CHAPTER 7600 INDEX

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STRUCTURE OF GENERAL LEDGER ACCOUNTS 7605

(Revised 06/05)

The Chart of General Ledger Accounts (SAM Section 7610) contains the accounts authorized for use in the state's accounting system. Each department will use the accounts required for its particular fund(s), fund type(s), and financial operations. The Chart of General Ledger Accounts contains basic account attributes, including:

- Account number,
- Account level, and
- Account title.

General ledger accounts are grouped into the following major categories:

Account Numbers	Category
1100–1999	Current Assets
2000–2999	Long-Term Assets
3000–3999	Current Liabilities
4000–4999	Long-Term Liabilities
5000–5999	Fund Equity
6000–6999	Budgetary Accounts
7000–7999	Controller's Accounts Only
8000–8999	Sources of Financial Resources
9000–9799	Uses of Financial Resources
9800–9999	Other Financial Sources/Uses

The general ledger account numbers contain four-digits. The account numbers are structured into three hierarchical reporting levels:

- Level 1—Assigned to accounts used to prepare the Controller's Annual Report; Level 1 account numbers end with two zeros (XX00),
- Level 2—Assigned to major general ledger accounts which are summarized into Level 1 accounts; Level 2 accounts end with one zero (XXX0), and
- Level 3—Assigned to sub-accounts to Level 2 accounts; Level 3 account numbers do not end with zeros (XXXX).

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STRUCTURE OF GENERAL LEDGER ACCOUNTS **7605** (Cont. 1)

(Revised 06/05)

Departments must be able to report accounting information to the lowest hierarchical level. This reporting requirement does not compel departments to maintain General Ledgers at levels 2 or 3. Instead, departments can meet the reporting requirements by accounting for the information in subsidiary records/ledgers (e.g. Allotment–Expenditure Ledger, Revenue Ledger, Accounts Receivable Ledger, etc.) and by maintaining the General Ledger at a more summarized level.

In a few cases, two different account numbers and two different account levels have been assigned to general ledger accounts with the same title. These assignments were made so that "like kind" accounts could be consolidated for reporting purposes. Whenever a choice exists between using different account numbers for the same account title, departments will use the lower hierarchical level account number (e.g. use Account No. 2341 for Equipment rather than Account No. 2340; use Account No. 3010 for Accounts Payable rather than Account No. 3000; use Account No. 3110 for Due to Other Funds or Appropriations rather than Account No. 3100).

In addition to the four-digit account number, certain general ledger accounts require four-digit subsidiary numbers. Some four-digit subsidiary numbers signify the funds involved in interfund and intrafund transactions. Following are the general ledger accounts which require subsidiary fund coding:

- Account No. 1410, Due from Other Funds
- Account No. 1730, Prepayments to Other Funds or Appropriations
- Account No. 2120, Advances to Other Funds
- Account No. 2170, Interfund Loans Receivable
- Account No. 3114, Due to Other Funds
- Account No. 3120, Prepayments from Other Funds or Appropriations
- Account No. 4010, Advances from Other Funds
- Account No. 4050, Interfund Loans Payable
- Account No. 9811, Operating Transfers In
- Account No. 9812, Operating Transfers Out

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STRUCTURE OF GENERAL LEDGER ACCOUNTS **7605** (Cont. 2)
(Revised 06/05)

Other general ledger accounts also require four-digit subsidiary numbers. These four-digit subsidiary numbers signify the Accounts Receivable, Due From Other Funds and Other Long-Term Debt accounts involved in the transactions. Following are the general ledger accounts which require four-digit subsidiary account coding:

- Account No. 1390, Allowance for Uncollectible Amounts
- Account No. 1600, Provision for Deferred Receivables

Examples: 1390.1311—Allowances for Uncollectible Accounts–Accounts Receivable–Abatements

1600.1313—Provision for Deferred Receivables–Accounts Receivable–Revenue

1600.1410—Provision for Deferred Receivables–Due from Other Funds

The purpose and nature of general ledger accounts are contained in SAM Section 7620 through 7680.

CHART OF GENERAL LEDGER ACCOUNTS

(Revised 09/10)

Acct No.	Acct. Level	Account Title
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 **7610** (Cont. 1)

(Revised 09/10)

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

(Continued)

CHART OF GENERAL LEDGER ACCOUNTS **7610** (Cont. 2)
(Revised 09/10)

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

(Continued)

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

(Continued)

2339	3	Accumulated Depreciation--Improvements Other Than Buildings (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)
2493	3	Accumulated Amortization –Patents, Copyrights, Trademarks (Credit 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

(Continued)

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
2910	2	Amount to be Provided for Retirement of General Obligation Long-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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CHART OF GENERAL LEDGER ACCOUNTS **7610** (Cont. 6)

(Revised 09/10)

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)

(Revised 09/10)

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

(Continued)

CHART OF GENERAL LEDGER ACCOUNTS **7610** (Cont. 8)
(Revised 09/10)

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

(Continued)

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

(Continued)

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

(Continued)

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

CURRENT ASSETS

(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.

(Continued)

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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(Continued)
CURRENT ASSETS **7620** (Cont. 2)
(Revised 06/05)

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.

(Continued)

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CURRENT ASSETS **7620** (Cont. 3)
(Revised 06/05)

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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(Continued)
CURRENT ASSETS **7620** (Cont. 4)
(Revised 06/05)

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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(Continued)
CURRENT ASSETS **7620** (Cont. 5)
(Revised 06/05)

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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CURRENT ASSETS **7620** (Cont. 6)
(Revised 06/05)

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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(Continued)
CURRENT ASSETS **7620** (Cont. 7)
(Revised 06/05)

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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(Continued)
CURRENT ASSETS **7620** (Cont. 8)
(Revised 06/05)

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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CURRENT ASSETS **7620** (Cont. 9)
(Revised 06/05)

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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CURRENT ASSETS **7620** (Cont. 10)
(Revised 06/05)

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.

