

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 3420, REIMBURSEMENTS COLLECTED IN ADVANCE
(Revised 5/87)

10449

Normal Balance: Credit

Purpose: This account shows amounts collected that will be applied to a current fiscal year appropriation when earned or that will be applied to a subsequent fiscal year's appropriation.

Subsidiaries: None

Normal Entries:

Entry No.	Debits	Entry No.	Credits
26.	Reimbursements collected in advance are transferred to the appropriate fiscal year's appropriation when earned.	7.	Cash is received and applied which will be accounted either as reimbursements to a current or subsequent fiscal year appropriation when earned.
A-10.	Adjustment is made for checks still dishonored as of June 30.	8.	Cash is applied which will be accounted either as reimbursements to a current or subsequent fiscal year appropriation when earned.
A-11.	Adjustment is made for cash shortages outstanding June 30.		