



SUBJECT

**COMPTROLLER GENERAL LEDGER
FY 10 CHART OF ACCOUNTS****Introduction**

The State of Arizona Accounting Manual (SAAM) Comptroller General Ledger (GL) Chart of Accounts includes Comptroller GL Accounts active in the State of Arizona Financial Information System (AFIS). These accounts provide the lowest level of the General Ledger Account Structure for balance sheet statewide accounting purposes.

The GL Chart of Accounts is sorted by Generally Accepted Accounting Principles (GAAP) GL Account Category, GAAP GL Account Class and Comptroller GL Account. Agency GL Accounts are not listed in this chart of accounts.

The GL account categories include: Assets, Liabilities and Equity / Net Fund Balance accounts. Note: AFIS operational or nominal accounts for revenue and expenditures are listed in a separate chart of accounts in the SAAM.

General Ledger accounts are assigned to AFIS Transaction Codes (TCs) that provide processing and posting rules for debiting and crediting GL accounts. General Ledger accounts and TCs are maintained by the General Accounting Office.

Definitions

Agency General Ledger Account: This is an optional level of detail below the statewide General Ledger Account, which can be used for agency accounting purposes.

Balance Sheet Account: Balance sheet accounts are real accounts (also known as permanent accounts), the balances of which, rather than being closed at the end of the fiscal year, are carried forward into the subsequent year. Balance sheet accounts include items such as cash, receivables, payables, fixed assets and fund balances.

Clearing Account: Clearing accounts are used as connecting links between accounts of individual entities and a corresponding central account. For example, entries posted by treasury to an account that will be subsequently reversed out and posted to another account, entity or fund.

Comptroller General Ledger Account: This type of account is the lowest level of the General Ledger Account structure for statewide balance sheet accounting purposes, and a high level of the General Ledger Account structure for operating statements.

Comptroller Object: The comptroller object, generally abbreviated as COBJ, is the lowest level of the General Ledger Account structure for statewide operating statement accounting purposes.

Contra Account: A contra account is an account that offsets the balance of a related and corresponding account. The contra account has a balance that is the opposite of the normal balance. For example, Accumulated Depreciation is a contra asset account, because its credit balance is contrary to the debit balance for an asset account. Other examples include: 1. the allowance for doubtful accounts (a contra asset account); 2. bonds payable discounts (a contra liability); and, 3. returns, allowances, and sales discounts (contra revenue accounts).



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Definitions (Con't)

Contra accounts cause a reduction in the amounts that would be otherwise reported. For example, net revenue is gross revenue minus returns, allowances, and discounts. The net realizable value of accounts receivable is the accounts receivable balance minus the allowance for doubtful accounts.

Control Account: A control account is a summary account in the general ledger. The details that support the balance in the summary account are contained in a subsidiary ledger or table (ledger outside of the general ledger).

The purpose of the control account is to keep the general ledger free of details, yet have the correct balance for the financial statements. For example, the Accounts Receivable account in the general ledger could be a control account. If it were a control account, the company would merely update the account with a few amounts, such as total collections for the day, total sales on account for the day, total returns and allowances for the day, etc. The details on each customer and each transaction would not be recorded in the Accounts Receivable control account in the general ledger. Rather, these details of the accounts receivable activity will be in the Accounts Receivable Subsidiary Ledger.

GAAP General Ledger Account Class: These are used to group General Ledger Accounts. General Ledger Account Classes will appear as line items on the GAAP basis financial statements. Examples include Fund Cash Account, Accounts Receivable, Warrants Payable and Other.

GAAP General Ledger Account Category: These are used to group GAAP General Ledger Account Classes. These categories are the highest level of general ledger account structure required for statewide GAAP reporting. Refer to the list below.

GAAP General Ledger Account Category

- 1 Cash
- 2 Current Receivables Treasurer
- 3 Short-term Investments Treasurer
- 4 Current Receivables
- 6 Other Current Receivables
- 8 Fixed Assets
- 9 Other Assets
- 12 Current Payables
- 13 Accrued Wages & Related Liabilities
- 16 Other Current Liabilities
- 17 Long-term Liabilities
- 20 Treasurer Liabilities
- 30 Fund Balance

General Ledger Account: A general ledger account identifies the nature of financial activities and balances. The general ledger includes both balance sheet and operating accounts (Comptroller General Ledger Accounts) and operating accounts (Comptroller Object Accounts).



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Operating or Nominal Accounts: These accounts are closed—that is, reduced to zero—at the end of each accounting year; nominal or operating accounts include revenue and expenditure accounts.

