPP NOTES PROCEEDS	0710	INSTALLMENT PURCHASE NOTE PROCEEDS
7265	TRANSF REV-FEES/OPERATION	0900	TRANSFERS OF TUITION FEES
7266	TRANSF REV-FEES/DEBT SERV	0900	TRANSFERS OF TUITION FEES
7267	TRANSF REV-FEES/DS RESERV	0900	TRANSFERS OF TUITION FEES
7268	TRANSF REV-FEES/PROJECTS	0900	TRANSFERS OF TUITION FEES
7269	TRANSF REV-FEES/OTHER	0900	TRANSFERS OF TUITION FEES
7270	NON-RECURRING TRANSFER OTHER FUNDS	0900	SPECIAL TRANSFERS TO GENERAL FUND
7271	TRANSF MO VEH LIC/REG FEE	0900	MISCELLANEOUS OTHER TRANSFERS
7272	TRANSF FEES/REC--COUNTIES	0900	MISCELLANEOUS OTHER TRANSFERS
7273	EIA HOLD-HARMLESS TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
7274	NONRECURRING OPERATING TRANSFERS	0900	MISCELLANEOUS OTHER TRANSFERS
7301	CONSCIENCE REVENUE	0049	OTHER TAXES
7401	RENT-RESIDENCE	0200	CHARGES FOR SERVICES & COMMODITIES
7402	RENT-FARM LAND	0200	CHARGES FOR SERVICES & COMMODITIES
7403	RENT-STATE OWNED PROPERTY	0200	CHARGES FOR SERVICES & COMMODITIES
7404	ROYALTIES	0599	MISCELLANEOUS
7405	RENT-MOTOR VEHICLES	0200	CHARGES FOR SERVICES & COMMODITIES
7406	RENT-AIRCRAFT	0200	CHARGES FOR SERVICES & COMMODITIES
7407	RENT-EQUIPMENT	0200	CHARGES FOR SERVICES & COMMODITIES
7408	RENT-SATELLITE TIME	0200	CHARGES FOR SERVICES & COMMODITIES
7409	RENT-STUDIOS & ROOMS	0200	CHARGES FOR SERVICES & COMMODITIES
7410	RENT-CABINS & LODGES	0200	CHARGES FOR SERVICES & COMMODITIES
7411	RENT-CAMPING SITES	0200	CHARGES FOR SERVICES & COMMODITIES
7412	LEASE-LOTS & FACILITIES	0200	CHARGES FOR SERVICES & COMMODITIES
7413	LEASE FEE-ETV PROGRAMS	0200	CHARGES FOR SERVICES & COMMODITIES
7425	MOTOR POOL CHARGES	0200	CHARGES FOR SERVICES & COMMODITIES
7503	CONTRIBUTIONS-HOSPITALS & OTHER PROVIDERS	0599	MISCELLANEOUS
7504	LEC CONTRIBUTIONS	0050	LICENSES, FEES, AND PERMITS
7505	OTHER GRANTS-UNRESTRICTED	0175	OTHER GRANTS
7506	OTHER OPERATING GRANTS-RESTRICTED	0175	OTHER GRANTS
7507	OTHER CAPITAL GRANTS-RESTRICTED	0175	OTHER GRANTS
7508	UNIVERSAL SERVICE FUND CONTRIBUTIONS	0050	LICENSES, FEES, AND PERMITS
7602	ENDOWMENT INCOME	0500	INVESTMENT EARNINGS
7603	SCHOLARSHIP-PRIVATE SECTOR	0400	CONTRIBUTIONS, AWARDS, & DONATIONS
7604	GENERAL CONTRIB'S & DONATIONS-UNRESTRICTE	0400	CONTRIBUTIONS, AWARDS, & DONATIONS
7605	GENERAL OPER CONTRIB & DONATIONS-RESTRICT	0400	CONTRIBUTIONS, AWARDS, & DONATIONS
7606	GENERAL CAP CONTRIB & DONATIONS-RESTRICTE	0400	CONTRIBUTIONS, AWARDS, & DONATIONS
7701	CLAIMS & ESCHEATS	0551	UNCLAIMED PROPERTY

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	10

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
7702	INSURANCE CLAIMS	0599	MISCELLANEOUS
7703	ADVANCE CLAIMS PAYMENTS-SHA	0599	MISCELLANEOUS
7802	SALE OF GOODS	0200	CHARGES FOR SERVICES & COMMODITIES
7803	SALE OF SERVICES	0200	CHARGES FOR SERVICES & COMMODITIES
7804	SALE OF FARM & NURSERY PRODS	0200	CHARGES FOR SERVICES & COMMODITIES
7805	SALE OF MEALS	0200	CHARGES FOR SERVICES & COMMODITIES
7806	SALE OF LEG MANUALS	0200	CHARGES FOR SERVICES & COMMODITIES
7807	SALE OF STATE REGISTERS	0200	CHARGES FOR SERVICES & COMMODITIES
7808	SALE OF ST CODES & SUPPL	0200	CHARGES FOR SERVICES & COMMODITIES
7809	SALE OF OPINIONS	0200	CHARGES FOR SERVICES & COMMODITIES
7810	SALE OF PUBLICA & BROCHURES	0200	CHARGES FOR SERVICES & COMMODITIES
7811	SALE OF DOCUMENTS	0200	CHARGES FOR SERVICES & COMMODITIES
7812	SALE OF FILMS & SLIDES	0200	CHARGES FOR SERVICES & COMMODITIES
7813	SALE OF MEDICINE & DRUGS	0200	CHARGES FOR SERVICES & COMMODITIES
7814	SALE OF INSECTICIDES	0200	CHARGES FOR SERVICES & COMMODITIES
7815	SALE OF LISTINGS & LABELS	0200	CHARGES FOR SERVICES & COMMODITIES
7816	SALE OF MARICULTURE PRODUCTS	0200	CHARGES FOR SERVICES & COMMODITIES
7817	SALE OF SURPLUS PROPERTY-FED	0200	CHARGES FOR SERVICES & COMMODITIES
7818	SALE OF MAPS	0200	CHARGES FOR SERVICES & COMMODITIES
7819	EASEMENT FEE	0200	CHARGES FOR SERVICES & COMMODITIES
7820	SALE OF SURPLUS MATERIALS & SUPPLIES	0200	CHARGES FOR SERVICES & COMMODITIES
7821	SALE OF GASOLINE	0200	CHARGES FOR SERVICES & COMMODITIES
7822	SALE OF LEASED LINE TIME	0200	CHARGES FOR SERVICES & COMMODITIES
7823	SALE OF RECYCLING MATERIAL	0200	CHARGES FOR SERVICES & COMMODITIES
7824	SALE OF TRANSCRIPTS	0200	CHARGES FOR SERVICES & COMMODITIES
7825	COMMISSION-VEND MACH & TELEPHONE	0200	CHARGES FOR SERVICES & COMMODITIES
7826	SURETY BOND DEPOSIT	0599	MISCELLANEOUS
7827	DAMAGED TEXTBOOK REVENUE	0200	CHARGES FOR SERVICES & COMMODITIES
7829	SALE OF HORTICULTURE PRODUCTS	0200	CHARGES FOR SERVICES & COMMODITIES
7830	SALE OF DAIRY PRODUCTS	0200	CHARGES FOR SERVICES & COMMODITIES
7831	SALE OF ALLIGATOR PRODUCTS	0200	CHARGES FOR SERVICES & COMMODITIES
7840	SALES & SERVICES-EDUCATIONAL HE	0200	CHARGES FOR SERVICES & COMMODITIES
7841	SALES & SERVICES-AUX ENTERP HE	0200	CHARGES FOR SERVICES & COMMODITIES
7842	SALE OF UTILITIES	0200	CHARGES FOR SERVICES & COMMODITIES
7851	SALE OF LAND (CAPITALIZED)	0945	SALES OF CAPITAL ASSETS
7852	SALE OF BUILDINGS (CAPITALIZED)	0945	SALES OF CAPITAL ASSETS
7853	SALE OF VEHICLES (CAPITALIZED)	0945	SALES OF CAPITAL ASSETS
7854	SALE OF MACH & EQUIP (CAPITALIZED)	0945	SALES OF CAPITAL ASSETS
7855	SALE OF WORKS OF ART/HIST TREAS (CAP)	0945	SALES OF CAPITAL ASSETS
7856	SALE OF OTHER CAPITALIZED ASSETS	0945	SALES OF CAPITAL ASSETS
7857	SALE OF BUILDINGS (NON-CAP)	0599	MISCELLANEOUS
7858	SALE OF VEHICLES (NON-CAP)	0599	MISCELLANEOUS
7859	SALE OF MACH & EQUIP (NON-CAP)	0599	MISCELLANEOUS
7860	SALE OF WORKS OF ART/HIST TREAS (NON-CAP)	0599	MISCELLANEOUS
7861	SALE OF OTHER NON-CAPITALIZED ITEMS	0599	MISCELLANEOUS
7862	CONFISCATION SALE	0200	CHARGES FOR SERVICES & COMMODITIES
7863	SALE OF FIREARMS	0200	CHARGES FOR SERVICES & COMMODITIES
7864	SALE OF AERIAL PHOTOGRAPHY	0200	CHARGES FOR SERVICES & COMMODITIES
7865	INTERNET CREDIT CARD SALES	0200	CHARGES FOR SERVICES & COMMODITIES
7901	UNCLASSIFIED REVENUE	0599	MISCELLANEOUS
7902	RETURN CHECKS	0599	MISCELLANEOUS
7903	ADJUSTMENT TO AGENCY DEPOSITS	0599	MISCELLANEOUS
8111	INST BOND & NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8112	SCHOOL BOND & NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8113	HIGHWAY BOND AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8114	INFRASTR GO BOND PROCEEDS	0700	BOND AND NOTE PROCEEDS
8115	CAPITAL IMP BD & NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8117	LEASE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8119	OTHER G.O. BD & NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8211	STU FACU HSG REV BD AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8212	STADIUM REV BD AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8213	LIBRARY BOND AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8214	PLT IMP, STU FAC, FAC BD AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8215	ST PORTS AUTH BD AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8216	REVENUE NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8218	PARKING FACILITIES BOND AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8219	EQUIPMENT NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	11

