

APPENDIX B  
T-ACCOUNT ANALYSIS EXHIBITS

EXHIBIT  
NO.

EXHIBIT TITLE

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## EXHIBIT 1

## APPROPRIATIONS AND ESTIMATED REVENUES

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

TRANS-  
ACTION  
CODE

TO RECORD:

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411	A	THE APPROPRIATIONS ENACTED BY THE LEGISLATURE
431	B	THE ADMINISTRATIVE RESTRICTION OF APPROPRIATIONS
491	C	THE LAPSING OF APPROPRIATIONS
432	D	THE REVERSAL OF ADMINISTRATIVE APPROPRIATION RESTRICTIONS
942	E	ESTIMATED RECEIPTS INCLUDING ESTIMATED REVENUES AND ESTIMATED NON-REVENUES
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945	G	REVISIONS TO INCREASE ESTIMATED REVENUES
941	H	ESTABLISHMENT OF OR INCREASES IN ESTIMATES SPECIAL APPROPRIATIONS
944	I	REVISIONS TO DECREASE ESTIMATED SPECIAL APPROPRIATIONS
412	J	A DECREASE IN APPROPRIATIONS

## EXHIBIT 2

## APPROPRIATIONS FOR FUTURE YEARS

EST REV/ 924 NON-REV CONTRA		EST REV/NON-REV 921 ENSUING FY		EST APPR'N 651 CONTRA		EST 650 APPROPRIATIONS	
C	A	A	C	B	D	D	B

TRANS-  
ACTION  
CODE

TO RECORD:

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951	A	ESTIMATED RECEIPTS FOR ENSUING FISCAL YEAR AND ANY SUBSEQUENT INCREASES
952	B	ESTIMATED APPROPRIATIONS OF SPECIAL REVENUE FUNDS FOR FUTURE YEARS AND ANY SUBSEQUENT INCREASES (THIS TRANSACTION RESERVED FOR FUTURE USE--DO NOT USE IN FY 84)
953	C	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 USE--DO NOT USE IN FY 84)

## EXHIBIT 3

## STANDARD ALLOTMENTS

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

TRANS-  
ACTION  
CODE

TO RECORD:

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511	A	1st QUARTER ALLOTMENT INCREASES (A-19)
512	B	2nd QUARTER ALLOTMENT INCREASES (A-19)
513	C	3rd QUARTER ALLOTMENT INCREASES (A-19)
514	D	4th QUARTER ALLOTMENT INCREASES (A-19)
515	E	1st QUARTER ALLOTMENT DECREASES (A-19)
516	F	2nd QUARTER ALLOTMENT DECREASES (A-19)
517	G	3rd QUARTER ALLOTMENT DECREASES (A-19)
518	H	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	M	REVERSION OF ALLOTMENTS, QUARTERLY & OTHERS
593	N	REVERSAL OF ALLOTMENT REVERSIONS

EXHIBIT 4

ALLOTMENTS NOT RECORDED ON A-19 OR A-15

ALLOTMENT	OTHER
720 CONTRA	695 ALLOTMENTS
A	A

TRANS-  
ACTION  
CODE

TO RECORD:

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571	A	THE ALLOTMENT OF FUNDS NOT ALLOTTED ON APPROVED REQUEST FOR ALLOTMENT AND ALLOTMENT ADVICE FORMS
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EXHIBIT 5  
REVENUES AND RECEIPTS

010 CASH	800 REVENUES	930 CEC	931 CASH EQUITY
A1	A1	A2	A2
B1	B1	B2	B2
C1	C1	C2	C2
D1	D1	D2	D2
E1	E1	E2	E2
F1	F1	F2	F2
763 RESERVE FOR A/R	070 ACCOUNTS RECEIVABLE	773 RESERVE FOR INVESTMENTS	150 LONG TERM INVESTMENTS
C3	C3	B3	B3
765 RESERVE FOR N & L REC.	080 NOTES & LOANS RECEIVABLE	767 RESERVE FOR ADV & DFOF	100 DUE FROM OTHER FUNDS
D3	D3	E3	E3
		320 DEFERRED CHARGES	470 NOTES & LOANS PAYABLE
		F3	F3

TRANS-  
ACTION  
CODE

TO RECORD:

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011	A	DEPOSIT OF RECEIPTS
043	B	DEPOSIT OF PROCEEDS REPRESENTING COST OR CARRYING VALUE OF INVESTMENTS SOLD
054	C	DEPOSIT OF ACCOUNT RECEIVABLE COLLECTIONS
052	D	DEPOSIT OF NOTES AND LOANS RECEIVABLE COLLECTIONS
063	E	COLLECTION OF AMOUNTS DUE FROM OTHER FUNDS
062	F	DEPOSIT OF LOANS AND ADVANCES CREDITED TO NOTES AND LOANS PAYABLE



## EXHIBIT 6

## REVENUE/RECEIPT REFUNDS

800 REVENUES/ NON-REVENUES		350 AUDITED CLAIMS PAYABLE		070 ACCOUNTS RECEIVABLE		763 RESERVE FOR ACCOUNTS RECEIVABLE	
A <sub>1</sub>			A <sub>1</sub>	C <sub>3</sub>			C <sub>3</sub>
B <sub>1</sub>			B <sub>1</sub>				
C <sub>1</sub>			C <sub>1</sub>				
080 NOTES & LOANS RECEIVABLE		930 CEC		931 CASH EQUITY		765 RESERVE FOR NOTES & LOANS RECEIVABLE	
B <sub>3</sub>			A <sub>2</sub>	A <sub>2</sub>			B <sub>3</sub>
			B <sub>2</sub>	B <sub>2</sub>			
			C <sub>2</sub>	C <sub>2</sub>			

TRANS-  
ACTION  
CODE

TO RECORD:

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271	A	REFUND OF RECEIPTS
276	B	REFUNDS FOR THE ERRONEOUS COLLECTIONS OF REPAYMENTS TO NOTES & LOANS RECEIVABLE
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	
	A <sub>1</sub>	A <sub>1</sub>			A <sub>2</sub>	A <sub>2</sub>	
	B <sub>1</sub>	B <sub>1</sub>			B <sub>3</sub>	B <sub>3</sub>	
	C <sub>1</sub>	C <sub>1</sub>			C <sub>3</sub>	C <sub>3</sub>	
ACCOUNTS 070 RECEIVABLE		RESERVE FOR 763 ACCOUNTS RECVBL		NOTES & LOANS 080 RECEIVABLE		RESERVE FOR 765 N & L REC	
B <sub>2</sub>			B <sub>2</sub>	C <sub>2</sub>			C <sub>2</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

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280	A	ADJUSTMENT FOR BAD CHECK DEPOSIT OF RECEIPTS
283	B	ADJUSTMENT FOR BAD CHECK DEPOSIT OF ACCOUNTS RECEIVABLE COLLECTIONS
286	C	ADJUSTMENT FOR BAD CHECK DEPOSIT OF NOTES AND LOANS RECEIVABLE COLLECTIONS

## EXHIBIT 7 (continued)

## REVENUE/RECEIPT ADJUSTMENTS

010 CASH		850 EXPENDITURES		CONTRACT 735 ENCUMBRANCE		CLAIMS 750 ENCUMBRANCES	
	A	A			C <sub>2</sub>		B <sub>2</sub>
	B <sub>1</sub>	B <sub>1</sub>			D <sub>2</sub>		
	C <sub>1</sub>	C <sub>1</sub>					
	D <sub>1</sub>	D <sub>1</sub>					
RESERVE FOR 730 ENCUMBRANCES		CONTRACT 745 RETAINAGE		CONTRACT 746 RETAINAGE CONTRA			
B <sub>2</sub>		D <sub>3</sub>			D <sub>3</sub>		
C <sub>2</sub>							
D <sub>2</sub>							

TRANS-  
ACTION  
CODE

TO RECORD:

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289	A	ADJUSTMENT FOR BAD CHECK DEPOSIT OF REIMBURSEMENT OF CURRENT YEAR EXPENDITURES
290	B	ADJUSTMENT FOR BAD CHECK DEPOSIT OF REIMBURSEMENT OF CURRENT YEAR EXPENDITURES INITIALLY CHARGED TO CLAIMS ENCUMBRANCES
291	C	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

