







I have reviewed the above and related attachments and concur with the information provided herein.

\_\_\_\_\_  
Chief Accountant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief Financial Officer

\_\_\_\_\_  
Date

## Restricted Comptroller Objects (D10)

Certain comptroller objects (D10s) are designated for a specific purpose. Agencies can use the DAFR9670 v. 06 weekly bucket, by agency at the D23 level, to monitor comptroller object balances that need to be reclassified.

<u>Object</u>	<u>Description</u>	<u>Purpose</u>
1970	Proceeds from refunding bond issues	Debt Service
1980	Proceeds from bond sale	Agencies with Bonding Activity
2001	Equity trsf from other	OFM must approve
2010	Operating trsf from PG	Component unit use only
2800	Cumulative effect of accounting change	OFM use only
2850	Restatement of Beginning Fund Balance	OFM use only
6166	VTS Maintenance Expense	VTS use only
6345	Revenue sharing	Treasury use only
6635	Bond interest expense	Debt service funds only
6640	Bond paying agent fees	Debt service funds only
6645	PMT of refunded bond escrow agent	Debt service funds only
6705	Bond prin. retirement	Debt service funds only
6715	Capital lease payments	OFM use only
6720	Capital lease payments	OFM use only
6725	Capital lease payments	OFM use only
6735	Capital lease acquisitions	OFM use only
6800	Cumulative effect of accounting change	OFM use only
6850	Restatement of Beginning Fund Balance	OFM use only
6855	Tax expenditures	Treasury use only
6920	Equity trsf to other funds	OFM must approve
6922	Equity trsf to component units	OFM must approve
8006	Revenue sharing – Headlee	Treasury use only

The following comptroller objects should only be used when/if the State reimbursement rate exceeds the Federal reimbursement rate.

4811	Std Mileage - Nontaxable Portion of Taxable - In State
4812	Std Mileage - Taxable Portion - In State
4816	Prem Mileage - Taxable - In State
4817	Prem Mileage - Nontaxable Portion of Taxable - In State
4866	Std Mileage - Nontaxable Portion of Taxable - Out of State
4867	Std Mileage - Taxable Portion - Out of State
4871	Prem Mileage - Taxable - Out of State
4872	Prem Mileage - Nontaxable Portion of Taxable - Out of State

<b>Checklist Step</b>	<b>Report ID</b>	<b>Bucket</b>	<b>Version @ @ D23</b>	<b>Version @ D22</b>	<b>Version @ D68 Aggregate</b>	<b>Version @ D68 By Agency</b>	<b>Version @ Other Sort</b>
A1	DAFR6821	Daily					01 (by agency)
A2	DAFR8920	000 GAH Daily		07			
A3	DAFR6350	000 GAH Weekly		02			
A4	DAFR3051	Control					01 (by agency)
A5	DAFR3801	Control					01 (by bank ID)
B1, B2, B3, C1	DAFR8920	000 GAH Daily	01	02			
B4	R*STARS 60 Screen	N/A					
B5	DAFR7880	000 GAH Monthly	11				
B5	DAFR7820	Monthly	10				
C2	DAFR6350	000 GAH Weekly		21			
C3, C4, C6, C7, D3	DAFR9670	Weekly	06		05	07	
D3	DAFR9670 (PY)	Daily	02		01	03	
C4	DAFR6380	000 GAH Weekly			02		
C5	DAFR6350	000 GAH Daily		25			
D4	DAFR8590 (Gov only, PY)	Daily			01	02	
D4	DAFR8600 (Prop only, PY)	Daily			01	02	
D4	DAFR8590 (Gov only, CY)	Weekly			05	06	
D4	DAFR8600 (Prop only, CY)	Weekly			05	06	
D5	R*STARS 89 Screen	N/A					
D6	DAFR6350	000 GAH Weekly		02			
D6	DAFR6710	000 GAH Weekly		50			
D6	DAFR6400	000 GAH Weekly		06			

To access the Year End Closing Guide please visit the following web site:

[http://intra.state.mi.us/dmb/ofm/reports/year\\_end/year\\_end.htm](http://intra.state.mi.us/dmb/ofm/reports/year_end/year_end.htm)

The requester ID for each report is "000 GAH (version #)" except for the DAFR3801, which is a control report, and is listed as "000 (version #)".

Agencies should review the respective reports at all applicable levels: the Fund (D23), Appropriated Fund (D22), and GAAP Subfund (D68) levels.