Sweep Account: This is an account that, at the close of each business day, automatically transfers amounts that exceed (or fall short of) a certain level into a higher-interest earning account. In a sweep program, computers analyze a cash account balance and "sweep" funds into investments.

Suspense Account: A suspense account is a temporary account used to force a trial balance to balance if there is only a small discrepancy (or if an account's balance is simply wrong and requires time to correct). A typical example would be a small error in petty cash. In this case a transfer would be made to a suspense account to balance the cash account. Once the cause of the error is understood, a transfer entry will be made in the journal to credit or debit the suspense account back to zero with a balancing transaction to the correct account.



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GAAP Cat	GAAP Class	GAAP Account	Normal Balance	Account Title	Account Definition/Use
1	10	0070	D	Cash on Deposit With Treasurer	Currency, coin, checks, postal and express Treasurer money orders and banker's drafts in transit to or on hand with the State Treasurer.
1	10	0071	D	Cash Invested With Treasurer	
1	10	0072	D	Cash on Hand	Cash used strictly for making change, not for reimbursements.
1	10	0077	D	Cash – Food Stamps	
1	10	1011	C	Payments Outstanding	Warrants issued that have not cleared the bank.
1	10	1012	C	ACH Payments Outstanding	
1	10	1013	C	Tax Refund – ACH Payments Outstanding	For DOR Use Only
1	11	0075	D	Cash Revolving Fund	
1	11	9101	D	BOA Servicing	For Treasurer Use Only
1	11	9201	D	WFB Servicing	For Treasurer Use Only
1	11	9301	C	BAA Servicing	For Treasurer Use Only
1	11	9302	D	BAA Warrant Clearing	For Treasurer Use Only
1	11	9304	D	BAA DES Unemployment Insurance Premium	For Treasurer Use Only
1	11	9305	D	BAA Surepay Adjustment	For Treasurer Use Only
1	11	9306	D	BAA ACH Disbursements	For Treasurer Use Only
1	11	9314	D	BAA Highway Magazine	For Treasurer Use Only
1	11	9319	D	BAA Capitol Museum	For Treasurer Use Only
1	11	9401	C	NBA Servicing	For Treasurer Use Only
1	11	9501	C	CFB Servicing	For Treasurer Use Only
1	11	9659	D	CMB Custody Service Compensation	For Treasurer Use Only
1	11	9671	D	Chase Operating Portfolio Sweep	For Treasurer Use Only
1	11	9673	D	Chase Endowment Portfolio Sweep	For Treasurer Use Only
1	11	9675	D	Chase Equities Sweep	For Treasurer Use Only
1	11	9701	D	SBA Servicing	For Treasurer Use Only
1	12	0076	D	Cash – Bank Service Deposits	
1	12	0080	D	Cash on Deposit with Other Fiscal Agents	Deposits with Fiscal Agents



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
2	20	0201	D	Due From Bank	For Treasurer Use Only
2	20	0202	D	Principal Receivable (Endowment)	For Treasurer Use Only
2	20	0203	D	Deferred Disc. Income (Endowment)	For Treasurer Use Only
2	20	0204	D	Principal Receivable (General)	For Treasurer Use Only
2	20	0205	D	Receivables for Securities Sold	For Treasurer Use Only

SHORT-TERM INVESTMENTS TREASURER

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
3	21	0210	D	Government & Agency Securities	For Treasurer Use Only
3	21	0215	D	Repurchase Agreements	For Treasurer Use Only
3	21	0218	D	Commercial Paper	For Treasurer Use Only
3	21	0221	D	Bankers Acceptance	For Treasurer Use Only
3	21	0224	D	Negotiable CDs	For Treasurer Use Only
3	21	0230	D	Corporate Notes & Bonds	For Treasurer Use Only
3	21	0235	D	TCDs	For Treasurer Use Only
3	21	0236	D	Arizona Municipal Bonds	For Treasurer Use Only
3	21	0238	D	Savings Accounts	For Treasurer Use Only
3	21	0240	D	Money Market	For Treasurer Use Only
3	21	0250	D	Other	For Treasurer Use Only
3	21	0256	D	Government Securities – Federal	For Treasurer Use Only
3	21	0261	D	Unamortized Premium	For Treasurer Use Only
3	21	0281	D	Accrued Interest Receivable	For Treasurer Use Only
3	21	0295	D	S & P 500 (Large Cap) Equity Fund	For Treasurer Use Only

