

## **SAM – STATE CONTROLLER’S ACCOUNTS**

### **GROUPING OF LEDGER ACCOUNTS**

**8812**

(Revised 3/1974)

The fund ledger is divided into several groups. The major grouping is between Governmental Cost Funds and Non-Governmental Cost Funds. These in turn are grouped by type of fund as follows:

1. Governmental Cost Funds
  - a. General Fund
  - b. Transportation Funds
  - c. Feeder Funds
  - d. Other Governmental Cost Funds
2. Non-Governmental Cost Funds
  - a. Public Service Enterprise Funds
  - b. Working Capital and Revolving Funds
  - c. Bond Funds
  - d. Retirement Funds
  - e. Trust and Agency Funds–Federal
  - f. Trust and Agency Funds–Other