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).

(Continued)

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 **7622** (Cont. 2)
(Revised 06/05)

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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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.)

TANGIBLE ASSETS **7624**
(Revised 09/10)

ACCOUNT NO. 2300, Tangible Assets

A summary account of tangible assets used for financial reporting purposes (Account 2310 through 2369).

ACCOUNT NO. 2310, Land

Shows the cost or appraised value of state-owned land and interests in land under the jurisdiction of the particular agency.

ACCOUNT NO 2320, Buildings

A summary account of building assets used for financial reporting purposes (Accounts 2321 and 2329).

ACCOUNT NO. 2321, Buildings

Shows the cost or appraised value of state-owned improvements (buildings and other structural improvements, and nonstructural improvements) under the jurisdiction of the particular agency.

ACCOUNT NO. 2329, Accumulated Depreciation–Buildings (Credit Balance)

Shows accumulated depreciation on buildings.

ACCOUNT NO. 2330, Improvements Other Than Buildings

A summary account of improvement assets other than buildings used for financial reporting purposes (Accounts 2331 through 2339).

ACCOUNT NO. 2331, Improvements Other Than Buildings

Shows the cost or appraised value of state-owned nonstructural improvements under the jurisdiction of the particular agency. Examples of such improvements are fences, retaining walls, parking lots, driveways, and most landscaping. These improvements would be associated with a specific building, but would not be an improvement of the building itself.

ACCOUNT NO. 2333, Utility Plant In Service

Shows the capitalized cost of completed facilities included in the California Water Resources Development System.

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TANGIBLE ASSETS **7624** (Cont. 1)
(Revised 09/10)

ACCOUNT NO. 2339, Accumulated Depreciation–Improvements Other Than Buildings (Credit Balance)

Shows accumulated depreciation on improvements other than buildings.

ACCOUNT NO. 2340, Equipment

A summary account of equipment assets used for financial reporting purposes (Accounts 2341 and 2349).

ACCOUNT NO. 2341, Equipment

Shows the cost or appraised value of state-owned equipment that is under the jurisdiction of the particular agency.

ACCOUNT NO. 2349, Accumulated Depreciation–Equipment (Credit Balance)

Shows accumulated depreciation on equipment.

ACCOUNT NO. 2350, Construction Work in Progress

Shows the amount expended on capital outlay projects or other projects that are not yet completed and, therefore, cannot be capitalized in the property accounts. Upon completion of the project, the total cost is moved to the appropriate Tangible Asset General Ledger Account Number.

ACCOUNT NO. 2360, Infrastructure

A summary account of infrastructure assets used for financial reporting purposes (Accounts 2361, 2362, and 2369).

ACCOUNT NO. 2361, Non-depreciable Infrastructure

Shows the cost or appraised value of state-owned roadways and bridges on the State Highway System that are accounted for and reporting using the modified approach allowed pursuant to GASB Statement No. 34. Under the modified approach, Caltrans does not report depreciation expense for these roads and bridges but capitalizes all costs that add to the capacity and efficiency of the state-owned roads and bridges. All maintenance and preservation costs are expensed and not capitalized.

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TANGIBLE ASSETS **7624** (Cont. 2)
(Revised 09/10)

ACCOUNT NO. 2362, Depreciable Infrastructure

Shows the cost or appraised value of state-owned infrastructure, such as sidewalks, drainage systems, and public parking lots, that is not part of the State Highway System where the modified approach of accounting and reporting for infrastructure is used.

ACCOUNT NO. 2369, Accumulated Depreciation-Infrastructure (Credit Balance)

Shows accumulated depreciation on infrastructure.

INTANGIBLE ASSETS **7625**
(Revised 09/10)

ACCOUNT NO. 2400, Intangible Assets

A summary account of intangible assets used for financial reporting purposes (Account 2410 and 2494).

ACCOUNT NO. 2410, Intangible Assets – Amortizable

A summary account of amortizable intangible assets (Accounts 2411 through 2414).

ACCOUNT NO. 2411, Computer Software–Amortizable

Shows the cost of state-owned computer software (purchased, licensed, and internally generated) under the jurisdiction of the particular agency.

ACCOUNT NO. 2412, Land Use Rights–Amortizable

Shows the cost or appraised value of state-owned amortizable land-use rights (easements, water rights, timber rights, and mineral rights) under the jurisdiction of the particular agency that were acquired separate from the land they are associated with. Land use rights bundled with the ownership of land should not be separately recorded as intangible assets.

ACCOUNT NO. 2413, Patents, Copyrights, Trademarks–Amortizable

Shows the cost or appraised value of state-owned amortizable patents, copyrights and trademarks under the jurisdiction of the particular agency.

ACCOUNT NO. 2414, Other Intangible Assets–Amortizable

Shows the cost or appraised value of state-owned amortizable intangible assets, not otherwise classified.

ACCOUNT NO. 2420, Intangible Assets–Non-Amortizable

A summary account of non-amortizable intangible assets (Accounts 2422 through 2424). An intangible asset is considered non-amortizable if it has an indefinite useful life. Computer software should never be considered to have an indefinite useful life.

