

**SAM—GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 2170, INTERFUND LOANS RECEIVABLE**  
(New 06/05)

**10429.5**

Normal Balance: Debit

Purpose: This account shows the receivable amount of repayable loans between funds which is not expected to be collected within the current or ensuing fiscal year.

Subsidiaries: File of applicable documents.

Normal Entries:

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Entry No.	Debits	Entry No.	Credits
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Entries to this account will usually be made by special journal entries as circumstances require.