CLAIMS 750 ENCUMBRANCES		RESERVE FOR 730 ENCUMBRANCES		EXPENDITURES 850 COSTS/NON-COSTS		AUDITED 350 CLAIMS PAYABLE	
A	C	C	A	D2			D2
B	D <sub>1</sub>	D <sub>1</sub>	B	G2			G2
E	G <sub>1</sub>	G <sub>1</sub>	E	K2			K2
F	H	H	F				
J	I	I					
	K <sub>1</sub>	K <sub>1</sub>					

TRANS-  
ACTION  
CODE

TO RECORD:

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621	A	CLAIMS ENCUMBRANCES
622	B	INCREASE IN PREVIOUSLY ENCUMBERED CLAIMS
661	C	DECREASE IN PREVIOUSLY ENCUMBERED CLAIMS
241	D	PAYMENTS AGAINST CLAIMS ENCUMBRANCES
623	E	BLANKET ENCUMBRANCES
305	F	LUMP SUM ENCUMBRANCES
242	G	EXPENDITURES AGAINST LUMP SUM ENCUMBRANCES
662	H	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

CONTRACT ENCUMBRANCES		RESERVE FOR ENCUMBRANCES		CONTRACT RETAINAGES CONTRA		CONTRACT RETAINAGES	
735		730		746		745	
A	C	C	A	D	F3	F3	D
B	E1	E1	B				
G	F1	F1					
H	G						
	H						

  

EXPENDITURES COSTS/NON-COSTS		AUDITED CLAIMS PAYABLE	
850		350	
E2			E2
F2			F2

TRANS-  
ACTION  
CODE

TO RECORD:

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631	A	CONTRACT ENCUMBRANCES (THIS TRANSACTION MAY BE USED WITH A ZERO AMOUNT TO ESTABLISH THE RECORD)
632	B	AN INCREASE IN PREVIOUSLY ENCUMBERED CONTRACTS
651	C	A DECREASE IN PREVIOUSLY ENCUMBERED CONTRACTS
652	D	A CONTRACT RETAINAGE
231	E	PAYMENTS AGAINST CONTRACT ENCUMBRANCES
232	F	PAYMENTS AGAINST CONTRACT RETAINAGES
929	G	CONTRACT PAYMENTS MADE BY THE FEDERAL GOVERNMENT (THIS TRANSACTION DOES NOT PRODUCE A WARRANT)
930	H	CONTRACT PAYMENTS MADE BY OTHER GOVERNMENTAL UNITS (THIS TRANSACTION DOES NOT PRODUCE A WARRANT)

EXHIBIT 10  
EXPENDITURES

EXPENDITURES		AUDITED		ACCOUNTS		RESERVE	
850	COSTS/NON-COSTS	350	CLAIMS PAYABLE	070	RECEIVABLE	763	FOR A/R
A	G <sub>1</sub>	G <sub>1</sub>	A	B <sub>2</sub>			B <sub>2</sub>
B <sub>1</sub>	H	H	B <sub>1</sub>				
C <sub>1</sub>	J <sub>1</sub>	J <sub>1</sub>	C <sub>1</sub>				
D <sub>1</sub>			D <sub>1</sub>				
E <sub>1</sub>			E <sub>1</sub>				
F <sub>1</sub>			F <sub>1</sub>				
I							
NOTES & LOANS		RESERVE FOR NOTES		NOTES & LOANS		DEFERRED	
080	RECEIVABLE	765	& LOANS REC.	470	PAYABLE	320	CHARGES
C <sub>2</sub>			C <sub>2</sub>	D <sub>2</sub>			D <sub>2</sub>
							E <sub>2</sub>
							F <sub>2</sub>
DUE TO OTHER		DUE TO OTHER		010 CASH		CLAIMS	
390	FUNDS	400	GOVERNMENTS		I	750	ENCUMBRANCES
E <sub>2</sub>		F <sub>2</sub>				G <sub>2</sub>	
				CONTRACT		RESERVE FOR	
				735 ENCUMBRANCES		730 ENCUMBRANCES	
				J <sub>2</sub>			G <sub>2</sub>
							J <sub>2</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

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221	A	DIRECT PAYMENTS FOR CLAIMS WHICH HAVE NOT BEEN ENCUMBERED
252	B	DIRECT PAYMENTS OF BILLABLE COSTS WHICH RESULT IN A RECEIVABLE FROM A THIRD PARTY
253	C	PAYMENTS TO THIRD PARTIES WHICH RESULT IN NOTES & 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 GOVERNMENTAL UNITS
200	G	VENDOR CREDIT MEMOS - CLAIMS ENCUMBRANCE PAYMENT RELATED
201	H	VENDOR CREDIT MEMOS - DIRECT PAYMENT RELATED
846	I	DIRECT PAYMENTS WHICH ARE RECORDED ON JOURNAL VOUCHERS
202	J	VENDOR CREDIT MEMOS - CONTRACT ENCUMBRANCE PAYMENT RELATED

## EXHIBIT 11

## EXPENDITURE/DISBURSEMENTS REFUNDS

010 CASH		EXPENDITURES 850 COSTS/NON-COSTS		735 CONTRACT ENCUMBRANCES		730 RESERVE FOR ENCUMBRANCES	
A			A	B <sub>2</sub>			B <sub>2</sub>
B <sub>1</sub>			B <sub>1</sub>				C <sub>2</sub>
C <sub>1</sub>			C <sub>1</sub>				
D <sub>1</sub>			D <sub>1</sub>				
E <sub>1</sub>			E <sub>1</sub>				
F <sub>1</sub>			F <sub>1</sub>				
G <sub>1</sub>			G <sub>1</sub>				
H <sub>1</sub>			H <sub>1</sub>				
750 CLAIMS ENCUMBRANCES		070 ACCOUNTS RECEIVABLE		763 RESERVE FOR A/R		080 NOTES & LOANS RECEIVABLE	
C <sub>2</sub>			D <sub>2</sub>	D <sub>2</sub>			E <sub>2</sub>
765 RESERVE FOR N/R & L/R		470 NOTES & LOANS PAYABLE		320 DEFERRED CHARGES		390 DUE TO OTHER FUNDS	
E <sub>2</sub>			F <sub>2</sub>	F <sub>2</sub>			G <sub>2</sub>
				G <sub>2</sub>			
				H <sub>2</sub>			
400 DUE TO OTHER GOVERNMENTS							
	H <sub>2</sub>						

TRANS-  
ACTION  
CODE

TO RECORD:

121	A	THE COLLECTION OF REFUNDS & REIMBURSEMENTS FOR CURRENT YEAR PAYMENTS
131	B	THE COLLECTION OF REFUNDS & REIMBURSEMENTS FOR CURRENT YEAR PAYMENTS INITIALLY CHARGED TO ENCUMBRANCES FOR CONTRACTS
141	C	THE COLLECTION OF REFUNDS & REIMBURSEMENTS FOR CURRENT YEAR PAYMENTS INITIALLY CHARGED TO CLAIMS ENCUMBRANCES, WHICH REQUIRES THE RE-ESTABLISHMENT OF THE ORIGINAL CLAIM ENCUMBRANCES
152	D	THE REFUND OF PAYMENTS INITIALLY CHARGED TO ACCOUNTS RECEIVABLE
153	E	THE REFUND OF PAYMENTS INITIALLY CHARGED TO NOTES AND LOANS RECEIVABLE
161	F	THE COLLECTION OF REFUNDS OF NOTES & LOANS PAYABLE (THIS TC IS USED IF CASH PAID OUT BY TC 262 IS RETURNED TO THE STATE)
162	G	THE COLLECTION OF REFUNDS OF AMOUNTS PAID TO OTHER FUNDS (THIS TC IS USED IF CASH PAID OUT BY TC 263 IS RETURNED)
163	H	THE COLLECTION OF REFUNDS OF AMOUNTS PAID TO OTHER GOVERNMENTAL UNITS (THIS TC IS USED IF CASH PAID OUT BY TC 264 IS RETURNED TO THE STATE)

EXHIBIT 12  
WARRANT CYCLE

EXPENDITURES 850 COSTS/NON-COSTS	REVENUES/ 800 NON-REVENUES	AUDITED 350 CLAIMS PAYABLE	GENERAL 999 CLEARING
A G H <sub>1</sub> I	B J <sub>1</sub>	C A B	F E
CURRENT YEAR - VARIOUS WARRANTS XXX PAYABLE	010 CASH	PRIOR YEAR - VARIOUS WARRANTS XXX PAYABLE	WARRANTS PAYABLE 360 G, S, B, T
D E	C I J <sub>1</sub>	F	G H <sub>1</sub>
930 CEC	931 CASH EQUITY	RESERVE FOR 730 ENCUMBRANCES	CLAIMS 750 ENCUMBRANCES
J <sub>2</sub>	J <sub>2</sub>	H <sub>2</sub>	H <sub>2</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