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INTANGIBLE ASSETS **7625** (Cont. 1)
(Revised 09/10)

ACCOUNT NO. 2422, Land Use Rights–Non-Amortizable

Shows the cost or appraised value of state-owned non-amortizable (i.e., with an indefinite useful life) land-use rights (easements, water rights, timber rights, and mineral rights) under the jurisdiction of the particular agency that were acquired separate from the land they are associated with. Land use rights bundled with the ownership of land should not be separately recorded as intangible assets.

ACCOUNT NO. 2423, Patents, Copyrights, Trademarks–Non-Amortizable

Shows the cost or appraised value of state-owned non-amortizable (i.e., with an indefinite useful life) patents, copyrights and trademarks under the jurisdiction of the particular agency.

ACCOUNT NO. 2424, Other Intangible Assets–Non-Amortizable

Shows the cost or appraised value of state-owned non-amortizable (i.e., with an indefinite useful life) intangible assets, not otherwise classified.

ACCOUNT NO. 2430, Internally Generated Intangible Assets in Progress

Shows the amount expended on internally generated intangible assets that are not yet complete and, therefore, cannot be capitalized in the specific intangible asset accounts. Once the internally generated intangible asset is complete, the total cost is moved from this account to the specific intangible asset account.

ACCOUNT NO. 2490, Accumulated Amortization–Intangible Assets (Credit Balance)

A summary account of accumulated amortization on intangible assets (Accounts 2491 through 2494).

ACCOUNT NO. 2491, Accumulated Amortization–Computer Software (Credit Balance)

Shows accumulated amortization on computer software.

ACCOUNT NO. 2492, Accumulated Amortization–Land-Use Rights (Credit Balance)

Shows accumulated amortization on land-use rights.

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INTANGIBLE ASSETS **7625** (Cont. 2)
(Revised 09/10)

ACCOUNT NO. 2493, Accumulated Amortization–Patents, Copyrights, Trademarks (Credit Balance)

Shows accumulated amortization on patents, copyrights and trademarks.

ACCOUNT NO. 2494, Accumulated Amortization–Other Intangible Assets (Credit Balance)

Shows accumulated amortization on intangible assets, not otherwise classified.

DEFERRED CHARGES AND OTHER ASSETS 7627

(Revised 06/05)

ACCOUNT NO. 2500, Provision for Deferred Interfund Loans Payable

Shows provision for interfund loans not payable within one year.

ACCOUNT NO. 2600, Deferred Charges

Shows, as of June 30 each year, office revolving fund disbursements to be charged to the succeeding fiscal year appropriation.

ACCOUNT NO. 2700, Other Assets

A summary account of other assets to be used for financial reporting purposes (Accounts 2710 through 2790).

ACCOUNT NO. 2710, Permanent Cash Revolving Fund

Shows permanent cash advances made to an agency from a fund. This is not an advance made from an appropriation.

ACCOUNT NO. 2720, Securities and Other Property Held in Trust

Shows any property other than cash that is held in trust. It includes securities held in trust, such as bank passbook accounts or certificates of deposit, to guarantee compliance with certain state requirements. It does not include surety bonds or other similar policies. This account is used regardless of whether the agency holds the property or sends it to the State Treasurer for safekeeping.

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 assets held in trust outside the State Treasury. Although assets held in trust outside the centralized State Treasury System have not been remitted/identified to a specific fund, the activities must still be reported for financial pruposes. Therefore assets held in trust 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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DEFERRED CHARGES AND OTHER ASSETS **7627** (Cont. 1)
(Revised 06/05)

ACCOUNT NO. 2730, Deposits in Condemnation Proceedings

Shows deposits in the Condemnation Deposits Fund and in courts pertaining to condemnation suits on which final settlement has not yet been made either from the Condemnation Deposits Fund or from other funds. These deposits are fully reserved in Account No. 5390, Other Reserves.

ACCOUNT NO. 2740, Inventory of Surveyed Property

Shows the estimated sales value of surveyed property at the end of any fiscal year in which the new equipment has been paid or will be paid from the appropriation being reported. The estimated sales value must have been budgeted as an abatement in accordance with SAM Section 10220 item 6.

ACCOUNT NO. 2770, Authorized Securities–Unissued

A summary account of authorized securities which have not yet been issued (Accounts 2771 through 2776). This account balance is offset in Account 2780, Provision for Unissued Authorized Securities (CR).

ACCOUNT NO. 2771, Veterans Farm and Home Construction Contracts Authorized–Unissued

Shows outstanding commitments for homes being constructed for veterans by contractors. This account balance is offset in Account No. 2780, Provision for Unissued Authorized Securities (CR).

ACCOUNT NO. 2772, Loans Authorized–Unissued

Shows loans authorized but unissued. This account balance is offset in Account No. 2780, Provision for Unissued Authorized Securities (CR).

ACCOUNT NO. 2773, Building Certificates Authorized–Unissued

Shows unissued certificates authorized pursuant to the State Building construction Act of 1955. This account balance is offset in Account No. 2780, Provision for Unissued Authorized Securities (CR).

ACCOUNT NO. 2774, Bonds Authorized–Unissued

Shows bonds authorized but unissued. This account balance is offset in Account No. 2780, Provision for Unissued Authorized Securities (CR).

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DEFERRED CHARGES AND OTHER ASSETS **7627** (Cont. 2)
(Revised 06/05)

ACCOUNT NO. 2775, Notes Authorized–Unissued

Shows notes authorized but unissued. This account balance is offset in Account No. 2780, Provision for Unissued Authorized Securities (CR).

