



# State of Arizona Accounting Manual

Topic 95 Lists

Issued 07/01/15

Section 11 **Chart of Accounts**

Page 1 of 25

## **Balance Sheet Accounts**

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Balance Sheet Accounts are used to record assets, deferred charges, liabilities, deferred revenues, net position, fund balances and other permanent accounts (i.e., accounts whose balances are not reduced to zero at the end of the accounting year). The following list of includes all currently active Balance Sheet Accounts. This list is updated as needed to reflect changes.

### GAAP General Ledger Account Categories

- 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

Balance sheet accounts that are shaded are subject to restrictions and generally should not be used by agencies other than those mentioned in the description or have otherwise received the permission of the State Comptroller. Special requirements and other information in the Description follow the pipe symbol ( | ).

Requests for the addition of a Balance Sheet Account should be directed to the GAO for consideration.

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 2 of 25

## Balance Sheet Accounts

<b>Cash</b>					
GAAP Cat	GAAP Class	GAAP Account	Normal Balance	Account Title	Account Definition/Use/Restrictions
1	10	70	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	71	D	Cash Invested With Treasurer	
1	10	72	D	Cash on Hand	Cash used strictly for making change, not for reimbursements.
1	10	77	D	Cash – Food Stamps	
1	10	80	D	Cash on Deposit with Other Fiscal Agents	Escrows.
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	75	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

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 3 of 25

## Balance Sheet Accounts

<b>Cash</b>					
GAAP	GAAP		Normal	Account	Account
Cat	Class	Account	Balance	Title	Definition/Use/Restrictions
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	11	9801	D	Union Bank Servicing Account	For Treasurer Use Only
1	12	76	D	Cash – Bank Service Deposits	
1	12	80	D	Cash on Deposit with Other Fiscal Agents	Deposits with Fiscal Agents

<b>Current Treasurer Receivables</b>					
GAAP	GAAP		Normal	Account	Account
Cat	Class	Account	Balance	Title	Definition/Use/Restrictions
2	20	201	D	Due From Bank	For Treasurer Use Only
2	20	202	D	Principal Receivable (Endowment)	For Treasurer Use Only
2	20	203	D	Deferred Disc. Income (Endowment)	For Treasurer Use Only
2	20	204	D	Principal Receivable (General)	For Treasurer Use Only
2	20	205	D	Receivables for Securities Sold	For Treasurer Use Only

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 4 of 25

## Balance Sheet Accounts

<b>Short-term Investments Treasurer</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
3	21	210	D	Government & Agency Securities	For Treasurer Use Only
3	21	215	D	Repurchase Agreements	For Treasurer Use Only
3	21	218	D	Commercial Paper	For Treasurer Use Only
3	21	221	D	Bankers' Acceptance	For Treasurer Use Only
3	21	224	D	Negotiable CDs	For Treasurer Use Only
3	21	230	D	Corporate Notes & Bonds	For Treasurer Use Only
3	21	235	D	TCDs	For Treasurer Use Only
3	21	236	D	Arizona Municipal Bonds	For Treasurer Use Only
3	21	238	D	Savings Accounts	For Treasurer Use Only
3	21	240	D	Money Market	For Treasurer Use Only
3	21	245	D	SEC Lending Collateral Inv Non-Endow	For Treasurer Use Only
3	21	250	D	Other	For Treasurer Use Only
3	21	256	D	Government Securities – Federal	For Treasurer Use Only
3	21	261	D	Unamortized Premium	For Treasurer Use Only
3	21	281	D	Accrued Interest Receivable	For Treasurer Use Only
3	21	295	D	S & P 500 (Large Cap) Equity Fund	For Treasurer Use Only

<b>Current Receivables</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
4	30	301	D	S & P 400 (Mid Cap) Equity Fund	For Treasurer Use Only
4	30	303	D	Fixed Income Fund	For Treasurer Use Only
4	30	304	D	S&P 600 (Small Cap) Equity Fund	For Treasurer Use Only
4	30	305	D	Government & Agency Securities	For Treasurer Use Only

