

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
CHART OF UNIFORM INTEGRATED GENERAL LEDGER ACCOUNTS
BY FUND TYPES

			<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>		
<u>ACCOUNT NO</u>			General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
Level	Level	Level	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
1	2	3		Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>Accountability Accounts for use by the</u>											
<u>State Treasurer and the State Controller</u>											
<u>only</u> (accounts 0001 through 1099)											
Cash on Hand - Demand Deposits	0010										
Cash in Transit		0015									
Investments - PMIA Time Deposits	0030										
Investments - PMIA Securities	0100										
Investments - PMIA Loans	0120										
Accounts Receivables	0270										
Fund Cash	0300										
Outstanding Warrants	0320										
Outstanding Warrants - PMIA	0330										
Uncleared Collections	0350										
Agency Bank Accounts	0370										
Accounts Payable	0380										
Current Month Debt Service Liability	0390										
Current Month Debt Service Clearing		0395									
Presentment Clearing Account	0400										
Transaction Clearing Account	0500										
Deposits with Bond Officer	0810										
Printed State Bonds Pending Delivery	0820										
State Bonds Authorized	0830										
State Bonds Unissued	0840										
State Bonds Outstanding	0850										
State Bonds Redeemed	0860										
Deposits in State Vault	1010										
Deposits in Trust Company	1020										
Securities in Transit	1030										
Due from Special Deposit Fund	1040										
Reserve for State Deposits	1060										
Amount Provided for Short-Term Debt	1070										

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	ACCOUNT NO				Special	Capital	Debt		Internal	Retire-	Trust and	Trust and
	Level	Level	Level	General	Revenue	Projects	Service	Enter-	Service	ment	Agency Funds	Agency Funds
	1	2	3	Fund	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
ASSETS												
Cash in State Treasury and Agency Accounts	1100			X	X	X	X	X	X	X	X	X
General Cash		1110		X	X	X		X	X	X	X	X
General Cash, Remittance in Transit			1115	X	X	X		X	X	X	X	X
Agency Trust Fund Cash		1120						X	X	X	X	X
Revolving Fund Cash		1130		X	X	X		X	X	X	X	X
Cash in State Treasury		1140		X	X	X	X	X	X	X	X	X
Cash in Transit to State Treasury		1150		X	X	X	X	X	X	X	X	X
Cash in Agency Accounts -- Banks/S&Ls		1160						X		X	X	X
Cash in Agency Accounts with U.S. Treasury		1170									X	X
Cash with Fiscal Agents		1180					X	X			X	X
Cash on Hand		1190		X	X	X		X	X	X	X	X
Temporary Investments	1200				X	X	X	X	X	X	X	X
Deposits in Surplus Money Investment Fund		1210			X	X	X	X		X	X	X
Repurchase Agreements		1220			X	X	X	X		X	X	X
Investment in Time Deposits		1230			X	X	X	X		X	X	X
Investment in Subscription Deposits		1240			X	X	X	X		X	X	X
Accounts Receivable	1300			X	X	X	X	X	X	X	X	X
Accounts Receivable--General		1310		X	X	X		X	X	X	X	X
Accounts Receivable--Abatements			1311	X	X	X		X	X	X	X	X
Accounts Receivable--Reimbursements			1312	X	X	X		X	X	X	X	X
Accounts Receivable--Revenue			1313	X	X	X						
Accounts Receivable--Operating Revenue			1314					X	X	X	X	X
Accounts Receivable--Dishonored Checks			1315	X	X	X		X	X	X	X	X

