

SAM – GENERAL LEDGER ACCOUNTS

SOURCES OF FINANCIAL RESOURCES

7660

(Revised 3/87)

ACCOUNT NO. 8000, Revenue or Operating Revenue

A summary account which shows revenue or operating revenue collected or accrued for the current fiscal year (Account 8010 through 8090). At year-end it includes revenues collected or accrued for it by other funds. It does not include revenues collected in advance for subsequent fiscal years or revenue collected for other funds. The following accounts within the 8000 series classify revenues by source. Agencies may use supplemental accounting techniques to record the details which must be reported while maintaining the general ledger itself at the 8000 account level. For example, the general ledger may include only the summary account balance (Account No. 8000). Detailed revenue source data could be maintained on supplemental records.

ACCOUNT NO. 8010, Revenue from Taxes

A summary account which shows revenue from taxes (Accounts 8011 and 8012).

ACCOUNT NO. 8011, Major Taxes and Licenses

Shows the revenue from the specific taxes and licenses itemized in the Revenue Section of the Uniform Codes Manual (UCM), Receipt Codes 11XXXX.

ACCOUNT NO. 8012, Regulatory Taxes, Licenses, Fees, and Penalties

Shows the revenue from the specific taxes, licenses, fees, and penalties itemized in the Revenue Section of the UCM, Receipt Codes 12XXXX.

ACCOUNT NO. 8020, Federal Grants and Contracts

Shows revenue received by the State directly from the Federal government. These revenues are classified according to the Catalog of Federal Domestic Assistance structure and are recorded with UCM Receipts code 4XXXXX. See UCM Receipts From Federal Government Section for specifics.

ACCOUNT NO. 8030, Revenue from Local Agencies

Shows the revenue from Local Agencies as specified in the UCM Revenue Section, Receipts code 13XXXX/

ACCOUNT NO. 8040, Revenue from Services to the Public

Shows the revenue from services to the public as specified in the UCM Revenue Section, Receipts code 14XXXX or Operating Income Section Receipts codes 211XXX and 212XXX.

ACCOUNT NO. 8050, Revenue from Use of Property/Money and Natural Resources

Shows the revenue from the use of property, money and natural resources specified in the UCM Revenue Section, Receipts code 15XXXX or Operating Income Section, Receipts code 213XXX.

ACCOUNT NO. 8060, Revenue from Investments and Loans

A summary account which shows the income from investments and loans (Accounts 8061 and 8063) described in UCM Operating Income Section Receipt code 215XXX.

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(Continued)

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7660 (Cont. 1)

ACCOUNT NO. 8061, Interest Revenue

A division of Account 8060.

ACCOUNT NO. 8063, Gain or Loss (DR) on Sale and Call of Securities

A division of Account 8060.

ACCOUNT NO. 8070, Revenue from Contributions to Fiduciary Funds

A summary account which shows the income from contributions (Accounts 8071 through 8073) described in UCM Operating Income Section, Receipt Code 221XXX. (Fiduciary Fund Group).

ACCOUNT NO. 8071, Employer Contributions to Retirement Funds

A division of Account 8070.

ACCOUNT NO. 8072, Employee Contributions to Retirement Funds

A division of Account 8070.

ACCOUNT NO. 8073, Other Contributions to Trust and Agency Funds

A division of Account 8070.

ACCOUNT NO. 8090, Other Revenue or Operating Revenue

Shows all other revenue as defined in the UCM Revenue Section, Receipt Code 16XXXX; Operating Income Section, Receipt Codes 216XXX, 217XXX and 299XXX; and Other Section, Receipt Code 5XXXXXX.

ACCOUNT NO. 8100, Reimbursements

A summary account of intra-state and external reimbursements (Accounts 8110 and 8120) used for financial reporting purposes.

ACCOUNT NO. 8110, Intra-State Reimbursements

Shows reimbursements collected or accrued for goods or services furnished to other State agencies for the current fiscal year. Unlike expenditure abatements which are credited to appropriations, reimbursements are accounted separately. Reimbursements may not be expended unless appropriated or allocated for agency use.

ACCOUNT NO. 8120, External Reimbursements

Shows reimbursements collected or accrued for goods or services furnished to other persons or organizations external to State government for the current fiscal year. Unlike expenditure abatements which are credited to appropriations, reimbursements are accounted separately. Reimbursements may not be expended unless appropriated or allotted for agency use.