

FAQ

1. What is OpenBooks.az.gov?

OpenBooks.az.gov is the State of Arizona's official transparency web site, created by Arizona Revised Statute (ARS) § 41-725. It is a searchable, user-friendly public site that serves as a single point of reference for citizens to view information about the financial activities of the State.

2. What information can I find on OpenBooks.az.gov?

The State of Arizona uses a centralized, automated accounting system, the Arizona Financial Information System (AFIS). AFIS is the State's principal accounting system and is utilized by most State organizations as their primary accounting system. This web site has financial information from AFIS from fiscal year 2009 to current.

Arizona State University, Northern Arizona University, and University of Arizona process summary level information on AFIS related to State funding, as well as collections of tuition and fees. Detailed revenue and expenditure transactions are maintained in their separate internal accounting systems. The Arizona Power Authority and Public Safety Personnel Retirement System maintain financial data in separate internal accounting systems with no information posted to the AFIS.

This web site also includes links to useful resources for information about the State of Arizona.

3. How are salary transactions displayed on OpenBooks?

Salary transactions are processed in the State's Payroll/Human Resources system, Human Resource Information Solution (HRIS). The detailed transactions processed in HRIS are aggregated by agency, cost account and expense category before being interfaced to and recorded in the Arizona Financial Information System (AFIS).

4. What do the acronyms in the fund names stand for?

Definitions of the acronyms most commonly used in fund names appear in the table below:

AFIS	Arizona Financial Information System
ARRA	American Recovery and Reinvestment Act of 2009
ARRF	Anti-Racketeering Revolving Fund
CAWCD	Central Arizona Water Conservation District
CCDF	Child Care and Development Fund
CERF	Collection Enforcement Revolving Fund
CFRF	Consumer Fraud Revolving Fund
CJEF	Criminal Justice Enhancement Fund
COP	Certificate of Participation
GAN	Grant Anticipation Note

HITF	Health Insurance Trust Fund
HURF	Highway-User Revenue Fund
JCEF	Judicial Collection Enhancement Fund
LCF	Land Conservation Fund
LGIP	Local Government Investment Pool
LTAF	Local Transportation Assistance Fund
PLTO	Privatized Lease to Own
RARF	Regional Area Road Fund
TANF	Temporary Assistance for Needy Families
TWN	Treasurer Warrant Note
VLT	Vehicle License Tax
WBF	Water Banking Fund
WQARF	Water Quality Assurance Revolving Fund

5. How often is OpenBooks.az.gov updated?

OpenBooks.az.gov is updated monthly with the financial information from the previous month.

6. How do I search for information on this web site?

Begin by selecting search criteria from the drop down boxes in the “Get Started” section on the upper right side of the home page. Use the “Level” drop down box and click “Apply” button to filter the Entity drop down list. Select an Entity from the drop down list to connect to the transparency data.

From there, click on specific information to drill down and see the detail. You can do this by clicking directly on the charts, selecting an option from the drop down box (top left corner) “Broken Down By” or clicking the “Filters” on the left hand column and setting criteria.

To return to the homepage, click the AZ Open Books tab at the top of the page.

7. How do I download information?

In the top left corner you will see “Download”. By clicking on that link you will have the option to export current view data, all fiscal years or individual full fiscal years.

8. Who is responsible for the accuracy of the financial information displayed on this site?

The State of Arizona organization processing the information is responsible for its accuracy. The General Accounting Office (GAO) is responsible for compiling and listing the information. Individual entities are responsible for their own data.

9. Who do I contact if I have questions or want more information about the information displayed on OpenBooks.az.gov?

To make an inquiry or to provide feedback, please contact the General Accounting Office at OpenBooks@azdoa.gov.

10. Why is the Payee/Vendor/Customer sometimes displayed as “N/A” or “Name Redacted”?

If a transaction was processed without a Vendor/Payee/Customer name in the AFIS, it will be displayed as “N/A”. For confidential transactions, names of Vendors/Payees/Customers will be displayed as “Name Redacted”.

11. What is fund accounting?

Fund accounting is used by non-profit organizations and governments to emphasize accountability rather than profitability. A fund is a self-balancing set of accounts, segregated for specific purposes in accordance with laws and regulations or special restrictions and limitations.

12. What is basis of accounting?

Basis of accounting is the method used for recognizing revenues and expenses. *Cash basis* accounting recognizes revenues and expenditures when paid. *Accrual basis* accounting recognizes revenues when earned and expenses when incurred. *Modified Accrual* basis accounting recognizes revenue when it is measurable and available and expenditures when incurred.

Bases of accounting for Arizona OpenBooks and State of Arizona financial statements:

	Cash Basis	Accrual Basis	Modified Accrual Basis
Arizona OpenBooks	❖X		
The Annual Financial Report (AFR)	❖X		
The Comprehensive Annual Financial Report (CAFR)			
Government-wide Financial Statements		❖X	
Fund Financial Statements-Governmental Funds			❖X
Fund Financial Statements-Proprietary Funds		❖X	
Fund Financial Statements-Fiduciary Funds		❖X	