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		GOVERNMENTAL FUNDS				PROPRIETARY FUNDS			FIDUCIARY FUNDS				
		ACCOUNT NO			General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Enter-prise Funds	Internal Service Funds	Retire-ment Funds	Trust and Agency Funds --Other	Trust and Agency Funds --Federal
Level 1	Level 2	Level 3											
Accounts Receivable--Cash Shortages		1316		X	X	X		X	X	X	X	X	
Accounts Receivable--Other		1319		X	X	X		X	X	X	X	X	
Accrued Interest Receivable	1320				X	X	X	X		X	X	X	
Accounts Receivable--Loans	1330			X	X			X		X	X	X	
Accounts Receivable--Audit Exceptions	1340			X	X	X		X	X	X	X	X	
<u>Accounts Receivable--Postponed Property Tax</u>		1350		X									
Postponed Property Tax--Principal		1351		X									
Postponed Property Tax--Interest		1352		X									
Retirement Contributions Receivable	1360									X			
Contingent Receivables	1380			X	X	X		X	X	X	X	X	
Allowance for Uncollectible Accts (Credit Bal)	1390			X	X	X		X	X	X	X	X	
<u>Due From Other Funds or Appropriations</u>		1400		X	X	X		X	X	X	X	X	
Due from Other Funds	1410			X	X	X		X	X	X	X	X	
Due from Other Appropriations, within the Same Fund	1420			X	X	X		X	X	X	X	X	
<u>Due From Other Governments</u>		1500		X	X	X		X	X	X	X	X	
Due from Federal Government	1510			X	X	X		X	X	X	X	X	
Due from School Districts	1540			X	X	X		X	X	X	X	X	
Due from Other Governmental Entities	1590			X	X	X		X	X	X	X	X	
<u>Provision for Deferred Receivables (Credit Bal)</u>		1600		X	X	X		X	X	X	X	X	
<u>Prepaid Expense</u>		1700		X	X	X		X	X	X	X	X	
<u>al/ Expense Advances</u>	1710			X	X	X		X	X	X	X	X	
<u>al/ Travel Advances</u>		1712		X	X	X		X	X	X	X	X	
Salary Advances		1714		X	X	X		X	X	X	X	X	

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	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
<u>Other Prepaid Expenses</u>		1720						X	X	X	X	X
Office Supplies			1721					X	X	X		
Prepayments to Other Funds or Appropriations		1730		X	X	X		X	X	X	X	X
<u>Prepayments to Other Governments</u>		1740		X					X		X	X
Prepayments to School Districts			1741	X							X	X
Prepayments to Counties			1742	X							X	X
Prepayments to Other Governmental Entities			1749	X							X	X
<u>Prepayments to NonGovernmental Entities</u>		1750		X					X			
<u>Inventory</u>	1900							X	X	X	X	X
Merchandise Held for Sale--Stores		1910						X	X			
Raw Materials		1930						X	X			
Work in Progress		1940						X	X			
Finished Goods		1950						X	X			
Manufacturing Supplies		1960						X	X			
<u>Investments</u>	2000				X	X	X	X		X	X	X
Market Value Adjustment Account - Pension System			2001							X		
<u>Investments in Debt Securities</u>		2010			X	X	X	X		X	X	X
Investments in Securities at Cost			2011		X	X	X	X		X	X	X
Investments in Securities			2012		X	X	X	X		X	X	X
Premium on Securities			2013		X	X	X	X		X	X	X
Discount on Securities (Credit Balance)			2014		X	X	X	X		X	X	X
Investment in Public Works Board Building			2016							X		
Certificates												
Investment in Building Certificates			2017							X		
--Local Agencies												
<u>Investment in Stocks</u>		2020								X	X	X
Investment in Common Stock			2021							X	X	X
Investment in Preferred Stock			2022							X	X	X
Unapplied Investments--Stocks			2025		X			X		X	X	

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	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
					Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>Investment in Mortgages</u>	2030							X		X		
Investment in Mortgage Installment Loans			2031					X		X		
Mortgage Loans in Default			2032					X		X		
Premium on Mortgage Loans			2033					X		X		
Discount on Mortgage Loans (Credit Balance)			2034					X		X		
Investment in Interfund Building and Construction Loans		2040			X	X	X	X			X	X
Investment in Real Estate		2050								X		
Unapplied Investments--Mortgages			2055		X			X		X	X	
Investment in Annuities		2060								X	X	
Investment in Investment Agreements			2065							X	X	
Investment in Financial Futures		2070								X	X	
Investments - Other		2090								X	X	
<u>Loans and Advances Receivable</u>	2100			X	X	X		X		X	X	X
<u>Loan Receivable</u>		2110		X	X			X		X	X	X
Veterans Farm & Home Loan Contracts			2111					X				
Student Loans Receivable			2112	X							X	X
Construction Loans			2113					X		X		
Construction Loans in Default			2114					X		X		
Loans Receivable--Other			2119	X	X			X		X		
Advances to Other Funds		2120		X	X	X		X	X	X	X	X
Interfund Construction Loans Receivable		2130		X	X	X		X			X	X
<u>Loans to Other Governments</u>		2140		X				X	X	X	X	X
Loans to School Districts			2143	X							X	X
Loans to Other Governmental Entities			2149	X				X	X	X	X	X
<u>Interfund Loans Receivable</u>		2170		X	X	X		X	X	X	X	X
<u>Tangible Assets</u>	2300							X	X	X	X	X
Land		2310			Capital Assets			X	X	X	X	X
					Group of Accounts							