EXHIBIT 6.5 (A)

**APPENDIX E-1
GAAP REVENUE CODE CORRESPONDING TO EACH STARS REVENUE OBJECT CODE
July 30, 2002**

STARS OBJECT CODE	STARS OBJECT CODE NAME	GAAP REVENUE CODE	GAAP REVENUE CODE NAME
8220	HOSPITAL REV BD AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8221	AUXIL FACIL REV BOND PROC	0700	BOND AND NOTE PROCEEDS
8222	CAFETERIA FAC REV BD PROC	0700	BOND AND NOTE PROCEEDS
8223	LEASE REVENUE BOND & NOTE PROCEEDS	0901	LEASE REVENUE BOND PROCEEDS
8224	INFRASTR REVENUE BOND PRO	0700	BOND AND NOTE PROCEEDS
8225	TOBACCO SETTLEMENT ASSET BACKED REV BDS	0700	BOND AND NOTE PROCEEDS
8250	INSTALL PURCHASE NOTE PROCEEDS	0710	INSTALLMENT PURCHASE NOTE PROCEEDS
8311	ED ASSIST AUTH BD AND NOTE PROCEEDS	0700	BOND AND NOTE PROCEEDS
8411	EDUCATIONAL FACILITIES BOND & NOTES PROCEE	0700	BOND AND NOTE PROCEEDS
8511	SHAMP BOND PROCEEDS	0700	BOND AND NOTE PROCEEDS
8801	DEBT SERVICE REIMBURSEMENT	0930	DEBT SERVICE REVENUE
8803	HOUSING FEE-DEBT SERVICE	0930	DEBT SERVICE REVENUE
8804	ADMISSION FEE-DEBT SERVICE	0930	DEBT SERVICE REVENUE
8805	SPECIAL STUDENT FEE-DEBT SERVICE	0930	DEBT SERVICE REVENUE
8806	LIBRARY FEE-DEBT SERVICE	0930	DEBT SERVICE REVENUE
8807	PLANT IMPROVEMENT FEE-DEBT SERVICE	0930	DEBT SERVICE REVENUE
8808	EQUIPMENT NOTES SPECIAL CHARGES	0930	DEBT SERVICE REVENUE
8809	STUDENT LOAN REPAYMENT	0920	OTHER LOANS
8810	CAMPUS DEVELOPMENT FEE	0930	DEBT SERVICE REVENUE
8811	SPECIAL TAX-DEBT SERVICE	0930	DEBT SERVICE REVENUE
8850	INSURANCE RESERVE FUND NOTE PROCEEDS	0920	OTHER LOANS
8895	GENERAL FUND APPROP REVENUE TRANSFER	0900	MISCELLANEOUS OTHER TRANSFERS
8899	GEN FD APPROP-DEBT SERVICE	0900	MISCELLANEOUS OTHER TRANSFERS
9401	RETIREMENT SRS-EMP DED	0401	EMPLOYEE CONTRIBUTIONS
9402	RETIREMENT-PORS-EMP DED	0401	EMPLOYEE CONTRIBUTIONS
9403	RETIREMENT GARS-EMP DED	0401	EMPLOYEE CONTRIBUTIONS
9404	RETIREMENT JSRS-EMP DED	0401	EMPLOYEE CONTRIBUTIONS
9405	SOCIAL SECURITY TAX WITHHELD	0401	EMPLOYEE CONTRIBUTIONS
9406	INSURANCE WITHHELD	0401	EMPLOYEE CONTRIBUTIONS
9407	FEDERAL INCOME TAX WITHHELD	0401	EMPLOYEE CONTRIBUTIONS
9408	STATE INCOME TAX WITHHELD	0401	EMPLOYEE CONTRIBUTIONS
9409	401K MATCH	0402	EMPLOYER CONTRIBUTIONS
9410	PAYROLL DEDUCTION PROCESSING FEE	0200	CHARGES FOR SERVICES & COMMODITIES
9420	SAVINGS BONDS	0401	EMPLOYEE CONTRIBUTIONS
9421	UNITED FUND	0401	EMPLOYEE CONTRIBUTIONS
9423	CREDIT UNION	0401	EMPLOYEE CONTRIBUTIONS
9424	YACC	0401	EMPLOYEE CONTRIBUTIONS
9425	TAX SHELTER ANNUITY	0401	EMPLOYEE CONTRIBUTIONS
9426	GOOD HEALTH APPEAL	0401	EMPLOYEE CONTRIBUTIONS
9427	DEFERRED COMPENSATION	0401	EMPLOYEE CONTRIBUTIONS
9428	US ACT CHAPTER XIII	0401	EMPLOYEE CONTRIBUTIONS
9440	UNCLASSIFIED DEDUCTION	0401	EMPLOYEE CONTRIBUTIONS
9501	RETIREMENT SRS-EMP CONTRIB	0402	EMPLOYER CONTRIBUTIONS
9502	RETIREMENT PORS-EMP CONTRIB	0402	EMPLOYER CONTRIBUTIONS
9503	RETIREMENT GARS-EMP CONTRIB	0402	EMPLOYER CONTRIBUTIONS
9504	RETIREMENT JSRS-EMP CONTRIB	0402	EMPLOYER CONTRIBUTIONS
9505	SOCIAL SECURITY-EMP	0402	EMPLOYER CONTRIBUTIONS
9506	INSURANCE-EMP CONTRIBUTION	0402	EMPLOYER CONTRIBUTIONS
9507	STATE CONTRIBUTION FOR NGPS	0900	MISCELLANEOUS OTHER TRANSFERS
9508	PRERETIREMENT DEATH BENEFIT	0402	EMPLOYER CONTRIBUTIONS
9510	ACCIDENTIAL DEATH BENEFIT-POL OFF	0402	EMPLOYER CONTRIBUTIONS
9531	WORKERS' COMPENSATION INSURANCE	0402	EMPLOYER CONTRIBUTIONS
9532	UNEMPLOYMENT COMPENSATION INSURANCE	0950	NON-TRANSLATED F/S REVENUE
9606	INSURANCE-CASH PAYMENTS	0403	RETIREE CONTRIBUTIONS

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	12

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0010	INDIVIDUAL INCOME TAX	0401	INDIVIDUAL INCOME TAX
0010	INDIVIDUAL INCOME TAX	0404	EMPLOYER WITHHOLDING INC TAX
0011	CORPORATE INCOME TAX	0402	CORPORATION INCOME TAX
0011	CORPORATE INCOME TAX	0403	CORP INCOME TAX TEXTILES
0012	RETAIL SALES AND USE TAX	0202	SALES AND USE TAX
0012	RETAIL SALES AND USE TAX	0204	SALES TAX-ED IMPROVE ACT
0012	RETAIL SALES AND USE TAX	0205	SALES TAX RETAIL
0012	RETAIL SALES AND USE TAX	0207	SURCHARGE ON RENTAL CARS
0012	RETAIL SALES AND USE TAX	0208	SPECIAL TRIBAL SALES TAX
0012	RETAIL SALES AND USE TAX	0312	EXCISE TAX-CASUAL SALE
0013	TOBACCO PRODUCTS/PLAYING CARDS TAX	0303	TOBACCO PRODUCTS PLAYING CARDS TAX
0014	GAS AND MOTOR VEHICLE TAX	0203	HIGHWAY USE TAX
0014	GAS AND MOTOR VEHICLE TAX	0301	GASOLINE TAX
0014	GAS AND MOTOR VEHICLE TAX	0302	SPECIAL FUEL TAX
0014	GAS AND MOTOR VEHICLE TAX	0309	GAS TAX-COUNTY WATERCRAFT
0014	GAS AND MOTOR VEHICLE TAX	0310	PETROLEUM INSPECTION TAX
0014	GAS AND MOTOR VEHICLE TAX	0317	GASOLINE TAX-ECONOMIC DEVELOPMENT
0014	GAS AND MOTOR VEHICLE TAX	0318	IFTA REVENUE
0015	ALCOHOLIC LIQUORS TAX	0305	ALCHOLIC LIQUORS TAX
0016	BEER AND WINE TAX	0306	BEER AND WINE TAX
0017	INSURANCE TAX	0501	INSURANCE COMPANY TAX
0017	INSURANCE TAX	0607	WORKERS COMP SELF INS TAX
0017	INSURANCE TAX	0608	ADDL INSURANCE TAX
0017	INSURANCE TAX	0609	ANNUAL INSURANCE TAX
0017	INSURANCE TAX	0610	BROKERS PREMIUM TAX
0017	INSURANCE TAX	0611	FIRE INS INSPECT TAX
0017	INSURANCE TAX	0612	WORKERS COMP INS TAX
0017	INSURANCE TAX	0613	FIRE DEPT PREM TAX
0017	INSURANCE TAX	0614	AUTO INS COMPANY TAX
0017	INSURANCE TAX	0618	W COMP SELF INS TAX-WC INSOLV FD
0017	INSURANCE TAX	0619	W COMP INS TAX-WC INSOLV FD
0017	INSURANCE TAX	0621	FIRE ACADEMY BOND TAX
0017	INSURANCE TAX	0640	INSURANCE PREMIUM TAX
0049	OTHER TAXES	0101	AIRCRAFT TAX
0049	OTHER TAXES	0102	PRIVATE CAR LINES TAX
0049	OTHER TAXES	0103	MOTOR CARRIER PROPERTY TAX
0049	OTHER TAXES	0201	RETAILER LICENSE TAX
0049	OTHER TAXES	0307	SOFT DRINKS TAX
0049	OTHER TAXES	0325	CONTROLLED SUBSTANCE TAX
0049	OTHER TAXES	0502	DOMESTIC CORP LIC TAX
0049	OTHER TAXES	0503	BANK TAX
0049	OTHER TAXES	0504	SAVINGS & LOAN ASSOC TAX
0049	OTHER TAXES	0505	ELECTRIC POWER TAX
0049	OTHER TAXES	0506	FOREIGN CORP LIC TAX
0049	OTHER TAXES	0507	UTILITIES TAX
0049	OTHER TAXES	0602	ADMISSION TAX
0049	OTHER TAXES	0603	ADMISSION TAX-WMRD
0049	OTHER TAXES	0604	DOCUMENTARY STAMP TAX
0049	OTHER TAXES	0605	DOCUMENTARY STAMP TAX NON RECURRING
0049	OTHER TAXES	0606	GIFT TAX
0049	OTHER TAXES	0616	ESTATE TAX
0049	OTHER TAXES	0617	ADMISSION TAX-BINGO
0049	OTHER TAXES	0622	TRIBAL BINGO TAX
0049	OTHER TAXES	0625	COMMERCIAL NUCLEAR WASTE TAX
0049	OTHER TAXES	0650	HOSPITAL TAX
0049	OTHER TAXES	1733	NURSING HOME FRANCHISE FEE
0049	OTHER TAXES	4601	FERTILIZER INSPECTION TAX
0049	OTHER TAXES	4701	PUB SERV CO ASSESS TAX