N/A	A	VARIOUS CHARGES FOR DISBURSEMENTS INPUT WITH OBJECT CODES
N/A	B	VARIOUS CHARGES FOR DISBURSEMENTS INPUT WITH SOURCE CODES
851	C	THE ISSUANCE OF WARRANTS (COMPUTER GENERATED EXCEPT FOR MANUAL WARRANTS)
852	D	THE LIQUIDATION OF WARRANTS PAYABLE
904	E	THE RECLASSIFICATION DEBIT TO CURRENT WARRANTS PAYABLE FOR PRIOR YEAR ITEMS (MUST BE USED WITH TC 905)
905	F	THE CREDIT TO PRIOR YEAR WARRANTS PAYABLE (MUST BE USED WITH TC 904)
934	G	EXPENDITURE CHARGES FOR USER DEPARTMENT WARRANT WRITING TRANSACTIONS
935	H	LUMP SUM ENCUMBRANCE PAYMENTS FOR USER DEPARTMENTS WRITING SYSTEM
936	I	THE ISSUANCE OF EXPENDITURE WARRANTS PRODUCED BY SYSTEM OTHER THAN THE CENTRAL WARRANT WRITER AND PAYROLL
937	J	THE ISSUANCE OF REVENUE REFUND WARRANTS PRODUCED BY SYSTEM OTHER THAN THE CENTRAL WARRANT WRITER AND PAYROLL



## EXHIBIT 12

WARRANT CYCLE  
(cont.)

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

TRANS-  
ACTION  
CODE

TO RECORD:

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809	A	PAYROLL EXPENDITURE CHARGES FROM THE PAYROLL SUBSYSTEM (COMPUTER GENERATED FROM PAYROLL INTERFACE)
939	B	DEPOSIT OF CASH RECOVERED FOR ALTERED OR FORGED WARRANTS

## EXHIBIT 13

## APPROPRIATION AND ALLOTMENT TRANSFERS

<u>PAYING ACCOUNT</u>		<u>RECEIVING ACCOUNT</u>	
APPROPRIATION 675 TRANSFER	APPROPRIATION 676 TRANSFER-CONTRA	APPROPRIATION 675 TRANSFER	APPROPRIATION 676 TRANSFER-CONTRA
A C <sub>2</sub>	A C <sub>2</sub>	B D <sub>2</sub>	B D <sub>2</sub>
ALLOTMENT 710 TRANSFER	ALLOTMENT 720 CONTRA	ALLOTMENT 710 TRANSFER	ALLOTMENT 720 CONTRA
C <sub>1</sub>	C <sub>1</sub>	D <sub>1</sub>	D <sub>1</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

- 
- |     |   |   |
|-----|---|---|
| 473 | A | APPROPRIATION TRANSFERS OUT TO ANOTHER ACCOUNT (THIS ENTRY BY GOVERNOR'S APPROVAL ONLY - USE WITH TC 474)     |
| 474 | B | APPROPRIATION TRANSFERS IN FROM ANOTHER ACCOUNT (THIS ENTRY BY GOVERNOR'S APPROVAL ONLY - USE WITH TC 473)    |
| 545 | C | ALLOTMENT TRANSFERS OUT TO ANOTHER ACCOUNT (THIS ENTRY FOR USE OF CONTROLLER AND DPED ONLY - USE WITH TC 546) |
| 546 | D | ALLOTMENT TRANSFERS INTO ANOTHER ACCOUNT (THIS ENTRY FOR USE OF CONTROLLER AND DPED ONLY - USE WITH TC 545)   |

NOTE: THESE TRANSACTIONS DO NOT TRANSFER CASH OR CASH EQUITY. HOWEVER, IN CERTAIN CIRCUMSTANCES A SEPARATE CASH OR CASH EQUITY TRANSFER ENTRY SHOULD ACCOMPANY THE ABOVE TRANSFERS.

## EXHIBIT 14

## REVENUE TRANSFERS

CASH PAYING FUND/ACCOUNT		CASH RECEIVING FUND/ACCOUNT	
800 REVENUE A <sub>1</sub>	010 CASH A <sub>1</sub>	010 CASH B <sub>1</sub>	800 REVENUE B <sub>1</sub>
REV TRANS 997 CONTROL A <sub>2</sub>	OPERATING 995 TRANS CONTRA A <sub>2</sub>	OPERATING 995 TRANS CONTRA B <sub>2</sub>	REV TRANS 997 CONTROL B <sub>2</sub>
930 CEC A <sub>3</sub>	931 CASH EQUITY A <sub>3</sub>	930 CEC B <sub>3</sub>	931 CASH EQUITY B <sub>3</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

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801	A	TRANSFER OR RECLASSIFICATION OF REVENUE OUT
802	B	TRANSFER OR RECLASSIFICATION OF REVENUE IN

## EXHIBIT 15

## EXPENDITURE TRANSFERS

<u>CASH PAYING FUND</u>		<u>CASH RECEIVING FUND</u>	
<u>850 EXPENDITURES</u>	<u>010 CASH</u>	<u>010 CASH</u>	<u>850 EXPENDITURES</u>
<u>A<sub>1</sub></u>	<u>A<sub>1</sub></u>	<u>B<sub>1</sub></u>	<u>B<sub>1</sub></u>
<u>EXP TRANS</u>	<u>OPERATING</u>	<u>OPERATING</u>	<u>EXP TRANS</u>
<u>996 CONTROL</u>	<u>995 TRANS CONTRA</u>	<u>995 TRANS CONTRA</u>	<u>996 CONTROL</u>
<u>A<sub>2</sub></u>	<u>A<sub>2</sub></u>	<u>B<sub>2</sub></u>	<u>B<sub>2</sub></u>
TRANS-			
ACTION			
CODE	TO RECORD:		

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561    A    EXPENDITURE TRANSFER CHARGES IN

562    B    EXPENDITURE TRANSER CREDITS OUT

## EXHIBIT 16

## INTEGRATED REVENUE/EXPENDITURE TRANSFERS

PAYING FUND		RECEIVING FUND	
850 EXPENDITURES A <sub>1</sub>	010 CASH A <sub>1</sub>	010 CASH B <sub>1</sub>	800 REVENUES B <sub>1</sub>
993 INTEGRATED REV/EXP CONTROL A <sub>2</sub>	995 OTC A <sub>2</sub>	930 CEC B <sub>2</sub>	931 CASH EQUITY B <sub>2</sub>
		995 OTC B <sub>3</sub>	993 INTEGRATED REV/EXP CONTROL B <sub>3</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

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- |     |   |   |
|-----|---|---|
| 804 | A | JV EXPENDITURE CHARGES TRANSFERRING CASH OUT TO ANOTHER FUND RECORDING THE CASH TRANSFER IN AS A REVENUE    |
| 805 | B | 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.

## EXHIBIT 17

## CASH EQUITY TRANSFERS

PAYING ACCOUNT		RECEIVING ACCOUNT	
CASH TRANSFER		CASH TRANSFER	
992 CONTROL	931 CASH EQUITY	992 CONTROL	931 CASH EQUITY
A	A	B	B

TRANS-  
ACTION  
CODE

TO RECORD:

972	A	INTRAFUND CASH EQUITY TRANSFERS OUT
971	B	INTRAFUND CASH EQUITY TRANSFERS IN

## EXHIBIT 18

## CASH TRANSFER LOANS

<u>LENDING ACCOUNT</u>				<u>BORROWING ACCOUNT</u>			
CASH TRANSFER 992 CONTROL		TEMPORARY LOANS TO OTHER 110 ACCOUNTS		CASH TRANSFER 992 CONTROL		TEMPORARY LOANS FROM OTHER 395 ACCOUNTS	
D <sub>1</sub>	A <sub>1</sub>	A <sub>1</sub>	D <sub>1</sub>	B <sub>1</sub>	C <sub>1</sub>	C <sub>1</sub>	B <sub>1</sub>
930 CEC		931 CASH EQUITY		930 CEC		931 CASH EQUITY	
D <sub>2</sub>	A <sub>2</sub>	A <sub>2</sub>	D <sub>2</sub>	B <sub>2</sub>	C <sub>2</sub>	C <sub>2</sub>	B <sub>2</sub>
TRANS- ACTION CODE	TO RECORD:						

---

222	A	A CASH EQUITY TRANSFER FOR A TEMPORARY LOAN TO ANOTHER ACCOUNT
061	B	A CASH EQUITY TRANSFER FOR A TEMPORARY LOAN FROM ANOTHER ACCOUNT
223	C	A CASH EQUITY TRANSFER FOR REPAYMENT OF A TEMPORARY LOAN FROM ANOTHER ACCOUNT
051	D	A CASH EQUITY TRANSFER FOR COLLECTION OF A TEMPORARY LOAN TO ANOTHER ACCOUNT

NOTE: CASH EQUITY TRANSFER LOANS ARE VALID ONLY ON AN INTRAFUND BASIS AND CANNOT CROSS DEPARTMENT LINES.

