

Alternative Account Number	Alternative Account Number Title	For Use With:
100	TAXES, PENALTIES & INTEREST	Non-Augmenting Funds 9999999xxx
110	Taxes Clearing Accounts	
111	Taxes Clearing Accounts - MLF	
112	Liquid Fuels Tax, Penalties & Interest	
113	Admission & Wagering Taxes - Thoroughbred	
114	Admission & Wagering Taxes - Harness	
115	Taxes Payable to Political Subdivisions	
121	Corporate Net Income Taxes	
122	Capitol Stock & Franchise Taxes	
123	Utility Gross Receipts Taxes	
124	Utility Property Taxes	
125	Insurance Premiums	
126	Financial Institutions	
127	Other Selective Business Taxes	
128	Fuels Use Tax, Penalties & Interest	
130	Consumption Taxes	
131	Taxes for Ed-Sales Use/Hotel Occ Taxes, Pen & Int	
132	Cigarette Tax	
133	Malt Beverage Tax	
134	Liquor Tax	
135	Motor Carriers Road Tax, Penalties & Interest	
136	Other Tobacco Products Tax	
141	Personal Income Tax	
142	Realty Transfer Tax	
143	Inheritance & Estate Taxes	
144	Minor & Repealed Taxes	
145	Gaming Taxes	
146	Small Games of Chance	
150	Penalties	
151	Gross Receipts Tax, Penalties & Interest	
160	Interest	
170	Oil Company Franchise Tax, Penalties & Interest	
180	Alternative Fuels Tax	
400	NONTAX REVENUE	
410	Licenses & Fees	
420	Fines & Penalties	
435	Revenue Collected in Advance - State	
440	Receipts from Other Funds	
483	Accrued Interest on Bonds Sold	
484	Members Reserve Account - PA Municipal Retirement Service	
485	Municipal Reserve Account - PMRS	
490	Miscellaneous Revenue	Funds beginning with 5 and Non-Augmenting Funds 9999999xxx
491	Accrued Interest on Investments Purchased	Non-Augmenting Funds 9999999xxx
500	NONREVENUE RECEIPTS	
510	Temporary Investments (Redeemed)	
511	Noncurrent Investments	
520	Tax Anticipation Notes (Sold)	
521	Notes Payable - Temporary	
530	Repayments from Other Funds	
531	Loans from Other Funds	
581	Sale of Bonds	
582	Premium on Sale of Bonds	

Alternative Account Number	Alternative Account Number Title	For Use With:
600	REVENUE AUGMENTING STATE EXPENDITURE SYMBOLS	Funds beginning with 1, 2, or 3
700	RESTRICTED RECEIPTS & RESTRICTED REVENUE	
710	Restricted Receipts	Funds beginning with 4
780	Restricted Revenue	Funds beginning with 6
781	Restricted Revenue - Within COPA Fund	Non-Augmenting Funds 9999999xxx
800	FEDERAL FUNDS	Funds beginning with 7 or 8
811	Federal Revenue Augmenting State Expenditure Symbols	Funds beginning with 1, 2, or 3
840	Federal Revenue Collected in Advance	Non-Augmenting Funds 9999999xxx