CURRENT RECEIVABLES

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
4	30	0301	D	S & P 400 (Mid Cap) Equity Fund	For Treasurer Use Only
4	30	0303	D	Fixed Income Fund	For Treasurer Use Only
4	30	0305	D	Government & Agency Securities	For Treasurer Use Only
4	30	0310	D	Repurchase Agreements	For Treasurer Use Only
4	30	0315	D	Commercial Paper	For Treasurer Use Only
4	30	0318	D	Common Paper & Bank Acceptance	For Treasurer Use Only
4	30	0321	D	Banker's Acceptance	For Treasurer Use Only
4	30	0324	D	Negotiable CDs	For Treasurer Use Only



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
4	30	0325	D	Negotiable CDs & Thrift Notes	For Treasurer Use Only
4	30	0330	D	Corporate Notes & Bonds	For Treasurer Use Only
4	30	0335	D	TCDs	For Treasurer Use Only
4	30	0336	D	Arizona Municipal bonds	For Treasurer Use Only
4	30	0338	D	Savings Accounts	For Treasurer Use Only
4	30	0340	D	Money Market	For Treasurer Use Only
4	30	0350	D	Other	For Treasurer Use Only
4	30	0361	D	Unamortized Premium	For Treasurer Use Only
4	30	0381	D	Unamortized Discounts	For Treasurer Use Only
4	30	0395	D	Accrued Interest Receivable	For Treasurer Use Only
4	30	0396	D	Dividends Receivable	For Treasurer Use Only
4	30	0399	D	Equities	For Treasurer Use Only
4	40	0400	D	Sales & Use Tax Receivable	
4	41	0410	D	Income Tax Receivable	
4	42	0420	D	Property Tax Receivable	
4	43	0430	D	Motor Vehicle Licenses Receivable	
4	44	0440	D	Luxury Taxes Receivable	
4	45	0450	D	Insurance Premium Receivable	
4	46	0460	D	Pari-mutuel Taxes Receivable	
4	47	0470	D	Estate Taxes Receivable	
4	48	0480	D	Motor Vehicle Fuel Taxes Receivable	
4	49	0490	D	Other Taxes Receivable	
4	50	0501	D	Accounts Receivable	
4	50	0503	D	Accounts Receivable Unbilled	
4	50	0504	D	Credit Memorandum Clearing	
4	50	0505	C	Credit Memorandum	
4	51	0542	D	Due From Federal Government	
4	52	0547	D	Due From Local Governments	
4	52	0548	D	Reimbursable Expenditure	
4	53	0552	D	Due From Other Funds	
4	53	0553	D	Unfavorable Deposit Discrepancy Receivable	
4	53	0554	D	Agency Payment Card Collection Clearing	
4	54	0571	D	Advances to Subgrantee/Grantor	
4	54	0573	D	Due From Others	
4	54	0576	D	Advances to Others	
4	55	0572	D	Short-term Loans & Notes Receivable	
4	56	0574	D	Interest Receivable	



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
4	56	0575	D	Dividends Receivable	
4	57	0580	D	Current Portion Loans/Notes Receivable	
4	58	0581	D	Other Current Receivables	
4	58	0582	D	NSF Checks Receivable	
4	59	0502	D	Allowance For Doubtful Accounts	

OTHER CURRENT RECEIVABLES

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
6	60	0600	D	Supplies	
6	60	0601	D	Inventory For Resale	
6	61	0602	D	Prepaid Expenditures	
6	62	0603	D	Other Current Assets	

FIXED ASSETS

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
8	80	0811	D	Vehicles	
8	80	0812	D	Vehicles COP Financed	
8	80	0813	D	Furniture	
8	80	0814	D	Furniture COP Financed	
8	80	0815	D	Equipment	
8	80	0816	D	EDP Equipment COP Financed	
8	80	0817	D	EDP Equipment	
8	80	0818	D	EDP Equipment COP Financed	
8	80	0819	D	Software, Website	
8	80	0821	D	Telecommunications	
8	80	0823	D	Works of Art & Historical Treasures	
8	80	0825	D	Works of Art & Historical Treasures – Non Depreciable	
8	80	0827	D	Development in Progress – Intangible Capital Assets	
8	81	0850	D	Land	
8	81	0851	D	Land COP Financed	
8	81	0852	D	Buildings	
8	81	0853	D	Buildings COP Financed	
8	81	0854	D	Prisons	
8	81	0855	D	Prisons COP Financed	



