

## SAM—STRUCTURE OF GENERAL LEDGER ACCOUNTS

### CURRENT ASSETS

7620

(Revised 06/05)

ACCOUNT NO. 1100, Cash in State Treasury and Agency Accounts

A summary account of cash on hand or in deposit in State Treasury and agency accounts used for financial reporting purposes (Accounts 1110 through 1190).

ACCOUNT NO. 1110, General Cash (in Agency Accounts with State Treasurer)

Shows cash collected by the agency and deposited or to be deposited in its general checking account for remittance to a fund in the State Treasury, for refund to payers, or for buy back of dishonored checks. At least once each month receipts determined to be earned, and therefore proper for credit to a fund, are disbursed (remitted) to the State Treasury. Receipts determined to be not due to the state are refunded to payers. Receipts determined to be dishonored are repurchased from banks. At the end of the fiscal year an adjustment is made to this account for undeposited receipts, as described under Account No. 1190, Cash on Hand in Agency.

ACCOUNT NO. 1115, General Cash, Remittance in Transit

Shows cash disbursed (remitted) by the agency to the State Treasury via form CA 21A, Report to State Controller of Remittance to State Account, but not yet credited by the State Controller's Office to the appropriate accounts. Upon notification from the State Controller's Office that the money has been ordered into a fund in the State Treasury to the credit of the fund (and appropriation, if any), the agency records the transaction in its accounts and reduces this in-transit account balance.

ACCOUNT NO. 1120, Agency Trust Fund Cash (in Agency Accounts with State Treasurer)

Shows trust cash (such as Marketing Act trust, institutional trust, or departmental trust moneys) deposited in agency accounts with the State Treasury which are of a type that will not be remitted to a fund in the State Treasury. Trust cash in an agency account pending remittance to a fund in the State Treasury is recorded in Account No. 1110, General Cash. At the end of the fiscal year an adjustment is made to Account No. 1120 for undeposited receipts as described under Account No. 1190 Cash on Hand in Agency.

Use of this account requires separate accounting and reporting. In most instances, State of California accounting involves recording and reporting on activities that have occurred in a fund in the State Treasury. There are some exceptions to this procedure, one of which is Agency Trust Fund Cash. Although Agency Trust Fund cash has not been remitted/identified to a specific fund, the activities must be recorded and reported as if they were activities related to a unique and separate fund. Departments that use this account should keep a separate ledger and prepare separate year-end financial statements for activities of this account. For accounting systems that require an individual fund number to segregate activities, departments are instructed to use Fund No. 0990- Fiduciary Funds Outside the Centralized Treasury System.

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ACCOUNT NO. 1130, Revolving Fund Cash (in Agency with State Treasurer)

Shows cash advanced from an appropriation in a State Treasury fund for office revolving fund purposes. See SAM Section 8100. The account balance remains the same during the year and will equal the sum of (1) cash on hand, (2) the centralized State Treasury system general checking account balances, plus (3) the Revolving Fund Receivables Ledger balance. If drawn from a fiscal-year appropriation, the department, at the end of the fiscal year, will request the State Controller to return the advance to the State Treasury or journalize the advance as a return to the appropriation from which it was drawn and a withdrawal from the subsequent fiscal year appropriation. At the end of each fiscal year the change and cash purchase funds and the undeposited receipts are reported in Account No. 1190, Cash on Hand in Agency.

ACCOUNT NO. 1140, Cash in State Treasury

For funds that are accounted entirely by one agency, this account shows the cash balance in the State Treasury to the credit of the particular fund. For funds that are not accounted entirely by one agency, this account shows the net agency remittances to or disbursements from the particular fund in State Treasury. During the fiscal year, it is affected only by documents issued by the State Controller's Office. At the end of the fiscal year, for funds not accounted entirely by one agency, the account balance is transferred to Account No. 5570, Fund Balance—Clearing Account.

ACCOUNT NO. 1150, Cash in Transit to State Treasury

Shows cash disbursed (remitted) by the agency to the State Treasury via form CA21, Report to State Controller of Remittance to State Treasurer, and agency check, but not yet credited by the State Controller's Office to the appropriate accounts. Upon notification from the State Controller's Office that the money has been ordered into a fund in the State Treasury to the credit of the fund (and appropriation, if any), the agency records the transaction in its accounts and reduces this in-transit account balance.

