

## SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

### OTHER FINANCIAL SOURCES/USES

7680

(Revised 12/10)

#### ACCOUNT NO. 9800, Financing Sources/Uses

A summary account of other financing sources and uses (Accounts 9810 through 9894) used for financial reporting purposes.

#### ACCOUNT NO. 9810, Operating Transfers

A summary account of net operating transfers (Accounts 9811 and 9812) used for financial reporting purposes.

#### ACCOUNT NO. 9811, Operating Transfers In

Shows the amount transferred and/or receivable from other funds of (1) receipts and/or accruals from other funds that are accounted as revenues of the transferor fund, (2) amounts to be disbursed immediately by the transferee fund; i.e., where the transferee fund is an intermediary for convenience in disbursing operations, (3) amounts to be disbursed where the fund of final disbursement is not a Governmental fund, such as the State Payroll Revolving fund, and (4) surplus; i.e., amounts that represent neither specific revenues of the transferor fund nor transfers to allow specific expenditures by the transferee fund. The fund number is required at the subsidiary level, with the fund name identified in the account title (for example, 9811.0001 General Fund). Departments will keep a separate subsidiary account showing the amount transferred and/or receivable from each fund.

#### ACCOUNT NO. 9812, Operating Transfers Out

Shows the amount transferred and/or payable to other funds of (1) revenue collected and/or accrued for other funds, (2) amounts that are revenue for the collecting fund, (3) amounts to be disbursed by the transferee fund where the transferee fund holds the amounts for some time and is not just an intermediary for convenience in disbursing operations, and (4) surplus; i.e., amounts that represent neither specific revenues of the transferor fund nor transfers to allow specific expenditures by the transferee fund. The fund number is required at the subsidiary level, with the fund name identified in the account title (for example, 9812.0001 General Fund). Departments will keep a separate subsidiary account showing the amount transferred and/or payable to each fund.

#### ACCOUNT NO. 9820, Interest on Interfund Loans

A summary account of interest on interfund loans (Accounts 9821 and 9822) used for financial reporting purposes.

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

(Continued)

### **OTHER FINANCIAL SOURCES/USES**

**7680** (Cont. 1)

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#### ACCOUNT NO. 9821, Interfund Interest Revenue

Shows interest collected and/or accrued on interfund building and construction loans or other loans between state funds.

#### ACCOUNT NO. 9822, Interfund Interest Expense

Shows interest expense on interfund building and construction loans and other loans between state departments.

#### ACCOUNT NO. 9830, Other Sources

A summary account of other financing sources (Accounts 9831, 9832, and 9839) used for financial reporting purposes.

#### ACCOUNT NO. 9831, Proceeds of General Obligation Bonds

Shows the sale receipts of General Obligation Bonds by the state departments responsible for account for the Bond Fund.

#### ACCOUNT NO. 9832, Receipt of Loan Principal Payments

Shows the receipt of outstanding loan principal owed to the state departments responsible for administrating a specific loan program.

#### ACCOUNT NO. 9839, Other Financial Sources

Shows sale proceeds from all bonds other than General Obligations Bonds and other miscellaneous financial sources.

#### ACCOUNT NO. 9840, Other Uses

A summary account of other financing uses (Account 9841 through 9843) used for financial reporting purposes.

#### ACCOUNT NO. 9841, Interest on Bonds

Shows the payments for bonded debt interest expense.

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

(Continued)

### **OTHER FINANCIAL SOURCES/USES**

**7680** (Cont. 2)

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ACCOUNT NO. 9842, Principal on Bonds

Shows the repayment of bonded debt principal expense.

ACCOUNT NO. 9843, Paying Agents' Fees

Shows bonded debt retirement expenses incurred by an agent of the state acting as a financial intermediary.

ACCOUNT NO. 9844, Loan Principal Disbursements

Shows the payment or disbursement of loan principal by a state department to another state department, local government, private individual, or company. The loan is expected to be repaid at some future date.

ACCOUNT NO. 9890, Prior Year Adjustments

A summary account to show the prior year adjustment (Accounts 9891 through 9894) used for financial reporting purposes.

ACCOUNT NO. 9891, Refunds to Reverted Appropriations

Shows the abatements and reimbursements credited to reverted appropriations, and the abatements and reimbursements remitted as such to the State Treasurer but not ordered into the State Treasury until after reversion of the appropriation to which they apply.

ACCOUNT NO. 9892, Prior Year Revenue Adjustments

Shows the net difference between the amount of revenue accrued and reported at year end and the actual revenue collected.

ACCOUNT NO. 9893, Prior Year Appropriations Adjustments

Shows the difference between expenditures, abatements, and reimbursements accrued as of the previous June 30 and the actual expenditures, abatements, and reimbursements as they are processed during the current fiscal year for appropriations no longer available for encumbrances.

ACCOUNT NO. 9894, Surplus Adjustments

Shows adjustments to surplus for which no other income or expenditure account is provided.