

**SAM – PURPOSE AND NATURE OF
GENERAL LEDGER ACCOUNTS-ASSETS**

CURRENT LIABILITIES

7630

(Revised 06/05)

ACCOUNT NO. 3000, Accounts Payable

A summary account of accounts payable used for financial reporting purposes (Accounts 3010 through 3050).

ACCOUNT NO. 3010, Accounts Payable

Shows the amount due to private persons or organizations for all outstanding obligations (for goods and services received) for which claims have not been filed with the State Controller's Office. It also shows amounts retained on progress payments for any contractual agreement requiring retention amounts.

Amounts payable to other funds/appropriations or other governments are included in Due to Other Funds (Accounts 3110 through 3120) or Due to Other Governments (Accounts 3210 through 3290).

ACCOUNT NO. 3020, Claims Filed

Shows claims that have been filed with the State Controller's Office. The balance of this account is increased when claims are filed and is reduced when Notices of Claims Paid, Form CD-102, are issued by the State Controller's Office.

ACCOUNT NO. 3021, Claims-in-Process

Shows pending claims which have not been filed as claim schedules. This account is to be used by CALSTARS agencies and is further described in CALSTARS Procedures Manual.

ACCOUNT NO. 3030, Compensation Benefits Payable

Shows compensation benefits payable.

ACCOUNT NO. 3040, Notes Payable

Shows the current portion of long-term notes payable. The noncurrent portion of long-term notes is shown in Account No. 4300, Notes Payable.

ACCOUNT NO. 3050, Bonds Payable

Shows the current portion of long-term bonds payable. The noncurrent portion of long-term bonds is shown in Account No. 4400, Bonds Payable.

ACCOUNT NO. 3100, Due to Other Funds or Appropriations

A summary account of payables due to and prepayments from other funds or appropriations used for financial reporting purposes (Accounts 3110 through 3120).

ACCOUNT NO. 3110, Due to Other Funds or Appropriations

This is a summary account for amounts due to other funds or appropriations (Account 3114, Due to Other Funds and Account 3115, Due to Other Appropriations). It is used for financial reporting purposes. Amounts recorded in these accounts are payables for:

1. All outstanding obligations to other funds or appropriations for goods and services received,
2. The liability of payer funds for transactions between funds or appropriations, and
3. The current payable portion of long-term loans.

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**SAM—PURPOSE AND NATURE OF GENERAL LEDGER
ACCOUNT**

(Continued)

CURRENT LIABILITIES

7630 (Cont. 1)

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Agencies will keep a separate subsidiary account which shows the amount due to each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be within the 3110 series plus a suffix consisting of a decimal point and the Uniform Codes Manual (UCM) code number of the fund. (For example: 3110.001 Due to General Fund, 3114.0001, Due to General Fund, 3115.0001, Due to General Fund.)

At year-end it includes accruals of amounts due in addition to those recorded during the year. The noncurrent portion of loans is shown in Account Nos. 4000 through 4050, Advances and Loans Payable.

ACCOUNT NO. 3120, Prepayments from Other Funds or Appropriations

Shows prepayments from other funds or appropriations for services requested.

Agencies will keep a separate subsidiary account of the advances from other funds or appropriations. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 3120 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 3120.0001, Prepayments From General Fund.)

ACCOUNT NO. 3130, State Income Tax Withheld

Shows amounts withheld for state income tax.

ACCOUNT NO. 3200, Due to Other Governments

A summary account of intergovernmental payables used for financial reporting purposes (Accounts 3210 through 3290).

ACCOUNT NO. 3210, Due to Federal Government

Shows the amount due to the federal government as reimbursements for goods and services provided and other current obligations.

ACCOUNT NO. 3215, Federal Income Tax Withheld

Show amounts withheld for federal income tax.

ACCOUNT NO. 3220, Due to Local Government

Shows the amount due to local governments as reimbursements for goods and services provided and other current obligations.

ACCOUNT NO. 3230, Liability for Local Sales Tax Collections

Shows the liability to local governments for sales tax collections made by the State Board of Equalization.

ACCOUNT NO. 3290, Due to Other Governmental Entities

Shows the amount due to other governmental entities under various legal and contractual provisions.

ACCOUNT NO. 3300, Accrued Interest and Dividends Payable

A summary account of accrued interest and dividends payable used for financial reporting purposes (Accounts 3310 through 3320).

ACCOUNT NO. 3310, Accrued Interest Payable

Shows the interest accrued to date on outstanding bonds or similar obligations of the state.

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**SAM—PURPOSE AND NATURE OF GENERAL LEDGER
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CURRENT LIABILITIES

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ACCOUNT NO. 3320, Dividends Payable

Shows dividends declared by agencies which represent a refund to insurance policy holders.

ACCOUNT NO. 3400, Advance Collections

A summary account of advance collections used for financial reporting purposes (Accounts 3410 through 3430).

ACCOUNT NO. 3410, Revenue Collected in Advance

Shows revenue collected but not yet earned.

ACCOUNT NO. 3420, Reimbursements Collected in Advance

Shows reimbursements collected but not yet earned.

ACCOUNT NO. 3430, Operating Revenue Collected in Advance

Shows operating revenue collected but not yet earned.

ACCOUNT NO. 3500, Liabilities for Deposits

A summary account of liabilities used for financial reporting purposes (Accounts 3510 through 3520).

ACCOUNT NO. 3510, Deposits

Shows the liabilities for cash or other property held in trust for depositors, which includes guaranty deposits. Special trusts, unclaimed checks and deposits, and unexpended federal receipts are included in Account No. 5530, Fund Balance—Unappropriated.

ACCOUNT NO. 3520, Project Deposits

Shows the liability of the Architecture Revolving Fund, State Highway Account, State Transportation Fund and Water Resources Revolving Fund for advance payments from other funds for specific projects.

ACCOUNT NO. 3600, Loans Payable

A summary account of loans payable.

ACCOUNT NO. 3610, PMIA Loans Payable

Shows amounts borrowed from the Pooled Money Investment Account for state bond programs.

ACCOUNT NO. 3690, Other

Shows amounts borrowed from other sources.

ACCOUNT NO. 3700, Other Current Liabilities

A summary account of other current liabilities used for financial reporting purposes (Accounts 3710 through 3790).

ACCOUNT NO. 3710, Cash Overages

Shows cash overages not yet refunded to payors or applied as revenue.

ACCOUNT NO. 3720, Unapplied Remittances

Shows remittances to the State Treasury not yet applied to operating revenue nor identified as overpayments.

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**SAM—PURPOSE AND NATURE OF GENERAL LEDGER
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(Continued)

CURRENT LIABILITIES

7630 (Cont. 3)

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ACCOUNT NO. 3730, Uncleared Collections

Shows collections which must be reviewed to determine whether they are to be accepted for a fund in the State Treasury or refunded to payers. This account also contains fees which are not earned until a permit, license, or other document is issued.

ACCOUNT NO. 3740, Overpayments Refundable to Employers

Shows the liability for refunds to employers.

ACCOUNT NO. 3750, Unapportioned Taxes

Shows apportionments due other funds or local governments.

ACCOUNT NO. 3760, Accrued Leave Time

Shows the liability for vacation and compensating time off earned but not taken. It is used in funds that accrue vacation and compensating time off when earned or at the end of the fiscal year.

ACCOUNT NO. 3790, Other Current Liabilities

Shows current liabilities not otherwise classified.