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 5 of 25

## Balance Sheet Accounts

Current Receivables					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
4	30	310	D	Repurchase Agreements	For Treasurer Use Only
4	30	315	D	Commercial Paper	For Treasurer Use Only
4	30	318	D	Common Paper & Bank Acceptance	For Treasurer Use Only
4	30	321	D	Banker's Acceptance	For Treasurer Use Only
4	30	324	D	Negotiable CDs	For Treasurer Use Only
4	30	325	D	Negotiable CDs & Thrift Notes	For Treasurer Use Only
4	30	330	D	Corporate Notes & Bonds	For Treasurer Use Only
4	30	335	D	TCDs	For Treasurer Use Only
4	30	336	D	Arizona Municipal bonds	For Treasurer Use Only
4	30	338	D	Savings Accounts	For Treasurer Use Only
4	30	340	D	Money Market	For Treasurer Use Only
4	30	345	D	SEC Lending Collateral Inv-Endow	For Treasurer Use Only
4	30	350	D	Other	For Treasurer Use Only
4	30	361	D	Unamortized Premium	For Treasurer Use Only
4	30	381	D	Unamortized Discounts	For Treasurer Use Only
4	30	395	D	Accrued Interest Receivable	For Treasurer Use Only
4	30	396	D	Dividends Receivable	For Treasurer Use Only
4	30	399	D	Equities	For Treasurer Use Only
4	40	400	D	Sales & Use Tax Receivable	
4	41	410	D	Income Tax Receivable	
4	42	420	D	Property Tax Receivable	
4	43	430	D	Motor Vehicle Licenses Receivable	
4	44	440	D	Luxury Taxes Receivable	
4	45	450	D	Insurance Premium Receivable	
4	46	460	D	Pari-mutuel Taxes Receivable	
4	47	470	D	Estate Taxes Receivable	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 6 of 25

## Balance Sheet Accounts

<b>Current Receivables</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
4	48	480	D	Motor Vehicle Fuel Taxes Receivable	
4	49	490	D	Other Taxes Receivable	
4	50	501	D	Accounts Receivable	
4	50	503	D	Accounts Receivable Unbilled	
4	50	504	D	Credit Memorandum Clearing	
4	50	505	C	Credit Memorandum / Reserved Overpayment / Unreserved Overpayment	
		507		Earned Receivable Sent to Collection	
		508		Vendor Refund Expenditure Holding Account	
		509		Travel Advances Receivable	
4	51	542	D	Due From Federal Government	
4	52	547	D	Due From Local Governments	
4	52	548	D	Reimbursable Expenditure	
4	53	552	D	Due From Other Funds	
4	53	553	D	Unfavorable Deposit Discrepancy Receivable	
4	53	554	D	Agency Payment Card Collection Clearing	
4	54	571	D	Advances to Subgrantee/Grantor	
4	54	573	D	Due From Others	
4	54	576	D	Advances to Others	
4	55	572	D	Short-term Loans & Notes Receivable	
4	56	574	D	Interest Receivable	
4	56	575	D	Dividends Receivable	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 7 of 25

## Balance Sheet Accounts

Current Receivables					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
		579		Reserve for External Loans Receivable (Asset Offset)	
4	57	580	D	Current Portion Loans/Notes Receivable	
4	58	581	D	Other Current Receivables	
4	58	582	D	NSF Checks Receivable	
4	59	502	D	Allowance For Doubtful Accounts	

Other Current Receivables					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
6	60	600	D	Supplies	
6	60	601	D	Inventory For Resale	
6	61	602	D	Prepaid Expenditures	
6	62	603	D	Other Current Assets	

Fixed Assets					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
8	80	811	D	Vehicles	
8	80	813	D	Furniture	
8	80	815	D	Equipment (Other than IT or Telecommunications)	
8	80	817	D	IT Equipment	
8	80	819	D	Software and Other Intangibles	
8	80	821	D	Telecommunications Equipment	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 8 of 25

## Balance Sheet Accounts

<b>Fixed Assets</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
8	80	823	D	Works of Art & Historical Treasures	
8	80	825	D	Works of Art & Historical Treasures – Non Depreciable	
8	80	827	D	Development in Progress – Intangible Capital Assets	
8	81	850	D	Land	
8	81	851	D	Tangible Rights of Way - Land Held	
8	81	852	D	Buildings	
8	82	856	D	Building Improvements	Depreciable improvements permanently affixed to or incorporated with building.
8	82	857	D	Land Improvements	Parking lots, fences, flagpoles, drinking fountains, ramadas, etc.
8	83	858	D	Infrastructure – Depreciable	
8	83	860	D	Infrastructure – Modified Approach	
8	84	861	D	Construction in Progress	
8	85	864	C	Accumulated Amortization – Leasehold Improvements	
8	85	865	C	Accumulated Depreciation – Vehicles	
8	85	866	C	Accumulated Depreciation – Furniture	
8	85	867	C	Accumulated Depreciation – Equipment	
8	85	868	C	Accumulated Depreciation – IT Equipment	
8	85	869	C	Accumulated Amortization – Software, Website	
8	85	870	C	Accumulated Depreciation – Telecomm.	
8	85	871	C	Accumulated Depreciation – Buildings	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 9 of 25

