

SAM – STATE TREASURER’S ACCOUNTS

CHART OF GENERAL LEDGER ACCOUNTS

8911

(Revised & Renumbered 2/1965)

The following is a chart of the General Ledger accounts for the cash group of accounts:

ASSETS

<u>ACCOUNT NO.</u>	<u>ACCOUNT TITLE</u>
C1	Cash on Hand
C2	Demand Deposits
C3	Time Deposits
C4	Debit Service Deposits
C5	Accounts Receivable

ACCOUNTABILITY ACCOUNTS

C51	Accountability for Fund Cash
C52	Accountability for Agency Trust Accounts
C53	Accountability for Uncleared Collections
C54	Accountability for Outstanding Warrants
C55	Accountability for State Bonds and Coupons Payable
C57	Accounts Payable
C59*	Pooled Money Investment Account- Securities

* Debit balance account offset against sum of c51 and c52.