APPENDIX B T-ACCOUNT ANALYSIS EXHIBITS

EXHIBIT NO. EXHIBIT TITLE APPROPRIATIONS 1 Appropriations and Estimated Revenues 2 Appropriations for Future Years

ALLOTMENTS

- 3 Standard Allotments
- 4 Allotments Not Recorded on A-19 or A-15

REVENUE

- 5 Revenues and Receipts
- 6 Revenue/Receipt Refund
- 7 Revenue/Receipt Adjustments

ENCUMBRANCES

- 8 Claims Encumbrances
- 9 Contract Encumbrances

EXPENDITURES

- 10 Expenditures
- 11 Expenditure/Disbursement Refunds
- 12 Warrant Cycle

TRANSFERS

- 13 Appropriation and Allotment Transfers
- 14 Revenue Transfers
- 15 Expenditure Transfers
- 16 Integrated Expenditure/Revenue Transfers

TRANSFERS (continued)

- 17 Cash Equity Transfers
- 18 Cash Transfer Loans
- 19 Interfund Loan Transfers

INVESTMENTS

20 Investments

DEPARTMENTAL

- 21 Departmental Allotments
- 22 Departmental/Project Budgets; Revenues and Expenditures
- 23 Monthly Budgets (Reserved for Future Use)
- 24 Federal Cash (Reserved for Future Use)

TAX

- 25 Tax Entries for Receiving Fund
- 26 Taxes Collected by the Trust Fund
- 27 Delinquent Taxes and Tax Division Transfers
- 28 Allowance for Uncollectible Taxes Receivable

OTHER

- 29 Miscellaneous Cash Entries
- 30 Warrant Cancellation
- 31 Cash With Fiscal Agents
- 32 Debt Service
- 33 General Long-Term Debt Account Group
- 34 General Fixed Assets Account Group
- 35 Bond Issuance Cycle
- 36 Escheated Warrants
- 37 Bond Anticipation Notes

OTHER (continued)

- 38 Miscellaneous Accrual Entries
- 39 Supplies Inventory and Prepaid Items
- 40 Accounts Receivable Entries
- 41 Allowance for Uncollectible Receivables
- 42 Bond Fund Loans
- 43 Cash Over and Short
- 44 Due To/Due From Other Funds
- 45 Due To/Due From Other Governmental Units
- 46 Treasury Warrant Notes Payable
- 47 Deferred Revenues
- 48 Miscellaneous General Ledger Entries

EXHIBIT 1 APPROPRIATIONS AND ESTIMATED REVENUES

BUDGETARY		RESTRICTED	LAPSED
640 FUND BALANCE	655 APPROPRIATIONS	660 APPROPRIATIONS	680 APPROPRIATIONS
F G I2	J A H ₂	В D	C
RESTRICTED APPROPRIATION 661 CONTRA D B	LAPSED APPROPRIATION 681 CONTRA	ESTIMATED 645 REV/NON-REV	EST REV/NON-REV 646 ADJUSTMENTS G F
ESTIMATED APPROPRIATION 651 CONTRA H 1	ESTIMATED 650 APPROPRIATIONS I H H H O H	<u>-</u>	

	TO RECORD:
Α	THE APPROPRIATIONS ENACTED BY THE LEGISLATURE
В	THE ADMINISTRATIVE RESTRICTION OF APPROPRIATIONS
С	THE LAPSING OF APPROPRIATIONS
D	THE REVERSAL OF ADMINISTRATIVE APPROPRIATION RESTRICTIONS
Ε	ESTIMATED RECEIPTS INCLUDING ESTIMATED REVENUES AND ESTIMATED NON-REVENUES
F	REVISIONS TO DECREASE ESTIMATED REVENUES
G	REVISIONS TO INCREASE ESTIMATED REVENUES
Н	ESTABLISHMENT OF UR INCREASES IN ESTIMATES SPECIAL APPROPRIATIONS
I	REVISIONS TO DECREASE ESTIMATED SPECIAL APPROPRIATIONS
J	A DECREASE IN APPROPRIATIONS
	A B C D E H I

APPROPRIATIONS FOR FUTURE YEARS

EST REV/	EST REV/NON-REV	EST APPR'N	EST
924 NON-REV CONTRA	921 ENSUING FY	651 CONTRA	650 APPROPRIATIONS
C	A	в Гр	ם ו

TRANS ACTIO CODE		TO RECORD:
951	Α	ESTIMATED RECEIPTS FOR ENSUING FISCAL YEAR AND ANY SUBSEQUENT INCREASES
952	В	ESTIMATED APPROPRIATIONS OF SPECIAL REVENUE FUNDS FOR FUTURE YEARS AND ANY SUBSEQUENT INCREASES (THIS TRANSACTION RESERVED FOR FUTURE USEDO NOT USE IN FY 84)
953	С	REVISIONS WHICH DECREASE ESTIMATED RECEIPTS FOR ENSUING FISCAL YEAR
954	D	DECREASES IN ESTIMATED APPROPRIATIONS OF SPECIAL REVENUE FUNDS FOR FUTURE YEARS (THIS TRANSACTION RESERVED FOR FUTURE USEDO NOT USE IN FY 84)

EXHIBIT 3
STANDARD ALLOTMENTS

720	ALLOTMENT CONTRA	ALLOTMENTS 690 1st Quarter	ALLOTMENTS 691 2nd Quarter	ALLOTMENTS 692 3rd Quarter
A B	E F	E A	F	G
С	G			
D	J H			
Ĺ	K			
N	M	1		1
	ALLOTMENTS	OTHER	ALLOTMENT	ALLOTMENT
693	4th Quarter	695 ALLOTMENTS	715 REVERSIONS	700 RESTRICTIONS
н	ט	J	M N	K L

TRANS-		
ACTION	TO	RECORD:
CODE		

	= =	
511	Α	1st QUARTER ALLOTMENT INCREASES (A-19)
512	В	2nd QUARTER ALLOTMENT INCREASES (A-19)
513	С	3rd QUARTER ALLOTMENT INCREASES (A-19)
514	D	4th QUARTER ALLOTMENT INCREASES (A-19)
515	Ε	1st QUARTER ALLOTMENT DECREASES (A-19)
516	F	2nd QUARTER ALLOTMENT DECREASES (A-19)
517	G	3rd QUARTER ALLOTMENT DECREASES (A-19)
518	Н	4th QUARTER ALLOTMENT DECREASES (A-19)
531	I	OTHER ALLOTMENTS INCREASES (A-15)
532	J	OTHER ALLOTMENTS DECREASES (A-15)
543	K	RESTRICTED ALLOTMENT INCREASES
544	L	RESTRICTED ALLOTMENT DECREASES
591	М	REVERSION OF ALLOTMENTS, QUARTERLY & OTHERS
593	N	REVERSAL OF ALLOTMENT REVERSIONS

ALLOTMENTS NOT RECORDED ON A-19 OR A-15

ALLOTMENT
720 CONTRA
695 ALLOTMENTS
A

TRANS-ACTION CODE

TO RECORD:

THE ALLOTMENT OF FUNDS NOT ALLOTTED ON APPROVED REQUEST FOR ALLOTMENT AND ALLOTMENT ADVICE FORMS

EXHIBIT 5 REVENUES AND RECEIPTS

010 CASH A1 B1 C1 D1 E1 F1	800 REVENUES A1 B1 C1 D1 E1 F1	930 CEC A2 B2 C2 D2 E2 F2	931 CASH EQUITY A2 B2 C2 D2 E2 F2
RESERVE 763 FOR A/R C ₃	ACCOUNTS 070 RECEIVABLE C3	RESERVE FOR 773 INVESTMENTS B3	LONG TERM 150 INVESTMENTS B3
RESERVE FOR 765 N & L REC.	NOTES & LOANS 080 RECEIVABLE D3	RESERVE FOR 767 ADV & DFOF E3	DUE FROM 100 OTHER FUNDS E3
		DEFERRED 320 CHARGES F ₃	NOTES & LOANS 470 PAYABLE F3
TRANS- ACTION TO CODE	RECORD:		
011 A D	EPOSIT OF RECEIPTS		
	EPOSIT OF PROCEEDS REPRES	SENTING COST OR CARRYING	VALUE OF INVESTMENTS
054 C D	EPOSIT OF ACCOUNT RECEIVA	ABLE COLLECTIONS	
052 D D	EPOSIT OF NOTES AND LOANS	RECEIVABLE COLLECTIONS	5
063 E C	OLLECTION OF AMOUNTS DUE	FROM OTHER FUNDS	
062 F D	EPOSIT OF LOANS AND ADVAN	ICES CREDITED TO NOTES A	AND LOANS PAYABLE

EXHIBIT 6
REVENUE/RECEIPT REFUNDS

REVENUE 800 NON-REV		AUDITED CLAIMS PAYABLE	ACCOUNTS U70 RECEIVABLE	763	RESERVE FOR ACCOUNTS RECEIVABLE
A ₁ B ₁ C ₁		A1 B1 C1	C3	- -	C3
NOTES & OBU RECEIVA		CEC A2 B2 C2	931 CASH EQUITY A2 B2 C2	765	RESERVE FOR NOTES & LOANS RECEIVABLE B ₃
TRANS- ACTION CODE	TO RECORD:			,	
271 A	REFUND OF REC	EIPTS			
276 B	REFUNDS FOR T RECEIVABLE	THE ERRONEOUS CO	LLECTIONS OF REPAYMENTS	TO NO	TES & LOANS

