

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 5370, RESERVE FOR INTERFUND LOANS RECEIVABLE
(Revised 06/05)

10461.5

Normal Balance: Credit

Purpose: This account shows the receivable amount of repayable loans between funds which is not expected to be collected within the current or ensuing fiscal year and is, therefore, reserved. This is a contra account to account no. 2170.

Subsidiaries: File of applicable documents.

Normal Entries:

Entry No.	Debits	Entry No.	Credits
-----------	--------	-----------	---------

Entries to this account will usually be made by special journal entries as circumstances require.