ACCOUNT NO. 2776, Authorized Securities – Unissued

Shows securities authorized but unissued. This account balance is offset in Account No. 2780, Provision for Unissued Authorized Securities (CR).

ACCOUNT NO. 2780, Provision for Unissued Authorized Securities (Credit Balance)

This account balance offsets Account No. 2770, Authorized Securities–Unissued.

ACCOUNT NO. 2790, Other Assets

Shows other assets not otherwise classified.

ACCOUNT NO. 2800, Amount Available in Debt Service Funds

An account which shows assets available for the retirement of general long-term debt.

ACCOUNT NO. 2900, Amounts to be Provided for Retirement of General Long-Term Debt

A summary account of amounts to be provided for the retirement of long-term debt used for financial reporting purposes (Accounts 2910 and 2920).

ACCOUNT NO. 2910, Amount to be Provided for Retirement of General Obligation Long-Term Debt

An account which shows amounts to be provided from taxes or other general revenues to retire outstanding general obligation long-term debt.

ACCOUNT NO. 2920, Amount to be Provided for Other Long-Term Debts

An account which offsets certain other large long-term liabilities under special circumstances, usually where one fund records the liability but the obligation will be paid from the resources of another fund or from a future appropriation.

CURRENT LIABILITIES

(Revised 06/05)

ACCOUNT NO. 3000, Accounts Payable

A summary account of accounts payable used for financial reporting purposes (Accounts 3010 through 3050).

ACCOUNT NO. 3010, Accounts Payable

Shows the amount due to private persons or organizations for all outstanding obligations (for goods and services received) for which claims have not been filed with the State Controller's Office. It also shows amounts retained on progress payments for any contractual agreement requiring retention amounts.

Amounts payable to other funds/appropriations or other governments are included in Due to Other Funds (Accounts 3110 through 3120) or Due to Other Governments (Accounts 3210 through 3290).

ACCOUNT NO. 3020, Claims Filed

Shows claims that have been filed with the State Controller's Office. The balance of this account is increased when claims are filed and is reduced when Notices of Claims Paid, Form CD-102, are issued by the State Controller's Office.

ACCOUNT NO. 3021, Claims-in-Process

Shows pending claims which have not been filed as claim schedules. This account is to be used by CALSTARS agencies and is further described in CALSTARS Procedures Manual.

ACCOUNT NO. 3030, Compensation Benefits Payable

Shows compensation benefits payable.

ACCOUNT NO. 3040, Notes Payable

Shows the current portion of long-term notes payable. The noncurrent portion of long-term notes is shown in Account No. 4300, Notes Payable.

ACCOUNT NO. 3050, Bonds Payable

Shows the current portion of long-term bonds payable. The noncurrent portion of long-term bonds is shown in Account No. 4400, Bonds Payable.

ACCOUNT NO. 3100, Due to Other Funds or Appropriations

A summary account of payables due to and prepayments from other funds or appropriations used for financial reporting purposes (Accounts 3110 through 3120).

(Continued)

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CURRENT LIABILITIES **7630** (Cont. 1)

(Revised 06/05)

ACCOUNT NO. 3110, Due to Other Funds or Appropriations

This is a summary account for amounts due to other funds or appropriations (Account 3114, Due to Other Funds and Account 3115, Due to Other Appropriations). It is used for financial reporting purposes. Amounts recorded in these accounts are payables for:

1. All outstanding obligations to other funds or appropriations for goods and services received,
2. The liability of payer funds for transactions between funds or appropriations, and
3. The current payable portion of long-term loans.

Agencies will keep a separate subsidiary account which shows the amount due to 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 3110 series plus a suffix consisting of a decimal point and the Uniform Codes Manual (UCM) code number of the fund. (For example: 3110.001 Due to General Fund, 3114.0001, Due to General Fund, 3115.0001, Due to General Fund.)

At year-end it includes accruals of amounts due in addition to those recorded during the year. The noncurrent portion of loans is shown in Account Nos. 4000 through 4050, Advances and Loans Payable.

ACCOUNT NO. 3120, Prepayments from Other Funds or Appropriations

Shows prepayments from other funds or appropriations for services requested.

Agencies will keep a separate subsidiary account of the advances from other funds or appropriations. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 3120 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 3120.0001, Prepayments From General Fund.)

ACCOUNT NO. 3130, State Income Tax Withheld

Shows amounts withheld for state income tax.

ACCOUNT NO. 3200, Due to Other Governments

A summary account of intergovernmental payables used for financial reporting purposes (Accounts 3210 through 3290).

ACCOUNT NO. 3210, Due to Federal Government

Shows the amount due to the federal government as reimbursements for goods and services provided and other current obligations.

(Continued)

ACCOUNT NO. 3215, Federal Income Tax Withheld

Show amounts withheld for federal income tax.

ACCOUNT NO. 3220, Due to Local Government

Shows the amount due to local governments as reimbursements for goods and services provided and other current obligations.

ACCOUNT NO. 3230, Liability for Local Sales Tax Collections

Shows the liability to local governments for sales tax collections made by the State Board of Equalization.

ACCOUNT NO. 3290, Due to Other Governmental Entities

Shows the amount due to other governmental entities under various legal and contractual provisions.

ACCOUNT NO. 3300, Accrued Interest and Dividends Payable

A summary account of accrued interest and dividends payable used for financial reporting purposes (Accounts 3310 through 3320).

ACCOUNT NO. 3310, Accrued Interest Payable

Shows the interest accrued to date on outstanding bonds or similar obligations of the state.

ACCOUNT NO. 3320, Dividends Payable

Shows dividends declared by agencies which represent a refund to insurance policy holders.