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	13

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0049	OTHER TAXES	7301	CONSCIENCE REVENUE
0050	LICENSES, FEES, AND PERMITS	1601	FIREWORKS LICENSES
0050	LICENSES, FEES, AND PERMITS	1602	COIN OPERATED DEVICES LIC
0050	LICENSES, FEES, AND PERMITS	1603	ALCOHOLIC LIQUORS LICENSE
0050	LICENSES, FEES, AND PERMITS	1604	BEER AND WINE LICENSE
0050	LICENSES, FEES, AND PERMITS	1605	MOTOR CARRIER FEES
0050	LICENSES, FEES, AND PERMITS	1606	HIGHWAY DEPT REG FEE
0050	LICENSES, FEES, AND PERMITS	1607	CABLE TELEVISION FEE
0050	LICENSES, FEES, AND PERMITS	1608	LIQUID PETRO GAS FEE
0050	LICENSES, FEES, AND PERMITS	1609	MFG MOBILE HOME FEE
0050	LICENSES, FEES, AND PERMITS	1610	HOSPITAL LICENSE FEE
0050	LICENSES, FEES, AND PERMITS	1611	MENTAL RETARD FAC LICENSE
0050	LICENSES, FEES, AND PERMITS	1612	FOSTER HOME LICENSE
0050	LICENSES, FEES, AND PERMITS	1613	DAY CARE LICENSE FEE
0050	LICENSES, FEES, AND PERMITS	1614	DEALER & HANDLER AGR PROD LIC
0050	LICENSES, FEES, AND PERMITS	1615	CONDIMENTAL FEEDSTUFF FEE
0050	LICENSES, FEES, AND PERMITS	1616	SEED INSPECTION LICENSE
0050	LICENSES, FEES, AND PERMITS	1617	ANTIFREEZE INSPECT FEE
0050	LICENSES, FEES, AND PERMITS	1618	MOTOR TRANSPORT FEE
0050	LICENSES, FEES, AND PERMITS	1619	INSURANCE LICENSE
0050	LICENSES, FEES, AND PERMITS	1620	FINANCE CO LICENSE
0050	LICENSES, FEES, AND PERMITS	1621	DAIRY LICENSE
0050	LICENSES, FEES, AND PERMITS	1622	EMPLOYMENT AGENCY LICENSE
0050	LICENSES, FEES, AND PERMITS	1623	PUB RECREATION LICENSE
0050	LICENSES, FEES, AND PERMITS	1624	NURSING HOME LICENSE
0050	LICENSES, FEES, AND PERMITS	1625	CHARIT ORG SOLICIT PRMIT
0050	LICENSES, FEES, AND PERMITS	1626	PUBLIC WEIGHMASTER LIC
0050	LICENSES, FEES, AND PERMITS	1627	PROFESS & OCCUPATION SHOP, FACIL OR BRANCH LIC
0050	LICENSES, FEES, AND PERMITS	1628	COSMETOLOGY SHOP LICENSE
0050	LICENSES, FEES, AND PERMITS	1629	PROFESS & OCCUPATION LICENSE FOR A SCHOOL
0050	LICENSES, FEES, AND PERMITS	1630	FUNERAL HOME PERMIT
0050	LICENSES, FEES, AND PERMITS	1631	PHARMACY PERMIT
0050	LICENSES, FEES, AND PERMITS	1632	HEARING AID DEALER PERMIT
0050	LICENSES, FEES, AND PERMITS	1633	IONIZING RADIATION LICENSE
0050	LICENSES, FEES, AND PERMITS	1634	RADIOACTIVE MAT LICENSE
0050	LICENSES, FEES, AND PERMITS	1635	RADIOACTIVE WASTE TRAN PERMIT
0050	LICENSES, FEES, AND PERMITS	1636	CONTROL SUBS REG FEE
0050	LICENSES, FEES, AND PERMITS	1637	HAZARD WASTE STORAGE FEE
0050	LICENSES, FEES, AND PERMITS	1638	CONTRACTOR LICENSE
0050	LICENSES, FEES, AND PERMITS	1639	CEMETARY LICENSE
0050	LICENSES, FEES, AND PERMITS	1640	UNIFORM GRAIN ACT FEE
0050	LICENSES, FEES, AND PERMITS	1641	PRENEED BURIAL CONTRACT LICENSE
0050	LICENSES, FEES, AND PERMITS	1642	DRIVER-SALESMAN PERMIT
0050	LICENSES, FEES, AND PERMITS	1643	PROPRIETARY SCHOOL LICENSE
0050	LICENSES, FEES, AND PERMITS	1644	MOTOR VEHICLE LICENSE
0050	LICENSES, FEES, AND PERMITS	1645	HYPODERMIC DEVICES LICENSE
0050	LICENSES, FEES, AND PERMITS	1646	HOME HEALTH AGENCY LICENSE
0050	LICENSES, FEES, AND PERMITS	1647	MODULAR BUILDING CONST FEE
0050	LICENSES, FEES, AND PERMITS	1648	ALCOHOLIC LIQ FIL FEE-LOCAL OP
0050	LICENSES, FEES, AND PERMITS	1649	TERMINAL FACILITY REGISTRATION CERTIF FEE
0050	LICENSES, FEES, AND PERMITS	1650	LOW-LVL RADIOACTIVE WASTE SURCHG
0050	LICENSES, FEES, AND PERMITS	1651	LOW-LVL RADIOACTIVE WASTE SURCHG REBATE
0050	LICENSES, FEES, AND PERMITS	1652	EXPLOSIVE USE PERMIT
0050	LICENSES, FEES, AND PERMITS	1653	PAWNBROKER CERTIFICATE OF AUTH
0050	LICENSES, FEES, AND PERMITS	1654	MORTGAGE LOAN BROKER REGIS FEE
0050	LICENSES, FEES, AND PERMITS	1655	BEER & WINE LICENSE
0050	LICENSES, FEES, AND PERMITS	1656	ALCOHOLIC LIQUOR LICENSE
0050	LICENSES, FEES, AND PERMITS	1657	BEER & WINE LICENSE
0050	LICENSES, FEES, AND PERMITS	1658	ALCOHOLIC LIQUOR LICENSE
0050	LICENSES, FEES, AND PERMITS	1659	MINING PERMIT FEE
0050	LICENSES, FEES, AND PERMITS	1660	LOBBYIST REGISTRATION FEE
0050	LICENSES, FEES, AND PERMITS	1661	PEST CONTROL BUSINESS LICENSE
0050	LICENSES, FEES, AND PERMITS	1662	LICENSE PERMIT FEES-FIRE EQUIPMENT
0050	LICENSES, FEES, AND PERMITS	1663	CONTINUING CARE RETIREMENT COMMUNITY LICENSE
0050	LICENSES, FEES, AND PERMITS	1664	BINGO LICENSE