277 C THE REFUND OF ERRONEOUS ACCOUNTS RECEIVABLE COLLECTIONS

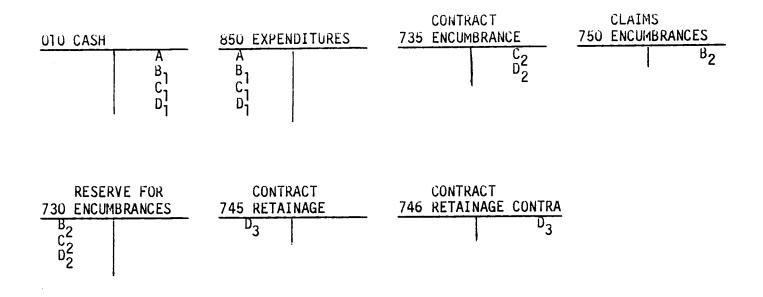
EXHIBIT 7
REVENUE/RECEIPT ADJUSTMENTS

CASH IN 010 STATE TREASURY	REVENUES/ 800 NON-REVENUES	930 CEC	931 CASH EQUITY
A1 B1	A ₁ B ₁	B2 B3 C3	82 C3
~1	⁶ 1	3	3
ACCOUNTS	RESERVE FOR	NOTES & LOANS 080 RECEIVABLE	RESERVE FOR 765 N & L REC
B ₂	763 ACCOUNTS RECVBL	C ₂	C2

TRANS- ACTION CODE		TU RECORD:
280	Α	ADJUSTMENT FOR BAD CHECK DEPOSIT OF RECEIPTS
283	В	ADJUSTMENT FOR BAD CHECK DEPOSIT OF ACCOUNTS RECEIVABLE COLLECTIONS
286	С	ADJUSTMENT FOR BAD CHECK DEPOSIT OF NOTES AND LOANS RECEIVABLE COLLECTIONS

EXHIBIT 7 (continued)

REVENUE/RECEIPT ADJUSTMENTS



TRANS- ACTION CODE		TO RECORD:
289	Α	ADJUSTMENT FOR BAD CHECK DEPOSIT OF REIMBURSEMENT OF CURRENT YEAR EXPENDITURES
290	В	ADJUSTMENT FOR BAD CHECK DEPOSIT OF REIMBURSEMENT OF CURRENT YEAR EXPENDITURES INITIALLY CHARGED TO CLAIMS ENCUMBRANCES
291	С	ADJUSTMENT FOR BAD CHECK DEPOSIT OF REIMBURSEMENT OF CURRENT YEAR EXPENDITURES INITIALLY CHARGED TO CONTRACT ENCUMBRANCES
292	D	ADJUSTMENT FOR BAD CHECK DEPOSIT OF REIMBURSEMENT OF CURRENT YEAR EXPENDITURES INITIALLY CHARGED TO CONTRACT ENCUMBRANCES - CONTRACT RETAINAGES

EXHIBIT 8
CLAIMS ENCUMBRANCES

CLA 750 ENCL A B E F J	AIMS JMBRA	RESERVE FOR SEXPENDITURES AUDITED SEXPENDITURES SEXPENDITU
TRANS- ACTION CODE		TO RECORD:
621	Α	CLAIMS ENCUMBRANCES
622	В	INCREASE IN PREVIOUSLY ENCUMBERED CLAIMS
661	С	DECREASE IN PREVIOUSLY ENCUMBERED CLAIMS
241	D	PAYMENTS AGAINST CLAIMS ENCUMBRANCES
623	Ε	BLANKET ENCUMBRANCES
305	F	LUMP SUM ENCUMBRANCES
242	G	EXPENDITURES AGAINST LUMP SUM ENCUMBRANCES
662	Н	DECREASES IN LUMP SUM ENCUMBRANCES
663	I	DECREASES IN BLANKET ENCUMBRANCES
624	J	INCREASES IN BLANKET ENCUMBRANCES
244	K	EXPENDITURES AGAINST BLANKET ENCUMBRANCES

EXHIBIT 9

CONTRACT ENCUMBRANCES

735	CONTRACT ENCUMBRANCES		RESERVE FOR ENCUMBRANCES	746	CONTRACT RETAINAGES	CONTRA		ITRACT TAINAGES
A G H	C Εη Fη G H	C E1 F1	В	V		F ₃	F ₃	D

	EXPENDITUR	ES	AUDIT	ED
850	COSTS/NON-	COSTS 35	O CLAIM	S PAYABLE
E ₂ F ₂				E ₂ F ₂

TRANS ACTIO CODE		TO RECORD:
631	Α	CONTRACT ENCUMBRANCES (THIS TRANSACTION MAY BE USED WITH A ZERO AMOUNT TO ESTABLISH THE RECORD)
632	В	AN INCREASE IN PREVIOUSLY ENCUMBERED CONTRACTS
651	С	A DECREASE IN PREVIOUSLY ENCUMBERED CONTRACTS
652	D	A CONTRACT RETAINAGE
231	Ε	PAYMENTS AGAINST CONTRACT ENCUMBRANCES
232	F	PAYMENTS AGAINST CONTRACT RETAINAGES
929	G	CONTRACT PAYMENTS MADE BY THE FEDERAL GOVERNMENT (THIS TRANSACTION DUES NOT PRODUCE A WARRANT)
930	Н	CONTRACT PAYMENTS MADE BY OTHER GOVERNMENTAL UNITS (THIS TRANSACTION DOES NOT PRODUCE A WARRANT)

EXPENDITURES

850 A B ₁ C ₁ D ₁ E ₁ F ₁		DITURES AUDITED ACCOUNT /NON-COSTS 350 CLAIMS PAYABLE 070 RECEIV. G1 G1 A B2 H H B1 J1 J1 C1 D1 E1 F1	
ฟ01 <u>080</u> C ₂	TES & LU RECEIVA		LOANS DEFERRED 320 CHARGES D2 E2 F2
390 E ₂	DUE TO FUNDS	O OTHER DUE TO OTHER 400 GOVERNMENTS F2 CONTRA 735 ENCUMBRA J2	
TRANS ACTION CODE		TO RECORD:	,
221	Α	DIRECT PAYMENTS FOR CLAIMS WHICH HAVE NOT B	EEN ENCUMBERED
252	В	DIRECT PAYMENTS OF BILLABLE COSTS WHICH RESETHIRD PARTY	JLT IN A RECEIVABLE FROM A
253	С	PAYMENTS TO THIRD PARTIES WHICH RESULT IN NO	OTES & LOANS RECEIVABLE
262	D	REPAYMENTS OF NOTES & LOANS PAYABLE	
263	E	PAYMENTS OF AMOUNTS DUE TO OTHER FUNDS	
264	F	PAYMENTS OF AMOUNTS DUE TO OTHER GOVERNMENT	AL UNITS
200	G	VENDUR CREDIT MEMOS - CLAIMS ENCUMBRANCE PA	YMENT RELATED
• • •			
201	Н	VENDOR CREDIT MEMOS - DIRECT PAYMENT RELATE)
201 846	H I	VENDOR CREDIT MEMOS - DIRECT PAYMENT RELATED DIRECT PAYMENTS WHICH ARE RECORDED ON JOURNAL	

EXHIBIT 11

EXPENDITURE/DISBURSEMENTS REFUNDS

010 C A B ₁ C ₁ D ₁ E ₁ F ₁ G ₁	CASH		EXPENDITURES 850 COSTS/NON-COSTS A B1 C1 D1 E1 F1 G1 H1	CUNTRACT 735 ENCUMBRANCES B2	RESERVE FOR 730 ENCUMBRANCES B2 C2
	CLAIMS ENCUMBR	RANCES	ACCOUNTS 070 RECEIVABLE	RESERVE 763 FOR A/R D ₂	NOTES & LOANS RECEIVABLE E2
	RESERVE N/R & L	· ·	NOTES & LOANS PAYABLE F2	DEFERRED 320 CHARGES F ₂ G ₂ H ₂	DUE TO 390 OTHER FUNDS G2
	OUE TO GOVERNM			- 1	
TRANS- ACTION CODE		TO RECOR	RD:		
121	A	THE COLL	ECTION OF REFUNDS &	REIMBURSEMENTS FOR CURR	RENT YEAR PAYMENTS
131	В		ECTION OF REFUNDS & Y CHARGED TO ENCUMBE	REIMBURSEMENTS FOR CURR	EENT YEAR PAYMENTS
141	С	INITIALL	Y CHARGED TO CLAIMS	REIMBURSEMENTS FOR CURR ENCUMBRANCES, WHICH REQ INAL CLAIM ENCUMBRANCES	UIRES THE
152	D	THE REFU	JND OF PAYMENTS INIT	ALLY CHARGED TO ACCOUNT	S RECEIVABLE
153	E	THE REFU	JND OF PAYMENTS INIT	ALLY CHARGED TO NOTES A	AND LOANS RECEIVABLE
161	F			F NOTES & LOANS PAYABLE RETURNED TO THE STATE)	(THIS TC IS USED IF
162	G		ECTION OF REFUNDS OF CASH PAID OUT BY TC	AMOUNTS PAID TO OTHER 263 IS RETURNED)	FUNDS (THIS TC IS
163	Н			F AMOUNTS PAID TO OTHER ID OUT BY TC 264 IS RETU	

