

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 5330, RESERVE FOR PREPAID ITEMS  
(Revised 5/87)

10460

Normal Balance: Credit

Purpose: This account shows the amount of prepayments to other funds. It is contra to Account No. 1730.

Subsidiaries: None

Normal Entries:

Entry No.	Debits	Entry No.	Credits
18.	Expenditure from prepayments on uncompleted projects are reported by the agency doing the work.	17.	The State Controller's Office transfers prepayments to the Architecture Revolving Fund, State Transportation Fund, or Water Resources Revolving Fund.
19.	Projects are completed by the Office of Architecture and Construction, Division of Highways, or Department of Water Resources.		