

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3110, DUE TO OTHER FUNDS OR APPROPRIATIONS
 (Revised 5/87)

10442

Normal Balance: Credit

Purpose: This account shows the amounts due to other funds by reason of statutory provisions relating to allocation of moneys among funds and other special circumstances. At year-end, it includes amounts payable for revenues collected and/or accrued by it for other funds. It does not include amounts due to other funds as reimbursements for services received or the liability for expendable prepayments from other funds. Agencies will keep a separate subsidiary ledger account showing the amount due to each fund.

Subsidiaries: Revenue Ledger or file of applicable documents

Normal Entries:

Entry No.	Debits	Entry No.	Credits
11.	(Alternative entry for dishonored checks.)	7.	Cash is received and applied which is revenue for another fund.
A-10.	Adjustment is made for checks still dishonored as of June 30 by agencies that do not adjust their accounts for each dishonored check transaction during the year.	8.	Cash is applied which is revenue for another fund.
A-11.	Adjustment is made for cash shortages outstanding June 30.	A-9.	Amounts earned as of June 30 but not received are accrued.
			Entry No. A-11 is reversed as of July 1.