

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3220, DUE TO LOCAL GOVERNMENTS
(Revised 5/87)

10445

Normal Balance: Credit

Purpose: This account shows amounts due to local governments under various legal and contractual provisions, other than reimbursements for services received which are accounted in Account No. 3010, Accounts Payable.

Subsidiaries: File of Documents, Schedule or other records if appropriate.

Normal Entries:

Entry No.	Debits		Entry No.	Credits
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This account is credited when a liability to a local government is incurred and debited when payments thereon are made. No Standard Entries are shown since this account has limited use.