## Balance Sheet Accounts

<b>Fixed Assets</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
8	85	872	C	Accumulated Depreciation – Improvements Other than Buildings	
8	85	874	C	Accumulated Depreciation – Other	
8	85	875	C	Accumulated Depreciation – Works of Art & Historical Treasures	
8	85	876	C	Accumulated Depreciation – Infrastructure –	
8	85	877	C	Accumulated Amortization Rights of Way	
8	85	878	C	Accumulated Amortization - Land Improvements	
8	85	879	C	Accumulated Amortization – Other Intangible Capital Assets	
8	86	880	D	Other	
8	86	882	D	Other Intangible Capital Assets	
8	86	884	D	Leasehold Improvements	
		885		Memo BSA	
		886		Memo Contra BSA	
		887		Pending Asset BSA	

<b>Other Assets</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
9	70	900	D	Unamortized Premium State Bonds	
9	70	911	D	Sinking Funds – Debt Retirement	
9	71	912	D	Other Restricted Assets	
9	72	913	D	Funds Held by Trustees	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 10 of 25

## Balance Sheet Accounts

<b>Other Assets</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
9	73	919	D	Amount Available for Retirement of Long-Term Debt	
9	74	920	D	Amount to be Provided for Retirement of Long-Term Debt	
9	93	926	D	Long-Term Sinking Funds Debt	
9	93	927	D	Long-Term Funds Held by Trustees	
9	94	928	D	Long-Term Other Restricted Assets	
9	95	930	D	Long-Term Deferred Costs	
9	96	931	D	Other Long-Term Loans/Notes Receivable	
9	97	932	D	Other Long-Term Receivables	
9	98	933	D	Long-Term Investments	
9	99	934	D	Other Long-Term Assets	
		935	D	Investments - Fixed Income	For ICA Use Only
		936	D	Investments - Equities	For ICA Use Only
		937	D	Investments - Other	For ICA Use Only
		938	D	Investments - Valuation Changes	For ICA Use Only
		951		Unamortized Loan Costs	
		952		Accrued Loan Revenue Offset	
9	99	975	D	LGIP Long-Term Fund	For Treasurer Use Only
9	99	977	D	LGIP Gov. Long-Term Fund	For Treasurer Use Only
		981		Loans Authorized but Unissued	
		982		Loan Authorization Offset	
		983		Borrowing Authorized but Not Taken	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 11 of 25

## Balance Sheet Accounts

<b>Other Assets</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
		984		Borrowing Authorized Offset	

<b>Current Payables</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
		1206		Deposit of Prepayments	
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	
12	126	1279	C	Certificate of Participation – Current	
12	128	1280	C	Income Tax Refunds Payable	
12	129	1290	C	Other Tax Refunds Payable	
		1291	C	LT Acct Ins Loss - Medical	Reserved for use by the ICA.
		1292	C	LT Acct Ins Loss - Medical Unreported	Reserved for use by the ICA.
		1293	C	LT Acct Ins Loss - Apport.	Reserved for use by the ICA.
		1294	C	LT Acct Ins Loss - Apport. Unreported	Reserved for use by the ICA.
		1295	C	LT Acct Ins Loss - Rehab.	Reserved for use by the ICA.

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 12 of 25

## Balance Sheet Accounts

<b>Current Payables</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
		1296	C	LT Acct Ins Loss - Rehab. Unreported	Reserved for use by the ICA.
		1297	C	LT Acct Ins Loss - No Ins.	Reserved for use by the ICA.
		1298	C	LT Acct Ins Loss - No Ins. - Unreported	Reserved for use by the ICA.
		1299	C	LT Acct Ins Loss - Insolvent Carriers	Reserved for use by the ICA.
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	

<b>Accrued Wages &amp; Related Liabilities</b>					
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

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 13 of 25

## Balance Sheet Accounts

<b>Accrued Wages &amp; Related Liabilities</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	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	1324	C	Arizona State Retirement System Alternate Contribution Exchange	For ADOA Use Only
13	133	1325	C	Arizona State Retirement System (ASRS)	For ADOA Use Only
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

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 14 of 25

## Balance Sheet Accounts

<b>Accrued Wages &amp; Related Liabilities</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	1377	C	Personnel Pro-Rata PBA	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
13	136	1457	C	EE Computer Purchase-Purchasing Power	Payable to vendor for employee purchases
13	136	1460	C	Auto and Home Insurance – Home Life	Payable to vendor for employee purchases

