

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 State Treasurer and the State Controller only (accounts 0001 through 1099)</u>											
	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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	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	--Other	--Federal
<u>ASSETS</u>												
<u>Cash in State Treasury and Agency Accounts</u>	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
<u>Temporary Investments</u>	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
<u>Accounts Receivable</u>	1300			X	X	X	X	X	X	X	X	X
<u>Accounts Receivable--General</u>		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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				Funds	Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
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>Expense Advances</u>		1710		X	X	X		X	X	X	X	X
<u>Travel Advances</u>			1712	X	X	X		X	X	X	X	X
<u>Salary Advances</u>			1714	X	X	X		X	X	X	X	X
<u>Other Prepaid Expenses</u>		1720						X	X	X	X	X

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	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
					Funds	Funds	Funds	Funds	Funds	Funds	--Other	--Federal
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 Certificates			2016							X		
Investment in Building Certificates --Local Agencies			2017							X		
<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	
<u>Investment in Mortgages</u>		2030						X		X		

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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	X
<u>Loans to Other Governments</u>		2140		X				X	X	X	X	X
Loans to School Districts			2143	X						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				Capital Assets			X	X	X	X	X
Land		2310			Group of Accounts			X	X	X	X	X
<u>Buildings</u>		2320						X	X	X	X	X

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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
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 Leased Land - Amortizable		2415					X	X	X	X	X
Right-to-Use Leased Buildings - Amortizable		2416					X	X	X	X	X
Right-to-Use Leased Equipment - Amortizable		2417					X	X	X	X	X

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	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
					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 Leased Land			2495					X	X	X	X	X
Accumulated Amortization - Right-to-Use Leased Buildings			2496					X	X	X	X	X
Accumulated Amortization - Right-to-Use Leased 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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	1	2	3	Fund	Revenue	Projects	Service	prise	Service	ment	Agency Funds	Agency Funds
								Funds	Funds	Funds	--Other	--Federal
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 (Credit Balance)		2780		X	X	X	X	X	X	X		
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 General Long-Term Debt</u>	2900			Consolidated Governmental Fund Long-Term Debt Accounts								
<u>Amount to be Provided for Retirement of General Obligation Long-Term Debt</u>		2910										
<u>Amount to be Provided for <u>Other</u> Long-Term Debt</u>		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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		1	2	3		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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		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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								Funds	Funds	Funds	--Other	--Federal
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			
Contributions by State Grants		5130						X	X			
Other Contributions		5190						X	X			
<u>Investment in Capital Assets</u>	5200			Capital Assets								
				Group of Accounts								

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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
					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							

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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	--Other	--Federal
<u>Agencies' Budgetary Accounts</u>	6100			X	X	X		X	X	X	X	X
Appropriations (CR)		6110		X	X	X		X	X	X	X	X
e/ Appropriations--Offset (DR)		6120		X	X	X		X	X	X	X	X
Allotments (CR)		6130		X	X	X		X	X	X	X	X
Allotments--Offset (DR)		6140		X	X	X		X	X	X	X	X
Encumbrances (DR)		6150		X	X	X		X	X	X	X	X
e/ Obligations (DR)		6170		X	X	X		X	X	X	X	X
e/ Obligations--Offset (CR)		6180		X	X	X		X	X	X	X	X
e/ <u>Special Agency Budgetary Accounts</u>	6200- 6299			X	X	X		X	X	X	X	X
e/ Federal Authorization		6245										X
e/ Federal Authorization--Offset		6246										X
e/ <u>Special Agency Financial Reporting Accounts</u>	6900- 6999			X	X	X		X	X	X	X	X
<u>Controller's Accounts Only</u>	7000- 7999											
<u>SOURCES OF FINANCIAL RESOURCES</u>												
<u>Revenue</u>	8000			X	X	X	X					
<u>Operating Revenue</u>	8000							X	X	X	X	X
<u>Revenue From Taxes</u>		8010		X	X	X	X					X
Major Taxes and Licenses			8011	X	X	X	X					
Regulatory Taxes, Licenses, Fees, and Penalties			8012	X	X	X						
Federal Grants and Contracts		8020		X	X	X		X				X
Revenue from Local Agencies		8030		X	X	X					X	
Revenue from Services to the Public		8040		X	X	X		X	X	X	X	X
Revenue from Use of Property/Money and Natural Resources		8050		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
								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		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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	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	--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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	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	Funds	--Other	--Federal
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.
- Underscoring indicates general ledger accounts that summarize lower level detail accounts.