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
8	82	0856	D	Improvements Other Than Buildings	
8	82	0857	D	Improvements Other Than Buildings COP Financed	
8	83	0858	D	Infrastructure – Highway & Road	
8	83	0859	D	Infrastructure – Bridge	
8	83	0860	D	Infrastructure – Other	
8	84	0861	D	Construction in Progress	
8	84	0862	D	Construction in Progress COP Financed	
8	85	0864	C	Accumulated Depreciation – Leasehold Improvements	
8	85	0865	C	Accumulated Depreciation – Vehicles	
8	85	0866	C	Accumulated Depreciation – Furniture	
8	85	0867	C	Accumulated Depreciation – Equipment	
8	85	0868	C	Accumulated Depreciation – EDP Equipment	
8	85	0869	C	Accumulated Amortization – Software, Website	
8	85	0870	C	Accumulated Depreciation – Telecomm.	
8	85	0871	C	Accumulated Depreciation – Buildings	
8	85	0872	C	Accumulated Depreciation – Improvements Other than Buildings	
8	85	0874	C	Accumulated Depreciation – Other	
8	85	0875	C	Accumulated Depreciation – Works of Art & Historical Treasures	
8	85	0876	C	Accumulated Depreciation – Infrastructure – Highways & Roads	
8	85	0877	C	Accumulated Depreciation – Infrastructure – Bridges	
8	85	0878	C	Accumulated Depreciation – Infrastructure – Other	
8	85	0879	C	Accumulated Amortization – Other Intangible Capital Assets	
8	86	0880	D	Other	



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
8	86	0882	D	Other Intangible Capital Assets	
8	86	0884	D	Leasehold Improvements	

OTHER ASSETS

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
9	70	0900	D	Unamortized Premium State Bonds	
9	70	0911	D	Sinking Funds – Debt Retirement	
9	71	0912	D	Other Restricted Assets	
9	72	0913	D	Funds Held by Trustees	
9	73	0919	D	Amount Available for Retirement of Long-Term Debt	
9	74	0920	D	Amount to be Provided for Retirement of Long-Term Debt	
9	93	0926	D	Long-Term Sinking Funds Debt	
9	93	0927	D	Long-Term Funds Held by Trustees	
9	94	0928	D	Long-Term Other Restricted Assets	
9	95	0930	D	Long-Term Deferred Costs	
9	96	0931	D	Other Long-Term Loans/Notes Receivable	
9	97	0932	D	Other Long-Term Receivables	
9	98	0933	D	Long-Term Investments	
9	99	0934	D	Other Long-Term Assets	
9	99	0975	D	LGIP Long-Term Fund	For Treasurer Use Only
9	99	0977	D	LGIP Gov. Long-Term Fund	For Treasurer Use Only

CURRENT PAYABLES

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
12	120	1211	C	Claims Payable	
12	120	1215	C	Accounts Payable	
12	120	1250	C	Payable for Securities Purchased	
12	120	1273	C	Other Accounts Payable	
12	125	1272	C	Administrative Adjustments	
12	126	1276	C	Bonds Payable – Current	
12	126	1277	C	Capital Lease/Installment Purchase Obligation - Current	
12	126	1278	C	Unpaid Insurance Loss – Current	



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
12	126	1279	C	Certificate of Participation – Current	
12	128	1280	C	Income Tax Refunds Payable	
12	129	1290	C	Other Tax Refunds Payable	
12	150	1511	C	Due to Federal Government	Amounts owed by the State to the Federal Government
12	150	1513	C	Due to State Treasurer	
12	150	1514	C	Backup Withholding	1099 Withholding - No TIN Provided
12	150	9500	C	Backup Withholding	
12	151	1512	C	Due to Local Government	Amounts owed by the State to the local government
12	152	1530	C	Favorable Deposit Discrepancy Payable	
12	152	1531	C	Due to Other Funds	
12	153	1532	C	Due to Others	
12	153	1533	C	Returned/Reversed ACH to be Cleared	
12	153	1534	C	Treasurer's Credit Card Clearing	
12	154	1535	C	Short-Term Loans/Notes Payable	

ACCRUED WAGES & RELATED LIABILITIES

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
13	130	1300	D	Payroll Clearing	For ADOA Use Only
13	130	1301	C	Payroll Clearing Offset	For ADOA Use Only
13	130	1302	C	Canceled Warrant Clearing	For ADOA Use Only
13	131	1311	C	Accrued Wages & Withholdings	For ADOA Use Only
13	131	1312	C	Canceled Warrant HRIS	For ADOA Use Only
13	131	1314	C	Canceled ACH Payment HRIS	For ADOA Use Only
13	131	1315	C	Travel Advance – Recovery	For ADOA Use Only
13	131	1316	C	Net Pay – HRIS Payroll	For ADOA Use Only
13	131	1317	C	HRIS 5% Deferred Federal Withholding	For ADOA Use Only
13	131	1318	C	HRIS ACH Reversal & Returns	For ADOA Use Only
13	131	1323	C	ADOR Withholding	For ADOA Use Only
13	131	1334	C	BR TSA Valic (Employee)	For ADOA Use Only
13	131	1336	C	BR TSA Fidelity (Employee)	For ADOA Use Only
13	132	1320	C	IRS/SSA Withholding	For ADOA Use Only
13	133	1325	C	Arizona State Retirement System (ASRS)	For ADOA Use Only