## EXHIBIT 19

## INTERFUND LOAN TRANSFERS

<u>PAYING FUND</u>				<u>RECEIVING FUND</u>			
115 TEMPORARY LOANS TO OTHER FUNDS		010 CASH		010 CASH		397 TEMPORARY LOANS FROM OTHER FUNDS	
A	C	C	A	B	D	D	B
TRANS- ACTION CODE	TO RECORD:						

- 
- |     |   |   |
|-----|---|---|
| 980 | A | TEMPORARY LOANS TO OTHER FUNDS NOT CHARGED TO A SPECIFIC APPROPRIATION (THIS TRANSACTION MUST BE USED WITH TC 981)    |
| 981 | B | TEMPORARY LOANS FROM OTHER FUNDS NOT CREDITED TO A SPECIFIC APPROPRIATION (THIS TRANSACTION MUST BE USED WITH TC 980) |
| 982 | C | THE COLLECTION OF TEMPORARY LOANS TO OTHER FUNDS (THIS TRANSACTION MUST BE USED WITH TC 983)                          |
| 983 | D | THE REPAYMENT OF TEMPORARY LOANS FROM OTHER FUNDS (THIS TRANSACTION MUST BE USED WITH TC 982)                         |



EXHIBIT 20  
INVESTMENT ACCOUNTING

SHORT-TERM CASH 040 INVESTMENTS		010 CASH	
A	B	B D <sub>2</sub> E <sub>1</sub>	A
150 INVESTMENTS		930 CEC	
C <sub>1</sub>	D <sub>1</sub> E <sub>2</sub>	E <sub>3</sub>	
EXPENDITURES 850 COSTS/NON-COSTS		350 AUDITED CLAIMS PAYABLE	
C <sub>2</sub>	D <sub>2</sub>		C <sub>2</sub>
931 CASH EQUITY		REVENUES/ 800 NON-REVENUES	
	E <sub>3</sub>		E <sub>1</sub>
RESERVE FOR 773 INVESTMENTS			
D <sub>1</sub> E <sub>2</sub>	C <sub>1</sub>		

TRANS-  
ACTION  
CODE

TO RECORD:

---

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

## EXHIBIT 21

## DEPARTMENTAL ALLOTMENTS

DEPT ALLOTMENT 910 CONTROL		DEPT ALLOTMENTS 911 1st Quarter		DEPT ALLOTMENTS 912 2nd Quarter		DEPT ALLOTMENTS 913 3rd Quarter	
A	E	E	A	F	B	G	C
B	F						
C	G						
D	H						
I	J						
K	L						
DEPT ALLOTMENTS 914 4th Quarter		OTHER DEPT ALLOTMENTS 915		DEPT CONTINUING 916 ALLOTMENTS			
H	D	J	I	L	K		

TRANS-  
ACTION  
CODE

TO RECORD:

---

081	A	DEPARTMENTAL 1ST QUARTER ALLOTMENT INCREASE ADJUSTMENTS
082	B	DEPARTMENTAL 2ND QUARTER ALLOTMENT INCREASE ADJUSTMENTS
083	C	DEPARTMENTAL 3RD QUARTER ALLOTMENT INCREASE ADJUSTMENTS
084	D	DEPARTMENTAL 4TH QUARTER ALLOTMENT INCREASE ADJUSTMENTS
091	E	DEPARTMENTAL 1ST QUARTER ALLOTMENT DECREASE ADJUSTMENTS
092	F	DEPARTMENTAL 2ND QUARTER ALLOTMENT DECREASE ADJUSTMENTS
093	G	DEPARTMENTAL 3RD QUARTER ALLOTMENT DECREASE ADJUSTMENTS
094	H	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	L	DEPARTMENTAL CONTINUING ALLOTMENT DECREASE ALLOTMENTS

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

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

EXHIBIT 23

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.)

EXHIBIT 24

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

010 CASH		800 REVENUES		DUE FROM 100 OTHER FUNDS		930 CEC	
A			C <sub>1</sub>	C <sub>1</sub>	A	C <sub>2</sub>	
G <sub>1</sub>			D	D		G <sub>2</sub>	
			E	E			
			F	F			
			G <sub>1</sub>				

  

931 CASH EQUITY		TAXES 050 RECEIVABLE		760 RESERVE T/R		TAXES RECVBL 060 DELINQUENT	
	C <sub>2</sub>	B	H	H	B		J
	G <sub>2</sub>		I	I			
				J			

TRANS-  
ACTION  
CODE

TO RECORD:

---

067	A	COLLECTION OF AMOUNTS DUE FROM OTHER FUNDS FOR TAX COLLECTIONS
821	B	THE RECEIVABLE FOR TAXES BILLED AND DEBIT ADJUSTMENTS
837	C	REVENUE DUE FROM OTHER FUNDS FOR SPECIAL REVENUE FUNDS RECEIPTS CREDITED TO APPROPRIATIONS
822	D	REVENUES OF BILLED TAXES COLLECTED - CURRENT
848	E	REVENUES OF BILLED TAXES COLLECTED - DELINQUENT
838	F	REVENUES OF UNBILLED TAXES COLLECTED AND DUE FROM OTHER FUNDS
011	G	DEPOSIT OF RECEIPTS
827	H	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 CASH		REVENUES/ 800 NON-REVENUES		DUE TO OTHER 400 GOVT UNITS		AUDITED 350 CLAIMS PAYABLE	
A <sub>1</sub>	D <sub>1</sub>		A <sub>1</sub>	E <sub>2</sub>	C		E <sub>1</sub>
EXPENDITURES 850 COSTS/NON-COSTS		DUE TO 390 OTHER FUNDS		DEFERRED 320 CHARGES		930 CEC	
B		D <sub>1</sub>	B	C	E <sub>2</sub>	A <sub>2</sub>	
E <sub>1</sub>							
931 CASH EQUITY							
	A <sub>2</sub>						

TRANS-  
ACTION  
CODE

TO RECORD:

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011	A	DEPOSIT OF RECEIPTS
832	B	A SHORT-TERM LIABILITY DUE TO ANOTHER FUND (EXAMPLE: THE DISTRIBUTION OF TAX COLLECTIONS)
831	C	AMOUNTS DUE TO OTHER GOVERNMENTAL UNITS (EXAMPLE: TAXES COLLECTED FOR COUNTIES - LIQUID FUEL TAX)
833	D	PAYMENT OF AMOUNTS DUE TO OTHER FUNDS
264	E	PAYMENT OF AMOUNTS DUE TO OTHER GOVERNMENTAL UNITS

## EXHIBIT 27

## DELINQUENT TAXES AND TAX DIVISION TRANSFERS

TAX DIVISION X				TAX DIVISION Y	
CURRENT TAXES 050 RECEIVABLE		760 RESERVE T/R		GENERAL 999 CLEARING	
	C	E	G	C	D
		F	H		
DELINQUENT TAXES 060 RECEIVABLE		ALLOW FOR UNCOLLECTIBLE 061 TAXES/REC DELN		CASH TRANSFER 992 CONTROL	
D	E	G	F		A
H					
931 CASH EQUITY				992 CONTROL	
A				B	
				931 CASH EQUITY	
					B
TRANS- ACTION CODE	TO RECORD:				