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	14

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0050	LICENSES, FEES, AND PERMITS	1666	CLASS-C LICENSE DECAL FEE
0050	LICENSES, FEES, AND PERMITS	1672	LOW-LEVEL RAD ACCESS FEE
0050	LICENSES, FEES, AND PERMITS	1673	MOTOR VEHICLE INSPECTION FEES
0050	LICENSES, FEES, AND PERMITS	1674	DHPT-OTHER PERMITS
0050	LICENSES, FEES, AND PERMITS	1677	INTERSTATE MOTOR CARRIER FEE
0050	LICENSES, FEES, AND PERMITS	1678	MOTOR VEHICLE INSPECTION FEES
0050	LICENSES, FEES, AND PERMITS	1679	MISC VEHICLE PERMITS
0050	LICENSES, FEES, AND PERMITS	1680	FINANCIAL RESPONSIBILITY FEES
0050	LICENSES, FEES, AND PERMITS	1681	BUNGEE JUMP FACILITY FEE
0050	LICENSES, FEES, AND PERMITS	1682	MOTOR FUEL LICENSES
0050	LICENSES, FEES, AND PERMITS	1683	BUSINESS OPPORTUNITY SELLERS LICENSE
0050	LICENSES, FEES, AND PERMITS	1684	DEF PRES/CK CASH SERV APPL FEE
0050	LICENSES, FEES, AND PERMITS	1685	DEF PRES/CK CASH SERV LICENSE
0050	LICENSES, FEES, AND PERMITS	1686	PREPAID LEGAL SERVICES FEE
0050	LICENSES, FEES, AND PERMITS	1702	TRAINING PRIVATE SECURITY OFFICERS
0050	LICENSES, FEES, AND PERMITS	1703	GUN LIC-PRIV DET SEC
0050	LICENSES, FEES, AND PERMITS	1705	SULLIVANS ISLAND LOT PERMIT
0050	LICENSES, FEES, AND PERMITS	1706	HUNTING FISHING LICENSE & PERMIT
0050	LICENSES, FEES, AND PERMITS	1708	CONCEALED WEAPON PERMIT
0050	LICENSES, FEES, AND PERMITS	1709	MARINE RES LIC & PERMITS
0050	LICENSES, FEES, AND PERMITS	1710	SCHOOL BUS USE PERMIT
0050	LICENSES, FEES, AND PERMITS	1711	MARRIAGE LICENSE FEE
0050	LICENSES, FEES, AND PERMITS	1712	NAVIGABLE WATERS ACTIVITY PERMIT
0050	LICENSES, FEES, AND PERMITS	1713	OIL & GAS EXPLORATION PERMIT
0050	LICENSES, FEES, AND PERMITS	1714	MODULAR CERTIFICATION LABEL FEE
0050	LICENSES, FEES, AND PERMITS	1715	ELEVATOR FEES
0050	LICENSES, FEES, AND PERMITS	1716	PISTOL COLLECTORS LICENSE
0050	LICENSES, FEES, AND PERMITS	1717	ASBESTOS REMOVAL PROJECT FEE
0050	LICENSES, FEES, AND PERMITS	1718	UNDERGROUND PETRO STORAGE TANK FEE
0050	LICENSES, FEES, AND PERMITS	1719	AMUSEMENT RIDE FEE
0050	LICENSES, FEES, AND PERMITS	1720	NURSING HOME FEE
0050	LICENSES, FEES, AND PERMITS	1721	PROFESS & OCCUPATION APPL FOR SPECIALTY CERTIF
0050	LICENSES, FEES, AND PERMITS	1722	RESIDENTIAL SPEC CONTRACTOR CERTIF FEE
0050	LICENSES, FEES, AND PERMITS	1723	LOW-LVL RADIOACTIVE WASTE ACCESS FEE
0050	LICENSES, FEES, AND PERMITS	1724	NONIONIZING RADIATION FEE
0050	LICENSES, FEES, AND PERMITS	1725	HAZARDOUS WASTE INCINERATION FEE
0050	LICENSES, FEES, AND PERMITS	1726	REVITALIZATION AGREEMENT APPLICATION FEE
0050	LICENSES, FEES, AND PERMITS	1727	CERTIFICATE OF PUBLIC ADVANTAGE FEE
0050	LICENSES, FEES, AND PERMITS	1728	TOLL ROAD FEE
0050	LICENSES, FEES, AND PERMITS	1729	UNINSURED MOTOR VEHICLE FEE
0050	LICENSES, FEES, AND PERMITS	1730	MOTOR VEHICLE DEALER CLOSING FEE
0050	LICENSES, FEES, AND PERMITS	1731	RADIOACTIVE WASTE ADMIN SURCHARGE
0050	LICENSES, FEES, AND PERMITS	1801	PROFESS & OCCUPATION LIC RENEWAL FEE
0050	LICENSES, FEES, AND PERMITS	1802	PROFESS & OCCUP APPRENTICE,TEMP,PROVIS LIC
0050	LICENSES, FEES, AND PERMITS	1803	HEARING AID DEALER LICENSE
0050	LICENSES, FEES, AND PERMITS	1804	SOIL CLASSIFIERS LICENSE
0050	LICENSES, FEES, AND PERMITS	1805	LANDSCAPE ARCHITECT LICENSE
0050	LICENSES, FEES, AND PERMITS	1806	POLYGRAPH OPERATOR LICENSE
0050	LICENSES, FEES, AND PERMITS	1807	STATE CONSTABLE LIC FEE
0050	LICENSES, FEES, AND PERMITS	1808	MIDWIFE CERTIFICATION
0050	LICENSES, FEES, AND PERMITS	1809	BAIL BONDSMAN RUNNER LICENSE
0050	LICENSES, FEES, AND PERMITS	1810	ASBESTOS ABATEMENT LICENSE
0050	LICENSES, FEES, AND PERMITS	1811	ARBITRATION & MEDIATION CERTIFICATION FEES
0050	LICENSES, FEES, AND PERMITS	1812	PROFESS & OCCUPATION LIC FEE
0050	LICENSES, FEES, AND PERMITS	1813	INDUSTRIAL RADIOGRAPHY LICENSE
0050	LICENSES, FEES, AND PERMITS	4501	DOCKETING FEE
0050	LICENSES, FEES, AND PERMITS	4502	MUNICIPAL CHARTER FEE
0050	LICENSES, FEES, AND PERMITS	4506	ALCOH & DRUG COUNSELOR CERT
0050	LICENSES, FEES, AND PERMITS	4507	LAW EXAM FEE
0050	LICENSES, FEES, AND PERMITS	4508	CHEMISTRY LAB FEE
0050	LICENSES, FEES, AND PERMITS	4509	HEARING AID DEALER EXAM FEE
0050	LICENSES, FEES, AND PERMITS	4510	POLYGRAPH EXAM FEE
0050	LICENSES, FEES, AND PERMITS	4511	SOIL CLASSIFIER EXAM FEE
0050	LICENSES, FEES, AND PERMITS	4512	LANDSCAPE ARCHITECT EXAM FEE
0050	LICENSES, FEES, AND PERMITS	4513	PROF & OCCUPATION EXAM FEE
0050	LICENSES, FEES, AND PERMITS	4517	STATE BAR FEE

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	15

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0050	LICENSES, FEES, AND PERMITS	4528	W COMP SELF INS APPL FEE
0050	LICENSES, FEES, AND PERMITS	4529	GED TESTING SERVICE FEE
0050	LICENSES, FEES, AND PERMITS	4530	W COMP SELF INS ANNUAL FEE
0050	LICENSES, FEES, AND PERMITS	4532	BOATING REGISTRATION FEE
0050	LICENSES, FEES, AND PERMITS	4533	BOAT & MOTOR TITLING FEE
0050	LICENSES, FEES, AND PERMITS	4537	DUAL PARTY RELAY SYSTEM FEE
0050	LICENSES, FEES, AND PERMITS	4538	PARDON APPLICATION FEE
0050	LICENSES, FEES, AND PERMITS	4539	PUBLIC DEFENDER APPLICATION FEE
0050	LICENSES, FEES, AND PERMITS	4540	ADMINISTRATIVE HEARING FEE
0050	LICENSES, FEES, AND PERMITS	4602	FERTILIZER REG FEE
0050	LICENSES, FEES, AND PERMITS	4605	SEPTIC TANK PERMIT FEE
0050	LICENSES, FEES, AND PERMITS	4606	FOOD SERVICE INSPECTION FEE
0050	LICENSES, FEES, AND PERMITS	4607	ENVIRONMENTAL FEES
0050	LICENSES, FEES, AND PERMITS	4609	SOLID WASTE MANAGEMENT FEE
0050	LICENSES, FEES, AND PERMITS	4610	DRYCLEAN FACIL/SOLVENT FEE
0050	LICENSES, FEES, AND PERMITS	4705	DUI CHEMICAL TEST FEE
0050	LICENSES, FEES, AND PERMITS	4801	FINANCIAL INSTITUTION EXAMINING FEE
0050	LICENSES, FEES, AND PERMITS	4802	INSURANCE FEE
0050	LICENSES, FEES, AND PERMITS	4806	CREDIT NOTIFICATION FEE
0050	LICENSES, FEES, AND PERMITS	4807	AIRCRAFT REGIS FEE
0050	LICENSES, FEES, AND PERMITS	4808	FIXED BASE OPER FEE
0050	LICENSES, FEES, AND PERMITS	4810	DOMESTIC CORPORATION FEE
0050	LICENSES, FEES, AND PERMITS	4812	FOREIGN CORPORATION FEE
0050	LICENSES, FEES, AND PERMITS	4815	NOTARY PUBLIC FEE
0050	LICENSES, FEES, AND PERMITS	4816	PROFESS & OCCUPATION APPL,EXAM/LICENSE FEE
0050	LICENSES, FEES, AND PERMITS	4817	UNIF COM CODE FEE
0050	LICENSES, FEES, AND PERMITS	4818	SECURITIES FEE
0050	LICENSES, FEES, AND PERMITS	4824	PROF & OCCUP APPL FEE
0050	LICENSES, FEES, AND PERMITS	4830	WAREHOUSE DIVISION FEE
0050	LICENSES, FEES, AND PERMITS	4831	COMMODITY BOARD ASSESSMENT
0050	LICENSES, FEES, AND PERMITS	4835	PESTICIDE REG FEE
0050	LICENSES, FEES, AND PERMITS	4844	PRENEED BURIAL CONTRACT FEE
0050	LICENSES, FEES, AND PERMITS	4845	PROF & OCCUP ENDORSE/RECIPROCIY APPL FEE
0050	LICENSES, FEES, AND PERMITS	4849	ALTER CRITICAL AREA APPL FEE
0050	LICENSES, FEES, AND PERMITS	4850	MISCELLANEOUS FEE
0050	LICENSES, FEES, AND PERMITS	4851	GRAIN PRODUCERS GUARANTY FUND ASSESSMENT
0050	LICENSES, FEES, AND PERMITS	4853	PRIM FOREST PROD ASSESSMENT
0050	LICENSES, FEES, AND PERMITS	4859	CREDIT CARD FILING FEE
0050	LICENSES, FEES, AND PERMITS	4861	CERTIFICATE OF AUTHORITY FEE
0050	LICENSES, FEES, AND PERMITS	4862	MOTOR CLUB REPRESENTATIVE FEE
0050	LICENSES, FEES, AND PERMITS	4869	ATHLETE AGENT FEE
0050	LICENSES, FEES, AND PERMITS	4873	STATE RUN PRIMARIES-FILING FEE
0050	LICENSES, FEES, AND PERMITS	4875	STORMWATER PERMIT FEE
0050	LICENSES, FEES, AND PERMITS	4876	STAFF LEASING SERVICES FEE
0050	LICENSES, FEES, AND PERMITS	4877	ELECTRONIC MONITORING FEE
0050	LICENSES, FEES, AND PERMITS	4878	MONITOR COOPERATIVE AGREEMENTS FEE
0050	LICENSES, FEES, AND PERMITS	4880	COLLECTION FEE
0050	LICENSES, FEES, AND PERMITS	4881	DEF PRES/CK CASH SERV INVESTIGATION FEE
0050	LICENSES, FEES, AND PERMITS	4882	DEF PRES/CK CASH SERV EXAM FEE
0050	LICENSES, FEES, AND PERMITS	4884	SUBDIVISION ASSESSMENT FEES
0050	LICENSES, FEES, AND PERMITS	4885	GRAIN DEALERS GUARANTY FUND ASSESSMENT
0050	LICENSES, FEES, AND PERMITS	4886	CHILD SUPPORT PROGRAM APPL FEE
0050	LICENSES, FEES, AND PERMITS	5747	UNINSURED MOTOR VEHICLE REINSTATEMENT FEE
0050	LICENSES, FEES, AND PERMITS	7202	PUBLIC ED E-RATE DISCOUNT REBATE
0050	LICENSES, FEES, AND PERMITS	7203	COLLECTION OF DEDUCTIBLE PAYMENTS
0050	LICENSES, FEES, AND PERMITS	7504	LEC CONTRIBUTIONS
0050	LICENSES, FEES, AND PERMITS	7508	UNIVERSAL SERVICE FUND CONTRIBUTIONS
0150	FEDERAL REVENUE	2806	FED GRANT SUBCONTRACT OTHER ENTITIES
0150	FEDERAL REVENUE	2807	FEDERAL TITLE XX REIMB
0150	FEDERAL REVENUE	2808	MEDICAID FFP INCENTIVE REBATE
0150	FEDERAL REVENUE	2812	FOOD STAMP PROJ FAIR RECOVERIES
0150	FEDERAL REVENUE	2817	TITLE IV-D RECOVERIES-FEDERAL
0150	FEDERAL REVENUE	2820	RIGHT-OF-WAY ADVANCE-FEDERAL
0150	FEDERAL REVENUE	2821	FEDERAL GRANTS-UNRESTRICTED
0150	FEDERAL REVENUE	2822	FEDERAL OPERATING GRANTS-RESTRICTED

