

## SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

### CHART OF GENERAL LEDGER ACCOUNTS

7610

(Revised 09/10)

<u>Acct No.</u>	<u>Acct. Level</u>	<u>Account Title</u>
0001		Accountability Accounts for use by the
1099		State Treasurer and the State Controller only
0010	2	Cash on Hand - Demand Deposits
0015	3	Cash in Transit
0030	2	Investments - PMIA Time Deposits
0100	2	Investments - PMIA Securities
0120	2	Investments - PMIA Loans
0270	2	Accounts Receivables
0300	2	Fund Cash
0320	2	Outstanding Warrants
0330	2	Outstanding Warrants - PMIA
0350	2	Uncleared Collections
0370	2	Agency Bank Accounts
0380	2	Accounts Payable
0390	2	Current Month Debt Service Liability
0395	3	Current Month Debt Service Clearing
0400	2	Presentment Clearing Account
0500	2	Transaction Clearing Account
0810	2	Deposits with Bond Officer
0820	2	Printed State Bonds Pending Delivery
0830	2	State Bonds Authorized
0840	2	State Bonds Unissued
0850	2	State Bonds Outstanding
0860	2	State Bonds Redeemed
1010	2	Deposits in State Vault
1020	2	Deposits in Trust Company
1030	2	Securities in Transit
1040	2	Due from Special Deposit Fund
1060	2	Reserve for State Deposits
1070	2	Amount Provided for Short-Term Debt

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### CHART OF GENERAL LEDGER ACCOUNTS

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#### ASSETS

1100	1	Cash in State Treasury and Agency Accounts
1110	2	General Cash
1115	3	General Cash, Remittance in Transit
1120	2	Agency Trust Fund Cash
1130	2	Revolving Fund Cash
1140	2	Cash in State Treasury
1150	2	Cash in Transit to State Treasury
1160	2	Cash in Agency Accounts -- Banks/S&Ls
1170	2	Cash in Agency Accounts with U.S. Treasury
1180	2	Cash with Fiscal Agents
1190	2	Cash on Hand
1200	1	Temporary Investments
1230	2	Investment in Time Deposits
1240	2	Investment in Subscription Deposits
1300	1	Accounts Receivable
1310	2	Accounts Receivable--General
1311	3	Accounts Receivable--Abatements
1312	3	Accounts Receivable--Reimbursements
1313	3	Accounts Receivable--Revenue
1314	3	Accounts Receivable--Operating Revenue
1315	3	Accounts Receivable--Dishonored Checks
1316	3	Accounts Receivable--Cash Shortages
1319	3	Accounts Receivable--Other
1320	2	Accrued Interest Receivable
1330	2	Accounts Receivable--Loans
1340	2	Accounts Receivable--Audit Exceptions
1350	2	Accounts Receivable--Postponed Property Tax
1351	3	Postponed Property Tax--Principal
1352	3	Postponed Property Tax--Interest
1360	2	Retirement Contributions Receivable
1380	2	Contingent Receivables

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## SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

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### CHART OF GENERAL LEDGER ACCOUNTS

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1390	2	Allowance for Uncollectible Accts (Credit Bal)
1400	1	Due From Other Funds or Appropriations
1410	2	Due from Other Funds
1420	2	Due from Other Appropriations, Within the Same Fund
1500	1	Due From Other Governments
1510	2	Due from Federal Government
1540	2	Due from School Districts
1590	2	Due from Other Governmental Entities
1600	1	Provision for Deferred Receivables (Credit Bal)
1700	1	Prepaid Expense
1710	2	Expense Advances
1712	3	Travel Advances
1714	3	Salary Advances
1720	2	Other Prepaid Expenses
1721	3	Office Supplies
1730	2	Prepayments to Other Funds or Appropriations
1740	2	Prepayments to Other Governments
1741	3	Prepayments to School Districts
1742	3	Prepayments to Counties
1749	3	Prepayments to Other Governmental Entities
1750	2	Prepayments to NonGovernmental Entities
1900	1	Inventory
1910	2	Merchandise Held for Sale--Stores
1930	2	Raw Materials
1940	2	Work in Progress
1950	2	Finished Goods
1960	2	Manufacturing Supplies
2000	1	Investments
2001	3	Market Value Adjustment Account - Pension System
2010	2	Investments in Debt Securities
2011	3	Investments in Securities at Cost
2012	3	Investments in Securities
2013	3	Premium on Securities
2014	3	Discount on Securities (Credit Balance)
2016	3	Investment in Public Works Board Building Certificates
2017	3	Investment in Building Certificates--Local Agencies
2020	2	Investment in Stocks
2021	3	Investment in Common Stock

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## SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

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### CHART OF GENERAL LEDGER ACCOUNTS

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(Revised 09/10)