972	A	INTRUFUND CASH EQUITY TRANSFERS OUT (EXAMPLE: TRANSFER OF TAX COLLECTIONS OUT OF A TAX DIVISION)
971	B	INTRAFUND CASH EQUITY TRANSFERS IN (EXAMPLE: TRANSFER OF TAX COLLECTIONS INTO A TAX DIVISION)
843	C	RECLASSIFICATION OF CURRENT TAXES RECEIVABLE TO BE CHARGED TO DELINQUENT TAXES RECEIVABLE (MUST BE USED WITH TC 844)
844	D	THE CHARGE TO DELINQUENT TAXES RECEIVABLE (MUST BE USED WITH TC 843)
845	E	CREDIT ADJUSTMENTS TO DELINQUENT TAXES RECEIVABLE
828	F	A CREDIT (INCREASE) TO ALLOWANCE FOR ESTIMATED UNCOLLECTIBLE TAXES RECEIVABLE - DELINQUENT
829	G	A CHARGE (DECREASE) TO ALLOWANCE FOR ESTIMATED UNCOLLECTIBLE TAXES RECEIVABLE - DELINQUENT
824	H	DEBIT ADJUSTMENT TO DELINQUENT TAXES RECEIVABLE



## EXHIBIT 28

## ALLOWANCE FOR UNCOLLECTIBLE TAXES RECEIVABLE

RESERVE FOR TAXES RECEIVABLE	
760	
A	C
B	D
E	
F	

ALLOW FOR UNCOLLECTIBLE TAXES/REC CURR	
051	
C	A

ALLOW FOR UNCOLLECTIBLE TAXES/REC DELN	
061	
D	B

010 CASH	
G <sub>1</sub>	

REVENUES/ 800 NON-REVENUES	
G <sub>1</sub>	

TAXES/REC 050 CURRENT	
E	

TAXES/REC 060 DELINQUENT	
F	

930 CEC	
G <sub>2</sub>	

931 CASH EQUITY	
G <sub>2</sub>	

TRANS-  
ACTION  
CODE

## TO RECORD:

825	A	TO RECORD A CREDIT (INCREASE) TO ALLOWANCE FOR ESTIMATED UNCOLLECTIBLE TAXES RECEIVABLE - CURRENT
828	B	THE DELINQUENT TAXES RECEIVABLE ESTIMATED TO BE UNCOLLECTIBLE AND ANY SUBSEQUENT INCREASES IN THE ESTIMATED UNCOLLECTIBLE AMOUNT
826	C	DECREASES IN THE ESTIMATED UNCOLLECTIBLE CURRENT TAXES RECEIVABLE
829	D	DECREASES IN THE ESTIMATED UNCOLLECTIBLE DELINQUENT TAXES RECEIVABLE
853	E	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)

## EXHIBIT 29

## MISCELLANEOUS CASH ENTRIES

010 CASH		CASH COLLECTIONS 015 IN TRANSIT		CASH WITH TREASURER 025 U.S.A.		FUNDS NOT REQUIRED TO BE DEPOSITED IN 030 STATE TREASURY	
B	A	A	B	C	D	E	F
D	C						
F	E						
H	I						
J							

DEPARTMENTAL IMPREST & 020 CHANGE FUNDS		AUDITED 350 CLAIMS PAYABLE		OTHER 325 DEFERRED CHARGES	
G	H	G		I	J

TRANS-  
ACTION  
CODE

TO RECORD:

---

391	A	THE RECLASSIFICATION OF CHARGES TO CASH FOR COLLECTIONS IN TRANSIT
191	B	CHARGES TO CASH FOR DEPOSITS OF CASH PREVIOUSLY CHARGED TO COLLECTIONS IN TRANSIT
392	C	THE RECLASSIFICATION OF CHARGES TO CASH FOR CASH WITH TREASURER, U.S.A.
192	D	THE RECLASSIFICATION OF CASH WITH TREASURER, U.S.A. TO CASH IN STATE TREASURY
393	E	THE RECLASSIFICATION OF CHARGES TO CASH FOR FUNDS NOT REQUIRED TO BE DEPOSITED IN STATE TREASURY
193	F	CHARGES TO FUNDS NOT REQUIRED TO BE DEPOSITED IN STATE TREASURY PREVIOUSLY CHARGED TO CASH IN STATE TREASURY
394	G	THE ESTABLISHMENT OF THE DEPARTMENTAL IMPREST & CHANGE FUNDS
194	H	THE RETURN OF THE DEPARTMENTAL IMPREST & CHANGE FUND
396	I	THE RECLASSIFICATION OF CHARGES TO CASH FOR OTHER DEFERRED CHARGES (EXAMPLE: GARNISHMENT PER COURT ORDER)
196	J	CHARGES TO CASH FOR DEPOSITS OF CASH PREVIOUSLY CHARGED TO OTHER DEFERRED CHARGES

EXHIBIT 30  
WARRANT CANCELLATION

VARIOUS WARRANTS PAYABLE		REVENUES/ 800 NON-REVENUES		CLAIMS 750 ENCUMBRANCES		RESRVE FOR 730 ENCUMBRANCES	
xxx							
A <sub>1</sub>			A <sub>1</sub>	E <sub>2</sub>			C <sub>2</sub>
B							D <sub>2</sub>
C <sub>1</sub>							E <sub>2</sub>
D <sub>1</sub>							
E <sub>1</sub>							
EXPENDITURES 850 COSTS/NON-COSTS		CONTRACT 735 ENCUMBRANCES		930 CEC		931 CASH EQUITY	
	B		C <sub>2</sub>	A <sub>2</sub>			A <sub>2</sub>
	C <sub>1</sub>		D <sub>2</sub>				
	D <sub>1</sub>						
	E <sub>1</sub>						
CONTRACT 745 RETAINAGES		CONTRACT 746 RETAINAGES					
	D <sub>3</sub>		D <sub>3</sub>				

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	D	CANCELLATION OF WARRANTS DRAWN AGAINST ENCUMBRANCE FOR FORMAL 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

VARIOUS WARRANTS PAYABLE		EXPENDITURES 850 COSTS/NON-COSTS		ACCOUNTS 070 RECEIVABLE		RESERVE FOR ACCOUNTS 763 RECEIVABLE	
xxx							
A <sub>1</sub>			A <sub>1</sub>		A <sub>2</sub>	A <sub>2</sub>	
B <sub>1</sub>			B <sub>1</sub>				
C <sub>1</sub>			C <sub>1</sub>				
D <sub>1</sub>			D <sub>1</sub>				
E <sub>1</sub>			E <sub>1</sub>				
320 DEFERRED CHARGES		470 NOTES AND LOANS PAYABLE		080 NOTES AND LOANS RECEIVABLE		765 RESERVE FOR NOTES AND LOANS RECEIVABLE	
C <sub>2</sub>			C <sub>2</sub>		B <sub>2</sub>	B <sub>2</sub>	
D <sub>2</sub>							
E <sub>2</sub>							
390 DUE TO OTHER FUNDS		400 DUE TO OTHER GOVERNMENTS					
	D <sub>2</sub>		E <sub>2</sub>				

TRANS-  
ACTION  
CODE

TO RECORD:

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	B	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	C	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	CANCELLATION OF WARRANTS DRAWN FOR PAYMENTS OF AMOUNTS DUE TO OTHER GOVERNMENTAL UNITS (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 264)

## EXHIBIT 30 (cont.)

## WARRANT CANCELLATION

<div>VARIOUS WARRANTS PAYABLE</div> <div>xxx</div> <div>A<sub>1</sub> B<sub>1</sub> C<sub>1</sub> D<sub>1</sub></div>	<div>REVENUES/ NON-REVENUES</div> <div>800</div> <div>A<sub>1</sub> B<sub>1</sub> C<sub>1</sub></div>	<div>CEC</div> <div>930</div> <div>A<sub>2</sub> B<sub>3</sub> C<sub>3</sub></div>	<div>CASH EQUITY</div> <div>931</div> <div>A<sub>2</sub> B<sub>3</sub> C<sub>3</sub></div>
<div>NOTES AND LOANS RECEIVABLE</div> <div>080</div> <div>B<sub>2</sub></div>	<div>RESERVE FOR NOTES &amp; LOANS RECEIVABLE</div> <div>765</div> <div>B<sub>2</sub></div>	<div>ACCOUNTS RECEIVABLE</div> <div>070</div> <div>C<sub>2</sub></div>	<div>RESERVE FOR ACCOUNTS RECEIVABLE</div> <div>763</div> <div>C<sub>2</sub></div>
<div>DEPARTMENTAL IMPREST &amp; CHANGE FUNDS</div> <div>020</div> <div>D</div>			