WARRANT CYCLE

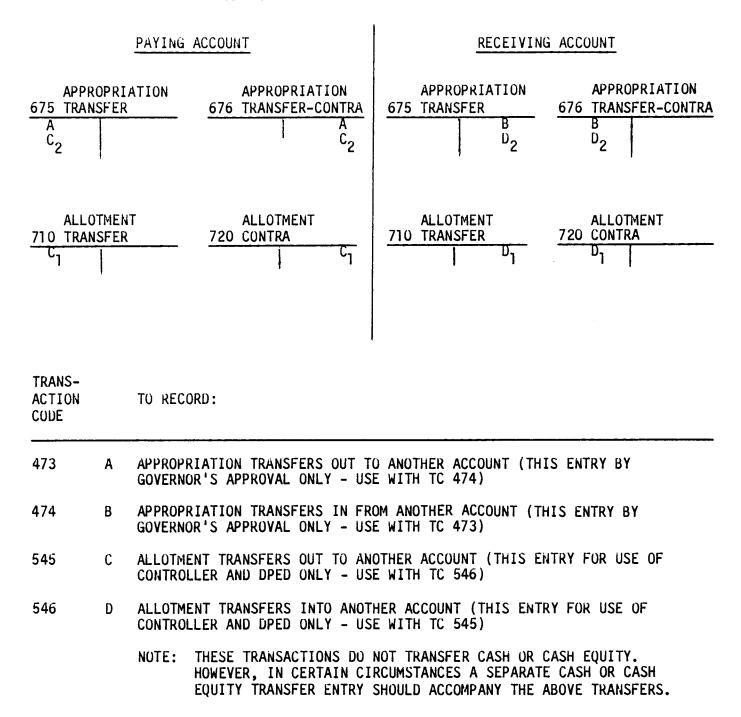
EXPE 850 COST A G H 1		TURES REVENUES/ DN-COSTS 800 NON-REVENUES B J J	AUDITED 350 CLAIMS PAYABLE C A B	GENERAL 999 CLEARING F E
CURREN VARIOU XXX PAYA D E	IS WA	CAR - ARRANTS O10 CASH I J 1	PRIOR YEAR - VARIOUS WARRANTS XXX PAYABLE	WARRANTS PAYABLE 360 G, S, B, T G H 1
930 CEC		J ₂ 931 CASH EQUITY	RESERVE FOR 730 ENCUMBRANCES H2	CLAIMS 750 ENCUMBRANCES H2
TRANS- ACTION CODE		TO RECORD:		
N/A	Α	VARIOUS CHARGES FOR DISBURSE	MENTS INPUT WITH OBJECT	CODES
N/A	В	VARIOUS CHARGES FOR DISBURSE	MENTS INPUT WITH SOURCE	CODES
851	С	THE ISSUANCE OF WARRANTS (COM WARRANTS)	MPUTER GENERATED EXCEPT	FOR MANUAL
852	D	THE LIQUIDATION OF WARRANTS	PAYABLE	
904	Ε	THE RECLASSIFICATION DEBIT TO ITEMS (MUST BE USED WITH TO		BLE FOR PRIOR YEAR
905	F	THE CREDIT TO PRIOR YEAR WAR	RANTS PAYABLE (MUST BE	USED WITH TC 904)
934	G	EXPENDITURE CHARGES FOR USER	DEPARTMENT WARRANT WRI	TING TRANSACTIONS
935	Н	LUMP SUM ENCUMBRANCE PAYMENT	S FOR USER DEPARTMENTS	WRITING SYSTEM
936	I	THE ISSUANCE OF EXPENDITURE CENTRAL WARRANT WRITER AND P		STEM OTHER THAN THE
937	J	THE ISSUANCE OF REVENUE REFU THE CENTRAL WARRANT WRITER A		SYSTEM OTHER THAN

WARRANT CYCLE (cont.)

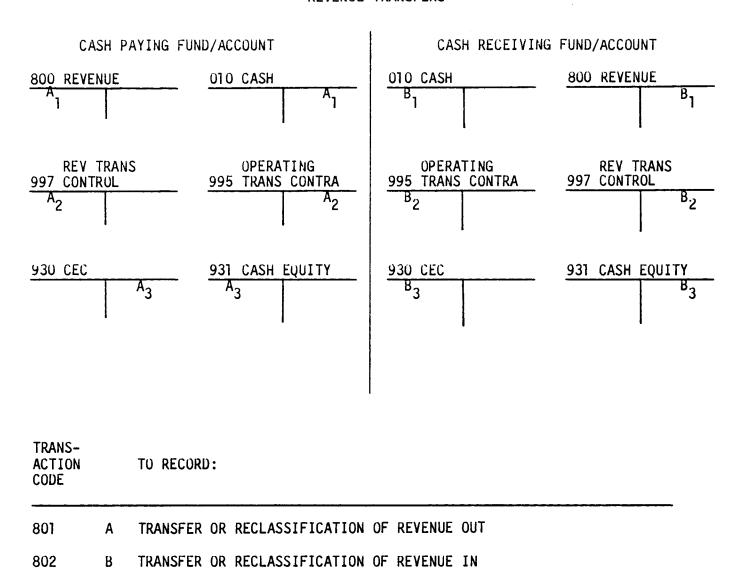
EXPENDITURES	WARRANTS PAYABLE		VARIOUS WARRANTS
850 COSTS/NON-COSTS	360 G, S, B, T	010 CASH	XXX PAYABLE
A	A	В	ļ B

TRANS- ACTION CODE		TU RECORD:
809	Α	PAYROLL EXPENDITURE CHARGES FROM THE PAYROLL SUBSYSTEM (COMPUTER GENERATED FROM PAYROLL INTERFACE)
939	В	DEPOSIT OF CASH RECOVERED FOR ALTERED OR FORGED WARRANTS

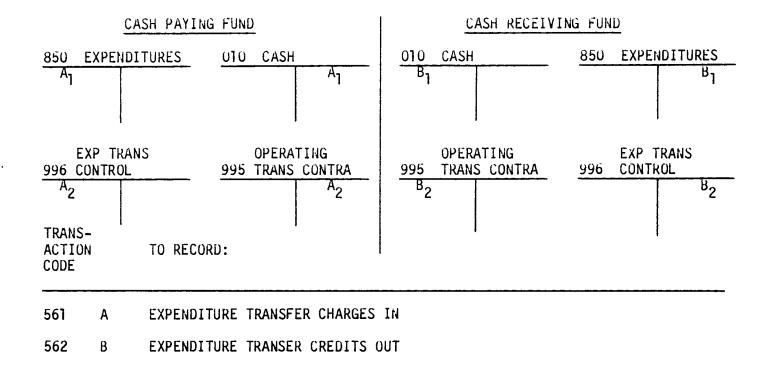
APPROPRIATION AND ALLOTMENT TRANSFERS



REVENUE TRANSFERS



EXPENDITURE TRANSFERS

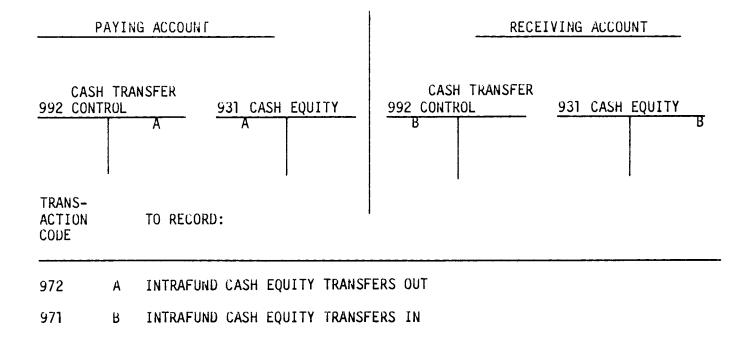


INTEGRATED REVENUE/EXPENDITURE TRANSFERS

PAYING	i FUND	RECEIVING FUND			
850 EXPENDITURES	O10 CASH	O10 CASH	800 REVENUES B1		
INTEGRATED 993 REV/EXP CONTROL A2	995 OTC A2	930 CEC B ₂	931 CASH EQUITY B2		
		995 OTC B ₃	INTEGRATED 993 REV/EXP CONTROL B3		

TRANS- ACTION CODE		TO RECORD:
804	A	JV EXPENDITURE CHARGES TRANSFERRING CASH OUT TO ANOTHER FUND RECORDING THE CASH TRANSFER IN AS A REVENUE
805	В	JV REVENUE CREDITS TRANSFERRING CASH IN FROM ANOTHER FUND RECORDING THE CASH TRANSFER OUT AS AN EXPENDITURE
		NOTE: THESE TRANSACTIONS ARE USED TO RECORD BOTH (A) QUASI-EXTERNAL TRANSFERS AND (B) OPERATING AND RESIDUAL EQUITY TRANSFERS.