2022	3	Investment in Preferred Stock
2030	2	Investment in Mortgages
2031	3	Investment in Mortgage Installment Loans
2032	3	Mortgage Loans in Default
2033	3	Premium on Mortgage Loans
2034	3	Discount on Mortgage Loans (Credit Balance)
2040	2	Investment in Interfund Building and Construction Loans
2050	2	Investment in Real Estate
2055	2	Unapplied Investments--Mortgages
2060	2	Investment in Annuities
2065	2	Investment in Investment Agreements
2070	2	Investment in Financial Futures
2090	2	Investments - Other
2100	1	Loans and Advances Receivable
2110	2	Loan Receivable
2111	3	Veterans Farm & Home Loan Contracts
2112	3	Student Loans Receivable
2113	3	Construction Loans
2114	3	Construction Loans in Default
2119	3	Loans Receivable--Other
2120	2	Advances to Other Funds
2130	2	Interfund Construction Loans Receivable
2140	2	Loans to Other Governments
2143	3	Loans to School Districts
2149	3	Loans to Other Governmental Entities
2170	2	Interfund Loans Receivable
2300	1	Tangible Assets
2310	2	Land
2320	2	Buildings
2321	3	Buildings
2329	3	Accumulated Depreciation--Buildings (Credit Bal)
2330	2	Improvements Other Than Buildings
2331	3	Improvements Other Than Buildings
2333	3	Utility Plant in Service

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### CHART OF GENERAL LEDGER ACCOUNTS

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		Accumulated Depreciation--Improvements Other Than Buildings
2339	3	(Credit Bal)
2340	2	Equipment
2341	3	Equipment
2349	3	Accumulated Depreciation--Equipment (Credit Balance)
2350	2	Construction Work in Progress
2360	2	Infrastructure
2361	3	Non-depreciable Infrastructure
2362	3	Depreciable Infrastructure
2369	3	Accumulated Depreciation--Infrastructure (Credit Bal)
2400	1	Intangible Assets
2410	2	Intangible Assets – Amortizable
2411	3	Computer Software – Amortizable
2412	3	Land Use Rights – Amortizable
2413	3	Patents, Copyrights, Trademarks – Amortizable
2414	3	Other Intangible Assets – Amortizable
2420	2	Intangible Assets – Non-Amortizable
2422	3	Land Use Rights – Non-Amortizable
2423	3	Patents, Copyrights, Trademarks – Non-Amortizable
2424	3	Other Intangible Assets – Non-Amortizable
2430	2	Internally Generated Intangible Assets in Progress
2490	2	Accumulated Amortization --Intangible Assets (Credit Balance)
2491	3	Accumulated Amortization –Computer Software (Credit Balance)
2492	3	Accumulated Amortization –Land Use Rights (Credit Balance)
		Accumulated Amortization –Patents, Copyrights, Trademarks (Credit
2493	3	Balance)
2494	3	Accumulated Amortization –Other Intangibles Assets(Credit Balance)
2500	1	Provision for Deferred Interfund Loans Payable
2600	1	Deferred Charges
2700	1	Other Assets
2710	2	Permanent Cash Revolving Fund
2720	2	Securities & Other Property Held in Trust
2730	2	Deposits in Condemnation Proceedings
2740	2	Inventory of Surveyed Equipment
2720	2	Securities & Other Property Held in Trust
2730	2	Deposits in Condemnation Proceedings
2740	2	Inventory of Surveyed Equipment

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**SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS**

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**CHART OF GENERAL LEDGER ACCOUNTS**

**7610 (Cont. 5)**

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2770	2	Authorized Securities--Unissued
2771	3	Veterans Farm & Home Construction Contracts Authorized--Unissued
2772	3	Loans Authorized--Unissued
2773	3	Building Certificates Authorized--Unissued
2774	3	Bonds Authorized--Unissued
2775	3	Notes Authorized--Unissued
2776	3	Authorized Securities-Unissued
2780	2	Provision for Unissued Authorized Securities (Credit Balance)
2790	2	Other Assets
2800	1	Amount Available in Debt Service Funds
2900	1	Amounts to be Provided for Retirement of General Long-Term Debt
		Amount to be Provided for Retirement of General Obligation Long-
2910	2	Term Debt
2920	2	Amount to be Provided for Other Long-Term Debt

**LIABILITIES**

3000	1	Accounts Payable
3010	2	Accounts Payable
3020	2	Claims Filed
3021	3	Claims in Process
3030	2	Compensation Benefits Payable
3040	2	Notes Payable
3050	2	Bonds Payable
3100	1	Due to Other Funds or Appropriations
3110	2	Due to Other Funds or Appropriations
3114	3	Due to Other Funds
3115	3	Due to Other Appropriations, Within the Same Fund
3130	2	State Income Tax Withheld
3120	2	Prepayments from Other Funds or Appropriations
3200	1	Due to Other Governments
3210	2	Due to Federal Government
3215	2	Federal Income Tax Withheld
3220	2	Due to Local Government
3230	2	Liability for Local Sales Tax Collection
No.	Level	Account Title
3290	2	Due to Other Governmental Entities
3300	1	Accrued Interest and Dividends Payable
3310	2	Accrued Interest Payable
3320	2	Dividends Payable