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	16

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0150	FEDERAL REVENUE	2823	FEDERAL CAPITAL GRANTS-RESTRICTED
0150	FEDERAL REVENUE	2901	POWER COMMISSION FEE
0150	FEDERAL REVENUE	7253	FEMA PA-TRANSFERS IN-OUT
0150	FEDERAL REVENUE	7254	FEDERAL FLOOD-TRFRS IN-OUT
0175	EDUCATION LOTTERY PROCEEDS	5101	EDUCATION LOTTERY NET PROCEEDS
0175	OTHER GRANTS	7505	OTHER GRANTS-UNRESTRICTED
0175	OTHER GRANTS	7506	OTHER OPERATING GRANTS-RESTRICTED
0175	OTHER GRANTS	7507	OTHER CAPITAL GRANTS-RESTRICTED
0200	CHARGES FOR SERVICES & COMMODITIES	1675	FINANCIAL RESPONSIBILITY FEES
0200	CHARGES FOR SERVICES & COMMODITIES	1732	COMMUNITY DEVELOPMENT FEES
0200	CHARGES FOR SERVICES & COMMODITIES	2803	FEE-FEDERAL AGENCIES
0200	CHARGES FOR SERVICES & COMMODITIES	2804	FEE-TITLE XX ADMINISTRATIVE
0200	CHARGES FOR SERVICES & COMMODITIES	2809	MEDICAID FRAUD INVESTIGATION REIMB
0200	CHARGES FOR SERVICES & COMMODITIES	2810	CHILD SUPP ENFORCEMENT REIMB
0200	CHARGES FOR SERVICES & COMMODITIES	2811	MEDICAID PROGRAM AUDIT REIMBURSEMENT
0200	CHARGES FOR SERVICES & COMMODITIES	3708	DH&PT-STATEWIDE COST RECOVERY
0200	CHARGES FOR SERVICES & COMMODITIES	3713	DSS MEDICAID PROGRAM AUDIT REIMB
0200	CHARGES FOR SERVICES & COMMODITIES	3901	MEDICAID & MEDICARE REIMB
0200	CHARGES FOR SERVICES & COMMODITIES	4503	LITIG & CRT COST RECOV
0200	CHARGES FOR SERVICES & COMMODITIES	4504	VOTING EQUIP APPRVL FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4505	PARKING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4514	STORAGE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4515	INSURANCE PREM & PROCEEDS
0200	CHARGES FOR SERVICES & COMMODITIES	4516	PATIENT FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4518	HANDLING & STORAGE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4519	AGCY RENOV REVENUE
0200	CHARGES FOR SERVICES & COMMODITIES	4520	REIMB RENOV PROJECTS
0200	CHARGES FOR SERVICES & COMMODITIES	4521	CUSTODIAL SERV REVENUE
0200	CHARGES FOR SERVICES & COMMODITIES	4522	TELECOMM ENGINEER & OPER SERV
0200	CHARGES FOR SERVICES & COMMODITIES	4523	ST SHARED TELPAK REVENUE
0200	CHARGES FOR SERVICES & COMMODITIES	4524	DP SERVICE REVENUE
0200	CHARGES FOR SERVICES & COMMODITIES	4525	PRINT SHOP REVENUE
0200	CHARGES FOR SERVICES & COMMODITIES	4526	INTRA-STATE MAIL SERVICE
0200	CHARGES FOR SERVICES & COMMODITIES	4527	W COMP AWARD REVIEW FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4531	PARKING PERMIT
0200	CHARGES FOR SERVICES & COMMODITIES	4535	RECORD SEARCH FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4536	TELECOMMUNICATIONS CUSTOMER SERVICES
0200	CHARGES FOR SERVICES & COMMODITIES	4603	LABORATORY TEST FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4604	VITAL RECORDS FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4608	INFECTIOUS WASTE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4702	JUVENILE DETENTION FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4710	DHPT-INVESTIGATION COST RECOVERY
0200	CHARGES FOR SERVICES & COMMODITIES	4715	DHPT SUPPORT SERVICES
0200	CHARGES FOR SERVICES & COMMODITIES	4716	CMRS 911 SURCHARGE
0200	CHARGES FOR SERVICES & COMMODITIES	4717	DNA PROCESSING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4804	GRADING AND INSPECTION FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4805	FIN CO INVESTIGATION & RE-EXAM
0200	CHARGES FOR SERVICES & COMMODITIES	4819	BURNING ASSISTANCE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4820	FIRE LANE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4821	TIMBER MARKING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4822	PHOTOCOPYING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4823	WORK RELEASE MAINTENANCE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4825	FARMERS MARKET REVENUE
0200	CHARGES FOR SERVICES & COMMODITIES	4826	PROB & PAROLE SUPV FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4827	ADMISSION-PARKING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4828	GOLF COURSE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4829	TRNG CONF REG FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4832	EXTEND WRK RELEASE SUPV FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4833	SUPERVISED FURLOUGH FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4836	PESTICIDE CERT FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4837	SEED CERT FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4839	CHILD PLACEMENT FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4840	ON-LINE REFERENCE SERVICE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4841	DOR COST RECOVERY FEE

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	17

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0200	CHARGES FOR SERVICES & COMMODITIES	4842	SOIL TESTING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4843	CROP EVALUATION & DIAGNOSTIC LAB FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4846	DOCUMENT CERTIFICATION FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4847	RECORD CHANGE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4848	USER FEE-STATE PARKS & STATE FOREST
0200	CHARGES FOR SERVICES & COMMODITIES	4852	RATE SCHEDULE FILE FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4854	REGIST & RENEWAL FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4855	INFORMATION SYST DEVELOPMENT FEES
0200	CHARGES FOR SERVICES & COMMODITIES	4856	ADMISSION APPLICATION FEES
0200	CHARGES FOR SERVICES & COMMODITIES	4857	TRUST FUND ADMINISTRATION FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4858	CLIENT FEES
0200	CHARGES FOR SERVICES & COMMODITIES	4860	REVENUE BOND PROPOSAL FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4863	LOAN FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4864	MODULAR PLANS APPROVAL FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4865	PHYSICAL FITNESS SERVICES FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4866	AIRPORT INSPECTION FEES
0200	CHARGES FOR SERVICES & COMMODITIES	4867	CERTIFICATE OF NEED FILING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4868	SPRINKLER PLAN REVIEW FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4871	CONSTRUCTION OF WATER BARS FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4872	STAND BY FOR PRESCRIBED BURNING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4879	VENDOR BIDDER FEES
0200	CHARGES FOR SERVICES & COMMODITIES	4883	ADMINISTRATIVE CONTRACT FEE
0200	CHARGES FOR SERVICES & COMMODITIES	4901	SALE OF SEEDLINGS
0200	CHARGES FOR SERVICES & COMMODITIES	4902	SALE OF TIMBER
0200	CHARGES FOR SERVICES & COMMODITIES	4903	FISH STOCKING FEE
0200	CHARGES FOR SERVICES & COMMODITIES	5001	TUITION AND STUDENT FEES
0200	CHARGES FOR SERVICES & COMMODITIES	5002	TUITION PREPAYMENT APPL FEE
0200	CHARGES FOR SERVICES & COMMODITIES	5004	TUITION PREPAY PGM-ADMIN FEES
0200	CHARGES FOR SERVICES & COMMODITIES	7208	EXAM TRAVEL REIMB
0200	RETIREMENT SYSTEM ADMIN TRANSFER	7214	RETIRE SYS ADM FEE TRANSFER
0200	CHARGES FOR SERVICES & COMMODITIES	7218	HEALTH INS PROG ADM FEE
0200	CHARGES FOR SERVICES & COMMODITIES	7225	COMPENSATION REIMB-PRIV HOSPITALS
0200	CHARGES FOR SERVICES & COMMODITIES	7250	LEASING ADMIN FEE
0200	CHARGES FOR SERVICES & COMMODITIES	7401	RENT-RESIDENCE
0200	CHARGES FOR SERVICES & COMMODITIES	7402	RENT-FARM LAND
0200	CHARGES FOR SERVICES & COMMODITIES	7403	RENT-STATE OWNED PROPERTY
0200	CHARGES FOR SERVICES & COMMODITIES	7405	RENT-MOTOR VEHICLES
0200	CHARGES FOR SERVICES & COMMODITIES	7406	RENT-AIRCRAFT
0200	CHARGES FOR SERVICES & COMMODITIES	7407	RENT-EQUIPMENT
0200	CHARGES FOR SERVICES & COMMODITIES	7408	RENT-SATELLITE TIME
0200	CHARGES FOR SERVICES & COMMODITIES	7409	RENT-STUDIOS & ROOMS
0200	CHARGES FOR SERVICES & COMMODITIES	7410	RENT-CABINS & LODGES
0200	CHARGES FOR SERVICES & COMMODITIES	7411	RENT-CAMPING SITES
0200	CHARGES FOR SERVICES & COMMODITIES	7412	LEASE-LOTS & FACILITIES
0200	CHARGES FOR SERVICES & COMMODITIES	7413	LEASE FEE-ETV PROGRAMS
0200	CHARGES FOR SERVICES & COMMODITIES	7425	MOTOR POOL CHARGES
0200	CHARGES FOR SERVICES & COMMODITIES	7802	SALE OF GOODS
0200	CHARGES FOR SERVICES & COMMODITIES	7803	SALE OF SERVICES
0200	CHARGES FOR SERVICES & COMMODITIES	7804	SALE OF FARM & NURSERY PRODS
0200	CHARGES FOR SERVICES & COMMODITIES	7805	SALE OF MEALS
0200	CHARGES FOR SERVICES & COMMODITIES	7806	SALE OF LEG MANUALS
0200	CHARGES FOR SERVICES & COMMODITIES	7807	SALE OF STATE REGISTERS
0200	CHARGES FOR SERVICES & COMMODITIES	7808	SALE OF ST CODES & SUPPL
0200	CHARGES FOR SERVICES & COMMODITIES	7809	SALE OF OPINIONS
0200	CHARGES FOR SERVICES & COMMODITIES	7810	SALE OF PUBLICA & BROCHURES
0200	CHARGES FOR SERVICES & COMMODITIES	7811	SALE OF DOCUMENTS
0200	CHARGES FOR SERVICES & COMMODITIES	7812	SALE OF FILMS & SLIDES
0200	CHARGES FOR SERVICES & COMMODITIES	7813	SALE OF MEDICINE & DRUGS
0200	CHARGES FOR SERVICES & COMMODITIES	7814	SALE OF INSECTICIDES
0200	CHARGES FOR SERVICES & COMMODITIES	7815	SALE OF LISTINGS & LABELS
0200	CHARGES FOR SERVICES & COMMODITIES	7816	SALE OF MARICULTURE PRODUCTS
0200	CHARGES FOR SERVICES & COMMODITIES	7817	SALE OF SURPLUS PROPERTY-FED
0200	CHARGES FOR SERVICES & COMMODITIES	7818	SALE OF MAPS
0200	CHARGES FOR SERVICES & COMMODITIES	7819	EASEMENT FEE
0200	CHARGES FOR SERVICES & COMMODITIES	7820	SALE OF SURPLUS MATERIALS & SUPPLIES
0200	CHARGES FOR SERVICES & COMMODITIES	7821	SALE OF GASOLINE

