

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

### **FUND LEDGER**

**8810**

(Renumbered 2/1965)

Fund ledger accounts are maintained on a fiscal year basis. All transactions, except year-end accruals, are posted in the fiscal year ledger account current as of the date of posting. Accrual entries are posted on and after July 1 each year to the ledger account for the fiscal year ended on the preceding June 30.