TRANS-  
ACTION  
CODE

TO RECORD:

- 
- |     |   |   |
|-----|---|---|
| 771 | A | CANCELLATION OF WARRANTS DRAWN FOR PAYMENT OF REVENUE/RECEIPT REFUNDS (THE ORIGINAL DISBURSEMENT WAS PROCESSED UNDER TC 271)  |
| 776 | B | CANCELLATION OF WARRANTS DRAWN FOR PAYMENT OF REFUNDS FOR THE ERRONEOUS COLLECTIONS OF REPAYMENTS TO NOTES AND LOANS RECEIVABLE (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 276) |
| 777 | C | CANCELLATION OF WARRANTS DRAWN FOR PAYMENT OF REFUNDS FOR THE ERRONEOUS COLLECTIONS OF REPAYMENTS TO ACCOUNTS RECEIVABLE (THE ORIGINAL EXPENDITURE WAS PROCESSED UNDER TC 277)        |
| 791 | D | CANCELLATION OF WARRANTS DRAWN FOR THE ESTABLISHMENT OF THE DEPARTMENTAL IMPREST & CHANGE FUNDS   |

## EXHIBIT 30 (cont.)

## WARRANT CANCELLATION

VARIOUS WARRANTS PAYABLE		REVENUES/ 800 NON-REVENUES		930 CEC		931 CASH EQUITY	
xxx							
A <sub>1</sub>			A <sub>1</sub>	A <sub>2</sub>			A <sub>2</sub>
B							
EXPENDITURES 850 COSTS/NON-COSTS							
		B					

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	B	CANCELLATION OF CURRENT FISCAL YEAR EXPENDITURE WARRANTS INITIALLY RECORDED AT A SUMMARY LEVEL

EXHIBIT 31

CASH WITH FISCAL AGENTS

010 CASH		CASH WITH 035 FISCAL AGENTS	
B	A	A	B

TRANS-  
ACTION  
CODE

TO RECORD:

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395	A	RECLASSIFICATION OF CHARGES TO CASH FOR CASH WITH FISCAL AGENTS
195	B	RECLASSIFICATION OF CREDITS TO CASH FOR CASH WITH FISCAL AGENTS

EXHIBIT 32  
DEBT SERVICE

SPECIAL FUND "DEBT SERVICE" APPROPRIATION ACCOUNT			FUND WHICH MUST REPAY BOND PROCEEDS TO "DEBT SERVICE" ACCOUNT	
010 CASH		BOND 510 PREMIUM PAYABLE	MATURED BOND PRINCIPAL 500 PAYABLE	AUDITED CLAIMS 350 PAYABLE
B	E	G	E	A
C	F	D	B	
D	G			
MATURED BOND INTEREST 505 PAYABLE				EXPENDITURES, 850 COSTS/NON-COSTS
F	C			A
TRANS- ACTION CODE		TO RECORD:		

- |     |   |   |
|-----|---|---|
| 221 | A | DIRECT PAYMENTS FOR CLAIMS WHICH HAVE NOT BEEN ENCUMBERED (EXAMPLE: PAYMENTS FOR BOND PRINCIPAL, BOND INTEREST AND/OR BOND PREMIUM) |
| 885 | B | DEPOSIT OF RECEIPTS FOR MATURED BOND PRINCIPAL  |
| 886 | C | DEPOSIT OF RECEIPTS FOR MATURED BOND INTEREST PAYABLE   |
| 887 | D | DEPOSIT OF RECEIPTS FOR BOND PREMIUM PAYABLE  |
| 888 | E | PAYMENT OF MATURED BOND PRINCIPAL PAYABLE   |
| 889 | F | PAYMENT OF MATURED BOND INTEREST PAYABLE  |
| 891 | G | PAYMENT OF BOND PREMIUM   |



## EXHIBIT 33

## GENERAL LONG-TERM DEBT ACCOUNT GROUP

AMOUNT TO BE PROVIDED FOR PAYMENT OF		AMOUNT TO BE PROVIDED FOR PAYMENT OF		520 BONDS PAYABLE		INTEREST PAYABLE ON BONDS IN FUTURE YEARS	
330 BOND PRINCIPAL		335 BOND INTEREST				525	
A	C	B	D	C	A	D	B
G	E	H	F	I		J	

  

AMOUNT AVAILABLE FOR PAYMENT OF		AMOUNT AVAILABLE FOR PAYMENT OF	
340 BOND PRINCIPAL		345 BOND INTEREST	
E	G	F	H
	I		J

TRANS-  
ACTION  
CODE

TO RECORD ON THE GENERAL LONG-TERM DEBT ACCOUNT GROUP:

---

876	A	THE ISSUANCE OF BONDS AT PAR VALUE AND SUBSEQUENT INCREASE ADJUSTMENTS IN THE GLTDAG
877	B	THE INTEREST TO BE PAID IN THE FUTURE YEARS OVER THE LIFE OF THE BONDS AND SUBSEQUENT INCREASE ADJUSTMENTS
878	C	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)

## EXHIBIT 34

## GENERAL FIXED ASSETS ACCOUNT GROUP

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

TRANS-  
ACTION  
CODE

TO RECORD ON THE GENERAL FUND ASSETS ACCOUNT GROUP:

---

871	A	EXPENDITURES FOR FIXED ASSETS AND SUBSEQUENT ADJUSTMENT INCREASES (EXAMPLE: VARIOUS FIXED ASSETS) <sup>1</sup>
871	B	EXPENDITURES FOR FIXED ASSETS AND SUBSEQUENT ADJUSTMENT INCREASES (EXAMPLE: CONSTRUCTION IN PROGRESS) <sup>1</sup>
872	C	COMPLETION OF THE CONSTRUCTION IN PROGRESS <sup>1</sup>
873	D	DEPRECIATION OF VARIOUS FIXED ASSETS AND SUBSEQUENT ADJUSTMENT INCREASES <sup>2</sup>
874	E	REMOVAL OF VARIOUS FIXED ASSETS FOR DISPOSAL OR SALE <sup>2</sup>
875	F	REMOVAL OF RELATED ACCUMULATED DEPRECIATION FOR FIXED ASSETS WHICH ARE BEING DISPOSED OF OR SOLD AND SUBSEQUENT ADJUSTMENT DECREASES <sup>1</sup>

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

## EXHIBIT 35

## BOND ISSUANCE CYCLE

BONDS AUTHORIZED  
795 & UNISSUED

A

C<sub>1</sub>  
D

BONDS AUTHORIZED &  
796 UNISSUED (CONTRA)

C<sub>1</sub>  
D

A

BUDGETARY  
640 FUND BALANCE

B

010 CASH

C<sub>2</sub>

ESTIMATED  
645 REV/NON-REV

B

REVENUES/  
800 NON-REVENUES

C<sub>2</sub>

930 CEC

C<sub>3</sub>

931 CASH EQUITY

C<sub>3</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

---

911	A	BONDS AUTHORIZED AND UNISSUED
942	B	ESTIMATED REVENUES AND NON-REVENUES (EXAMPLE: ESTIMATED AMOUNT OF PROCEEDS FROM EXPECTED BOND ISSUES)
912	C	THE COLLECTION OF BOND ISSUE PROCEEDS
931	D	DECREASE IN BONDS AUTHORIZED AND UNISSUED

## ESCHEATED WARRANTS

ALL FUNDS OTHER THAN GENERAL FUND		GENERAL FUND	
<div> <div>VARIOUS WARRANTS</div> <div>XXX PAYABLE-PRIOR YR</div> <div>A</div> <div>B</div> </div>	<div> <div>EXPENDITURES</div> <div>850 COSTS/NON-COSTS</div> <div></div> <div>A</div> </div>	<div> <div>CASH</div> <div>010 IN TREASURY</div> <div>D<sub>1</sub></div> <div></div> </div>	<div> <div>REVENUES/</div> <div>800 NON-REVENUES</div> <div></div> <div>C<sub>1</sub></div> <div>D<sub>1</sub></div> </div>
<div> <div>010 CASH</div> <div></div> <div>B</div> </div>		<div> <div>WARRANTS</div> <div>360 PAYABLE</div> <div>C<sub>1</sub></div> <div></div> </div>	<div> <div>930 CEC</div> <div></div> <div>C<sub>2</sub></div> <div>D<sub>2</sub></div> </div>
		<div> <div>931 CASH EQUITY</div> <div></div> <div></div> <div>C<sub>2</sub></div> <div>D<sub>2</sub></div> </div>	
<div>TRANS-</div> <div>ACTION</div> <div>CODE</div>	TO RECORD:		

