

## SAM – GENERAL LEDGER ACCOUNTS

### USES OF FINANCIAL RESOURCES

7670

(Revised 3/87)

#### ACCOUNT NO. 9000, Appropriation Expenditures or Operating Expenditures and Expenses

A summary account which shows expenditures of governmental funds and expenses of proprietary funds (Accounts 9010 through 9090). For governmental funds, expenditures are chargeable to appropriations and executive orders available for expenditure during the fiscal year. For propriety funds, operating expenses relate directly to the fund's primary service activities. These funds are accounted on an expense rather than expenditure basis.

The following 9000 series accounts are used to classify expenditures and expenses by character, category, and object. Agencies may use subsidiary accounting techniques to report the detail category and object classifications while maintaining the general ledge itself at the 9000 account level. For example, the general ledger may include only summary account balance (Account No. 9000). A supplemental report of category and object expenditures can be produced to fulfill other reporting requirements.

#### ACCOUNT NO. 9010, State Operations

A summary account which shows the expenditure categories of personal services, operating expenses and equipment, and special items of expense (Account 9011 through 9013). State operations reflects the costs of activities conducted at the State level to benefit the current fiscal period. Exceptions to this fiscal year matching are (1) the inclusion of debt service costs which presumably benefit prior fiscal periods as well as current and future periods; and (2) the use of support categories for costs associated with capital outlay appropriations.

#### ACCOUNT NO. 9011, Personal Services

The category of Personal Services includes payments for salaries, wages, and staff benefits. Included also are merit suggestions awards and retroactive pay adjustments. Excluded from Personal Services are salaries paid under contract and payments for health and welfare benefits for prevailing rate employees as authorized by Government Code Section 18853.5.

#### ACCOUNT NO. 9012, Operating Expenses and Equipment

This category broadly includes expenditures for goods and/or services except for Personal Services and expenditures designated as "Special Items of Expense."

#### ACCOUNT NO. 9013, Special Items of Expense

Special Items of Expense are those large expenditures or special purpose expenditures that normally require a separate appropriation, present a clearer fiscal picture if reported separately, or do not conform easily to the uniform expenditure objects.

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#### ACCOUNT NO. 9020, Local Assistance

A summary account which shows resources provided to counties, cities, special districts, etc. (Accounts 9021 through 9023). Typically, these resources are used to maintain, enhance, or implement objectives or goals of a particular program, element, component, or task. Also included are reimbursements for legislative and executive mandated program increases.

#### ACCOUNT NO. 9021, Local Mandated Programs

Reimbursement of costs for legislative or executive mandated programs at the local level. Also includes reimbursements for local administrative costs when the local entity is not the primary recipient.

#### ACCOUNT NO. 9022, Loans

Funding made available to primary recipient for particular purpose which creates a repayment liability for the recipient.

#### ACCOUNT NO. 9023, Other Local Assistance

Funding made available to a primary recipient for a particular purpose which creates no repayment liability for the recipient.

#### ACCOUNT NO. 9030, Capital Outlay

This account includes purchase of:

1. Land and related costs, including court costs, condemnation costs, legal fees, title fees, etc.
2. Construction projects, including preliminary plans and working drawings. Construction projects include new construction, alteration, or extension or betterment of existing structures.
3. Equipment related to a construction project regardless of costs or timing.
4. Minor capital outlay projects which consists of construction or equipment projects whose estimated cost is \$100,000 or less

For additional information regarding Capital Outlay, see SAM Sections 1303, 1450–1460, 6103, 8343, and 8363.

#### ACCOUNT NO. 9040, Retirement Outlay

A summary account which shows benefit expenditures and contribution refunds (Accounts 9041 and 9042). The account is used by retirement funds (Fiduciary Funds Group) and accounted separately due to materiality.

#### ACCOUNT NO. 9041, Benefit Expenditures

Shows payments made to system members who have retired from active service or to their survivors.

#### ACCOUNT NO. 9042, Contribution Refunds

Shows contributions returned to persons who have withdrawn from the system and have requested the return of their equity in the system.

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ACCOUNT NO. 9050, Federal Flow Through Money

Shows federal funding passed to a subrecipient where the State agency is the recipient of federal funds.

ACCOUNT NO. 9060, Taxes Collected for Local Government

Shows taxes collected by the State for Local Governments.

ACCOUNT NO. 9090, Other Trust and Agency Expenditures

Shows Trust and Agency uses of financial resources not otherwise classified.