

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 5330,  
RESERVE FOR PREPAID ITEMS**  
(Revised 5/1987)

**10460**

Normal Balance: Credit

Purpose: This account shows the amount of prepayments to other funds. It is contra to Account No. 1730.

Subsidiaries: None

Normal Entries:

| <u>Entry No.</u> | <u>Debits</u>  | <u>Entry No.</u> | <u>Credits</u>  |
|------------------|--|------------------|---|
| 18.              | Expenditure from prepayments on uncompleted projects are reported by the agency doing the work.                                | 17.              | The State Controller's Office transfers prepayments to the Architecture Revolving Fund, State Transportation Fund, or Water Resources Revolving Fund. |
| 19.              | Projects are completed by the Office of Architecture and Construction, Division of Highways, or Department of Water Resources. |                  |   |