ACCOUNT NO. 3400, Advance Collections

A summary account of advance collections used for financial reporting purposes (Accounts 3410 through 3430).

ACCOUNT NO. 3410, Revenue Collected in Advance

Shows revenue collected but not yet earned.

ACCOUNT NO. 3420, Reimbursements Collected in Advance

Shows reimbursements collected but not yet earned.

ACCOUNT NO. 3430, Operating Revenue Collected in Advance

Shows operating revenue collected but not yet earned.

(Continued)

ACCOUNT NO. 3500, Liabilities for Deposits

A summary account of liabilities used for financial reporting purposes (Accounts 3510 through 3520).

ACCOUNT NO. 3510, Deposits

Shows the liabilities for cash or other property held in trust for depositors, which includes guaranty deposits. Special trusts, unclaimed checks and deposits, and unexpended federal receipts are included in Account No. 5530, Fund Balance–Unappropriated.

ACCOUNT NO. 3520, Project Deposits

Shows the liability of the Architecture Revolving Fund, State Highway Account, State Transportation Fund and Water Resources Revolving Fund for advance payments from other funds for specific projects.

ACCOUNT NO. 3600, Loans Payable

A summary account of loans payable.

ACCOUNT NO. 3610, PMIA Loans Payable

Shows amounts borrowed from the Pooled Money Investment Account for state bond programs.

ACCOUNT NO. 3690, Other

Shows amounts borrowed from other sources.

ACCOUNT NO. 3700, Other Current Liabilities

A summary account of other current liabilities used for financial reporting purposes (Accounts 3710 through 3790).

ACCOUNT NO. 3710, Cash Overages

Shows cash overages not yet refunded to payors or applied as revenue.

ACCOUNT NO. 3720, Unapplied Remittances

Shows remittances to the State Treasury not yet applied to operating revenue nor identified as overpayments.

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CURRENT LIABILITIES **7630** (Cont. 4)
(Revised 06/05)

ACCOUNT NO. 3730, Uncleared Collections

Shows collections which must be reviewed to determine whether they are to be accepted for a fund in the State Treasury or refunded to payers. This account also contains fees which are not earned until a permit, license, or other document is issued.

ACCOUNT NO. 3740, Overpayments Refundable to Employers

Shows the liability for refunds to employers.

ACCOUNT NO. 3750, Unapportioned Taxes

Shows apportionments due other funds or local governments.

ACCOUNT NO. 3760, Accrued Leave Time

Shows the liability for vacation and compensating time off earned but not taken. It is used in funds that accrue vacation and compensating time off when earned or at the end of the fiscal year.

ACCOUNT NO. 3790, Other Current Liabilities

Shows current liabilities not otherwise classified.

LONG-TERM LIABILITIES

(Revised 06/05)

ACCOUNT NO. 4000, Advances and Loans Payable

A summary account of long-term advances and loans payable used for financial reporting purposes (Accounts 4010 through 4050).

ACCOUNT NO. 4010, Advances From Other Funds

Shows the noncurrent portion of long-term repayable advances owed to other funds.

Agencies will keep a separate subsidiary account which shows the amount advanced from each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 4010 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 4010.001, Advances From General Fund).

ACCOUNT NO. 4020, Interfund Construction Loans Payable

A summary account of interfund construction loans payable used for financial reporting purposes (Account 4021 and 4022).

ACCOUNT NO. 4021, Interfund Building Certificates Payable

Shows the noncurrent portion of the long-term liability of the Public Buildings Construction Fund to other funds for certificates issued pursuant to the State Building Construction Act of 1955.

Agencies will keep a separate subsidiary account which shows the amount borrowed from each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 4021 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 4021.0001, Interfund Building Certificates Payable to General Fund).

ACCOUNT NO. 4022, Interfund Building and Construction Loans Payable

Shows the noncurrent portion of the long-term liability for building and construction loans (evidenced by documents other than certificates issued pursuant to the State Construction Act of 1955).

Agencies will keep a separate subsidiary account which shows the amount borrowed from each fund. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 4022 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 4022.0001, Interfund Building and Construction Loans Payable to General Fund.)

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LONG-TERM LIABILITIES **7634** (Cont. 1)
(Revised 06/05)

ACCOUNT NO. 4050, Interfund Loans Payable

Shows the noncurrent portion of the long-term liability for interfund loans.

Agencies will keep a separate subsidiary account which shows the amount borrowed from each fund. The fund will be identified by name in the subsidiary account title. The number of each subsidiary account will be 4050 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 4050.0001, Interfund Loans Payable to General Fund.)

ACCOUNT NO. 4200, Installment Contracts

A summary account of installment contract liabilities used for financial reporting purposes (Accounts 4210 and 4220).

ACCOUNT NO. 4210, Installment Contracts Payable

Shows the liability for future installment payments on assets purchased under installment purchase contracts.

ACCOUNT NO. 4220, Lease/Purchase Contracts

Shows the liability for future payments on fixed assets rented under a lease-purchase contract.

ACCOUNT NO. 4300, Notes Payable

A summary account of notes payable used for financial reporting purposes (Accounts 4310 through 4330).

ACCOUNT NO. 4310, Notes Payable

Shows the notes outstanding at face amount.

ACCOUNT NO. 4320, Notes Payable–Premium

Shows unamortized premium on notes sold at more than face amount. The premium is amortized over the life of the note.

ACCOUNT NO. 4330, Notes Payable–Discount

Shows unamortized discount on notes sold at less than face amount. Discount is amortized over the life of the note.