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	18

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0200	CHARGES FOR SERVICES & COMMODITIES	7822	SALE OF LEASED LINE TIME
0200	CHARGES FOR SERVICES & COMMODITIES	7823	SALE OF RECYCLING MATERIAL
0200	CHARGES FOR SERVICES & COMMODITIES	7824	SALE OF TRANSCRIPTS
0200	CHARGES FOR SERVICES & COMMODITIES	7825	COMMISSION-VEND MACH & TELEPHONE
0200	CHARGES FOR SERVICES & COMMODITIES	7827	DAMAGED TEXTBOOK REVENUE
0200	CHARGES FOR SERVICES & COMMODITIES	7829	SALE OF HORTICULTURE PRODUCTS
0200	CHARGES FOR SERVICES & COMMODITIES	7830	SALE OF DAIRY PRODUCTS
0200	CHARGES FOR SERVICES & COMMODITIES	7831	SALE OF ALLIGATOR PRODUCTS
0200	CHARGES FOR SERVICES & COMMODITIES	7840	SALES & SERVICES-EDUCATIONAL HE
0200	CHARGES FOR SERVICES & COMMODITIES	7841	SALES & SERVICES-AUX ENTERP HE
0200	CHARGES FOR SERVICES & COMMODITIES	7842	SALE OF UTILITIES
0200	CHARGES FOR SERVICES & COMMODITIES	7862	CONFISCATION SALE
0200	CHARGES FOR SERVICES & COMMODITIES	7863	SALE OF FIREARMS
0200	CHARGES FOR SERVICES & COMMODITIES	7864	SALE OF AERIAL PHOTOGRAPHY
0200	CHARGES FOR SERVICES & COMMODITIES	7865	INTERNET CREDIT CARD SALES
0200	CHARGES FOR SERVICES & COMMODITIES	9410	PAYROLL DEDUCTION PROCESSING FEE
0201	INDIRECT COST RECOVERIES	2802	INDIRECT COST
0201	INDIRECT COST RECOVERIES	7210	INDIRECT COST GENERAL FUND-OTHER
0202	FEES & RECEIPTS-OTHER POL. ENTITIES	2601	FEES AND RECEIPTS-MUNICIPALITIES
0202	FEES & RECEIPTS-OTHER POL. ENTITIES	2602	FEES AND RECEIPTS-COUNTIES
0202	FEES & RECEIPTS-OTHER POL. ENTITIES	2603	FEES AND RECEIPTS-OTHER POLIT SUBDIV
0400	CONTRIBUTIONS, AWARDS, & DONATIONS	2605	FEES AND RECEIPTS-OTHER
0400	CONTRIBUTIONS, AWARDS, & DONATIONS	5003	TUITION PREPAY PGM-CONTRACT PAYMENT
0400	CONTRIBUTIONS, AWARDS, & DONATIONS	7603	SCHOLARSHIP-PRIVATE SECTOR
0400	CONTRIBUTIONS, AWARDS, & DONATIONS	7604	GENERAL CONTRIB'S & DONATIONS-UNRESTRICTED
0400	CONTRIBUTIONS, AWARDS, & DONATIONS	7605	GENERAL OPER CONTRIB & DONATIONS-RESTRICTED
0400	CONTRIBUTIONS, AWARDS, & DONATIONS	7606	GENERAL CAP CONTRIB & DONATIONS-RESTRICTED
0401	EMPLOYEE CONTRIBUTIONS	7211	RETIREMENT SERV CREDIT FEE
0401	EMPLOYEE CONTRIBUTIONS	9401	RETIREMENT SRS-EMP DED
0401	EMPLOYEE CONTRIBUTIONS	9402	RETIREMENT-PORS-EMP DED
0401	EMPLOYEE CONTRIBUTIONS	9403	RETIREMENT GARS-EMP DED
0401	EMPLOYEE CONTRIBUTIONS	9404	RETIREMENT JSRS-EMP DED
0401	EMPLOYEE CONTRIBUTIONS	9405	SOCIAL SECURITY TAX WITHHELD
0401	EMPLOYEE CONTRIBUTIONS	9406	INSURANCE WITHHELD
0401	EMPLOYEE CONTRIBUTIONS	9407	FEDERAL INCOME TAX WITHHELD
0401	EMPLOYEE CONTRIBUTIONS	9408	STATE INCOME TAX WITHHELD
0401	EMPLOYEE CONTRIBUTIONS	9420	SAVINGS BONDS
0401	EMPLOYEE CONTRIBUTIONS	9421	UNITED FUND
0401	EMPLOYEE CONTRIBUTIONS	9423	CREDIT UNION
0401	EMPLOYEE CONTRIBUTIONS	9424	YACC
0401	EMPLOYEE CONTRIBUTIONS	9425	TAX SHELTER ANNUITY
0401	EMPLOYEE CONTRIBUTIONS	9426	GOOD HEALTH APPEAL
0401	EMPLOYEE CONTRIBUTIONS	9427	DEFERRED COMPENSATION
0401	EMPLOYEE CONTRIBUTIONS	9428	US ACT CHAPTER XIII
0401	EMPLOYEE CONTRIBUTIONS	9440	UNCLASSIFIED DEDUCTION
0402	EMPLOYER CONTRIBUTIONS	9409	401K MATCH
0402	EMPLOYER CONTRIBUTIONS	9501	RETIREMENT SRS-EMP CONTRIB
0402	EMPLOYER CONTRIBUTIONS	9502	RETIREMENT PORS-EMP CONTRIB
0402	EMPLOYER CONTRIBUTIONS	9503	RETIREMENT GARS-EMP CONTRIB
0402	EMPLOYER CONTRIBUTIONS	9504	RETIREMENT JSRS-EMP CONTRIB
0402	EMPLOYER CONTRIBUTIONS	9505	SOCIAL SECURITY-EMP
0402	EMPLOYER CONTRIBUTIONS	9506	INSURANCE-EMP CONTRIBUTION
0402	EMPLOYER CONTRIBUTIONS	9508	PRERETIREMENT DEATH BENEFIT
0402	EMPLOYER CONTRIBUTIONS	9510	ACCIDENTAL DEATH BENEFIT-POL OFF
0402	EMPLOYER CONTRIBUTIONS	9531	WORKERS' COMPENSATION INSURANCE
0403	RETIREE CONTRIBUTIONS	9606	INSURANCE-CASH PAYMENTS
0500	INVESTMENT EARNINGS	6506	COMP RESERV ACCT-INT
0500	INVESTMENT EARNINGS	6601	INVESTMENT EARNINGS
0500	INVESTMENT EARNINGS	6603	INVESTMENT EARNINGS-LOANED SECURITIES