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
13	133	1326	C	ASRS Refunds	For ADOA Use Only
13	133	1328	C	PSPRS Refunds	For ADOA Use Only
13	133	1330	C	Universities Accrued State Retirement (Employer)	For ADOA Use Only
13	133	1331	C	HRIS Deferred Annuity/Defined Contribution Plan	For ADOA Use Only
13	134	1340	C	Accrued Insurance Liability	For ADOA Use Only
13	134	1345	C	HITF-HSA	Health Savings Account; Employee and Employer Portions
13	135	1350	C	Universities Accrued Dental Insurance	For ADOA Use Only
13	136	1327	C	Public Safety Personnel Retirement System (PSPRS)	For ADOA Use Only
13	136	1333	C	Nationwide	For ADOA Use Only
13	136	1335	C	HITF	For ADOA Use Only
13	136	1337	C	Aetna Life Insurance	For ADOA Use Only
13	136	1361	C	Universities Workers' Compensation – ADOA	For ADOA Use Only
13	136	1362	C	Unemployment Insurance – ADOA	For ADOA Use Only
13	136	1363	C	Workers' Compensation – ADOA	For ADOA Use Only
13	136	1364	C	HRIS Accrued Health & Accident – ADOA	For ADOA Use Only
13	136	1365	C	Technology Charge	For ADOA Use Only
13	136	1366	C	Universities Long-Term Disability – ADOA	For ADOA Use Only
13	136	1367	C	Personnel Pro Rata	For ADOA Use Only
13	136	1368	C	HRIS Health & Accident Premiums – ADOA	For ADOA Use Only
13	136	1369	C	RASL Pro Rata	For ADOA Use Only
13	136	1370	C	HRIS Health & Accident Premiums Retirees – ADOA	For ADOA Use Only
13	136	1371	C	Universities ADRS Long-Term Disability – ADOA	For ADOA Use Only
13	136	1372	C	Universities Basic Life – ADOA	For ADOA Use Only
13	136	1373	C	HRIS Medical Savings Account – ADOA	For ADOA Use Only
13	136	1374	C	Universities Pro Rata Charge for RASL – ADOA	For ADOA Use Only
13	136	1376	C	Attorney General – Pro Rata Share	For ADOA Use Only
13	136	1455	C	Auto & Home Insurance – Liberty	For ADOA Use Only
13	136	1456	C	Auto & Home Insurance – Travelers	For ADOA Use Only



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
13	136	1457	C	EE Computer Purchase- Purchasing Power	Payable to vendor for employee purchase
13	136	1463	C	HRIS State Contract Supplemental Life – DOA	For ADOA Use Only
13	136	1465	C	HRIS State Contract Dental – DOA	For ADOA Use Only
13	136	1467	C	HRIS Deferred Compensation – DOA	For ADOA Use Only
13	136	1469	C	HRIS Workers' Compensation – DOA	For ADOA Use Only
13	139	1332	C	ASU	For ADOA Use Only
13	139	1338	C	Board of Regents TSA TIAA/CREF (Employee)	For ADOA Use Only
13	139	1339	C	Board of Regents	For ADOA Use Only
13	139	1375	C	For 951 Pay Code	For ADOA Use Only
13	139	1380	C	Garnishments	For ADOA Use Only
13	139	1381	C	State Garnishment Fees	For ADOA Use Only
13	139	1383	C	Savings Bonds	For ADOA Use Only
13	139	1385	C	Replace Bus Card	For ADOA Use Only
13	139	1387	C	Tucson Transit	For ADOA Use Only
13	139	1389	C	Private Transportation	For ADOA Use Only
13	139	1390	C	HRIS Technology Charge – ADOA	For ADOA Use Only
13	139	1391	C	Phoenix Transit	For ADOA Use Only
13	139	1392	C	HRIS Special Payment Account – ADOA	For ADOA Use Only
13	139	1393	C	Relia Star Life	For ADOA Use Only
13	139	1394	C	HRIS Bus Card Plus – ADOA	For ADOA Use Only
13	139	1395	C	Colonial Life	For ADOA Use Only
13	139	1396	C	HRIS U of A Local Clearing – ADOA	For ADOA Use Only
13	139	1397	C	Aetna Life	For ADOA Use Only
13	139	1398	C	HRIS Other Payroll Liabilities	For ADOA Use Only
13	139	1399	D	Payroll Clearing Cancel – ADOA	For ADOA Use Only
13	139	1400	C	Ford Dearborn	For ADOA Use Only
13	139	1402	C	AFSCME	For ADOA Use Only
13	139	1404	C	Valley of the Sun	For ADOA Use Only
13	139	1406	C	Assoc. Highway Patrol	For ADOA Use Only
13	139	1408	C	Fraternal Order of the Police	For ADOA Use Only
13	139	1410	C	AZCOPS/CWA	For ADOA Use Only
13	139	1412	C	Deaf & Blind Dues	For ADOA Use Only
13	139	1417	C	ADOC Van Pool	For ADOA Use Only
13	139	1419	C	ADOC Domicile Vehicle	For ADOA Use Only