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	<u>ACCOUNT NO</u>			General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	Level	Level	Level	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
	1	2	3	Fund	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>Buildings</u>		2320						X	X	X	X	X
Buildings			2321					X	X	X	X	X
Accumulated Depreciation--Buildings (Credit Bal)			2329					X	X	X	X	X
<u>Improvements Other Than Buildings</u>		2330						X	X	X	X	X
Improvements Other Than Buildings			2331					X	X	X	X	X
Utility Plant in Service			2333					X	X			
Accumulated Depreciation--Improvements Other Than Buildings (Credit Balance)			2339					X	X	X	X	X
<u>Equipment</u>		2340						X	X	X	X	X
Equipment			2341					X	X	X	X	X
Accumulated Depreciation--Equipment (Credit Balance)			2349					X	X	X	X	X
Construction Work in Progress		2350						X	X	X		
<u>Infrastructure</u>		2360						X	X	X	X	X
Non-depreciable Infrastructure			2361					X	X	X	X	X
Depreciable Infrastructure			2362					X	X	X	X	X
Accumulated Depreciation--Infrastructure			2369					X	X	X	X	X
<u>Intangible Assets</u>	2400				Capital Assets			X	X	X	X	X
					Group of Accounts							
Intangible Assets--Amortizable		2410						X	X	X	X	X
Computer Software--Amortizable			2411					X	X	X	X	X
Land Use Rights--Amortizable			2412					X	X	X	X	X
Patents, Copyrights, Trademarks--Amortizable			2413					X	X	X	X	X
Other Intangible Assets--Amortizable			2414					X	X	X	X	X
Right-to-Use Lease - Land - Amortizable			2415					X	X	X	X	X
Right-to-Use Lease - Buildings - Amortizable			2416					X	X	X	X	X
Right-to-Use Lease - Equipment - Amortizable			2417					X	X	X	X	X

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	<u>ACCOUNT NO</u>				Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	Level	Level	Level	General	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
	1	2	3	Fund	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
Right-to-Use Subscription-Based Information Technology Arrangements (SBITA) – Amortizable			2418					X	X	X	X	X
Intangible Assets--Non-Amortizable		2420						X	X	X	X	X
Land Use Rights--Non-Amortizable			2422					X	X	X	X	X
Patents, Copyrights, Trademarks--Non-Amortizable			2423					X	X	X	X	X
Other Intangible Assets--Non-Amortizable			2424					X	X	X	X	X
Internally Generated Intangible Assets in Progress		2430						X	X	X	X	X
Accumulated Amortization --Intangible Assets (Credit Balance)		2490						X	X	X	X	X
Accumulated Amortization--Computer Software (Credit Balance)			2491					X	X	X	X	X
Accumulated Amortization--Land Use Rights (Credit Balance)			2492					X	X	X	X	X
Accumulated Amortization--Patents, Copyrights, Trademarks (Credit Balance)			2493					X	X	X	X	X
Accumulated Amortization--Other Intangible Assets (Credit Balance)			2494					X	X	X	X	X
Accumulated Amortization - Right-to-Use Lease - Land			2495					X	X	X	X	X
Accumulated Amortization - Right-to-Use Lease - Buildings			2496					X	X	X	X	X
Accumulated Amortization - Right-to-Use Lease - Equipment			2497					X	X	X	X	X
Accumulated Amortization - Right-to-Use Subscription-Based Information Technology Arrangements (SBITA)			2498					X	X	X	X	X
<u>Provision for Deferred Interfund Loans Payable</u>	2500			X	X	X		X	X	X	X	X
<u>Deferred Charges</u>	2600			X	X	X		X	X	X	X	X
<u>Other Assets</u>	2700			X	X	X	X	X	X	X	X	X
Permanent Cash Revolving Fund		2710		X	X	X		X	X	X	X	X
Securities & Other Property Held in Trust		2720									X	X
Deposits in Condemnation Proceedings		2730		X	X	X		X	X		X	X