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ACCOUNT NO. 4400, Bonds Payable

A summary account of bonds payable used for financial reporting purposes (Accounts 4410 through 4430).

ACCOUNT NO. 4410, Bonds Payable

Shows the bonds outstanding at face amount.

ACCOUNT NO. 4420, Bonds Payable–Premium

Shows unamortized premium on bonds sold at more than the face amount. The premium is amortized over the life of the bond.

ACCOUNT NO. 4430, Bonds Payable–Discount

Shows unamortized discount on bonds sold at less than the face amount. The discount is amortized over the life of the bond.

ACCOUNT NO. 4700, Other Long-Term Liabilities

Shows long-term liabilities not otherwise classified.

FUND EQUITY **7640**
(Revised 09/10)

ACCOUNT NO. 5100, Capital Contributions

A summary account of capital contributed to funds used for financial reporting purposes (Accounts 5110 through 5190).

ACCOUNT NO. 5110, Contributions in Aid to Construction

Shows permanent fund capital contributed to funds in Aid to Construction.

ACCOUNT NO. 5120, Contributions by Federal Grants

Shows permanent fund capital contributed to funds by federal grants.

ACCOUNT NO. 5130, Contributions by State Grants

Shows permanent fund capital contributed to funds by state grants.

ACCOUNT NO. 5190, Other Contributions

Shows permanent fund capital contributed to funds not otherwise classified. It includes permanent working capital advanced by other funds without a requirement that the advance be repaid.

ACCOUNT NO. 5200, Investment in Capital Assets

An account that shows the state's investment in capital assets. It is used by funds that accounts for assets on an "expenditure" basis.

Agencies will keep a separate subsidiary accounts which show the fund source of the asset acquisition. The fund will be identified by name in the subsidiary account title. The number of each such subsidiary account will be 5200 plus a suffix consisting of a decimal point and the UCM code number of the fund. (For example: 5200.0001, Investment in Capital Assets–General Fund).

ACCOUNT NO. 5300, Reservations of Fund Balance–Unavailable for Appropriation

A summary account of fund balance reserves used for financial reporting purposes (Accounts 5330 through 5391).

(Continued)

ACCOUNT NO. 5330, Reserve for Prepaid Items

This account is used to segregate a portion of fund balance to show that prepaid items do not represent available spending resources even though they are a component of net current assets.

ACCOUNT NO. 5340, Reserve for Advances

This account is used to segregate a portion of fund balance to show that the noncurrent portion of long term repayable advances to other funds do not represent available spending resources because they are not current assets.

ACCOUNT NO. 5350, Reserve for Encumbrances

This account is used to segregate a portion of fund balance for expected expenditures.

ACCOUNT NO. 5370, Reserve for Interfund Loans Receivable

This account is used to segregate a portion of fund balance equal to noncurrent portions of long-term interfund loans receivable.

ACCOUNT NO. 5380, Reserve for Noncurrent Loans Receivable

This account is used to segregate a portion of fund balance equal to noncurrent portions of long-term loans receivable.

ACCOUNT NO. 5390, Other Reserves

Shows fund balance reserve not otherwise classified. It is used as a reserve for Account No. 2730, Deposits in Condemnation Proceedings.

ACCOUNT NO. 5391, Fund Balance – Reserve for Proposition 98

(CONTROLLER'S USE, ONLY)

(Continued)

ACCOUNT NO. 5400, Reservations of Retained Earnings

A summary account of reservation of retained earnings used for financial reporting purposes (Accounts 5410 through 5420).

ACCOUNT NO. 5410, Reserve for Bond Retirement

Shows the reserves for debt service. When reserves for principal, reserves for interest, and other reserves are required to be kept separately, a separate account within the 5410 series should be established.

ACCOUNT NO. 5420, Reserve for System Improvements

Shows retained earnings reserved for system improvements in accordance with the terms of a revenue bond indenture.

ACCOUNT NO. 5500, Fund Balance or Retained Earnings

A summary account of fund balance or retained earnings used for financial reporting purposes (Accounts 5510 through 5570).

ACCOUNT NO. 5510, Fund Balance Appropriated

This account shows fund balance which has been appropriated for expenditure in the annual budget.

ACCOUNT NO. 5520, Fund Balance–Continuing Appropriations

Shows fund balance which is continuously appropriated for expenditure.

ACCOUNT NO. 5530, Fund Balance–Unappropriated

Shows fund balance of fund which is available for appropriation. Agencies recording transactions for the General Fund or other funds not accounted entirely by one agency will use Account No. 5570, Fund Balance–Clearing Account.

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FUND EQUITY **7640** (Cont. 3)
(Revised 09/10)

ACCOUNT NO. 5540, Retained Earnings

Shows the accumulated earnings of funds.

ACCOUNT NO. 5570, Funds Balance–Clearing Account

Shows each agencies shared equity (net assets or liabilities) of particular funds in the State Treasury not accounted entirely by one agency. This account is not used during the fiscal year. At the end of the fiscal year the balance (the net agency remittances to or disbursements from the particular funds in the State Treasury) of Account No. 1140, Cash in State Treasury is transferred to this account. Revenue and expenditure accounts are closed to this account.

BUDGETARY ACCOUNTS

(Revised 06/05)

ACCOUNT NO. 6000, Controller's Budgetary Accounts

A summary budgetary account used for financial reporting purposes.

ACCOUNT NO. 6010, Estimated Revenues (DR)

(CONTROLLER'S USE, ONLY)

Shows the estimated revenue to be collected during the current period.

ACCOUNT NO 6030, Appropriations (CR)

(CONTROLLER'S USE, ONLY)

Shows the authorizations to make expenditures or incur commitments.

