

SAM—STANDARD ENTRIES (Cont.d)

ENTRY NO. A-3
(Revised 2/99)

10602

Nature of Transaction:

Accounts receivable abatements, reimbursements, and revenue are recorded for the fiscal year just ended. This entry is dated and posted as of June 30.

Journal Entry for General Ledger Accounts:

Debit:

1311	Accounts Receivable—Abatements	a/
1312	Accounts Receivable—Reimbursements	b/
1313	Accounts Receivable—Revenue	c/
1410	Due From Other Funds	d/
1420	Due From Other Appropriations	e/
1510	Due From Federal Government	f/
1540	Due From School Districts	g/
1590	Due From Other Governmental Entities	h/

Credit:

1600	Provision for Deferred Receivables*	i/
8100	Reimbursements	j/
9000	Appropriation Expenditures	k/

*NOTE: Those revenue receivables accrued in this entry and deemed to be collectable during the ensuing fiscal year will be included in the A-9, revenue accrual, entry. See SAM Section 10610.

- a/ Amount of abatement receivables due from private entities at June 30 that were not billed or recorded prior to July 1 that are deemed to be collectable during the ensuing fiscal year.
- b/ Amount of reimbursement receivables due from private entities at June 30 that were not billed or recorded prior to July 1 that are deemed to be collectable during the ensuing fiscal year.
- c/ Amount of revenue receivables due from private entities at June 30 that were not billed or recorded prior to July 1.

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- d/ Amount of abatement, reimbursement, and revenue receivables due from other funds at June 30 that were not billed or recorded prior to July 1. The abatement and reimbursement receivables are deemed to be collectable during the ensuing fiscal year.
- e/ Amount of abatement, reimbursement, and revenue receivables due from other appropriations within the same fund at June 30 that were not billed or recorded prior to July 1. The abatement and reimbursement receivables are deemed to be collectable during the ensuing fiscal year.
- f/ Amount of abatement and revenue receivables due from the federal government at June 30 that were not billed or recorded prior to July 1. The abatement receivables are deemed to be collectable during the ensuing fiscal year.
- g/ Amount of abatement, reimbursement, and revenue receivables due from school districts at June 30 that were not billed or recorded prior to July 1. The abatement and reimbursement receivables are deemed to be collectable during the ensuing fiscal year.
- h/ Amount of abatement, reimbursement, and revenue receivables due from other governmental entities at June 30 that were not billed or recorded prior to July 1. The abatement and reimbursement receivables are deemed to be collectable during the ensuing fiscal year.
- i/ Total amount of revenue receivables in a through h.
- j/ Total amount of reimbursement receivables in a through h, excluding f.
- k/ Total amount of abatement receivables in a through h.

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SAM—STANDARD ENTRIES (Cont.d)

(Continued)

ENTRY NO. A-3

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10602 (Cont. 2)

Source:

Detail list of all abatement, reimbursement and revenue receivables at June 30 as estimated or not billed prior to actually closing the books. The list should contain name and address, invoice or encumbrance number, or other reference, date, and amount.

Explanation:

This entry is made to accrue the receivables that had not been otherwise recorded on June 30. The list supporting this entry will contain adequate references and will be retained by the agency for audit purposes.

The abatement and reimbursement amounts accrued in this entry will be posted to the applicable Allotment-Expenditure Ledger accounts.

Also see SAM Section [10506](#).