CASH EQUITY TRANSFERS



CASH TRANSFER LOANS

LENU]	ING ACCOUNT	BORROWING ACC	THUO
CASH TH	110 ACCOUNTS	CASH TRANSFER 992 CONTROL	TEMPORARY LOANS FROM OTHER 395 ACCOUNTS
Dl	A) A) D)	Вр	С
930 CEC	A ₂ 931 CASH EQUITY	930 CEC C ₂	931 CASH EQUITY C ₂ B ₂
D ₂	A ₂ A ₂ D ₂		2
TRANS- ACTION CODE	TO RECORD:		
222 A	A CASH EQUITY TRANSFER FOR A	TEMPORARY LOAN TO ANOTH	ER ACCOUNT
061 B	A CASH EQUITY TRANSFER FOR A	TEMPORARY LOAN FROM ANO	THER ACCOUNT
223 C	A CASH EQUITY TRANSFER FOR RIACCOUNT	EPAYMENT OF A TEMPORARY	LOAN FROM ANOTHER
051 D	A CASH EQUITY TRANSFER FOR CO	OLLECTION OF A TEMPORARY	LOAN TO ANOTHER
	NOTE: CASH EQUITY TRANSFER I AND CANNOT CROSS DEPAR	LOANS ARE VALID ONLY ON A	AN INTRAFUND BASIS

INTERFUND LOAN TRANSFERS

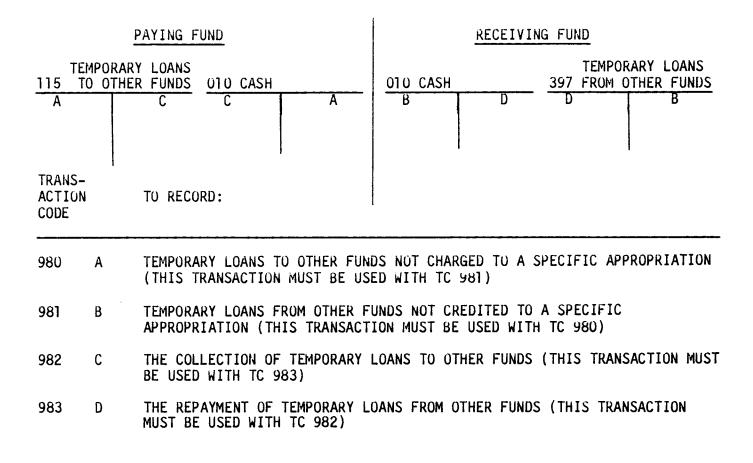
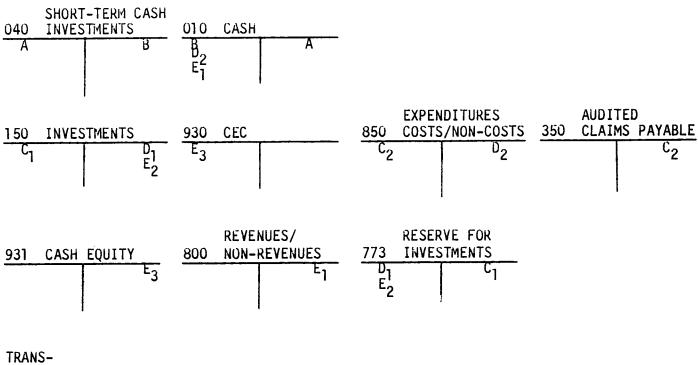


EXHIBIT 20 INVESTMENT ACCOUNTING

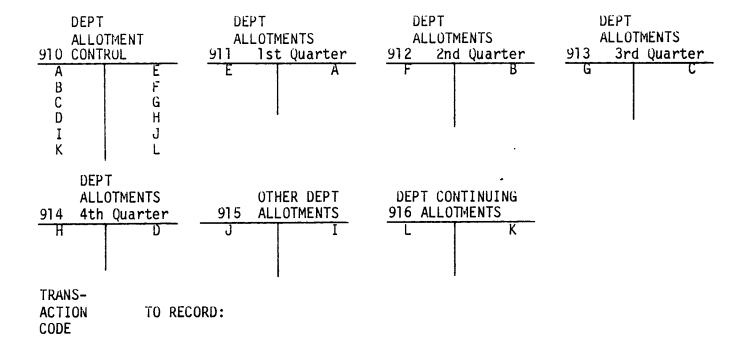


TRANS-	
ACTION	
CODE	

TO RECORD:

471	Α	THE PURCHASE OF INVESTMENTS WITH CASH EQUITY FUNDS
472	В	THE SALE OF INVESTMENTS WHICH WERE ORIGINALLY PURCHASED WITH CASH EQUITY FUNDS
254	С	THE PURCHASE OF INVESTMENTS CHARGED TO EXPENDITURE - NON-COSTS
151	D	REFUND OF PAYMENTS INITIALLY CHARGED TO EXPENDITURES FOR INVESTMENT ACQUISITIONS
043	Ε	DEPOSIT OF PROCEEDS REPRESENTING COST OR CARRYING VALUE OF

DEPARTMENTAL ALLOTMENTS



081	Α	DEPARTMENTAL 1ST QUARTER ALLOTMENT INCREASE ADJUSTMENTS
082	В	DEPARTMENTAL 2ND QUARTER ALLOTMENT INCREASE ADJUSTMENTS
083	С	DEPARTMENTAL 3RD QUARTER ALLOTMENT INCREASE ADJUSTMENTS
084	D	DEPARTMENTAL 4TH QUARTER ALLOTMENT INCREASE ADJUSTMENTS
091	Ε	DEPARTMENTAL 1ST QUARTER ALLOTMENT DECREASE ADJUSTMENTS
092	F	DEPARTMENTAL 2ND QUARTER ALLOTMENT DECREASE ADJUSTMENTS
093	G	DEPARTMENTAL 3RD QUARTER ALLOTMENT DECREASE ADJUSTMENTS
094	Н	DEPARTMENTAL 4TH QUARTER ALLOTMENT DECREASE ADJUSTMENTS
085	I	OTHER DEPARTMENTAL ALLOTMENT INCREASE ADJUSTMENTS
095	J	OTHER DEPARTMENTAL ALLOTMENT DECREASE ADJUSTMENTS
087	K	DEPARTMENTAL CONTINUING ALLOTMENT INCREASE ADJUSTMENTS
097	Ĺ	DEPARTMENTAL CONTINUING ALLOTMENT DECREASE ALLOTMENTS
		NOTE: These entries do not post to central accounting

records but to departmental files only.

EXHIBIT 22

DEPARTMENTAL/PROJECT BUDGETS; REVENUES AND EXPENDITURES

PRO 901 DEP	JECT T CONTRA	900 DEPT	BUDGET	EXPEN	TMENTAL IDITURE TMENTS		RTMENTAL STMENT RING
A	В	В	A	С	D	D G	C H

		ARTMENTAL ENUE
903	ADJ	USTMENTS
Н		G

TRANS- ACTION CODE		TO RECORD:
086	Α	THE ESTABLISHMENT OF AND INCREASES TO DEPARTMENTAL BUDGETS
096	В	DECREASES TO DEPARTMENTAL BUDGETS
071	С	INCREASE ADJUSTMENTS TO DEPARTMENTAL EXPENDITURES
072	D	DECREASE ADJUSTMENTS TO DEPARTMENTAL EXPENDITURES
075	G	INCREASE ADJUSTMENTS TO DEPARTMENTAL REVENUES
076	Н	DECREASE ADJUSTMENTS TO DEPARTMENTAL REVENUES

NOTE: These entries do not post to central accounting records but to departmental files only.

MONTHLY BUDGETS

(This page reserved for future use. The transactions added to this page will support the tracking of monthly budgets by the Departmental classification elements.)

FEDERAL CASH

(This page reserved for future use. The transactions added here will support the tracking of Federal cash balances by the various Departmental classification elements.)