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GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
13	139	1420	C	ADOT Rent	For ADOA Use Only
13	139	1421	C	DPS Rent	For ADOA Use Only
13	139	1422	C	GFA Rent	For ADOA Use Only
13	139	1423	C	ADOC Rent	For ADOA Use Only
13	139	1424	C	ASDB Rent	For ADOA Use Only
13	139	1425	C	Parks Rent	For ADOA Use Only
13	139	1426	C	Tax Refund	For ADOA Use Only
13	139	1430	C	DPS Meals	For ADOA Use Only
13	139	1427	C	Accrued Personnel Board Pro-Rata	For ADOA Use Only
13	139	1431	C	GFA Meals	For ADOA Use Only
13	139	1432	C	ADOC Meals	For ADOA Use Only
13	139	1433	C	ASDB Meals	For ADOA Use Only
13	139	1440	C	ADOT Utilities	For ADOA Use Only
13	139	1444	C	DPS Repay Uniform Allowance	For ADOA Use Only
13	139	1445	C	ADOA Repay Uniform Allowance	For ADOA Use Only
13	139	1446	C	ADOC Repay Uniform Allowance	For ADOA Use Only
13	139	1447	C	ADJC Repay Uniform Allowance	For ADOA Use Only
13	139	1448	C	GFA Repay Uniform Allowance	For ADOA Use Only
13	139	1450	C	Parks Repay Uniform Allowance	For ADOA Use Only
13	139	1451	C	Agriculture Repay Uniform Allowance	For ADOA Use Only
13	139	1452	C	MMA Repay Uniform Allowance	For ADOA Use Only
13	139	1453	C	ADOT Repay uniform allowance	For ADOA Use Only
13	139	1454	C	ADHS Repay Uniform Allowance	For ADOA Use Only
13	139	1458	C	Arizona Police Association	For ADOA Use Only
13	139	1459	C	Communication Workers of America	For ADOA Use Only- Record Dues
13	139	1491	C	HRIS Personal Pay (LWOP) – DOA	For ADOA Use Only
13	139	1493	C	HRIS Pro Rata – DOA	For ADOA Use Only
13	139	1495	C	HRIS Savings – DOA	For ADOA Use Only
13	139	1497	C	HRIS Garnishments – DOA	For ADOA Use Only
13	160	1449	C	Agency Fund Deposits	



SUBJECT

**COMPTROLLER GENERAL LEDGER
FY 10 CHART OF ACCOUNTS**

OTHER CURRENT LIABILITIES

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
16	160	1603	C	Other Liabilities	
16	160	1807	C	AFIS Canceled Warrants Awaiting Action	
16	160	1809	C	Expired Warrants Current Year	
16	160	1810	C	Expired Warrants Prior Year	
16	160	1811	C	Expired Warrants Final Year	
16	160	1812	C	Expired Warrants Waiting Distribution	



SUBJECT

**COMPTROLLER GENERAL LEDGER
FY 10 CHART OF ACCOUNTS****OTHER CURRENT LIABILITIES (Con't)**

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
16	161	1604	C	Deferred Revenue	
16	162	1605	C	Accrued Compensated Absence – Current	