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	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
Inventory of Surveyed Equipment		2740		X	X	X		X	X		X	X
<u>Authorized Securities--Unissued</u>		2770		X	X		X	X	X	X		
Veterans Farm & Home Construction Contracts			2771					X				
Authorized--Unissued												
Loans Authorized--Unissued			2772	X	X			X		X		
Building Certificates Authorized--Unissued			2773						X			
Bonds Authorized--Unissued			2774			X	X	X				
Notes Authorized--Unissued			2775					X				
Authorized Securities-Unissued			2776			X	X	X	X			
Provision for Unissued Authorized Securities		2780		X	X	X	X	X	X	X		
(Credit Balance)												
Other Assets		2790		X	X	X	X	X	X	X	X	X
<u>Amount Available in Debt Service Funds</u>	2800											
<u>Amounts to be Provided for Retirement of</u>	2900			Consolidated Governmental Fund								
<u>General Long-Term Debt</u>				Long-Term Debt Accounts								
<u>Amount to be Provided for Retirement of</u>		2910										
General Obligation Long-Term Debt												
Amount to be Provided for <u>Other</u> Long-Term Debt		2920										
<u>LIABILITIES</u>												
<u>Current Liabilities</u>												
<u>Accounts Payable</u>	3000			X	X	X		X	X	X	X	X
Accounts Payable		3010		X	X	X		X	X	X	X	X
Claims Filed		3020		X	X	X		X	X	X	X	X

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		ACCOUNT NO				Special	Capital	Debt		Internal	Retire-	Trust and	Trust and
		Level	Level	Level	General	Revenue	Projects	Service	Enter-	Service	ment	Agency Funds	Agency Funds
		1	2	3	Fund	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
a/	Claims in Process			3021	X	X	X		X	X	X	X	X
	Compensation Benefits Payable		3030						X				
	Notes Payable		3040						X			X	
	Bonds Payable		3050						X			X	X
	<u>Due to Other Funds or Appropriations</u>	3100			X	X	X		X	X	X	X	X
	Due to Other Funds or Appropriations		3110		X	X	X		X	X	X	X	X
	Due to Other Funds			3114	X	X	X		X	X	X	X	X
	Due to Other Appropriations, Within the Same Fund			3115	X	X	X		X	X	X	X	X
	Prepayments from Other Funds or Appropriations		3120		X	X	X		X	X		X	X
	State Income Tax Withheld		3130		X	X	X		X	X		X	X
	<u>Due to Other Governments</u>	3200			X	X			X	X	X	X	X
	Due to Federal Government		3210		X	X			X	X		X	X
	Federal Income Tax Withheld		3215		X	X	X		X	X		X	X
	Due to Local Government		3220		X	X			X	X	X	X	X
	Liability for Local Sales Tax Collection		3230									X	
	Due to Other Governmental Entities		3290		X	X			X	X	X	X	X
	<u>Accrued Interest and Dividends Payable</u>	3300			X	X	X		X	X		X	X
	Accrued Interest Payable		3310		X	X	X		X	X		X	X
	Dividends Payable		3320						X				
	<u>Advance Collections</u>	3400			X	X	X		X	X	X	X	X
	Revenue Collected in Advance		3410		X	X	X						
	Reimbursements Collected in Advance		3420		X	X	X		X	X	X	X	X
	Operating Revenue Collected in Advance		3430						X	X	X	X	X
	<u>Liabilities for Deposits</u>	3500			X	X	X		X	X		X	X
	Deposits		3510		X	X			X			X	

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1	2	3		Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
		3511									
		3512									
		3513									
		3514									
		3515									
		3516									
		3517									
		3518									
		3519									
Project Deposits	3520			X	X		X	X		X	X
<u>Loans Payable</u>	3600		X	X	X		X	X	X	X	X
Pooled Money Investment Account Loans Payable	3610		X	X	X		X	X	X	X	X
Other	3690		X	X	X		X	X	X	X	X
<u>Other Current Liabilities</u>	3700		X	X	X		X	X	X	X	X
Cash Overages	3710		X	X	X		X	X	X	X	X
Unapplied Remittances	3720						X			X	X
Uncleared Collections	3730		X	X	X		X	X	X	X	X
Overpayments Refundable to Employers	3740		X				X			X	X
Unapportioned Taxes	3750		X							X	
Accrued Leave Time	3760		X	X	X		X	X	X	X	X
Other Current Liabilities	3790		X	X	X		X	X	X	X	X
<u>Long-Term Liabilities</u>											
<u>Advances and Loans Payable</u>	4000		X	X	X		X	X	X	X	X
Advances from Other Funds	4010		X	X	X		X	X	X	X	X
<u>Interfund Construction Loans Payable</u>	4020						X	X			
Interfund Building Certificate Payable		4021						X			