EXHIBIT 25 TAX ENTRIES FOR RECEIVING FUND

				DUE F	ROM		
010	CASH	800 REVENUES		100 OTHER	FUNDS	930 CEC	
G,			D1	ը	A	C ₂ G ₂	•
~1			E	E		-2	
			F	F	į		
	ı	•	Gղ		ļ		

931 CA	ASH EQU	TAXES JITY 050 RECEIVABLE TAXES RECVBL 060 DELINQUENT H I J J
TRANS- ACTION CODE		TO RECORD:
067	A	COLLECTION OF AMOUNTS DUE FROM OTHER FUNDS FOR TAX COLLECTIONS
821	В	THE RECEIVABLE FOR TAXES BILLED AND DEBIT ADJUSTMENTS
837	С	REVENUE DUE FROM OTHER FUNDS FOR SPECIAL REVENUE FUNDS RECEIPTS CREDITED TO APPROPRIATIONS
822	D	REVENUES OF BILLED TAXES COLLECTED - CURRENT
848	Ε	REVENUES OF BILLED TAXES COLLECTED - DELINQUENT
838	F	REVENUES OF UNBILLED TAXES COLLECTED AND DUE FROM OTHER FUNDS
011	G	DEPOSIT OF RECEIPTS
827	Н	CREDIT ADJUSTMENTS TO REDUCE TAXES RECEIVABLE - CURRENT
839	I	COLLECTION OF CURRENT TAXES RECEIVABLE (MUST BE USED IN CONJUNCTION WITH TC 822)
849	J	COLLECTION OF DELINQUENT TAXES RECEIVABLE (MUST BE USED IN CONJUNCTION WITH TC 848)

EXHIBIT 26 TAXES COLLECTED BY THE TRUST FUND

010 CAS	SH	REVENUES/ 800 NON-REVENUES A1 E2 C AUDITED 350 CLAIMS PAYABLE E1
850 COS B E ₁	PENDIT STS/NO	
931 CAS	SH EQU	ITY A ₂
TRANS- ACTION CODE		TU RECORD:
011	Α	DEPOSIT OF RECEIPTS
832	В	A SHORT-TERM LIABILITY DUE TO ANOTHER FUND (EXAMPLE: THE DISTRIBUTION OF TAX COLLECTIONS)
831	С	AMOUNTS DUE TO OTHER GOVERNMENTAL UNITS (EXAMPLE: TAXES COLLECTED FOR COUNTIES - LIQUID FUEL TAX)
833	D	PAYMENT OF AMOUNTS DUE TO OTHER FUNDS
264	Ε	PAYMENT OF AMOUNTS DUE TO OTHER GOVERNMENTAL UNITS

EXHIBIT 27 DELINQUENT TAXES AND TAX DIVISION TRANSFERS

	TAX DIVISION X	TAX DIVISION Y
CURRENT 050 RECEIVAN		CASH TRANSFER 992 CONTROL B
DELINQUI 060 RECEIVAI D H	ALLOW FOR ENT TAXES UNCOLLECTIBLE CASH TRANSFER BLE 061 TAXES/REC DELN 992 CONTROL E G F A	931 CASH EQUITY B
931 CASH EQU	JITY	
TRANS- ACTION CODE	TO RECORD:	
972 A	INTRUFUND CASH EQUITY TRANSFERS OUT (EXAMPLE: TRANS COLLECTIONS OUT OF A TAX DIVISION)	FER OF TAX
971 B	INTRAFUND CASH EQUITY TRANSFERS IN (EXAMPLE: TRANSF COLLECTIONS INTO A TAX DIVISION)	ER OF TAX
843 C	RECLASSIFICATION OF CURRENT TAXES RECEIVABLE TO BE C DELINQUENT TAXES RECEIVABLE (MUST BE USED WITH TC 84	
844 D	THE CHARGE TO DELINQUENT TAXES RECEIVABLE (MUST BE U	SED WITH TC 843)
845 E	CREDIT ADJUSTMENTS TO DELINQUENT TAXES RECEIVABLE	
828 F	A CREDIT (INCREASE) TO ALLOWANCE FOR ESTIMATED UNCOL RECEIVABLE - DELINQUENT	LECTIBLE TAXES
829 G	A CHARGE (DECREASE) TO ALLOWANCE FOR ESTIMATED UNCOL RECEIVABLE - DELINQUENT	LECTIBLE TAXES
824 H	DEBIT ADJUSTMENT TO DELINQUENT TAXES RECEIVABLE	

ALLOWANCE FOR UNCOLLECTIBLE TAXES RECEIVABLE

RESERVE FOR TAXES 760 RECEIVABLE A C B D E	ALLOW FOR UNCOLLECTIBLE O51 TAXES/REC CURR C A	ALLOW FOR UNCOLLECTIBLE O61 TAXES/REC DELN D B	O10 CASH
REVENUES/ 800 NON-REVENUES G1	TAXES/REC 050 CURRENT E	TAXES/REC 060 DELINQUENT F	930 CEC G ₂
931 CASH EQUITY G2			

TRANS- ACTION CODE		TU RECORD:
825	A	TO RECORD A CREDIT (INCREASE) TO ALLOWANCE FOR ESTIMATED UNCOLLECTIBLE TAXES RECEIVABLE - CURRENT
828	В	THE DELINQUENT TAXES RECEIVABLE ESTIMATED TO BE UNCOLLECTIBLE AND ANY SUBSEQUENT INCREASES IN THE ESTIMATED UNCOLLECTIBLE AMOUNT
826	С	DECREASES IN THE ESTIMATED UNCOLLECTIBLE CURRENT TAXES RECEIVABLE
829	D	DECREASES IN THE ESTIMATED UNCOLLECTIBLE DELINQUENT TAXES RECEIVABLE
853	Ε	THE WRITE-OFF OF UNCOLLECTIBLE CURRENT TAXES RECEIVABLE
854	F	THE WRITE-OFF OF UNCOLLECTIBLE DELINQUENT TAXES RECEIVABLE
011	G	DEPOSIT OF RECEIPTS (EXAMPLE: THE COLLECTION OF CURRENT OR DELINQUENT TAXES RECEIVABLE PREVIOUSLY WRITTEN OFF)

MISCELLANEOUS CASH ENTRIES

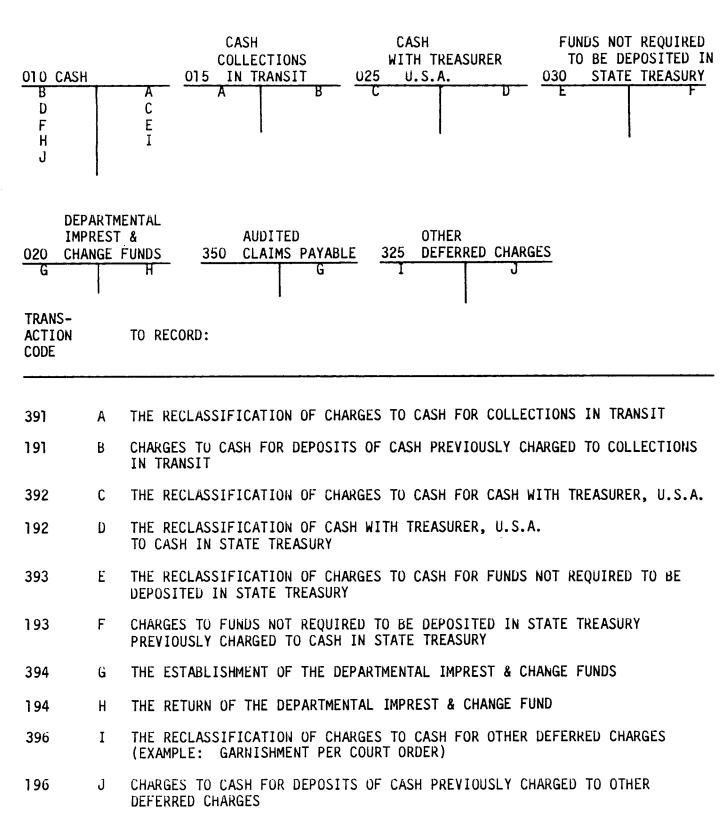


EXHIBIT 30 WARRANT CANCELLATION

VARIOU WARRAN XXX PAYABL A1 B C1 D1 E1	ITS REVENUES/ CLAIMS RESRVE FOR
	OITURES CONTRACT NON-COSTS 735 ENCUMBRANCES 930 CEC 931 CASH EQUITY B C C C C C C C C C C C C C C C C C C
745 RETA	CONTRACT RETAINAGES AINAGES 746 CONTRA D3 D3
TRANS- ACTION CODE	TO RECORD:
681 A	CANCELLATION OF WARRANTS DRAWN IN PRIOR FISCAL YEAR (INSTEAD OF OBJECT OF EXPENDITURE CODE USE SOURCE OF RECEIPT CODE 1364)
721 B	CANCELLATION OF WARRANTS DRAWN THAT WERE DIRECT PAYMENTS FOR CLAIMS WHICH WERE NOT ENCUMBERED (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 221)
731 C	CANCELLATION OF WARRANTS DRAWN AGAINST ENCUMBRANCE FOR FORMAL CONTRACT (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 231)
732 υ	CANCELLATION OF WARRANTS DRAWN AGAINST ENCUMBRANCE FOR FURMAL CONTRACT - CONTRACT RETAINAGE (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 232)
741 E	CANCELLATION OF WARRANTS DRAWN AGAINST CLAIM ENCUMBRANCE (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 241)

EXHIBIT 30 (cont.)

WARRANT CANCELLATION

WA	RIOUS RRANT: YABLE	S	850	EXPENDITURES COSTS/NON-COSTS A1 B1 C1 D1 E1	<u>070</u>	ACCOUNTS RECEIVABLE A2	RESERVE FOR ACCOUNTS 763 RECEIVABLE A2		
	FERREI IARGES	D 	470	NOTES AND LOANS PAYABLE C2	080	NOTES AND LOANS RECEIVABLE B2	RESERVE FOR NOTES AND LOANS 765 RECEIVABLE B2		
	IE TO (D ₂	400	DUE TO OTHER GOVERNMENTS					
TRANS- ACTION TO RECORD: CODE									
752	A	CANCELLATION OF WARRANTS DRAWN FOR DIRECT PAYMENT OF BILLABLE COSTS WHICH RESULTED IN A RECEIVABLE FROM A THIRD PARTY (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 252)							
753	В	CANCELLATION OF WARRANTS DRAWN FOR DIRECT PAYMENT TO THIRD PARTIES WHICH ARE FOR NOTES & LOANS RECEIVABLE (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 253)							
762	С	CANCELLATION OF WARRANTS DRAWN FOR REPAYMENT OF NOTES & LOANS PAYABLE (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 262)							
763	D	CANCELLATION OF WARRANTS DRAWN FOR PAYMENTS OF AMOUNTS DUE TO OTHER FUNDS (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 263)							
764	E						UNTS DUE TO OTHER ROCESSED UNDER TC 264)		

EXHIBIT 30 (cont.)