811	A	WARRANTS ESCHEATED AND FUNDS REVERTED TO ORIGINALLY CHARGED APPROPRIATION ACCOUNTS (EXAMPLE: ESA AND UNEMPLOYMENT COMPENSATION)
815	B	PAYMENT TO THE GENERAL FUND FOR WARRANTS ESCHEATED
812	C	WARRANTS ESCHEATED WHICH WERE ORIGINALLY ISSUED BY THE GENERAL FUND (EXAMPLE: WELFARE WARRANTS)
011	D	DEPOSIT OF RECEIPTS (EXAMPLE: ESCHEATED WARRANTS IN THE SPECIAL, BOND AND TRUST FUNDS)

## EXHIBIT 37

## BOND ANTICIPATION NOTES

010 CASH		BOND ANTICIPATION	
		460 NOTES PAYABLE	
A	B	B	A

TRANS-  
ACTION  
CODE

TO RECORD:

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913	A	ISSUANCE OF BOND ANTICIPATION NOTES
914	B	PAYMENT OF BOND ANTICIPATION NOTES

## EXHIBIT 38

## MISCELLANEOUS ACCRUAL ENTRIES

ACCRUED 860 EXPENDITURES		ACCRUED AND OTHER 440 LIABILITIES		VARIOUS XXX RECEIVABLE		ACCRUED REVENUES/ 810 NON-REVENUES	
A	B	B	A	C	D	D	C
E							F

  

DEFERRED 320 CHARGES		VARIOUS XXX RESERVES	
	E	F	

TRANS-  
ACTION  
CODE

TO RECORD:

---

863	A	ACCRUAL OF EXPENDITURES AND SUBSEQUENT INCREASES IN THE ACCRUED AMOUNT
864	B	REVERSAL OF ACCRUED EXPENDITURES AND DECREASES IN THE ACCRUED AMOUNT
865	C	ACCRUAL OF REVENUES AND SUBSEQUENT INCREASES IN THE ACCRUED AMOUNT <sup>1</sup>
866	D	REVERSAL OF ACCRUED REVENUES AND DECREASES IN THE ACCRUED AMOUNT <sup>2</sup>
902	E	THE RECLASSIFICATION OF DEFERRED CHARGES TO ACCRUED EXPENDITURES
903	F	THE RECLASSIFICATION OF VARIOUS RESERVES TO ACCRUED REVENUES <sup>1</sup>

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

## EXHIBIT 39

## SUPPLIES INVENTORY AND PREPAID ITEMS

INVENTORY 200 OF SUPPLIES		RESERVE FOR INV OF SUPPLIES AND 775 PREPAID EXPENSES		PREPAID 210 EXPENSES	
A	B	B D	A C	C	D

TRANS-  
ACTION  
CODE

TO RECORD:

---

867	A	ASSET ACCOUNT AND RELATED FUND BALANCE RESERVE AND SUBSEQUENT INCREASES (EXAMPLE: INVENTORY OF SUPPLIES) <sup>1</sup>
868	B	DECREASES IN ASSET ACCOUNT AND RELATED FUND BALANCE RESERVES (EXAMPLE: INVENTORY OF SUPPLIES) <sup>2</sup>
867	C	ASSET ACCOUNT AND RELATED FUND BALANCE RESERVE AND SUBSEQUENT INCREASES (EXAMPLE: PREPAID INSURANCE RENT) <sup>1</sup>
868	D	DECREASES IN ASSET ACCOUNT AND RELATED FUND BALANCE RESERVES (EXAMPLE: PREPAID INSURANCE RENT) <sup>2</sup>

## EXHIBIT 40

## ACCOUNTS RECEIVABLE ENTRIES

850 EXPENDITURES	AUDITED	010 CASH	REVENUES/ 800 NON-REVENUES
A <sub>1</sub>	350 CLAIMS PAYABLE	C <sub>1</sub>	C <sub>1</sub>
	A <sub>1</sub>		
ACCOUNTS	RESERVE	930 CEC	931 CASH EQUITY
070 RECEIVABLE	763 FOR A/R	C <sub>3</sub>	C <sub>3</sub>
A <sub>2</sub>	C <sub>2</sub>		
B <sub>2</sub>	A <sub>2</sub>		
C <sub>2</sub>			

TRANS-  
ACTION  
CODE

TO RECORD:

---

252	A	DIRECT PAYMENTS OF BILLABLE COSTS WHICH RESULT IN A RECEIVABLE FROM A THIRD PARTY
862	B	AMOUNTS DUE ON OPEN ACCOUNT FOR GOODS AND SERVICES FURNISHED TO OTHER GOVERNMENTAL UNITS, INDIVIDUALS, AND PRIVATE ORGANIZATIONS
054	C	DEPOSIT OF ACCOUNTS RECEIVABLE COLLECTIONS



## EXHIBIT 41

## ALLOWANCE FOR UNCOLLECTIBLE RECEIVABLES

<div>RESERVE FOR ACCOUNTS 763 RECEIVABLE</div> <div>A      C</div> <div>E</div>	<div>ALLOW FOR UNCOLLECTIBLE 071 ACCOUNTS REC</div> <div>C      A</div>	<div>RESERVES FOR NOTES AND 765 LOANS RECVBLE</div> <div>B      D</div> <div>F      H</div>	<div>ALLOW FOR UNCOLLECTIBLE 081 NOTES &amp; LOANS RECEIVABLE</div> <div>D      B</div>
<div>010 CASH</div> <div>G<sub>1</sub></div>	<div>REVENUES/ 800 NON-REVENUES</div> <div>G<sub>1</sub></div>	<div>ACCOUNTS 070 RECEIVABLE</div> <div>E</div>	<div>NOTES &amp; LOANS 080 RECEIVABLE</div> <div>H      F</div>
<div>930 CEC</div> <div>G<sub>2</sub></div>	<div>931 CASH EQUITY</div> <div>G<sub>2</sub></div>		

TRANS-  
ACTION  
CODE

TO RECORD:

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855	A	THE ACCOUNTS RECEIVABLE ESTIMATED TO BE UNCOLLECTIBLE AND ANY SUBSEQUENT INCREASES IN THE ESTIMATED UNCOLLECTIBLE AMOUNT
856	B	THE NOTES AND LOANS RECEIVABLE ESTIMATED TO BE UNCOLLECTIBLE AND ANY SUBSEQUENT INCREASES IN THE ESTIMATED UNCOLLECTIBLE AMOUNT
857	C	DECREASES IN THE ESTIMATED UNCOLLECTIBLE ACCOUNTS RECEIVABLE
858	D	DECREASES IN THE ESTIMATED UNCOLLECTIBLE NOTES AND LOANS RECEIVABLE
859	E	THE WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS RECEIVABLE
861	F	THE WRITE-OFF OF UNCOLLECTIBLE NOTES AND LOANS RECEIVABLE
011	G	DEPOSITS OF RECEIPTS (EXAMPLE: THE COLLECTION OF ACCOUNTS RECEIVABLE PREVIOUSLY WRITTEN-OFF OR THE COLLECTION OF NOTES AND LOANS RECEIVABLE PREVIOUSLY WRITTEN-OFF)
834	H	THE ESTABLISHMENT OF NOTES RECEIVABLE

## EXHIBIT 42

## BOND FUND LOANS

<u>LENDING FUND</u>		<u>BORROWING FUND</u>	
BOND FUND 300 LOAN PRINCIPAL A                      C		RESERVE FOR BOND FUND 770 LOAN ITEMS A E	
MATURED PRNCPL DUE FOR BOND 130 FUND LOAN D		ADVANCES FROM OTHER FUNDS 555                      B	
INTEREST DUE BOND 135 FUND LOAN E		DEFERRED CHARGES 320                      B	
GENERAL 999 CLEARING C                      D		GENERAL 999 CLEARING G                      F	
ACCRUED AND OTHER 440 LIABILITIES G			
TRANS- ACTION CODE	TO RECORD:		