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	19

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0500	INVESTMENT EARNINGS	6605	AGENCY INVESTMENT INCOME
0500	INVESTMENT EARNINGS	7602	ENDOWMENT INCOME
0549	OTHER INTEREST INCOME	6503	MTL HEALTH INT RECD
0549	OTHER INTEREST INCOME	6504	MENTAL RETARD INT RECD
0549	OTHER INTEREST INCOME	6507	MISC INT EARNED
0549	OTHER INTEREST INCOME	6510	STU LOAN & SCHOLSHIP INTEREST
0549	OTHER INTEREST INCOME	6512	GENERAL SER INT RECD
0549	OTHER INTEREST INCOME	6513	WINTHROP COLLEGE INT RECD
0549	OTHER INTEREST INCOME	6515	INS RES FD NOTE INTEREST
0549	OTHER INTEREST INCOME	6516	IPP NOTE INTEREST
0549	OTHER INTEREST INCOME	6518	INTEREST-INSTALL SALE LEASE
0549	OTHER INTEREST INCOME	6520	LOAN INTEREST RECEIVED
0549	OTHER INTEREST INCOME	6521	CITADEL-INTEREST RECEIVED
0549	OTHER INTEREST INCOME	6522	SCESC INTEREST RECEIVED
0549	OTHER INTEREST INCOME	6523	DEPT OF LLR/FIRE ACA INT REC
0549	OTHER INTEREST INCOME	7104	DIVIDENDS & INTEREST-UNCLAIM PROP
0550	FINES, FORFEITS, & PENALTIES	3803	UNCLAIMED CHECKS SECTION 11-5-110
0550	FINES, FORFEITS, & PENALTIES	4834	COMMTY CORR PLAN ASSESSMENT
0550	FINES, FORFEITS, & PENALTIES	4838	VICTIM RESTITUTION FEE
0550	FINES, FORFEITS, & PENALTIES	4870	COMMUNITY CORRECTIONS FEE INCREASES
0550	FINES, FORFEITS, & PENALTIES	5701	COURT FINE
0550	FINES, FORFEITS, & PENALTIES	5702	UNFAIR TRADE PRAC CIVIL PENALTY
0550	FINES, FORFEITS, & PENALTIES	5703	CONSUMER FRAUD PENALTY
0550	FINES, FORFEITS, & PENALTIES	5704	SAFE DRK WATER ACT FINE
0550	FINES, FORFEITS, & PENALTIES	5705	STOP ORDER PENALTY
0550	FINES, FORFEITS, & PENALTIES	5706	INS ADMIN PENALTY
0550	FINES, FORFEITS, & PENALTIES	5707	LABOR SAFETY ACT FINE
0550	FINES, FORFEITS, & PENALTIES	5708	ALCOHOLIC LIQUOR FINE
0550	FINES, FORFEITS, & PENALTIES	5709	BEER AND WINE FINE
0550	FINES, FORFEITS, & PENALTIES	5710	POLL CONTROL ACT FINE
0550	FINES, FORFEITS, & PENALTIES	5711	PUBLIC SAFETY FINE
0550	FINES, FORFEITS, & PENALTIES	5712	NUCLEAR WASTE FINE
0550	FINES, FORFEITS, & PENALTIES	5713	DRUG CNTRL REG LATE PENALTY
0550	FINES, FORFEITS, & PENALTIES	5714	HOSP & NRSR HOME PENALTY
0550	FINES, FORFEITS, & PENALTIES	5715	AGRIC STDS VIOLATION PENALTY
0550	FINES, FORFEITS, & PENALTIES	5716	DAIRY REG VIOLATION PENALTY
0550	FINES, FORFEITS, & PENALTIES	5717	W COMP FILING VIOL PENALTY
0550	FINES, FORFEITS, & PENALTIES	5718	HAZARD WASTE VIOL PENALTY
0550	FINES, FORFEITS, & PENALTIES	5719	RADIOACTIVE WASTE VIOL PENALTY
0550	FINES, FORFEITS, & PENALTIES	5720	HEARING AID DLR LIC PENALTY
0550	FINES, FORFEITS, & PENALTIES	5721	CONSUMER FIN ACT VIOL PENALTY
0550	FINES, FORFEITS, & PENALTIES	5722	CONSUMER FIN ACT REPORT LATE PENALTY
0550	FINES, FORFEITS, & PENALTIES	5723	EMPLOYEE REG VIOL PENALTY
0550	FINES, FORFEITS, & PENALTIES	5724	GAME & FISH VIOLATION FINE
0550	FINES, FORFEITS, & PENALTIES	5725	BOATING VIOLATION FINE
0550	FINES, FORFEITS, & PENALTIES	5726	MOBILE HOME VIOLATION FINE
0550	FINES, FORFEITS, & PENALTIES	5727	REAL ESTATE LIC VIOL FINE
0550	FINES, FORFEITS, & PENALTIES	5728	COASTAL ZONE MGNT PLAN PENALTY
0550	FINES, FORFEITS, & PENALTIES	5729	LOW-LVL RADIOACTIVE WASTE PENALTY SURCHG
0550	FINES, FORFEITS, & PENALTIES	5730	ELEVATOR FINES
0550	FINES, FORFEITS, & PENALTIES	5731	WAGE CLAIM VIOLATION FINE
0550	FINES, FORFEITS, & PENALTIES	5732	PROFESSIONAL & OCCUPATIONAL VIOL FINE
0550	FINES, FORFEITS, & PENALTIES	5733	AMUSEMENT RIDE FINE
0550	FINES, FORFEITS, & PENALTIES	5734	LATE FILING PENALTY
0550	FINES, FORFEITS, & PENALTIES	5735	GROUNDWATER USE VIOL PENALTY
0550	FINES, FORFEITS, & PENALTIES	5736	FOREIGN CORP FILING PENALTY
0550	FINES, FORFEITS, & PENALTIES	5737	DHEC FINE
0550	FINES, FORFEITS, & PENALTIES	5738	HWY ASSESSMENT 56-1-725
0550	FINES, FORFEITS, & PENALTIES	5739	RETURNED ITEMS LRA
0550	FINES, FORFEITS, & PENALTIES	5740	PENALTIES-FORFEITURES
0550	FINES, FORFEITS, & PENALTIES	5741	SECURITIES ADMIN FINE
0550	FINES, FORFEITS, & PENALTIES	5742	INSURANCE FRAUD PENALTIES, COSTS & SETTLEM'TS
0550	FINES, FORFEITS, & PENALTIES	5743	OTHER PENALTIES, COST & SETTLEMENTS
0550	FINES, FORFEITS, & PENALTIES	5744	IFTA PENALTIES & FINES

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	20

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0550	FINES, FORFEITS, & PENALTIES	5745	PUBLIC CHARITIES FINES
0550	FINES, FORFEITS, & PENALTIES	5748	LITTER CONTROL FINES
0550	FINES, FORFEITS, & PENALTIES	5801	FORFEITED MONIES-SLED
0550	FINES, FORFEITS, & PENALTIES	5802	FORFEITURE OF CONVEYANCES-ILLEGAL DRUGS
0550	FINES, FORFEITS, & PENALTIES	5803	FORFEITED MONIES-SHELLFISH LAWS
0550	FINES, FORFEITS, & PENALTIES	6801	STU LOAN & SCHOLSHP PENALTY
0550	FINES, FORFEITS, & PENALTIES	6802	IPP NOTE-PREPAYMENT CHARGE
0551	UNCLAIMED PROPERTY	7101	CLAIMS RESERVE-UNCLAIM PROP
0551	UNCLAIMED PROPERTY	7102	UNCLAIMED PROPERTY
0551	UNCLAIMED PROPERTY	7103	COUNTY RESERVE-UNCLAIM PROP
0551	UNCLAIMED PROPERTY	7209	UNCLMD PROP FD TRANSFER
0551	UNCLAIMED PROPERTY	7701	CLAIMS & ESCHEATS
0570	TOBACCO LEGAL SETTLEMENT	5746	TOBACCO SETTLEMENTS
0599	MISCELLANEOUS	2701	REFUND-DEFENSE OF INDIGENTS
0599	MISCELLANEOUS	3301	ALLOC FROM MUNICIPALITIES
0599	MISCELLANEOUS	3302	ALLOC FROM COUNTIES
0599	MISCELLANEOUS	3303	ALLOC FROM CTY LIBRARIES
0599	MISCELLANEOUS	3304	ALLOC FROM SCH DISTRICTS
0599	MISCELLANEOUS	3305	ALLOC FROM OTHER POL ENTITIES
0599	MISCELLANEOUS	3801	REFUND PRIOR YR EXPENDITURE
0599	MISCELLANEOUS	3802	REFUND-CASE SERVICE
0599	MISCELLANEOUS	3805	UNIDENT BANK DEP OR ADJ
0599	MISCELLANEOUS	3806	UNINSURED EMPLOYER RECOUPMENT
0599	MISCELLANEOUS	3807	REIMBURSEMENT ON CLOSED PROJECTS
0599	MISCELLANEOUS	4534	FEE-STAFF PRACTICE EXCESS
0599	MISCELLANEOUS	7201	MISC REVENUE
0599	MISCELLANEOUS	7205	DEP BY PRIVATE ENTITIES
0599	MISCELLANEOUS	7217	TITLE IV-D RECOVERIES-STATE
0599	MISCELLANEOUS	7219	INSURANCE RATE REDUCTIONS
0599	MISCELLANEOUS	7259	DHPT-USE TAX DISCOUNT
0599	MISCELLANEOUS	7404	ROYALTIES
0599	MISCELLANEOUS	7503	CONTRIBUTIONS-HOSPITALS & OTHER PROVIDERS
0599	MISCELLANEOUS	7702	INSURANCE CLAIMS
0599	MISCELLANEOUS	7703	ADVANCE CLAIMS PAYMENTS-SHA
0599	MISCELLANEOUS	7826	SURETY BOND DEPOSIT
0599	MISCELLANEOUS	7857	SALE OF BUILDINGS (NON-CAP)
0599	MISCELLANEOUS	7858	SALE OF VEHICLES (NON-CAP)
0599	MISCELLANEOUS	7859	SALE OF MACH & EQUIP (NON-CAP)
0599	MISCELLANEOUS	7860	SALE OF WORKS OF ART/HIST TREAS (NON-CAP)
0599	MISCELLANEOUS	7861	SALE OF OTHER NON-CAPITALIZED ITEMS
0599	MISCELLANEOUS	7901	UNCLASSIFIED REVENUE
0599	MISCELLANEOUS	7902	RETURN CHECKS
0599	MISCELLANEOUS	7903	ADJUSTMENT TO AGENCY DEPOSITS
0700	BOND AND NOTE PROCEEDS	8111	INST BOND & NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8112	SCHOOL BOND & NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8113	HIGHWAY BOND AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8114	INFRASTR GO BOND PROCEEDS
0700	BOND AND NOTE PROCEEDS	8115	CAPITAL IMP BD & NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8117	LEASE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8119	OTHER G.O. BD & NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8211	STU FACU HSG REV BD AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8212	STADIUM REV BD AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8213	LIBRARY BOND AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8214	PLT IMP, STU FAC, FAC BD AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8215	ST PORTS AUTH BD AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8216	REVENUE NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8218	PARKING FACILITIES BOND AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8219	EQUIPMENT NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8220	HOSPITAL REV BD AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8221	AUXIL FACIL REV BOND PROC
0700	BOND AND NOTE PROCEEDS	8222	CAFETERIA FAC REV BD PROC
0700	BOND AND NOTE PROCEEDS	8224	INFRASTR REVENUE BOND PRO