WARRANT CANCELLATION

WAF	RIOUS RRANTS YABLE		REVEN BOO NON	IUES/ I-REVENUES A1 B1 C1		CEC 2 3 3 3	931	CASH EQUITY A2 B3 C3
NOTES AND LOANS 080 RECEIVABLE B2			ТОИ	ERVE FOR ES & LOANS EIVABLE	070	ACCOUNTS RECEIVABLE C2	763 C	RESERVE FOR ACCOUNTS RECEIVABLE
IMF	PARTME PREST ANGE F	&						
TRANS- ACTION CODE	B-1-1-2	TO RECORD	:					
771	A					PAYMENT OF REVENI SSED UNDER TC 2		EIPT REFUNDS
776 I	В	COLLECTIO	NS OF RE	NARRANTS DRAW EPAYMENTS TO PROCESSED UND	NOTES A	PAYMENT OF REFUN AND LOANS RECEIV 276)	DS FOR ABLE (THE ERRONEOUS THE ORIGINAL
777	С	COLLECTIO	NS OF RE	NARRANTS DRAW EPAYMENTS TO PROCESSED UND	ACCOUNT	PAYMENT OF REFUN TS RECEIVABLE (T 1277)	DS FOR HE ORI	THE ERRONEOUS GINAL

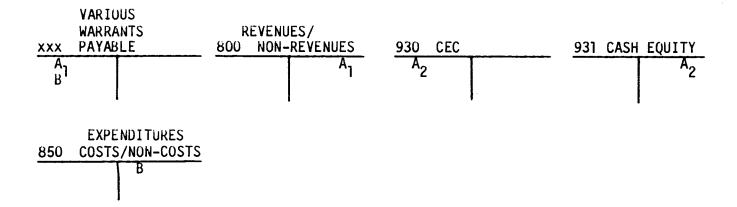
CANCELLATION OF WARRANTS DRAWN FOR THE ESTABLISHMENT OF THE DEPARTMENTAL IMPREST & CHANGE FUNDS

791

D

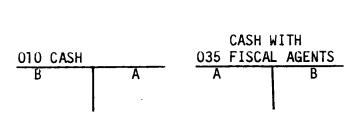
EXHIBIT 30 (cont.)

WARRANT CANCELLATION



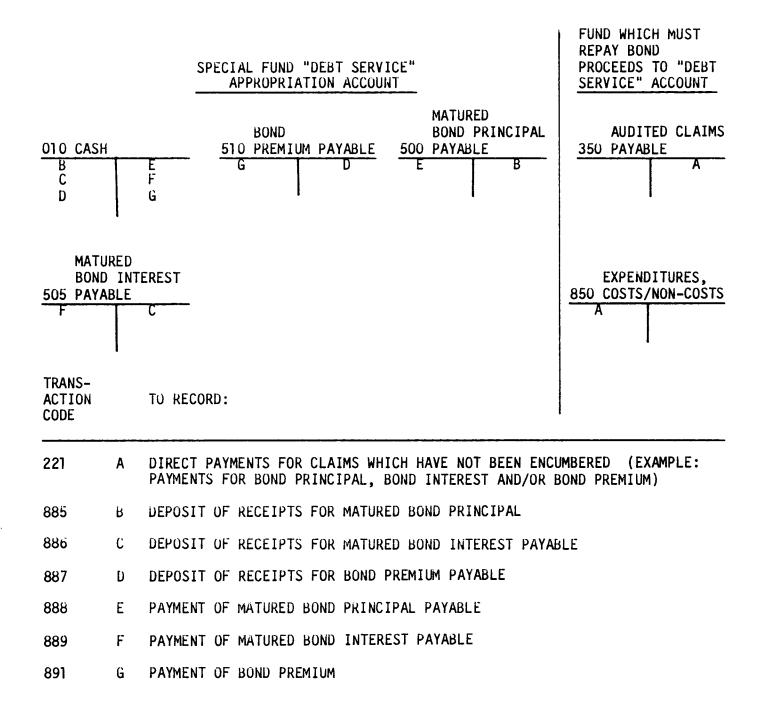
TRANS- ACTION CODE		TO RECORD:				
682	A	CANCELLATION OF THE GENERAL FUND CURRENT FISCAL YEAR REVENUE REFUND WARRANTS AND PRIOR FISCAL YEAR EXPENDITURE WARRANTS INITIALLY RECORDED AT A SUMMARY LEVEL				
722	В	CANCELLATION OF CURRENT FISCAL YEAR EXPENDITURE WARRANTS INITIALLY RECORDED AT A SUMMARY LEVEL				

EXHIBIT 31 CASH WITH FISCAL AGENTS



TRANS- ACTION CODE		TO RECORD:					
395	Α	RECLASSIFICATION OF CHARGES TO CASH FOR CASH WITH FISCAL AGENTS					
195	В	RECLASSIFICATION OF CREDITS TO CASH FOR CASH WITH FISCAL AGENTS					

DEBT SERVICE



GENERAL LONG-TERM DEBT ACCOUNT GROUP

BE F		IDED BE PROVIDED PAYABLE MENT OF FOR PAYMENT OF ON BONDS IN
	ILABL MENT	
TRANS- ACTION CODE		TO RECORD ON THE GENERAL LONG-TERM DEBT ACCOUNT GROUP:
876	Α	THE ISSUANCE OF BONDS AT PAR VALUE AND SUBSEQUENT INCREASE ADJUSTMENTS IN THE GLTDAG
877	В	THE INTEREST TO BE PAID IN THE FUTURE YEARS OVER THE LIFE OF THE BONDS AND SUBSEQUENT INCREASE ADJUSTMENTS
878	С	THE REDUCTION OF LONG-TERM DEBT (THIS TRANSACTION SHOULD BE ACCOMPANIED BY OTHER APPROPRIATE DEBT SERVICE TRANSACTIONS)
879	D	THE REDUCTION OF INTEREST PAYABLE IN THE GLTDAG (THIS TRANSACTION SHOULD BE ACCOMPANIED BY OTHER APPROPRIATE DEBT SERVICE TRANSACTIONS)
881	E	THE RECLASSIFICATION OF THE AMOUNT AVAILABLE FOR PAYMENT OF BOND PRINCIPAL AND SUBSEQUENT INCREASE ADJUSTMENTS
882	F	THE RECLASSIFICATION OF THE AMOUNT AVAILABLE FOR PAYMENT OF BOND INTEREST AND SUBSEQUENT INCREASE ADJUSTMENTS
883	G	THE RECLASSIFICATION TO DECREASE THE AMOUNT AVAILABLE FOR PAYMENT OF BOND PRINCIPAL
884	H	THE RECLASSIFICATION TO DECREASE THE AMOUNT AVAILABLE FOR PAYMENT OF BOND INTEREST
835	I	THE REDUCTION OF LONG-TERM DEBT FOR AMOUNT AVAILABLE FOR BOND PRINCIPAL (THIS TRANSACTION SHOULD BE ACCOMPANIED BY OTHER APPROPRIATE DEBT SERVICE TRANSACTIONS)
836	J	THE REDUCTION OF INTEREST PAYABLE IN THE GLTDAG FOR AMOUNT AVAILABLE FOR PAYMENT OF BOND INTEREST (THIS TRANSACTION SHOULD BE ACCOMPANIED BY OTHER APPROPRIATE DEBT SERVICE ENTRIES)

GENERAL FIXED ASSETS ACCOUNT GROUP

VARIOUS	CONSTRUCTION	VARIOUS ACCUMULATED XXX DEPRECIATION	INVESTMENT IN
XXX FIXED ASSETS	290 IN PROGRESS		600 FIXED ASSETS
A E	ВС	F D	D A E B F

TRANS- ACTION CODE		TO RECORD ON THE GENERAL FUND ASSETS ACCOUNT GROUP:
871	Α	EXPENDITURES FOR FIXED ASSETS AND SUBSEQUENT ADJUSTMENT INCREASES (EXAMPLE: VARIOUS FIXED ASSETS)
871	В	EXPENDITURES FOR FIXED ASSETS AND SUBSEQUENT ADJUSTMENT INCREASES (EXAMPLE: CONSTRUCTION IN PROGRESS)
872	С	COMPLETION OF THE CONSTRUCTION IN PROGRESS
873	D	DEPRECIATION OF VARIOUS FIXED ASSETS AND SUBSEQUENT ADJUSTMENT INCREASES2
874	E	REMOVAL OF VARIOUS FIXED ASSETS FOR DISPOSAL OR SALE2
875	F	REMOVAL OF RELATED ACCUMULATED DEPRECIATION FOR FIXED ASSETS WHICH ARE BEING DISPOSED OF OR SOLD AND SUBSEQUENT ADJUSTMENT DECREASES

¹ THIS TC REQUIRES THE INPUT OF A DEBIT G/L ACCOUNT NO. 2 THIS TC REQUIRES THE INPUT OF A CREDIT G/L ACCOUNT NO.