ACCOUNT NO. 1160, Cash in Agency Accounts—Banks/Savings and Loan Associations

Shows cash deposited in agency demand and/or time bank/savings and loan association accounts. Deposits may be made in bank/savings and loan associations accounts only when specifically authorized by law or by the Director of Finance.

ACCOUNT NO. 1170, Cash in Agency Accounts with U.S. Treasury

Shows cash deposited in trust with U.S. Treasury.

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#### **ACCOUNT NO. 1180, Cash with Fiscal Agents**

Shows cash deposited with fiscal agents. Includes deposits made by the State Treasurer for redemption and interest payments on general obligation bonds.

#### **ACCOUNT NO. 1190, Cash on Hand (in Agency)**

Shows during the fiscal year, cash or checks that normally will not be deposited, such as bid deposits and partial or insufficient receipts which if deposited would prejudice the State's right to make further collections. At the end of the fiscal year a journal entry is made transferring to this account (1) from Account No. 1110, General Cash, the undeposited receipts, (2) from Account No. 1130, Revolving Cash Fund, the change and cash purchase funds and the undeposited receipts, and (3) from other cash accounts, the undeposited receipts.

#### **ACCOUNT NO. 1200, Temporary Investments**

A summary account of temporary investments held for the production of revenue (Accounts 1210 through 1240).

#### **ACCOUNT NO. 1210, Deposits in Surplus Money Investment Fund**

Fund cash on deposit in the Surplus Money Investment Fund for the production of interest revenue. Surplus Money Investment Fund money is invested in U.S. Government Securities, commercial paper, time certificates of deposit, and bankers' acceptances. Interest earned from these securities is credited to the participating funds, quarterly. Interest receivable at fiscal year-end is accounted in Account No. 1400, Due From Other Funds or Appropriations.

#### **ACCOUNT NO. 1220, Repurchase Agreements**

Shows investments in Repurchase Agreements.

#### **ACCOUNT NO. 1230, Investment in Time Deposits**

Shows investments in time certificates with commercial banks.

#### **ACCOUNT NO. 1240, Investment in Subscription Deposits**

Shows money deposited as guarantees to complete the purchase of securities.

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ACCOUNT NO. 1300, Accounts Receivable

A summary account of amounts due from other than governmental entities used for financial reporting purposes (Accounts 1310 through 1390).

ACCOUNT NO. 1310, Accounts Receivable—General

A summary account of general accounts receivable to be used for financial reporting purposes (Accounts 1311 through 1319).

ACCOUNT NO. 1311, Accounts Receivable—Abatements

Shows amounts due from private persons or organizations which are accounted as abatements of expenditures. For state accounting purposes only certain types of transactions are accounted as abatements. See SAM Section 10220.

Abatement amounts due from other funds/appropriations or other governments are accounted as Due From Other Funds or Appropriations, Account No. 1400 or Due From Other Governments, Account No. 1500.

ACCOUNT NO. 1312, Accounts Receivable—Reimbursements

Shows amounts due from private persons or organizations for goods or services furnished which are credited to an appropriation as reimbursements. (Refer to General Ledger Account No. 8120, External Reimbursements).

Reimbursement amounts due from other funds/appropriations or governments are accounted as Due From Other Funds or Appropriations, Account No. 1400 or Due From Other Governments, Account No. 1500.

ACCOUNT NO. 1313, Accounts Receivable—Revenue

Shows revenue receivable from private persons or organizations which when collected will be remitted to the State Treasury to the credit of a fund but not an appropriation.

Amounts receivable as revenue from other funds or other governments are accounted as Due From Other Funds or Appropriations, Account No. 1400 or Due From Other Governments, Account No. 1500.

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ACCOUNT NO. 1314, Accounts Receivable—Operating Revenue

Shows operating revenue receivable.

ACCOUNT NO. 1315, Accounts Receivable—Dishonored Checks

Shows amounts due from person for their dishonored checks plus dishonored check charges, if applicable.

ACCOUNT NO. 1316, Accounts Receivable—Cash Shortages

Shows amounts due from cashiers for cash shortages. The account is credited when relief from accountability is obtained by filing a Claim for Reimbursement form, STD. 27A, or restitutions are received from cashiers. See SAM Section 8072.