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	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
Interfund Building & Construction Loans Payable			4022					X	X			
<u>Interfund Loans Payable</u>		4050		X	X	X		X	X	X	X	X
<u>Installment Contracts</u>	4200							X	X	X	X	X
Installment Contracts/Financed Purchase Payable		4210						X	X	X	X	X
Lease/Purchase Contracts		4220						X	X	X	X	X
<u>Notes Payable</u>	4300			Consolidated Governmental Fund			X					
				Long-Term Debt Accounts								
Notes Payable		4310						X			X	X
Notes Payable Premium		4320						X			X	X
Notes Payable Discount		4330						X			X	X
<u>Bonds Payable</u>	4400							X			X	X
Bonds Payable		4410						X			X	X
Bonds Payable--Premium		4420						X			X	X
Bonds Payable--Discount		4430						X			X	X
<u>Other Long-Term Liabilities</u>	4700							X	X	X	X	X
<u>FUND EQUITY</u>												
<u>Capital Contributions</u>	5100							X	X			
Contributions in Aid to Construction		5110						X				
Contributions by Federal Grants		5120						X	X			
<u>Contributions by State Grants</u>		5130						X	X			
Other Contributions		5190						X	X			
<u>Investment in Capital Assets</u>	5200											
				Capital Assets								
				Group of Accounts								

DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
CHART OF UNIFORM INTEGRATED GENERAL LEDGER ACCOUNTS
BY FUND TYPES

	<u>ACCOUNT NO</u>			<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>		
	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
					Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>Reservations of Fund Balance--Unavailable for Appropriation</u>	5300			X	X	X		X	X	X	X	X
Reserve for Prepaid Items		5330		X	X	X				X	X	X
Reserve for Advances		5340		X	X	X				X	X	X
Reserve for Encumbrances		5350		X	X	X		X	X	X	X	X
Reserve for Interfund Loans Receivable		5370		X	X	X		X	X	X	X	X
Reserve for Noncurrent Loans Receivable		5380		X	X	X				X	X	X
Other Reserves		5390		X	X	X		X	X	X	X	X
Fund Balance - Reserve for Proposition 98		5391			SCO USE ONLY							
<u>Reservations of Retained Earnings</u>	5400							X				
Reserve for Bond Retirement		5410						X				
<u>Reserve for System Improvements</u>		5420						X				
<u>Fund Balance</u>	5500			X	X	X	X			X	X	X
<u>Retained Earnings</u>	5500							X	X			
Fund Balance --Appropriated		5510		X	X	X					X	X
Fund Balance--Continuing Appropriations		5520		X	X	X					X	X
Fund Balance--Unappropriated		5530		X	X	X	X			X	X	X
Retained Earnings		5540						X	X			
Fund Balance--Clearing Account		5570		X	X	X				X	X	X
<u>BUDGETARY ACCOUNTS</u>												
<u>Controller's Budgetary Accounts</u>	6000			X	X	X		X	X	X	X	X
Estimated Revenues (DR)		6010			SCO USE ONLY							
Appropriations (CR)		6030			SCO USE ONLY							
Appropriations - Reserve for Proposition 98		6040			SCO USE ONLY							

SOURCES OF FINANCIAL RESOURCES

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DEPARTMENT OF FINANCE
UNIFORM CODES MANUAL
CHART OF UNIFORM INTEGRATED GENERAL LEDGER ACCOUNTS
BY FUND TYPES

