

## **SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS**

### **FUND EQUITY**

**7640**

(Revised 09/10)

ACCOUNT NO. 5100, Capital Contributions

A summary account of capital contributed to funds used for financial reporting purposes (Accounts 5110 through 5190).

ACCOUNT NO. 5110, Contributions in Aid to Construction

Shows permanent fund capital contributed to funds in Aid to Construction.

ACCOUNT NO. 5120, Contributions by Federal Grants

Shows permanent fund capital contributed to funds by federal grants.

ACCOUNT NO. 5130, Contributions by State Grants

Shows permanent fund capital contributed to funds by state grants.

ACCOUNT NO. 5190, Other Contributions

Shows permanent fund capital contributed to funds not otherwise classified. It includes permanent working capital advanced by other funds without a requirement that the advance be repaid.

ACCOUNT NO. 5200, Investment in Capital Assets

An account that shows the state's investment in capital assets. It is used by funds that accounts for assets on an "expenditure" basis.

Agencies will keep a separate subsidiary accounts which show the fund source of the asset acquisition. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 5200 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 5200.0001, Investment in Capital Assets—General Fund).

ACCOUNT NO. 5300, Reservations of Fund Balance—Unavailable for Appropriation

A summary account of fund balance reserves used for financial reporting purposes (Accounts 5330 through 5391).

(Continued)

## **SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS**

(Continued)

### **FUND EQUITY**

(Revised 09/10)

**7640** (Cont. 1)

ACCOUNT NO. 5330, Reserve for Prepaid Items

This account is used to segregate a portion of fund balance to show that prepaid items do not represent available spending resources even though they are a component of net current assets.

ACCOUNT NO. 5340, Reserve for Advances

This account is used to segregate a portion of fund balance to show that the noncurrent portion of long term repayable advances to other funds do not represent available spending resources because they are not current assets.

ACCOUNT NO. 5350, Reserve for Encumbrances

This account is used to segregate a portion of fund balance for expected expenditures.

ACCOUNT NO. 5370, Reserve for Interfund Loans Receivable

This account is used to segregate a portion of fund balance equal to noncurrent portions of long-term interfund loans receivable.

ACCOUNT NO. 5380, Reserve for Noncurrent Loans Receivable

This account is used to segregate a portion of fund balance equal to noncurrent portions of long-term loans receivable.

ACCOUNT NO. 5390, Other Reserves

Shows fund balance reserve not otherwise classified. It is used as a reserve for Account No. 2730, Deposits in Condemnation Proceedings.

ACCOUNT NO. 5391, Fund Balance – Reserve for Proposition 98

(CONTROLLER'S USE, ONLY)

(Continued)

## **SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS**

(Continued)

### **FUND EQUITY**

**7640** (Cont. 2)

(Revised 09/10)

ACCOUNT NO. 5400, Reservations of Retained Earnings

A summary account of reservation of retained earnings used for financial reporting purposes (Accounts 5410 through 5420).

ACCOUNT NO. 5410, Reserve for Bond Retirement

Shows the reserves for debt service. When reserves for principal, reserves for interest, and other reserves are required to be kept separately, a separate account within the 5410 series should be established.

ACCOUNT NO. 5420, Reserve for System Improvements

Shows retained earnings reserved for system improvements in accordance with the terms of a revenue bond indenture.

ACCOUNT NO. 5500, Fund Balance or Retained Earnings

A summary account of fund balance or retained earnings used for financial reporting purposes (Accounts 5510 through 5570).

ACCOUNT NO. 5510, Fund Balance Appropriated

This account shows fund balance which has been appropriated for expenditure in the annual budget.

ACCOUNT NO. 5520, Fund Balance—Continuing Appropriations

Shows fund balance which is continuously appropriated for expenditure.

ACCOUNT NO. 5530, Fund Balance—Unappropriated

Shows fund balance of fund which is available for appropriation. Agencies recording transactions for the General Fund or other funds not accounted entirely by one agency will use Account No. 5570, Fund Balance—Clearing Account.

(Continued)

## **SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS**

(Continued)

### **FUND EQUITY**

(Revised 09/10)

**7640** (Cont. 3)

ACCOUNT NO. 5540, Retained Earnings

Shows the accumulated earnings of funds.

ACCOUNT NO. 5570, Funds Balance—Clearing Account

Shows each agencies shared equity (net assets or liabilities) of particular funds in the State Treasury not accounted entirely by one agency. This account is not used during the fiscal year. At the end of the fiscal year the balance (the net agency remittances to or disbursements from the particular funds in the State Treasury) of Account No. 1140, Cash in State Treasury is transferred to this account. Revenue and expenditure accounts are closed to this account.