BOND ISSUANCE CYCLE

BONDS AUTHORIZED 795 & UNISSUED	BONDS AUTHORIZED & 796 UNISSUED (CONTRA)	BUDGETARY 640 FUND BALANCE	010 CASH
A C1	C ₁ A	B	c ₂

ESTIMATED	REVENUES/		
645 REV/NON-REV	800 NON-REVENUES	930 CEC	931 CASH EQUITY
В	c ₂	c ₃	C ₃

TRANS- ACTION CODE		TO RECORD:
911	Á	BONDS AUTHORIZED AND UNISSUED
942	B	ESTIMATED REVENUES AND NON-REVENUES (EXAMPLE: ESTIMATED AMOUNT OF PROCEEDS FROM EXPECTED BOND ISSUES)
912	С	THE COLLECTION OF BOND ISSUE PROCEEDS
931	D	DECREASE IN BONDS AUTHORIZED AND UNISSUED

ESCHEATED WARRANTS

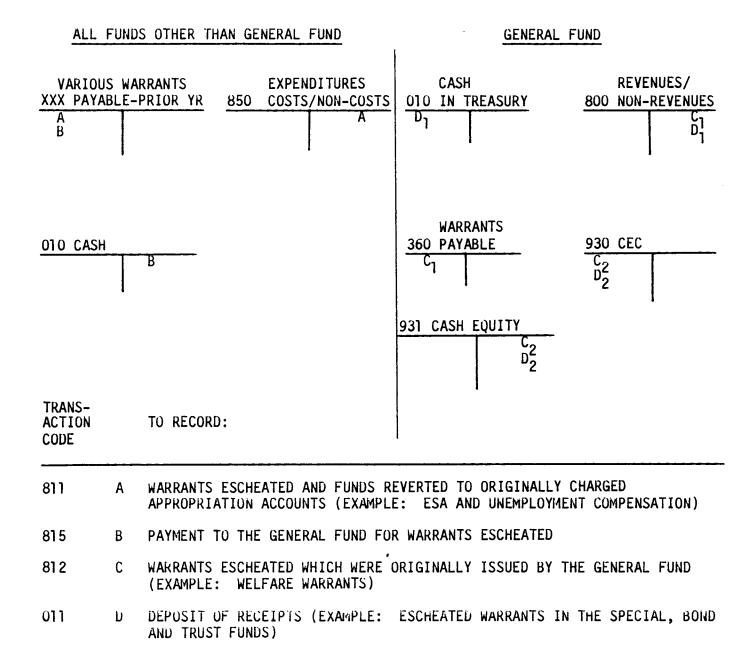
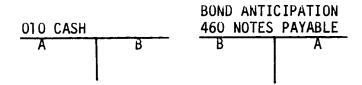


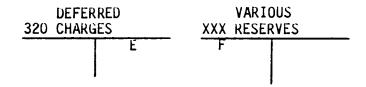
EXHIBIT 37 BOND ANTICIPATION NOTES



TRANS- ACTION CODE		TO RECORD:				
913	Α	ISSUANCE OF BOND ANTICIPATION NOTES				
914	B	PAYMENT OF BOND ANTICIPATION NOTES				

MISCELLANEOUS ACCRUAL ENTRIES

		ACCRU	ED			ACCRU	JED
ACCRU	JED	AND OTHER		VARIOUS		REVENUES/	
860 EXPE	NDITURES	440 LIABILITIES		XXX RECEIVABLE		810 NON-REVENUES	
A	В	В	A	С	D	Ū	C
Ε							F
	· ·	1			ŀ		



TRANS- ACTION CODE		TO RECORD:
863	Α	ACCRUAL OF EXPENDITURES AND SUBSEQUENT INCREASES IN THE ACCRUED AMOUNT
864	В	REVERSAL OF ACCRUED EXPENDITURES AND DECREASES IN THE ACCRUED AMOUNT
865	С	ACCRUAL OF REVENUES AND SUBSEQUENT INCREASES IN THE ACCRUED AMOUNT
866	D	REVERSAL OF ACCRUED REVENUES AND DECREASES IN THE ACCRUED AMOUNT2
902	E	THE RECLASSIFICATION OF DEFERRED CHARGES TO ACCRUED EXPENDITURES
903	F	THE RECLASSIFICATION OF VARIOUS RESERVES TO ACCRUED REVENUES

 $[\]overset{1}{2}$ This TC REQUIRES THE INPUT OF A DEBIT G/L ACCOUNT NO. This TC REQUIRES THE INPUT OF A CREDIT G/L ACCOUNT NO.

SUPPLIES INVENTORY AND PREPAID ITEMS



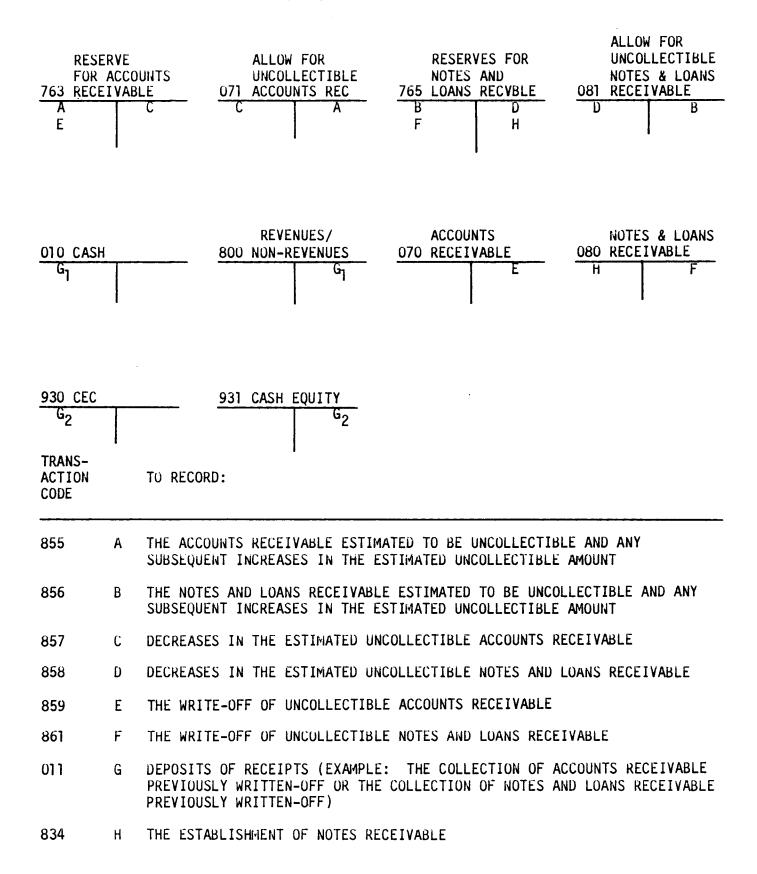
TRANS- ACTION CODE		TO RECORD:
867	Α	ASSET ACCOUNT AND RELATED FUND BALANCE RESERVE AND SUBSEQUENT INCREASES (EXAMPLE: INVENTORY OF SUPPLIES)
868	В	DECREASES IN ASSET ACCOUNT AND RELATED FUND BALANCE RESERVES (EXAMPLE: INVENTORY OF SUPPLIES)2
867	С	ASSET ACCOUNT AND RELATED FUND BALANCE RESERVE AND SUBSEQUENT INCREASES (EXAMPLE: PREPAID INSURANCE RENT)
868	D	DECREASES IN ASSET ACCOUNT AND RELATED FUND BALANCE RESERVES (EXAMPLE: PREPAID INSURANCE RENT)2

ACCOUNTS RECEIVABLE ENTRIES

850 EXPENDITURES	350 CLAIMS PAYABLE	010 CASH	REVENUES/ 800 NON-REVENUES C1
ACCOUNTS O70 RECEIVABLE A2 C2	RESERVE 763 FOR A/R C2 A2 B2	930 CEC	931 CASH EQUITY

TRANS- ACTION CODE		TO RECORD:
252	Α	DIRECT PAYMENTS OF BILLABLE COSTS WHICH RESULT IN A RECEIVABLE FROM A THIRD PARTY
862	В	AMOUNTS DUE ON OPEN ACCOUNT FOR GOODS AND SERVICES FURNISHED TO OTHER GOVERNMENTAL UNITS, INDIVIDUALS, AND PRIVATE ORGANIZATIONS
054	С	DEPOSIT OF ACCOUNTS RECEIVABLE COLLECTIONS

ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES



BOND FUND LOANS

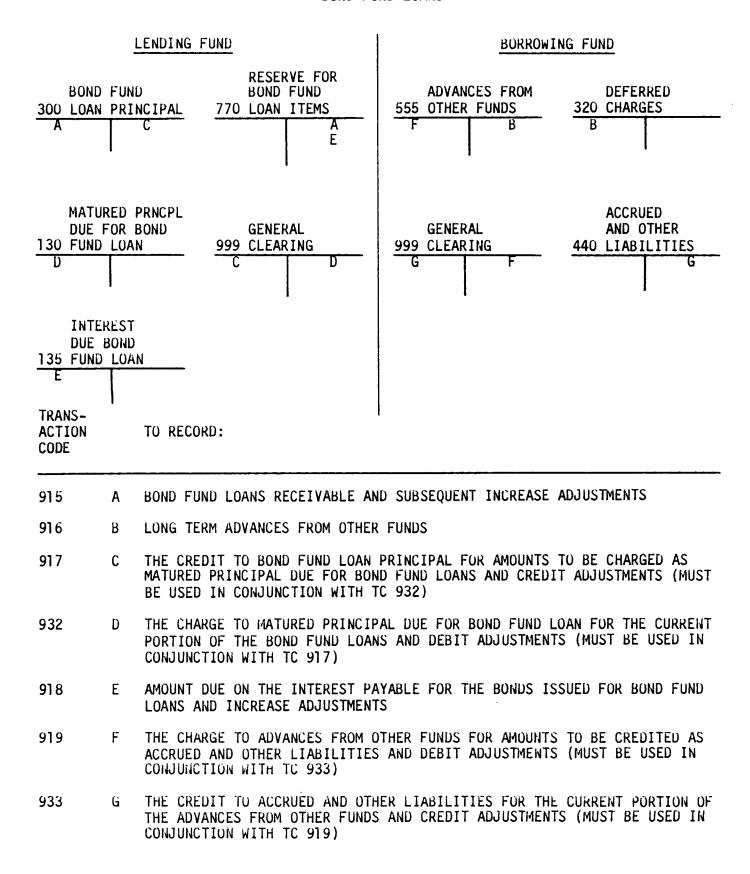


EXHIBIT 42 (continued)

BOND FUND LOANS

	LENDING FUND	BORROWING FUND		
O10 CASH	REVENUES/ 800 NON-REVENUES C1 D1	DEFERRED 320 CHARGES A B2 F ACCRUED AND OTHER 440 LIABILITIES B2 F2 F		
MATURED DUE FOR 130 FUND LO		O10 CASH B1 EXPENDITURES 850 COSTS/NON-CO		
INTERES 135 BOND FU		ADVANCES FROM 555 OTHER FUNDS E		
930 CEC	931 CASH EQUITY C3 D3			
TRANS- ACTION CODE	TO RECORD:			
921 A	INTEREST PAYABLE FOR BOND FUN	NU LOANS AND SUBSEQUENT INCREASES	-	
922 B		PAYMENTS OF ACCRUED LIABILITIES FOR THE CURRENT PORTION OF THE ADVANCES FROM OTHER FUNDS AND INTEREST		
923 C	COLLECTION OF MATURED PRINCIP	COLLECTION OF MATURED PRINCIPAL DUE FOR BOND FUND LOAN		
924 D		COLLECTION OF AMOUNT DUE ON THE INTEREST PAYABLE FOR THE GENERAL OBLIGATION BONDS ISSUED FOR BOND FUND LOANS		
925 E	DECREASE ADJUSTMENT OF ADVANC	DECREASE ADJUSTMENT OF ADVANCES FROM OTHER FUNDS		
926 F	DECREASE ADJUSTMENT OF ACCRUE	DECREASE ADJUSTMENT OF ACCRUED AND OTHER LIABILITIES		
927 G	DECREASE ADJUSTMENT OF BOND F	DECREASE ADJUSTMENT OF BOND FUND LOAN PRINCIPAL		
928 H	DECREASE ADJUSTMENT OF INTEREST DUE FOR BOND FUND LOAN			

CASH OVER AND SHORT

CASH IN 010 STATE TREASURY	REVENUES/ 800 NON-REVENUES	EXPENDITURES 850 COSTS/NON-COSTS	AUDITED 350 CLAIMS PAYABLE
A ₁	A ₁	В	В
930 CEC A2	931 CASH EQUITY A2		

TRANS- ACTION CODE		TO RECORD:
011	Α	DEPOSIT OF RECEIPTS (EXAMPLE: THE DEPOSIT OF CASH OVERAGES)
221	В	DIRECT PAYMENTS FOR CLAIMS WHICH HAVE NOT BEEN ENCUMBERED (EXAMPLE: CASH SHORTAGES WHICH REQUIRE THE REIMBURSEMENT OF CASHIERS DRAWER)

EXHIBIT 44 DUE TO/DUE FROM OTHER FUNDS

PAYING FUND RECEIVING FUND **DEFERRED** DUE TO DUE FROM RESERVE 320 CHARGES 390 OTHER FUNDS 100 OTHER FUNDS 767 FOR ADVANCES 850 EXPENDITURES 010 CASH **800 REVENUES** c_2 **AUDITED** 350 CLAIMS PAYABLE 931 CASH EQUITY 930 CEC TRANS-**ACTION** TO RECORD: CODE

892	Α	AMOUNTS DUE TO OTHER FUNDS
893	В	AMOUNTS DUE FROM OTHER FUNDS
263	С	PAYMENTS OF AMOUNTS DUE TO OTHER FUNDS
063	D	COLLECTION OF AMOUNTS DUE FROM OTHER FUNDS
813	E	LIQUIDATION OF AMOUNTS DUE TO OTHER FUNDS WITHOUT A CHARGE TO EXPENDITURES OR REVENUE

EXHIBIT 45

DUE TO/DUE FROM OTHER GOVERNMENTAL UNITS

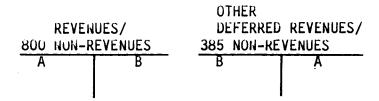
DUE 120 GOV C E2 E2		OTHER RESERVE FOR DEFERRED DUE TO OTHER ASSETS D2 C2 F2 F2 B2 B2 B2 F2			
O10 CASI	H	REVENUES/ 800 NON-REVENUES A1 D1 C1 E1			
930 CEC A3 D3		931 CASH EQUITY A3 D3			
TRANS- ACTION CODE		TO RECORD:			
065	Α	A DEPOSIT OF CASH WHICH MUST BE REPAID TO ANOTHER GOVERNMENTAL UNIT (EXAMPLE: RECEIPTS COLLECTED FOR ANOTHER GOVERNMENT OR CERTAIN LOANS WHICH MUST BE REPAID)			
264	В	PAYMENTS OF AMOUNTS DUE TO OTHER GOVERNMENTAL UNITS			
255	С	PAYMENTS WHICH RESULT IN A RECEIVABLE DUE FROM OTHER GOVERNMENTAL UNITS (EXAMPLE: APPROPRIATED ADVANCEMENTS)			
064	D	COLLECTION OF AMOUNTS DUE FROM OTHER GOVERNMENTAL UNITS			
255	E	PAYMENTS WHICH RESULT IN A RECEIVABLE DUE FROM OTHER GOVERNMENTAL UNITS (EXAMPLE: CASH ADVANCE FROM STATE TREASURY)			
831	F	AMOUNTS DUE TO OTHER GOVERNMENTAL UNITS ON OPEN ACCOUNTS			

TREASURY WARRANT NOTES PAYABLE

TREASURY 450 NOTES				EXPEND 850 COST	ITURES /NON-COST
В	А	A	B C	С	

TRANS- ACTION CODE		TO RECORD:
897	Α	ISSUANCE OF TREASURY WARRANT NOTES PAYABLE IN EXCHANGE AND FOR PAYMENT OF WARRANTS
898	В	THE LIQUIDATION OF TREASURY WARRANT NOTES PAYABLE (BASED ON BANK DEBIT MEMO)
899	С	PAYMENT OF INTEREST DUE ON TREASURY WARRANT NOTES

DEFERRED REVENUES



TRANS- ACTION CODE		TO RECORD:
895	А	RECLASSIFICATION TO DEFERRED REVENUES/NON-REVENUES THAT WERE PREVIOUSLY RECORDED AS REVENUES/NON-REVENUES
896	В	RECLASSIFICATION OF DEFERRED REVENUES/NON-REVENUES THAT HAVE BECOME EARNED TO REVENUES/NON-REVENUES

EXHIBIT 48
MISCELLANEOUS GENERAL LEDGER ENTRIES

VARIO	OUS	GENERAL		
xxx G/L /	ACCOUNTS	999 CLEARING ACCT		
Α	В	В	Α	
С	D	D	С	
	ľ		1	

TRANS- ACTION CODE		TO RECORD:
991	Α	A DEBIT ADJUSTMENT TO VARIOUS GENERAL LEDGER ACCOUNTS
992	В	A CREDIT ADJUSTMENT TO VARIOUS GENERAL LEDGER ACCOUNTS
993	С	A DEBIT ADJUSTMENT TO VARIOUS GENERAL LEDGER ACCOUNTS SUPPORTED BY THE SUBSIDIARY FILE
994	D	A CREDIT ADJUSTMENT TO VARIOUS GENERAL LEDGER ACCOUNTS SUPPORTED BY THE SUBSIDIARY FILE