LONG-TERM LIABILITIES

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
17	171	1714	C	Bonds Payable Long-Term	
17	172	1715	C	Capital Lease/Installment Purchase Obligation Long-Term	
17	173	1716	C	Unpaid Insurance Loss Long- Term	
17	174	1717	C	Certificate of Participation Long- Term	
17	175	1718	C	Accrued Compensated Absence Long-Term	
17	175	1799	C	Other Long-Term Liabilities	
17	176	1719	C	Commitments & Contingencies	
17	177	1720	C	Long-Term Liability on Retirement Benefits	
17	178	1721	C	Installment Purchase Obligation Long-Term	
17	178	1722	C	Long-Term Capital Lease Liability	

TREASURER LIABILITIES

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
20	200	2101	D	Treasurer's Clearing	For Treasurer Use Only
20	200	2102	D	ACH Returns Clearing	For Treasurer Use Only
20	200	2103	D	Deposits Clearing	For Treasurer Use Only
20	200	2104	C	Credit Items Clearing	For Treasurer Use Only
20	200	2105	C	Charge Items Clearing (NSF Checks)	For Treasurer Use Only
20	200	2107	C	Due to Non-Endowment Beneficiary	For Treasurer Use Only
20	200	2108	C	Due to Endowment Beneficiary	For Treasurer Use Only
20	200	2109	C	Due to Endowment Corpus	For Treasurer Use Only
20	200	2110	C	Endowment Loss Reserve	
20	200	2111	C	Deferred Disc Income – Endowment	
20	200	2112	C	Deferred Disc Income – General	



SUBJECT

**COMPTROLLER GENERAL LEDGER
FY 10 CHART OF ACCOUNTS****TREASURER LIABILITIES**

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
20	200	2118	C	Investment Income Clearing	
20	200	2120	C	Cash Over/Short	
20	200	2141	C	Wire Payment Clearing	
20	200	2142	C	Warrant Payment Clearing	
20	200	2143	C	Payroll Tax Clearing	
20	200	2144	C	Vendor ACH Clearing	
20	200	2145	C	Tax Refund ACH Payment (DOR Only)	DOR Use Only
20	200	2170	C	Operating Demand Deposits	
20	200	2270	C	Operating Invested Deposits	
20	200	2271	C	Agency Invested Deposits	

FUND BALANCE

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
30	270	2700	C	Appropriation Control	
30	270	2701	C	Appropriation Allotment	
30	270	2702	C	Estimated Revenue Control	
30	270	2705	C	Agency Estimated Expenditure Budget	
30	270	2706	C	Agency Budget Allotment	
30	270	2708	D	Expenditure Control Subgrantee	
30	270	2709	C	Reimbursable Expenditure Control Subgrantee	
30	270	2710	C	Units Budgeted	
30	270	2711	C	Billable Budget	
30	270	2712	C	Expendable Budget	
30	270	2713	C	Budget Control – Subgrantee	
30	270	2714	C	Reimbursable Budget Control Subgrantee	
30	270	2715	C	Expired Warrant Transfer-In Control	
30	270	2716	D	Expired Warrant Transfer-Out Control	
30	270	2717	C	Billable Budget Standard Cost Per Unit	
30	270	2718	C	Agency Revenue Budget	
30	270	2719	C	Grant/Project Revenue Budget	
30	270	2720	C	Grant Project Posting	
30	270	2724	C	Grant Cash Revenue GL	
30	270	2740	D	Administrative Adjustments	
30	270	2741	D	Relief Bill Payments	



SUBJECT

**COMPTROLLER GENERAL LEDGER
FY 10 CHART OF ACCOUNTS****FUND BALANCE**

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
30	270	2750	D	Grant/Project – Expenditure	
30	270	2760	C	DEA Operating Transfer-In Clearing TV Process	For DEA Use Only
30	270	2761	C	DEA Operating Transfer-Out Clearing TV Process	For DEA Use Only
30	270	2762	C	DEA Revenue Clearing TV Process	For DEA Use Only
30	270	2763	C	DEA Expenditure Clearing TV Process	For DEA Use Only
30	270	2764	C	DEA Expenditure Clearing Payroll	For DEA Use Only
30	270	2765	C	DEA Expenditure Clearing Cost Allocation	For DEA Use Only
30	270	2900	D	Budgetary Fund Balance	
30	270	2901	D	Appropriation Allotment Offset	
30	270	2905	D	Agency Budget Offset	
30	270	2906	D	Agency Budget Allotment Offset	
30	270	2907	D	Amount Billed Cumulative Clearing	
30	270	2908	D	Prior Year Grant/Project Revenue	
30	270	2909	D	Prior Year Grant/Project Revenue	
30	270	2910	D	Units Budgeted Offset	
30	270	2911	D	Billable Budget Offset	
30	270	2912	D	Expendable Budget Offset	
30	270	2913	D	Prior Year Grant/Project Expenditure	
30	270	2915	D	Expired Warrant Transfer-In Offset	
30	270	2916	D	Expired Warrant Transfer-Out Offset	
30	270	2917	D	Billable Budget Standard Cost/Unit Offset	
30	270	2919	D	Grant/Project Revenue Budget Offset	
30	270	2920	C	Beginning Cash Balance Grant	
30	270	2921	C	Cash Clearing	
30	270	2922	D	Balance Type 12 Cash Control Table Post	
30	270	2923	C	Net Transfer Clearing	
30	270	2924	D	Grant Cash Revenue GL Offset	
30	270	2930	C	Payroll Clearing	
30	270	2931	C	Payroll Clearing Offset	
30	270	2932	C	Labor Distribution Clearing	



