

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

### **LONG-TERM ASSETS**

**7622**

(Revised 06/05)

ACCOUNT NO. 2000, Investments

A summary account of securities and real estate held for the production of revenue (Accounts 2010 through 2090). This account does not include fixed assets.

ACCOUNT NO. 2010, Investments in Debt Securities

A summary account of securities held for production of interest revenue (Accounts 2011, 2012, 2016, and 2017).

ACCOUNT NO. 2011, Investments in Securities at Cost

Shows investments in "no stated rate of interest" debt securities, such as Treasury Bills.

ACCOUNT NO. 2012, Investments in Securities

Shows investments in debt securities at face amount other than those recorded at cost in Account No. 2011, Investment in Securities at Cost.

ACCOUNT NO. 2013, Premium on Securities

Shows the unamortized premium on securities purchased at less than face amount. The premium is amortized during the expected holding period of the securities.

ACCOUNT NO. 2014, Discount on Securities (Credit Balance)

Shows the unaccumulated discount on securities purchased at less than face amount. The discount is accumulated during the expected holding period of the securities.

ACCOUNT NO. 2016, Investment in Public Works Board Building Certificates

Shows investments in Public Works Board Building Certificates.

ACCOUNT NO. 2017, Investment in Building Certificates—Local Agencies

Shows investments in Building Certificates for local agencies.

ACCOUNT NO. 2020, Investment in Stocks

A summary account of stock owned (Accounts 2021 and 2022).

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### **LONG-TERM ASSETS**

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(Revised 06/05)

ACCOUNT NO. 2021, Investment in Common Stock

Shows investments in common stock.

ACCOUNT NO. 2022, Investment in Preferred Stock

Shows investments in preferred stock.

ACCOUNT NO. 2030, Investment in Mortgages

A summary account of mortgages held for the production of interest revenue (Accounts 2031 and 2032).

ACCOUNT NO. 2031, Investment in Mortgage Installment Loans

Shows investments in mortgage installment loans at face amount.

ACCOUNT NO. 2032, Mortgage Loans in Default

Shows mortgage loans in default.

ACCOUNT NO. 2033, Premiums on Mortgage Loans

Shows the unamortized premiums on mortgage loans purchased at more than face amount. The premium is amortized during the expected holding period of the mortgage loan.

ACCOUNT NO. 2034, Discounts on Mortgage Loans (Credit Balance)

Shows the unamortized discounts on mortgage loans purchased at less than the face amount. The discount is amortized during the expected holding period of the mortgage loan.

ACCOUNT NO. 2040, Investment in Interfund Building and Construction Loans

Shows investment in state buildings and other state capital outlay projects.

ACCOUNT NO. 2050, Investment in Real Estate

Shows real estate investments held for the production of revenue.

ACCOUNT NO. 2055, Unapplied Investments-Mortgages

Shows unapplied investments.

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### **LONG-TERM ASSETS**

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ACCOUNT NO. 2060, Investment in Annuities

Shows investment in annuities.

ACCOUNT NO. 2065, Investment in Investment Agreements

Shows investment in investment agreements.

ACCOUNT NO. 2070, Investment in Financial Futures

Shows the investment in collateralized securities or cash for initial margins on future contracts.

ACCOUNT NO. 2090, Investment-Other

Shows investments, not otherwise classified.

ACCOUNT NO. 2100, Loans and Advances Receivable

A summary account of long-term loans and advances receivable used for financial reporting purposes (Accounts 2110 through 2170).

ACCOUNT NO. 2110, Loans Receivable

A summary account of long-term loans receivable used for financial reporting purposes (Accounts 2111 through 2114 and 2119).

ACCOUNT NO. 2111, Veterans Farm and Home Loan Contracts

Shows the noncurrent portion of loans to veterans from the Veterans Farm and Home Building Fund of 1943.

ACCOUNT NO. 2112, Student Loans Receivable

Shows the noncurrent portion of unpaid loans made to students and the unrecovered litigation costs concerning the collection of delinquent repayment that have been charged to the delinquent borrowers. Loans made from appropriated funds are fully reserved in Account No. 5380, Reserve for Noncurrent Loans Receivable.

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#### **ACCOUNT NO. 2113, Construction Loans**

Shows the noncurrent portion of construction loans made to borrowers to finance housing developments.

#### **ACCOUNT NO. 2114, Construction Loans—In Default**

Shows those construction loans that are in default.

#### **ACCOUNT NO. 2119, Loans Receivable—Other**

Shows the noncurrent portion of loans to individuals or organizations, not otherwise classified. Loans made from appropriated funds are fully reserved in Account No. 5380, Reserve for Noncurrent Loans Receivable.

#### **ACCOUNT NO. 2120, Advances to Other Funds**

Shows the noncurrent portion of repayable advances to other funds. Advances made from appropriated funds to other funds are fully reserved in Account No. 5340, Reserve for Advances. The current portion of repayable advances is shown in Account No. 1400, Due From Other Funds or Appropriations.

Agencies will keep a separate subsidiary account which shows the amount advanced to each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 2120 plus a suffix consisting of a decimal point and the Uniform Codes Manual (UCM) code number of the fund. (For example: 2120.0001, Advances to General Fund.)

#### **ACCOUNT NO. 2130, Interfund Construction Loans Receivable**

Shows the noncurrent portion of construction loans receivable from other funds. Loans made from appropriated funds to other funds are fully reserved in Account No. 5380, Reserve for Noncurrent Loans Receivable. The current portion of interfund loans is shown in Account 1400, Due From Other Funds or Appropriations.

Agencies will keep a separate subsidiary account which shows the amount loaned to each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 2130 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 2130.0001, Interfund Construction Loans Receivable from General Fund.)

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### **LONG-TERM ASSETS**

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#### **ACCOUNT NO. 2140, Loans to Other Governments**

A summary account of intergovernmental loans receivable used for financial reporting purposes (Accounts 2143 and 2149).

#### **ACCOUNT NO. 2143, Loans to School Districts**

Shows the noncurrent portion of long-term loans made to school districts. Loans made from appropriated funds are fully reserved in Account No. 5380, Reserve for Noncurrent Loans Receivable. The current portion of loans is shown in Account No. 1540, Due From School Districts.

#### **ACCOUNT NO. 2149, Loans to Other Governmental Entities**

Shows the noncurrent portion of long-term loans made to other governmental entities (e.g. cities, counties, and special districts). Loans made from appropriated funds are fully reserved in Account No. 5380, Reserve for Noncurrent Loans Receivable. The current portion of long-term loans is shown in Account No. 1590, Due from Other Governmental Entities.

This account includes the noncurrent portion of Davis-Grunsky Act loans and water/beach erosion project advances.

#### **ACCOUNT NO. 2170, Interfund Loans Receivable**

Shows the noncurrent portion of repayable loans to other funds. Loans made from appropriated funds to other funds are fully reserved in Account No. 5370, Reserve for Interfund Loans Receivable. The current portion of repayable loans is shown in Account No. 1400, Due From Other Funds or Appropriations.

Agencies will keep a separate subsidiary account which shows the amount loaned to each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 2170 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 2170.0001, Interfund Loans Receivable from the General Fund.)