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 15 of 25

## Balance Sheet Accounts

<b>Accrued Wages &amp; Related Liabilities</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	1341	C	Retiree Health Premium Subsidy	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	1382	D	Garnishment Refunds	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

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 16 of 25

## Balance Sheet Accounts

<b>Accrued Wages &amp; Related Liabilities</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	1409	C	AZ Correctional Peace Officers Association	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
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	Recovery – PS	Recovery – Dept of Public Safety   For ADOA Use Only
13	139	1445	C	Recovery - AD	Recovery – Dept of Administration   For ADOA Use Only

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 17 of 25

## Balance Sheet Accounts

<b>Accrued Wages &amp; Related Liabilities</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
13	139	1446	C	Recovery – DC	Recovery – Dept of Corrections   For ADOA Use Only
13	139	1447	C	Recovery – DJ	Recovery – Dept of Juvenile Corrections   For ADOA Use Only
13	139	1448	C	Recovery – GF	Recovery – Dept of Game & Fish   For ADOA Use Only
13	139	1450	C	Recovery – RV	Recovery – Dept of Revenue   For ADOA Use Only
13	139	1451	C	Recovery - HC	Recovery – AHCCCS   For ADOA Use Only
13	139	1452	C	Recovery - DE	Recovery – Department of Economic Security   For ADOA Use Only
13	139	1453	C	Recovery - DT	Recovery – Department of Transportation   For ADOA Use Only
13	139	1454	C	Recovery - HS	Recovery – Department of Health Services   For ADOA Use Only
13	139	1315	C	Recovery - Other	Miscellaneous Recovery   For ADOA Use Only. To be used for recoveries from agencies other than those listed in 1444 through 1454
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	
		1590		Intercepts Payable	
		1599		State Payable	

## Other Current Liabilities

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 18 of 25

## Balance Sheet Accounts

GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
		1601	C	Oblig Under Securities Lending	For Use by ICA only.
		1602	C	Statutory Deposits	For Use by ICA only.
16	160	1603	C	Other Liabilities	
		1606	C	Deferred Revenue - Taxes	For Use by ICA only.
		1733	C	Current Accr Ins Loss - No Ins.	For Use by ICA only.
		1734	C	Current Accr Ins Loss - Insolv Carriers	For Use by ICA only.
		1737		Current Accr Ins Loss - Apport.	For Use by ICA only.
		1738		Current Accr Ins Loss - Rehab.	For Use by ICA only.
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	
16	161	1604	C	Deferred Revenue	
16	162	1605	C	Accrued Compensated Absence – Current	
16	162	1615		Sales Tax Liability	
16	162	1616		Use Tax Liability	

## 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	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 19 of 25

## Balance Sheet Accounts

<b>Long-Term Liabilities</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	
		1730	c	External Loans Payable – Long Term	
		1731	c	Accrued Loan Expense Offset (Liability)	

<b>Treasurer Liabilities</b>					
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

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 20 of 25

## Balance Sheet Accounts

<b>Treasurer Liabilities</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	
20	200	2115	C	Obligations under SEC Loan Agr Non-Endow	For Treasurer Use Only
20	200	2116	C	Obligations under SEC Loan Agrmnts Endow	For Treasurer Use Only
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	2146	C	Payroll ACH Clearing	For Treasurer and GAO Use Only
20	200	2147	C	Payment Voucher Clearing	For Treasurer and GAO Use Only
20	200	2170	C	Operating Demand Deposits	
20	200	2270	C	Operating Invested Deposits	
20	200	2271	C	Agency Invested Deposits	

<b>Fund Balance</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 21 of 25

## Balance Sheet Accounts

<b>Fund Balance</b>					
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	
30	270	2750	D	Grant/Project – Expenditure	
30	270	2760	C	DEA Operating Transfer-In Clearing TV Process	For DEA Use Only

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 22 of 25

## Balance Sheet Accounts

<b>Fund Balance</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 23 of 25

## Balance Sheet Accounts

<b>Fund Balance</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	
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	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 24 of 25

## Balance Sheet Accounts

<b>Fund Balance</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	300	3008	C	Quasi Fund Warrant Redemption	
30	301	3009	C	Pool Fund - Investment Equity	
30	301	3010	C	Fund Balance Reserved	
30	301	3011	C	Fund Balance Reserved for Encumbrance	
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	

# State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/15

Topic 11 Chart of Accounts

Page 25 of 25

## Balance Sheet Accounts

<b>Fund Balance</b>					
GAAP Cat	GAAP Class	Account	Normal Balance	Account Title	Account Definition/Use
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	