

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 1590, DUE FROM OTHER GOVERNMENTAL ENTITIES
(Revised 2/99)

10416

Normal Balance: Debit

Purpose: This account shows: (1) the amount receivable from local governments (2) the amount advanced to federal or local agencies for water or beach erosion projects that will be fully repaid upon or prior to completion of the project. It does not include the noncurrent portion of loans to local agencies under the Davis-Grunsky Act, which are accounted in Account No. 2149.

Subsidiaries: Accounts Receivable Ledger or File

Normal Entries:

Entry No.	Debits	Entry No.	Credits
A-3.	Year-end accruals are recorded		
	Amounts that become due from local governments.		Payments are received or accruals are reversed.
	Advances are made to non-state agencies.		Advances are repaid.