915	A	BOND FUND LOANS RECEIVABLE AND SUBSEQUENT INCREASE ADJUSTMENTS
916	B	LONG TERM ADVANCES FROM OTHER FUNDS
917	C	THE CREDIT TO BOND FUND LOAN PRINCIPAL FOR AMOUNTS TO BE CHARGED AS MATURED PRINCIPAL DUE FOR BOND FUND LOANS AND CREDIT ADJUSTMENTS (MUST BE USED IN CONJUNCTION WITH TC 932)
932	D	THE CHARGE TO MATURED PRINCIPAL DUE FOR BOND FUND LOAN FOR THE CURRENT PORTION OF THE BOND FUND LOANS AND DEBIT ADJUSTMENTS (MUST BE USED IN CONJUNCTION WITH TC 917)
918	E	AMOUNT DUE ON THE INTEREST PAYABLE FOR THE BONDS ISSUED FOR BOND FUND LOANS AND INCREASE ADJUSTMENTS
919	F	THE CHARGE TO ADVANCES FROM OTHER FUNDS FOR AMOUNTS TO BE CREDITED AS ACCRUED AND OTHER LIABILITIES AND DEBIT ADJUSTMENTS (MUST BE USED IN CONJUNCTION WITH TC 933)
933	G	THE CREDIT TO ACCRUED AND OTHER LIABILITIES FOR THE CURRENT PORTION OF THE ADVANCES FROM OTHER FUNDS AND CREDIT ADJUSTMENTS (MUST BE USED IN CONJUNCTION WITH TC 919)

## EXHIBIT 42 (continued)

## BOND FUND LOANS

<u>LENDING FUND</u>		<u>BORROWING FUND</u>	
010 CASH	REVENUES/ 800 NON-REVENUES	320 DEFERRED CHARGES	ACCRUED AND OTHER 440 LIABILITIES
C <sub>1</sub> D <sub>1</sub>	C <sub>1</sub> D <sub>1</sub>	A B <sub>2</sub> E F	B <sub>2</sub> F <sub>2</sub> A
MATURED PRNCPL DUE FOR BOND 130 FUND LOAN	RESERVE FOR BOND 770 FUND LOANS	010 CASH	EXPENDITURES, 850 COSTS/NON-COSTS
C <sub>2</sub>	C <sub>2</sub> D <sub>2</sub> G <sub>2</sub> H	B <sub>1</sub>	B <sub>1</sub>
INTEREST DUE 135 BOND FUND LOAN	BOND FUND 300 LOAN PRINCIPAL	ADVANCES FROM 555 OTHER FUNDS	
D <sub>2</sub> H <sub>2</sub>	G	E	
930 CEC	931 CASH EQUITY		
C <sub>3</sub> D <sub>3</sub>	C <sub>3</sub> D <sub>3</sub>		
TRANS- ACTION CODE	TO RECORD:		

921	A	INTEREST PAYABLE FOR BOND FUND 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 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 ADVANCES FROM OTHER FUNDS
926	F	DECREASE ADJUSTMENT OF ACCRUED AND OTHER LIABILITIES
927	G	DECREASE ADJUSTMENT OF BOND FUND LOAN PRINCIPAL
928	H	DECREASE ADJUSTMENT OF INTEREST DUE FOR BOND FUND LOAN

## EXHIBIT 43

## CASH OVER AND SHORT

CASH IN  
010 STATE TREASURY  
A<sub>1</sub>

REVENUES/  
800 NON-REVENUES  
A<sub>1</sub>

EXPENDITURES  
850 COSTS/NON-COSTS  
B

AUDITED  
350 CLAIMS PAYABLE  
B

930 CEC  
A<sub>2</sub>

931 CASH EQUITY  
A<sub>2</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

- 
- |     |   |  |
|-----|---|--|
| 011 | A | DEPOSIT OF RECEIPTS (EXAMPLE: THE DEPOSIT OF CASH OVERAGES)  |
| 221 | B | 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

<u>PAYING FUND</u>		<u>RECEIVING FUND</u>	
DEFERRED 320 CHARGES	DUE TO 390 OTHER FUNDS	DUE FROM 100 OTHER FUNDS	RESERVE 767 FOR ADVANCES
A	C <sub>1</sub>	B	D <sub>1</sub>
C <sub>1</sub>	A	D <sub>1</sub>	B
	E		
850 EXPENDITURES	010 CASH	010 CASH	800 REVENUES
C <sub>2</sub>	E	D <sub>2</sub>	D <sub>2</sub>
AUDITED 350 CLAIMS PAYABLE		930 CEC	931 CASH EQUITY
C <sub>2</sub>		D <sub>3</sub>	D <sub>3</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

892	A	AMOUNTS DUE TO OTHER FUNDS
893	B	AMOUNTS DUE FROM OTHER FUNDS
263	C	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 FROM OTHER  
120 GOVT. UNITS

C <sub>2</sub>	D <sub>2</sub>
E <sub>2</sub>	

RESERVE FOR  
777 OTHER ASSETS

D <sub>2</sub>	C <sub>2</sub>
	E <sub>2</sub>

DEFERRED  
320 CHARGES

A <sub>2</sub>	B <sub>2</sub>
F <sub>2</sub>	

DUE TO OTHER  
400 GOVT. UNITS

B <sub>2</sub>	A <sub>2</sub>
	F <sub>2</sub>

010 CASH

A <sub>1</sub>	
D <sub>1</sub>	

REVENUES/  
800 NON-REVENUES

	A <sub>1</sub>
	D <sub>1</sub>

EXPENDITURES  
850 COST/NON-COSTS

B <sub>1</sub>	
C <sub>1</sub>	
E <sub>1</sub>	

AUDITED  
350 CLAIMS PAYABLE

	B <sub>1</sub>
	C <sub>1</sub>
	E <sub>1</sub>

930 CEC

A <sub>3</sub>	
D <sub>3</sub>	

931 CASH EQUITY

	A <sub>3</sub>
	D <sub>3</sub>

TRANS-  
ACTION  
CODE

TO RECORD:

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065	A	A DEPOSIT OF CASH WHICH MUST BE REPAYED TO ANOTHER GOVERNMENTAL UNIT (EXAMPLE: RECEIPTS COLLECTED FOR ANOTHER GOVERNMENT OR CERTAIN LOANS WHICH MUST BE REPAYED)
264	B	PAYMENTS OF AMOUNTS DUE TO OTHER GOVERNMENTAL UNITS
255	C	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

## EXHIBIT 46

## TREASURY WARRANT NOTES PAYABLE

TREASURY WARRANTS 450 NOTES PAYABLE	
B	A

010 CASH	
A	B C

EXPENDITURES 850 COST/NON-COST	
C	

TRANS-  
ACTION  
CODE

TO RECORD:

---

897	A	ISSUANCE OF TREASURY WARRANT NOTES PAYABLE IN EXCHANGE AND FOR PAYMENT OF WARRANTS
898	B	THE LIQUIDATION OF TREASURY WARRANT NOTES PAYABLE (BASED ON BANK DEBIT MEMO)
899	C	PAYMENT OF INTEREST DUE ON TREASURY WARRANT NOTES

EXHIBIT 47  
DEFERRED REVENUES

REVENUES/ 800 NON-REVENUES		OTHER DEFERRED REVENUES/ 385 NON-REVENUES	
A	B	B	A

TRANS-  
ACTION  
CODE

TO RECORD:

---

895	A	RECLASSIFICATION TO DEFERRED REVENUES/NON-REVENUES THAT WERE PREVIOUSLY RECORDED AS REVENUES/NON-REVENUES
896	B	RECLASSIFICATION OF DEFERRED REVENUES/NON-REVENUES THAT HAVE BECOME EARNED TO REVENUES/NON-REVENUES



## EXHIBIT 48

## MISCELLANEOUS GENERAL LEDGER ENTRIES

VARIOUS		GENERAL	
xxx	G/L ACCOUNTS	999	CLEARING ACCT
A	B	B	A
C	D	D	C

TRANS-  
ACTION  
CODE

TO RECORD:

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991	A	A DEBIT ADJUSTMENT TO VARIOUS GENERAL LEDGER ACCOUNTS
992	B	A CREDIT ADJUSTMENT TO VARIOUS GENERAL LEDGER ACCOUNTS
993	C	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