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**SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS**

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**CHART OF GENERAL LEDGER ACCOUNTS**

**7610 (Cont. 6)**

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3400	1	Advance Collections
3410	2	Revenue Collected in Advance
3420	2	Reimbursements Collected in Advance
3430	2	Operating Revenue Collected in Advance
3500	1	Liabilities for Deposits
3510	2	Deposits
3410	2	Revenue Collected in Advance
3420	2	Reimbursements Collected in Advance
3430	2	Operating Revenue Collected in Advance
3500	1	Liabilities for Deposits
3510	2	Deposits
3511	3	Restricted Account (SCO ONLY)
3512	3	Restricted Account (SCO ONLY)
3513	3	Restricted Account (SCO ONLY)
3514	3	Restricted Account (SCO ONLY)
3515	3	Restricted Account (SCO ONLY)
3516	3	Restricted Account (SCO ONLY)
3517	3	Restricted Account (SCO ONLY)
3518	3	Restricted Account (SCO ONLY)
3519	3	Restricted Account (SCO ONLY)
3520	2	Project Deposits
3600	1	Loans Payable
3610	2	Pooled Money Investment Account Loans Payable
3690	2	Other
3700	1	Other Current Liabilities
3710	2	Cash Overages
3720	2	Unapplied Remittances
3730	2	Uncleared Collections
3740	2	Overpayments Refundable to Employers
3750	2	Unapportioned Taxes
3760	2	Accrued Leave Time
3790	2	Other Current Liabilities
4000	1	Advances and Loans Payable
4010	2	Advances from Other Funds
4020	2	Interfund Construction Loans Payable
4021	2	Interfund Building Certificate Payable
4022	2	Interfund Building & Construction Loans Payable
4050	2	Interfund Loans Payable
4200	1	Installment Contracts

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### CHART OF GENERAL LEDGER ACCOUNTS

7610 (Cont. 7)

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#### FUND EQUITY

4210	2	Installment Contracts Payable
4220	2	Lease/Purchase Contracts
4300	1	Notes Payable
4310	2	Notes Payable
4320	2	Notes Payable Premium
4330	2	Notes Payable Discount
4400	1	Bonds Payable
4410	2	Bonds Payable
4420	2	Bonds Payable--Premium
4430	2	Bonds Payable--Discount
4700	1	Other Long-Term Liabilities
5100	1	Capital Contributions
5110	2	Contributions in Aid to Construction
5120	2	Contributions by Federal Grants
5130	2	Contributions by State Grants
5190	2	Other Contributions
5200	1	Investment in Capital Assets
5300	1	Reservations of Fund Balance--Unavailable for Appropriation
4430	2	Bonds Payable--Discount
4700	1	Other Long-Term Liabilities
5100	1	Capital Contributions
5110	2	Contributions in Aid to Construction
5120	2	Contributions by Federal Grants
5130	2	Contributions by State Grants
5190	2	Other Contributions
5200	1	Investment in Capital Assets
5300	1	Reservations of Fund Balance--Unavailable for Appropriation
5330	2	Reserve for Prepaid Items
5340	2	Reserve for Advances
5350	2	Reserve for Encumbrances
5370	2	Reserve for Interfund Loans Receivable
5380	2	Reserve for Noncurrent Loans Receivable
5390	2	Other Reserves
5391	2	Fund Balance - Reserve for Proposition 98
5400	1	Reservations of Retained Earnings
5410	2	Reserve for Bond Retirement
5420	2	Reserve for System Improvements
5500	1	Fund Balance

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### CHART OF GENERAL LEDGER ACCOUNTS

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5500	1	Retained Earnings
5510	2	Fund Balance --Appropriated
5520	2	Fund Balance--Continuing Appropriations
5530	2	Fund Balance--Unappropriated
5540	2	Retained Earnings
5570	2	Fund Balance--Clearing Account