SUBJECT

**COMPTROLLER GENERAL LEDGER
FY 10 CHART OF ACCOUNTS****FUND BALANCE**

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
30	270	2933	C	Labor Distribution Clearing	
30	270	2940	D	Administrative Adjustments Clearing	
30	270	2941	D	Relief Bill Clearing	
30	270	2950	C	Grant/Project Revenue/Expenditure Offset	
30	270	2951	C	System Clearing General Ledger Level Only	
30	270	2952	C	General Ledger Revenue/Expenditure Correction Offset	
30	270	2953	C	General Ledger Revenue/Expenditure Transfer Offset	
30	270	2954	C	Sale of Investment Clearing Account	
30	270	2955	C	General Ledger Correction Clearing	
30	270	2956	C	General Ledger Correct Clearing No BT	
30	270	2957	C	Encumbrance Correction	
30	270	2958	C	DEA Operating Transfer Clearing TV Process	For DEA Use Only
30	270	2959	C	Cost Allocation Clearing	
30	270	2960	D	Revenue Expenditure Summary	
30	270	2961	C	Expenditure/Encumbrance Correction	
30	270	2962	C	DEA Revenue/Expenditure Clearing TV Process	For DEA Use Only
30	270	2963	C	Document Table Correction	
30	270	2964	C	AP Table Correction	
30	270	2965	C	AB Table Correction Revenue	
30	270	2975	D	Appropriation Adjustment	
30	270	2990	D	Income Summary	
30	270	2997	C	AP AB GL Fix	
30	270	2998	C	Fund Balance Correction Memo	
30	273	2735	D	Encumbrance Control	
30	274	2736	D	Pre-Encumbrance Control	
30	300	2999	C	GL Correction	
30	300	3006	C	Contributed Capital	
30	301	3010	C	Fund Balance Reserved	
30	301	3011	C	Fund Balance Reserved for Encumbrance	



SUBJECT

**COMPTROLLER GENERAL LEDGER
FY 10 CHART OF ACCOUNTS****FUND BALANCE**

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
30	301	3012	C	Fund Balance Reserved for Pre-Encumbrance	
30	301	3013	C	Fund Balance Reserve Cont. Appropriation	
30	301	3014	C	Fund Balance Reserved for Tax Refunds	
30	302	3015	C	Fund Balance Investment in GFA	
30	303	3020	C	Fund Balance Designations	
30	304	3021	C	Fund Balance Restrictions	
30	305	3050	C	Begin Retained Earnings	
30	305	3051	C	Retained Earning Pior Year Adjustment	
30	306	3060	C	Beginning Fund Balance	
30	306	3061	C	Fund Balance Prior Year Adjustment	
30	310	3100	C	Realized Revenue Control - Cash	
30	310	3101	C	Revenue Control - Accrued	
30	310	3200	C	GAAP Revenue Offset	
30	315	3150	C	Operating Transfers in Control	
30	325	3250	C	Other Financing Sources	
30	350	3500	D	Expenditure Control - Cash	
30	350	3501	D	Expenditure Control - Accrued	
30	355	3550	D	Operating Transfers Out Control	
30	360	3600	D	GAAP Expenditure Offset	
30	365	3650	D	Other Financing Uses	
30	366	3660	D	Cost Allocation Memo Exp. Control	
30	366	3661	C	Cost Allocation Clearing	
30	366	3670	D	Units Accumulated	
30	366	3671	C	Units Accumulated Offset	
30	370	3700	D	Net Activity Agency Fund	
30	370	3701	C	Net Activity Agency Fund Offset	
30	370	3702	C	Transfer Object Posting Clearing	
30	370	3703	D	Activity for Credit Charges	