ACCOUNT NO. 6040, Appropriations – Reserve for Proposition 98

(CONTROLLER'S USE, ONLY)

ACCOUNT NO. 6100, Agencies' Budgetary Accounts

A summary agency budgetary account used for financial reporting purposes (Accounts 6110 through 6180).

ACCOUNT NO. 6110, Appropriations (CR)

Shows the authorization to make expenditures or incur commitments. This account is equivalent to the Controller's Appropriations account. It is used by agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by Account No. 6120, Appropriations–Offset.

ACCOUNT NO. 6120, Appropriations–(DR)

This account balance offset Account No. 6110, Appropriations.

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BUDGETARY ACCOUNTS **7650** (Cont. 1)
(Revised 06/05)

ACCOUNT NO. 6130, Allotments (CR)

Shows a part of an appropriation to be expended for a particular purpose. It is used by agencies to maintain a full self-balancing set of general ledger accounts. This account balance is offset by Account No. 6140, Allotments–Offset.

ACCOUNT NO. 6140, Allotments (DR)

This account balance offsets Account No. 6130, Allotments.

ACCOUNT NO. 6150, Encumbrances (DR)

Shows unliquidated encumbrances chargeable to appropriations or other budgetary authorizations.

ACCOUNT NO. 6170, Obligations (DR)

Shows estimated obligations chargeable to appropriations or other budgetary accounts. This account balance is offset by Account No. 6180, Obligations–Offset.

ACCOUNT NO. 6180, Obligations–Offset (CR)

This account balance offsets Account NO. 6170, Obligations.

ACCOUNT NO. 6200–6299, Special Agency Budgetary Accounts

Special accounts for budgetary reporting purposes to be used only by CALSTARS agencies. These accounts are further detailed and described in the CALSTARS Procedures Manual.

ACCOUNT NO. 6900–6999, Special Agency Financial Reporting Accounts

Accounts for special reporting purposes.

SOURCES OF FINANCIAL RESOURCES 7660

(Revised 3/87)

ACCOUNT NO. 8000, Revenue or Operating Revenue

A summary account which shows revenue or operating revenue collected or accrued for the current fiscal year (Account 8010 through 8090). At year-end it includes revenues collected or accrued for it by other funds. It does not include revenues collected in advance for subsequent fiscal years or revenue collected for other funds. The following accounts within the 8000 series classify revenues by source. Agencies may use supplemental accounting techniques to record the details which must be reported while maintaining the general ledger itself at the 8000 account level. For example, the general ledger may include only the summary account balance (Account No. 8000). Detailed revenue source data could be maintained on supplemental records.

ACCOUNT NO. 8010, Revenue from Taxes

A summary account which shows revenue from taxes (Accounts 8011 and 8012).

ACCOUNT NO. 8011, Major Taxes and Licenses

Shows the revenue from the specific taxes and licenses itemized in the Revenue Section of the Uniform Codes Manual (UCM), Receipt Codes 11XXXX.

ACCOUNT NO. 8012, Regulatory Taxes, Licenses, Fees, and Penalties

Shows the revenue from the specific taxes, licenses, fees, and penalties itemized in the Revenue Section of the UCM, Receipt Codes 12XXXX.

ACCOUNT NO. 8020, Federal Grants and Contracts

Shows revenue received by the State directly from the Federal government. These revenues are classified according to the Catalog of Federal Domestic Assistance structure and are recorded with UCM Receipts code 4XXXXX. See UCM Receipts From Federal Government Section for specifics.

ACCOUNT NO. 8030, Revenue from Local Agencies

Shows the revenue from Local Agencies as specified in the UCM Revenue Section, Receipts code 13XXXX/

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SOURCES OF FINANCIAL RESOURCES **7660** (Cont. 1)
(Revised 3/87)

ACCOUNT NO. 8040, Revenue from Services to the Public

Shows the revenue from services to the public as specified in the UCM Revenue Section, Receipts code 14XXXX or Operating Income Section Receipts codes 211XXX and 212XXX.

ACCOUNT NO. 8050, Revenue from Use of Property/Money and Natural Resources

Shows the revenue from the use of property, money and natural resources specified in the UCM Revenue Section, Receipts code 15XXXX or Operating Income Section, Receipts code 213XXX.

ACCOUNT NO. 8060, Revenue from Investments and Loans

A summary account which shows the income from investments and loans (Accounts 8061 and 8063) described in UCM Operating Income Section Receipt code 215XXX.

ACCOUNT NO. 8061, Interest Revenue

A division of Account 8060.

ACCOUNT NO. 8063, Gain or Loss (DR) on Sale and Call of Securities

A division of Account 8060.

ACCOUNT NO. 8070, Revenue from Contributions to Fiduciary Funds

A summary account which shows the income from contributions (Accounts 8071 through 8073) described in UCM Operating Income Section, Receipt Code 221XXX. (Fiduciary Fund Group).

ACCOUNT NO. 8071, Employer Contributions to Retirement Funds

A division of Account 8070.

ACCOUNT NO. 8072, Employee Contributions to Retirement Funds

A division of Account 8070.

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SOURCES OF FINANCIAL RESOURCES **7660** (Cont. 2)
(Revised 3/87)

ACCOUNT NO. 8073, Other Contributions to Trust and Agency Funds

A division of Account 8070.

ACCOUNT NO. 8090, Other Revenue or Operating Revenue

Shows all other revenue as defined in the UCM Revenue Section, Receipt Code 16XXXX; Operating Income Section, Receipt Codes 216XXX, 217XXX and 299XXX; and Other Section, Receipt Code 5XXXXX.

