

SAMPLE - CHART OF ACCOUNTS

GL	DESCRIPTION	
1050-0	Cash	
1050-1	Cash-ETC Depository	
1050-2	Cash - Overcharges	
1050-3	Cash- Received from away agency	
1050-4	Cash -Tag Sale	
1050-5	Cash - Violation Payments	
1050-6	Cash - Credit Card Chargeback	
1050-7	Cash - NSF transactions	
1050-8	Cash - Refunds (Check Refunds)	
1050-9	Cash - Payments to CTOC	
1050-10	Cash - Transfer out to BATA	
1050-11	Cash - Transfer out to GGBD	
1050-12	Cash - Payment from Retailers	
1050-13	Cash - Transfer out to ACCMA	
1050-14	Payment to SFO (Patron account)	
1050-15	Cash - Disputed Video Toll Transactions	
1050-16	Cash - Overcharges (Notices paid at DMV)	
1055-1	Cash-SFO	
1055-2	Chargeback-SFO	
1055-3	Payment to SFO	
1520-0	BATA VIOLATION A/R	
1520-1	Violation A/R (BATA) - Toll	
1520-2	Violation A/R (BATA) - Penalty	
1520-3	Violation A/R (BATA) - NSF	
1520-4	Violation A/R (BATA) - DMV Fee	
1520-5	A/R Video Toll Invoice (VTI) - BATA	
1522-0	GGB VIOLATION A/R	
1522-1	Violation A/R (GGB) - Toll	
1522-2	Violation A/R (GGB) - Penalty	
1522-3	Violation A/R (GGB) - NSF	
1522-4	Violation A/R (GGB) - DMV Fee	
1522-5	A/R Video Toll Invoice (VTI) - GGB	
1523-0	Accounts Receivable - Retail Tag	
1523-1	Accounts Receivable - Retail Tag Sales	
1523-2		
1523-3		
1525-1	Due from BATA	
1525-2	Due from BATA - Violation Overpayment	
1525-3	Due from GGB - Violation Overpayment	
1530-1	Provision for Violation A/R (BATA) Toll	
1530-2	Provision for Violation A/R (BATA) Penalty	
1530-3	Provision for Violation A/R (BATA) NSF	
1530-4	Provision for Violation A/R (BATA) DMV Fee	
1530-5	Provision for A/R Video Toll Invoice (VTI) - BATA	
1532-1	Provision for Violation A/R (GGBD) Toll	
1532-2	Provision for Violation A/R (GGBD) Penalty	

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1532-3	Provision for Violation A/R (GGBD) NSF	
1532-4	Provision for Violation A/R (GGBD) DMV Fee	
1532-5	Provision for A/R Video Toll Invoice (VTI) - GGB	
1540-0	Accounts Receivable from Away agencies	
1540-1	Accounts Receivable from TCA	
1540-2	Accounts Receivable from SR91	
1540-3	Accounts Receivable from SNDG	
1540-5	Accounts Receivable from SBX	
1540-6	Accounts Receivable from CDV	
2025-0	Accounts Payable to Away agencies	
2025-1	Accounts Payable to TCA	
2025-2	Accounts Payable to SR91	
2025-3	Accounts Payable to SNDG	
2025-4	Accounts Payable to ATCAS (Hybrid)	
2025-5	Accounts Payable to SBX	
2025-6	Due to SFO	
2025-7	Accounts Payable to CDV	
2025-8	Accounts Payable to VT Customers - BATA	
2025-9	Accounts Payable to VT Customers - GGB	
2026-0	DUE TO HOME AGENCY	
2026-1	Due to Home Agency - GGB	
2026-2	Due to Home Agency - BATA	
2026-3	Due to Home Agency - ACCMA	
2026-4	Due to Home Agency - VTA	
2050-0	PREPAID TOLL	
2055-0	TAG DEPOSITS	
3110-0	FUND BALANCE CLOSEOUT	
4525-0	VIOLATION OVERPAYMENT	
4526-0	VIOLATION OVERPAYMENT - Paid at DMV	
4550-0	REVENUE	
4550-1	Revenue -Toll-BATA	
4550-2	Revenue - Toll GGB	
4550-3	Revenue - Tag Fees (Lost/Stolen Fees)	
4550-4	Revenue - NSF Fees	
4550-5	Revenue - Statement Fees	
4550-6	Revenue - Toll ACCMA	
4550-7	Revenue - Violation Toll (BATA)	
4550-8	Revenue - Violation Penalty (BATA)	
4550-9	Revenue - Violation NSF Fee (BATA)	
4550-10	Revenue - Violation Toll (GGB)	
4550-11	Revenue - Violation Penalty (GGB)	
4550-12	Revenue - Violation NSF Fee (GGB)	
4550-13	Revenue - Violation DMV Fee (GGB)	
4550-14	Revenue - Violation DMV Fee (BATA)	
4550-15	Revenue - Video Toll - Toll (BATA)	
4550-16	Revenue - Video Toll - Processing Fees BATA	
4550-17	Revenue - Video Toll Invoice (VTI) - Toll BATA	

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4550-18	Revenue - Video Toll Invoice (VTI) - Fees BATA	
4550-19	Revenue - Video Toll - Toll (GGB)	
4550-20	Revenue - Video Toll Invoice (VTI) - Toll GGB	
4550-21	Revenue - Video Toll Invoice (VTI) - Fees GGB	
4550-22	Revenue - Toll VTA	
5752-0	EXPENSE-GUARANTEE TOLL	
5752-1	Expense - Guaranteed Toll to TCA	
5752-2	Expense - Guaranteed Toll to SR91	
5752-3	Expense - Guaranteed Toll to SNDG	
5752-4	Expense - Guaranteed Toll to HYBD	
5752-5	Expense - Guaranteed Toll to SBX	
5752-6	Expense - Guaranteed Toll to CDV	
5753-0	EXPENSE-ACCOUNT ADJUSTMENTS	
5770-0	Write-off of negative balance accounts	
5771-0	WRITE-OFF VIOLATION A/R - BATA	
5771-1	Write-off of Violation A/R to Collection BATA	
5771-2	Transfer out to Collection BATA	
5772-0	WRITE-OFF VIOLATION A/R - GGB	
5772-1	Write-off of Violation A/R to Collection BATA	
5772-2	Transfer out to Collection BATA	
8936-0	OPERATING TRANSFER OUT	
8936-1	GGB	
8936-2	BATA	
8936-3	ACCMA	
8936-4	VTA	