

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 3420,  
REIMBURSEMENTS COLLECTED IN ADVANCE**  
(Revised 5/1987)

**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:

| <u>Entry No.</u> | <u>Debits</u>   | <u>Entry No.</u> | <u>Credits</u>  |
|------------------|---|------------------|---|
| 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.  |                  |   |