ACCOUNT NO. 8100, Reimbursements

A summary account of intra-state and external reimbursements (Accounts 8110 and 8120) used for financial reporting purposes.

ACCOUNT NO. 8110, Intra-State Reimbursements

Shows reimbursements collected or accrued for goods or services furnished to other State agencies for the current fiscal year. Unlike expenditure abatements which are credited to appropriations, reimbursements are accounted separately. Reimbursements may not be expended unless appropriated or allocated for agency use.

ACCOUNT NO. 8120, External Reimbursements

Shows reimbursements collected or accrued for goods or services furnished to other persons or organizations external to State government for the current fiscal year. Unlike expenditure abatements which are credited to appropriations, reimbursements are accounted separately. Reimbursements may not be expended unless appropriated or allotted for agency use.

USES OF FINANCIAL RESOURCES 7670

(Revised 8/2014)

ACCOUNT NO. 9000, Appropriation Expenditures or Operating Expenditures and Expenses

A summary account that shows expenditures of governmental funds and expenses of proprietary funds (Accounts 9010 through 9090). For governmental funds, expenditures are chargeable to appropriations and executive orders available for expenditure during the fiscal year. For proprietary funds, operating expenses relate directly to the fund's primary service activities. These funds are accounted on an expense rather than expenditure basis.

The following 9000 series accounts are used to classify expenditures and expenses by character, category, and object. Departments may use subsidiary accounting techniques to report the detail category and object classifications while maintaining the general ledger itself at the 9000 account level. For example, the general ledger may include only summary account balance (Account No. 9000). A supplemental report of category and object expenditures can be produced to fulfill other reporting requirements.

ACCOUNT NO. 9010, State Operations

A summary account that shows the expenditure categories of personal services, operating expenses and equipment, and special items of expense (Account 9011 through 9013). State operations reflect the costs of activities conducted at the state level to benefit the current fiscal period. Exceptions to this fiscal year matching are (1) the inclusion of debt service costs which presumably benefit prior fiscal periods as well as current and future periods; and (2) the use of support categories for costs associated with capital outlay appropriations.

ACCOUNT NO. 9011, Personal Services

The category of personal services includes payments for salaries, wages, and staff benefits. Included also are merit suggestions awards and retroactive pay adjustments. Excluded from personal services are salaries paid under contract and payments for health and welfare benefits for prevailing rate employees as authorized by Government Code section 18853.5.

ACCOUNT NO. 9012, Operating Expenses and Equipment

This category broadly includes expenditures for goods and/or services except for personal services and expenditures designated as special items of expense.

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USES OF FINANCIAL RESOURCES **7670** (Cont. 1)
(Revised 8/2014)

ACCOUNT NO. 9013, Special Items of Expense

Special items of expense are those large expenditures or special purpose expenditures that normally require a separate appropriation, present a clearer fiscal picture if reported separately, or do not conform easily to the uniform expenditure objects.

ACCOUNT NO. 9020, Local Assistance

A summary account which shows resources provided to counties, cities, special districts, etc. (Accounts 9021 through 9023). Typically, these resources are used to maintain, enhance, or implement objectives or goals of a particular program, element, component, or task. Also included are reimbursements for legislative and executive mandated program increases.

ACCOUNT NO. 9021, Local Mandated Programs

Reimbursement of costs for legislative or executive mandated programs at the local level. Also includes reimbursements for local administrative costs when the local entity is not the primary recipient.

ACCOUNT NO. 9022, Loans

Funding made available to primary recipient for particular purpose which creates a repayment liability for the recipient.

ACCOUNT NO. 9023, Other Local Assistance

Funding made available to a primary recipient for a particular purpose which creates no repayment liability for the recipient.

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USES OF FINANCIAL RESOURCES **7670** (Cont. 2)
(Revised 8/2014)

ACCOUNT NO. 9030, Capital Outlay

This account includes purchase of:

1. Land and related costs, including court costs, condemnation costs, legal fees, title fees, etc.

2. Construction projects, including preliminary plans and working drawings. Construction projects include new construction, alteration, or extension or betterment of existing structures.

3. Equipment related to a construction project regardless of costs or timing.

4. Minor capital outlay projects which consists of construction or equipment projects whose estimated cost is $100,000 or less.

For additional information regarding Capital Outlay, see SAM sections 1303, 1450–1460, 6103, 8343, and 8363.

ACCOUNT NO. 9040, Retirement Outlay

A summary account which shows benefit expenditures and contribution refunds (Accounts 9041 and 9042). The account is used by retirement funds (Fiduciary Funds Group) and accounted separately due to materiality.

ACCOUNT NO. 9041, Benefit Expenditures

Shows payments made to system members who have retired from active service or to their survivors.

ACCOUNT NO. 9042, Contribution Refunds

Shows contributions returned to persons who have withdrawn from the system and have requested the return of their equity in the system.

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USES OF FINANCIAL RESOURCES **7670** (Cont. 3)
(Revised 8/2014)

ACCOUNT NO. 9050, Federal Flow through Money

Shows federal funding passed to a sub-recipient where the state department is the recipient of federal funds.

ACCOUNT NO. 9060, Taxes Collected for Local Government

Shows taxes collected by the state for local governments.

ACCOUNT NO. 9090, Other Trust and Agency Expenditures

Shows trust and agency uses of financial resources not otherwise classified.

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 is 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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OTHER FINANCIAL SOURCES/USES **7680** (Cont. 1)
(Revised 12/10)

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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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.