			<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>		
<u>ACCOUNT NO</u>			General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
Level	Level	Level	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
1	2	3					Funds	Funds	Funds	--Other	--Federal
<u>Revenue from Investments and Loans</u>											
	8060		X	X	X		X	X	X	X	X
Interest Revenue		8061	X	X	X		X	X	X	X	X
Gain or Loss on Sale and Call of Securities (DR)		8063	X	X	X		X		X		
Unrealized Gain/Loss - Pension Systems		8066							X		
<u>Revenue from Contributions to Fiduciary Funds</u>	8070								X	X	
Employer Contributions to Retirement Funds		8071							X		
Employee Contributions to Retirement Funds		8072							X		
Other Contributions to Trust and Agency Funds		8073								X	
Other Revenue	8090		X	X	X						
Other Operating Revenue	8090						X	X	X	X	X
<u>Reimbursements</u>											
	8100		X	X	X		X	X	X	X	
Intra-State Reimbursements		8110	X	X	X		X	X	X	X	
External Reimbursements		8120	X	X	X		X	X	X	X	
CY Pro Rata Reimbursements (SCO Use Only)		8130	X	X	X		X	X	X	X	
PY Pro Rata Reimbursements (SCO Use Only)		8135	X	X	X		X	X	X	X	
CY Statewide Indirect Cost Recoveries (SCO Use Only)		8140	X	X	X		X	X	X	X	
PY Statewide Indirect Cost Recoveries (SCO Use Only)		8145	X	X	X		X	X	X	X	
<u>USES OF FINANCIAL RESOURCES</u>											
<u>Appropriation Expenditures</u>	9000		X	X	X	X					
<u>Operating Expenditures and Expenses</u>	9000						X	X	X	X	X
<u>State Operations</u>	9010		X	X	X		X	X	X	X	X
Personal Services		9011	X	X	X		X	X	X	X	X
Operating Expense and Equipment		9012	X	X	X		X	X	X	X	X
Special Items of Expense		9013	X	X	X		X	X	X	X	X
<u>Local Assistance</u>	9020		X	X						X	X
Local Mandated Program		9021	X	X						X	X
Loans		9022	X	X						X	X
Other Local Assistance		9023	X	X							

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			<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>		
<u>ACCOUNT NO</u>			General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
Level	Level	Level	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
1	2	3		Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
<u>Capital Outlay</u>	9030		X	X	X	X	X	X	X		
<u>Retirement Outlay</u>	9040								X		
Benefit Expenditure		9041							X		
Contribution Refunds		9042							X		
<u>Federal Flow Through Money</u>	9050										X
<u>Taxes Collected for Local Government</u>	9060		X	X						X	
<u>Other Trust & Agency Expenditures</u>	9090									X	X
<u>OTHER FINANCING SOURCES/USES</u>											
<u>Financing Sources/Uses</u>	9800		X	X	X	X	X	X	X	X	X
<u>Operating Transfers</u>	9810			X	X				X	X	X
Operating Transfers In		9811		X	X				X	X	X
Operating Transfers Out		9812		X	X				X	X	X
Interest on Interfund Loans	9820		X	X	X		X	X	X		
Interfund Interest Revenue		9821	X	X	X		X	X	X		
Interfund Interest Expense		9822	X	X	X		X	X	X		
<u>Other Sources</u>	9830		X	X	X	X	X	X	X	X	X
<u>Proceeds of General Obligation Bonds</u>		9831	X	X	X					X	
<u>Receipt of Loan Principal Payments</u>		9832	X	X						X	
Other Financial Sources		9839	X	X	X	X	X	X	X	X	X
<u>Other Uses</u>	9840		X			X	X				
<u>Interest on Bonds</u>		9841	X			X	X				
<u>Principal on Bonds</u>		9842	X			X	X				
<u>Paying Agents' Fees</u>		9843	X			X	X				
<u>Loan Principal Disbursements</u>		9844	X	X	X	X	X	X	X	X	X
Interest on Commercial Paper		9845								X	
Commercial Paper Fees		9846								X	
<u>Prior Year Adjustments</u>	9890		X	X	X		X	X	X	X	X
Refunds to Reverted Appropriations		9891	X	X	X		X	X	X	X	X

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	<u>ACCOUNT NO</u>			<u>GOVERNMENTAL FUNDS</u>				<u>PROPRIETARY FUNDS</u>		<u>FIDUCIARY FUNDS</u>		
	Level	Level	Level	General	Special	Capital	Debt	Enter-	Internal	Retire-	Trust and	Trust and
	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
Prior Year Revenue Adjustment			9892	X	X	X		X	X	X	X	X
Prior Year Appropriations Adjustments			9893	X	X	X		X	X	X	X	X
Surplus Adjustment			9894	X	X	X		X	X	X	X	X

a/ New accounts for CALSTARS use only. Refer to CALSTARS Accounting Manual for Information

b/ New detail account designation to meet the requirement fo Generally Accepted Accounting Principles.

c/ All Fixed Assets of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.

d/ All unmatured long-term liabilities of Governmental Funds will be accounted for in a separate, self-balancing group of accounts.

e/ Departmental budgetary accounts have been added to recognize the need for a complete self-balancing general ledger for departments.

Underscore indicates general ledger accounts that summarize lower level detail accounts.