ACCOUNT NO. 1319, Accounts Receivable—Other

Shows amounts due from private persons or organizations that are not applicable to any other general ledger receivables account. It is used to record receivables applicable to reverted appropriations.

ACCOUNT NO. 1320, Accrued Interest Receivable

Shows accrued interest included in the purchase price of securities purchased between interest dates. The applicable portion of the first interest received on such securities is credited to this account rather than to an interest revenue account.

ACCOUNT NO. 1330, Accounts Receivable—Loans

Shows the current portion of long-term loans made to individuals or organizations. The noncurrent portion of these loans is shown in Account No. 2110, Loans Receivable.

ACCOUNT NO. 1340, Accounts Receivable—Audit Exceptions

Shows amounts due from non-governmental entities for audit exceptions which are recognized as valid accounts receivable. Audit exceptions due from other governments are accounted as Due From Other Governments, Account No. 1500.

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ACCOUNT NO. 1350, Accounts Receivable Postponed Property Tax

A summary account of property tax receivables used for financial reporting purposes (Accounts 1351 and 1352).

ACCOUNT NO. 1351, Accounts Receivable Postponed Property Tax—Principal

Shows amounts due from private persons for property tax paid by the State on behalf of individuals. These receivables are secured by liens against real property.

ACCOUNT NO. 1352, Accounts Receivable Postponed Property Tax—Interest

Shows interest due from private persons on property tax payments made by the State. These receivables are secured by liens against real property.

ACCOUNT NO. 1360, Retirement Contributions Receivable

Shows retirement contributions due from members and employers. This account is used only by Retirement Systems.

ACCOUNT NO. 1380, Contingent Receivables

Shows the amounts due from private persons or organizations for claims, whether contested or uncontested, when the receivable is uncertain but appears to have a prospect of (1) favorable settlement or (2) becoming a valid receivable. See SAM Sections 8776 and 8776.1.

ACCOUNT NO. 1390, Allowance For Uncollectable Accounts (Credit Balance)

Shows provision for those receivables that are estimated to be uncollectable. The allowance account is subtracted from receivables for financial statement reporting purposes. A four-digit subsidiary number is required to indicate the specific receivable account involved in the transaction (for example: 1390:1311, Allowance for Uncollectable Accounts—Accounts Receivable—Abatement).

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#### ACCOUNT NO. 1400, Due From Other Funds or Appropriations

This is a summary account for amounts due from other funds or appropriations (Account 1410, Due from Other Funds and Account 1420, Due From Other Appropriations). It is used for financial reporting purposes. Amounts recorded in these accounts are due from other funds or appropriations for:

1. Reimbursements,
2. Revenue,
3. Abatements, and
4. All other transactions expected to be collected within a year.

Agencies will keep a separate subsidiary account which shows the amount due from each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be within the 1400 series plus a suffix consisting of a decimal point and the Uniform Codes Manual (UCM) code number of the fund. (For example: 1400.0001, Due From General Fund, 1410.0001, Due From General Fund, 1420.0001, Due from General Fund.)

At year-end it includes accruals of amounts due in addition to those recorded during the year. These accounts include the current portion of long-term loans. The noncurrent portion of loans is accounted in Account No. 2170, Interfund Loans Receivable.

#### ACCOUNT NO. 1500, Due From Other Governments

A summary account of intergovernmental receivables used for financial reporting purposes (Accounts 1510 through 1590).

#### ACCOUNT NO. 1510, Due From Federal Government

Shows amounts due from the Federal Government. It includes: (1) reimbursements for goods or services; (2) revenue; (3) grants-in-aid and shared taxes; and (4) abatements of expenditures (refer to SAM 10220).

At year-end, it includes accrued revenue, reimbursements, and abatements.

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#### ACCOUNT NO. 1540, Due From School Districts

Shows amounts due from school districts under various legal and contractual provisions. It includes amounts due for overpayments of apportionment.

This account includes the current portion of long-term loans. The noncurrent portions of loans are accounted in Account No. 2143, Loans to School Districts.

#### ACCOUNT NO. 1590, Due From Other Governmental Entities

Shows amount due from other governmental entities (cities, counties, and special districts) under various legal and contractual provisions. It includes:

1. Reimbursements
2. Revenue, and
3. Abatements

At year-end, this account shows: (1) accrued revenue, reimbursements, and abatements; and (2) the current portion of long-term loans and advances. The current portion of Davis-Grunsky Act loans and water/beach erosion project advances are shown in this account.