### BUDGETARY ACCOUNTS

6000	1	Controller's Budgetary Accounts
6010	2	Estimated Revenues (DR)
6030	2	Appropriations (CR)
6040	2	Appropriations - Reserve for Proposition 98
6100	1	Agencies' Budgetary Accounts
6110	2	Appropriations (CR)
6120	2	Appropriations--Offset (DR)
6130	2	Allotments (CR)
6140	2	Allotments--Offset (DR)
6150	2	Encumbrances (DR)
6170	2	Obligations (DR)
6180	2	Obligations--Offset (CR)
6040	2	Appropriations - Reserve for Proposition 98
6100	1	Agencies' Budgetary Accounts
6110	2	Appropriations (CR)
6120	2	Appropriations--Offset (DR)
6130	2	Allotments (CR)
6140	2	Allotments--Offset (DR)
6150	2	Encumbrances (DR)
6170	2	Obligations (DR)
6180	2	Obligations--Offset (CR)
6200	-	
6299	1	Special Agency Budgetary Accounts
6245	2	Federal Authorization
6246	2	Federal Authorization--Offset
6900	-	
6999	1	Special Agency Financial Reporting Accounts
7000	-	
7999	1	Controller's Accounts Only

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## SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

(Continued)

### CHART OF GENERAL LEDGER ACCOUNTS

7610 (Cont. 9)

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#### SOURCE OF FINANCIAL RESOURCES

8000	1	Revenue
8000	1	Operating Revenue
8010	2	Revenue From Taxes
8011	3	Major Taxes and Licenses
8012	3	Regulatory Taxes, Licenses, Fees, and Penalties
8020	2	Federal Grants and Contracts
8030	2	Revenue from Local Agencies
8040	2	Revenue from Services to the Public
8050	2	Revenue from Use of Property/Money and Natural Resources
8060	2	Revenue from Investments and Loans
8061	3	Interest Revenue
8063	3	Gain or Loss on Sale and Call of Securities (DR)
8066	3	Unrealized Gain/Loss - Pension Systems
8070	2	Revenue from Contributions to Fiduciary Funds
8071	3	Employer Contributions to Retirement Funds
8072	3	Employee Contributions to Retirement Funds
8073	3	Other Contributions to Trust and Agency Funds
8090	2	Other Revenue
8090	2	Other Operating Revenue
8100	1	Reimbursements
8110	2	Intra-State Reimbursements
8120	2	External Reimbursements
8130	2	CY Pro Rata Reimbursements (SCO Use Only)
8135	2	PY Pro Rata Reimbursements (SCO Use Only)
8140	2	CY Statewide Indirect Cost Recoveries (SCO Use Only)
8145	2	PY Statewide Indirect Cost Recoveries (SCO Use Only)

#### USE OF FINANCIAL RESOURCES

9000	1	Appropriation Expenditures
9000	1	Operating Expenditures and Expenses
9010	2	State Operations
9011	3	Personal Services
9012	3	Operating Expense and Equipment
9013	3	Special Items of Expense
9020	2	Local Assistance
9021	3	Local Mandated Program
8120	2	External Reimbursements

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## SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

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### CHART OF GENERAL LEDGER ACCOUNTS

7610 (Cont. 10)

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8130	2	CY Pro Rata Reimbursements (SCO Use Only)
8135	2	PY Pro Rata Reimbursements (SCO Use Only)
8140	2	CY Statewide Indirect Cost Recoveries (SCO Use Only)
8145	2	PY Statewide Indirect Cost Recoveries (SCO Use Only)

### USE OF FINANCIAL RESOURCES

9000	1	Appropriation Expenditures
9000	1	Operating Expenditures and Expenses
9010	2	State Operations

### USE OF FINANCIAL RESOURCES

9011	3	Personal Services
9012	3	Operating Expense and Equipment
9013	3	Special Items of Expense
9020	2	Local Assistance
9021	3	Local Mandated Program
9022	3	Loans
9023	3	Other Local Assistance
9030	2	Capital Outlay
9040	2	Retirement Outlay
9041	3	Benefit Expenditure
9042	3	Contribution Refunds
9050	2	Federal Flow Through Money
9060	2	Taxes Collected for Local Government
9090	2	Other Trust & Agency Expenditures

### OTHER FINANCING SOURCES/USES

9800	1	Financing Sources/Uses
9810	2	Operating Transfers
9811	3	Operating Transfers In
9812	3	Operating Transfers Out
9820	2	Interest on Interfund Loans
9821	3	Interfund Interest Revenue
9822	3	Interfund Interest Expense
9830	2	Other Sources
9831	3	Proceeds of General Obligation Bonds
9832	3	Receipt of Loan Principal Payments
9839	3	Other Financial Sources

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## SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

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### CHART OF GENERAL LEDGER ACCOUNTS

7610 (Cont. 11)

(Revised 09/10)

9840	2	Other Uses
9841	3	Interest on Bonds
9842	3	Principal on Bonds
9843	3	Paying Agents' Fees
9844	3	Loan Principal Disbursements
9845	3	Interest on Commercial Paper
9846	3	Commercial Paper Fees
9890	2	Prior Year Adjustments
9891	3	Refunds to Reverted Appropriations
9892	3	Prior Year Revenue Adjustment
9893	3	Prior Year Appropriations Adjustments
9894	3	Surplus Adjustment