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	21

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0700	BOND AND NOTE PROCEEDS	8225	TOBACCO SETTLEMENT ASSET BACKED REV BDS
0700	BOND AND NOTE PROCEEDS	8311	ED ASSIST AUTH BD AND NOTE PROCEEDS
0700	BOND AND NOTE PROCEEDS	8411	EDUCATIONAL FACILITIES BOND & NOTES PROCEEDS
0700	BOND AND NOTE PROCEEDS	8511	SHAMP BOND PROCEEDS
0710	INSTALLMENT PURCHASE NOTE PROCEEDS	7264	DISTRIBUTED IPP NOTES PROCEEDS
0710	INSTALLMENT PURCHASE NOTE PROCEEDS	8250	INSTALL PURCHASE NOTE PROCEEDS
0900	MISCELLANEOUS OTHER TRANSFERS	2604	FEES AND RECEIPTS-STATE AGENCIES
0900	MISCELLANEOUS OTHER TRANSFERS	2805	FED GRANT SUBCONTRACT ST AGENCIES
0900	MISCELLANEOUS OTHER TRANSFERS	3710	SURPLUS PROP REVOL FD-B&C BD GEN SERV TRANS
0900	STATE HOUSING AUTH REIMBURSEMENT	3711	ST HOUSING AUTH REIMB TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	3804	REFUND PRIOR YEAR REVENUE
0900	MISCELLANEOUS OTHER TRANSFERS	3902	OTHER REIMB-ST AGENCIES
0900	ALLOCATIONS FROM STATE AGENCIES	4001	ALLOC FROM ST AGENCIES
0900	EIA ALLOCATIONS TO OTHER STATE AGENC	4005	ALLOCATIONS EDUC IMPV ACT
0900	TRANSFER OF GENERAL FUND APPROP.	4101	STATE GENERAL FUND APPROPRIATION
0900	TRANSFER FROM PUBLIC SERVICE AUTH	7206	PUBLIC SER AUTH GF PAY
0900	SPECIAL TRANSFERS TO GENERAL FUND	7207	MISC SPEC FD REDUCTION TRANSFER
0900	GROUP LIFE ADMINISTRATION TRANSFER	7212	GRP LIFE INS ADM FEE TRANSFER
0900	SOCIAL SECURITY ADMIN TRANSFER	7213	SOC SECURITY ADM FEE
0900	TRANS. TO GENERAL FD FROM SINKING FD	7215	SINKING FUND TRANSFER
0900	TRANS. FROM MENTAL HEALTH PATIENT FD	7216	MENTAL HLTH PAT FEE TRANSFER
0900	WORKERS COMPENSATION ADMIN TRANSFER	7220	WORK COMP FD ADM FEE TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7221	MISC TRANSFER-OTHER FUND
0900	SECOND INJURY ADMIN TRANSFER	7222	SECOND INJURY FD ADM FEE TRANSFER
0900	INSURANCE RESERVE FD ADMIN TRANSFER	7223	INS RES FD ADM FEE TRANSFER
0900	OFFICE SUPPLY REVOLVING FD ADMIN TRA	7224	OFF SUP REV FD ADM FEE TRANSFER
0900	GENERAL FUND RESERVE TRANSFER	7226	GENERAL FUND RESERVE TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7227	WATER REC RES FD ADM FEE TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7228	VICTIMS COMP TRUST FD-ADM FEE TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7229	WARRANT REVOLVING FD TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7230	HEALTH INS RES FD TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7231	INSURANCE RESERVE FUND TRANSER
0900	MISCELLANEOUS OTHER TRANSFERS	7232	MRD MEDICAID FD TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7233	TRANSFER TO INCOME TAX CREDIT
0900	MISCELLANEOUS OTHER TRANSFERS	7235	EXCESS DEBT SERVICE FUND TRANSFER
0900	CAPITAL RESERVE FUND TRANSFER	7236	CAPITAL RESERVE FUND TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7240	DEPRECIATION RESERVE REVENUE TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7241	DUAL PARTY RELAY FUND TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7242	STATE ACCIDENT FUND TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7251	PRIOR YEAR SURPLUS
0900	GENERAL FUND RESERVE TRANSFER	7252	RESERVE FUND NONRECURRING
0900	SPECIAL TRANSFERS TO GENERAL FUND	7258	TRANSFER FROM DEPT OF TRANSPORTATION
0900	TRANSFERS OF TUITION FEES	7262	TRANSFERRED TUITION FEES
0900	DISTRIBUTIONS OF BOND PROCEEDS	7263	DISTRIBUTED BOND PROCEEDS
0900	TRANSFERS OF TUITION FEES	7265	TRANSF REV-FEES/OPERATION
0900	TRANSFERS OF TUITION FEES	7266	TRANSF REV-FEES/DEBT SERV
0900	TRANSFERS OF TUITION FEES	7267	TRANSF REV-FEES/DS RESERV
0900	TRANSFERS OF TUITION FEES	7268	TRANSF REV-FEES/PROJECTS
0900	TRANSFERS OF TUITION FEES	7269	TRANSF REV-FEES/OTHER
0900	SPECIAL TRANSFERS TO GENERAL FUND	7270	NON-RECURRING TRANSFER OTHER FUNDS
0900	MISCELLANEOUS OTHER TRANSFERS	7271	TRANSF MO VEH LIC/REG FEE
0900	MISCELLANEOUS OTHER TRANSFERS	7272	TRANSF FEES/REC--COUNTIES
0900	MISCELLANEOUS OTHER TRANSFERS	7273	EIA HOLD-HARMLESS TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	7274	NONRECURRING OPERATING TRANSFERS
0900	MISCELLANEOUS OTHER TRANSFERS	8895	GENERAL FUND APPROP REVENUE TRANSFER
0900	MISCELLANEOUS OTHER TRANSFERS	8899	GEN FD APPROP-DEBT SERVICE
0900	MISCELLANEOUS OTHER TRANSFERS	9507	STATE CONTRIBUTION FOR NGPS
0901	LEASE REVENUE BOND PROCEEDS	8223	LEASE REVENUE BOND & NOTE PROCEEDS
0920	WASTE TREATMENT LOANS RECEIVABLE	6702	WASTE TREAT LN REPAY
0920	OTHER LOANS	6703	PRIN REPAY STU LOAN & SCHOLSHIP
0920	OTHER LOANS	6704	MENTAL HEALTH PRIN RECD
0920	OTHER LOANS	6705	MENTAL RETARD PRIN RECD

**STATE OF SOUTH CAROLINA
OFFICE OF THE COMPTROLLER GENERAL**

GAAP CLOSING PROCEDURES MANUAL

**APPENDIX E—STARS REVENUE OBJECT CODES AND GAAP
REVENUE CODES**

REFERENCE	6.5
ISSUE DATE	8-5-2002
PAGE	22

EXHIBIT 6.5 (B)

**APPENDIX E-2
STARS REVENUE OBJECT CODES CORRESPONDING TO EACH GAAP REVENUE CODE
July 30, 2002**

GAAP REVENUE CODE	GAAP REVENUE CODE NAME	STARS OBJECT CODE	STARS OBJECT CODE NAME
0920	OTHER LOANS	6715	INSURANCE RESERVE FUND NOTE-PRINCIPAL
0920	INSTALLMENT PURCHASE PROGRAM	6716	IPP NOTE PRINCIPAL
0920	OTHER LOANS	6720	LOAN PRINCIPAL REPAYMENT
0920	OTHER LOANS	8809	STUDENT LOAN REPAYMENT
0920	OTHER LOANS	8850	INSURANCE RESERVE FUND NOTE PROCEEDS
0930	DEBT SERVICE REVENUE	6708	GENERAL SER PRIN RECD
0930	DEBT SERVICE REVENUE	6709	WINTHROP COLLEGE PRIN RECD
0930	DEBT SERVICE REVENUE	8801	DEBT SERVICE REIMBURSEMENT
0930	DEBT SERVICE REVENUE	8803	HOUSING FEE-DEBT SERVICE
0930	DEBT SERVICE REVENUE	8804	ADMISSION FEE-DEBT SERVICE
0930	DEBT SERVICE REVENUE	8805	SPECIAL STUDENT FEE-DEBT SERVICE
0930	DEBT SERVICE REVENUE	8806	LIBRARY FEE-DEBT SERVICE
0930	DEBT SERVICE REVENUE	8807	PLANT IMPROVEMENT FEE-DEBT SERVICE
0930	DEBT SERVICE REVENUE	8808	EQUIPMENT NOTES SPECIAL CHARGES
0930	DEBT SERVICE REVENUE	8810	CAMPUS DEVELOPMENT FEE
0930	DEBT SERVICE REVENUE	8811	SPECIAL TAX-DEBT SERVICE
0945	SALES OF CAPITAL ASSETS	7851	SALE OF LAND (CAPITALIZED)
0945	SALES OF CAPITAL ASSETS	7852	SALE OF BUILDINGS (CAPITALIZED)
0945	SALES OF CAPITAL ASSETS	7853	SALE OF VEHICLES (CAPITALIZED)
0945	SALES OF CAPITAL ASSETS	7854	SALE OF MACH & EQUIP (CAPITALIZED)
0945	SALES OF CAPITAL ASSETS	7855	SALE OF WORKS OF ART/HIST TREAS (CAP)
0945	SALES OF CAPITAL ASSETS	7856	SALE OF OTHER CAPITALIZED ASSETS
0950	NON-TRANSLATED F/S REVENUE	0630	UNEMP COMP INS TAX
0950	NON-TRANSLATED F/S REVENUE	0635	ADMIN CONTINGENCY ASSESSMENT
0950	NON-TRANSLATED F/S REVENUE	0645	SECOND INJURY FUND ASSESSMENT
0950	NON-TRANSLATED F/S REVENUE	9532	UNEMPLOYMENT COMPENSATION INSURANCE