#### ACCOUNT NO. 1600, Provision for Deferred Receivables (Credit Balance)

Shows provision for receivables not collectable within one year. At year-end, agencies will analyze their receivable balances and make an adjustment for the amounts to be deferred for financial statement purposes. A four-digit subsidiary number is required to indicate the specific Account Receivable or Due from Other Funds accounts involved in the transaction (for example: 1600.1313, Provision for Deferred Receivables—Accounts Receivable—Revenue and 1600.1410, Provision for Deferred Receivables—Due from Other Funds).

#### ACCOUNT NO. 1700, Prepaid Expense

A summary account of prepaid expenses used for financial reporting purposes (Accounts 1710 through 1750).

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#### ACCOUNT NO. 1710, Expense Advances

Shows cash disbursed from the office revolving fund for expenses other than travel and salary advances. During the fiscal year, this account is to be used by CALSTARS agencies and is further described in the CALSTARS Procedures Manual.

For year-end reporting purposes, this account shows travel and salary advances made to employees from the office revolving fund. To report revolving fund cash correctly in the year-end statements, this account is debited and Account No. 1130, Revolving Fund Cash, is credited for the advances outstanding at June 30. The entry is reversed as of July 1.

#### ACCOUNT NO. 1712, Travel Advances

Shows travel advances made to employees from the office revolving fund. This account is to be used by CALSTARS agencies and is further described in the CALSTARS Procedures Manual.

#### ACCOUNT NO. 1714, Salary Advances

Shows salary advances made to employees from the office revolving fund. This account is to be used by CALSTARS agencies and is further described in the CALSTARS Procedures Manual.

#### ACCOUNT NO. 1720, Other Prepaid Expenses

Shows other prepaid expenses that will be charged to expense during the accounting periods benefited rather than the period in which the payment is made (e.g. unexpired insurance).

#### ACCOUNT NO. 1721, Office Supplies

Shows office supplies which are costed to expense as manufacturing activities are conducted.

#### ACCOUNT NO. 1730, Prepayments to Other Funds or Appropriations

Shows the unexpended balance of advance payments made to other appropriations and/or funds. Also shows the unexpended balance of advance payments made to the Architecture Revolving Fund, State Transportation Fund and the Water Resources Revolving Fund for capital improvement or other projects. The prepayment is fully reserved in Account No. 5330, Reserve for Prepaid Items, in governmental cost funds.

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Agencies will keep a separate subsidiary account which shows the amount prepaid to each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 1730 plus a suffix consisting of a decimal point and the Uniform Codes Manual (UCM) code number of the fund. (For example: 1730.0001, Prepayments to General Fund.)

ACCOUNT NO. 1740, Prepayments to Other Governments

A summary account of intergovernmental prepayments used for financial reporting purposes (Accounts 1741 through 1749).

ACCOUNT NO. 1741, Prepayments to School Districts

Shows advance payments made to school districts.

ACCOUNT NO. 1742, Prepayments to Counties

Shows advance payments made to counties.

ACCOUNT NO. 1749, Prepayments to Other Governmental Entities

Shows advance payments made to other governmental entities.

The prepayment amount is fully reserved in Account No. 5330, Reserve for Prepaid Items, in governmental cost funds.

ACCOUNT NO. 1750, Prepayments to Non-Governmental Entities

Shows advance payments made to non-governmental entities.

The prepayment amount is fully reserved in Account No. 5330, Reserve for Prepaid Items, in governmental cost funds.

ACCOUNT NO. 1900, Inventory

A summary account of inventory used for financial reporting purposes (Accounts 1910 through 1960).

ACCOUNT NO. 1910, Merchandised Held for Sale—Stores

Shows the cost of stores inventories.

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ACCOUNT NO. 1930, Raw Materials

Shows the cost of raw materials on hand for agencies with manufacturing activities.

ACCOUNT NO. 1940, Work in Process

Shows the cost of partially completed products for agencies with manufacturing activities. Sometimes referred to as "Work in Progress" or "Good in Process."

ACCOUNT NO. 1950, Finished Goods

Shows the cost of completed by unsold units on hands for agencies with manufacturing activities.

ACCOUNT NO. 1960, Manufacturing Supplies

Shows the cost of manufacturing supplies for agencies which operate stores systems or manufacturing activities.