

**SAM – TRUST AND AGENCY FUNDS (FEDERAL)**

**FEDERAL TRUST FUND GENERAL LEDGER ENTRIES**

**17135**

(Revised 9/1982)

To record a receivable for Federal funds:

<b>Debit</b>	<b>Credit</b>	
<b>1510</b>		<b>Due from Federal Government</b>
	<b>8020</b>	<b>Federal Grants and Contracts</b>

To record a receivable for Federal funds:

<b>Debit</b>	<b>Credit</b>	
<b>1110</b>		<b>General Cash</b>
	<b>1510</b>	<b>Due from Federal Government</b>

*(If no receivable had been established, the receipt would be recorded as a debit to Account 1110 and a credit to Account 8020.)*

To record remittance of Federal funds to the State Treasury:

<b>Debit</b>	<b>Credit</b>	
<b>1150</b>		<b>Cash in Transit to State Treasury</b>
	<b>1110</b>	<b>General Cash</b>

To record remittance of Federal funds to the State Treasury:

<b>Debit</b>	<b>Credit</b>	
<b>1140</b>		<b>Cash in State Treasury</b>
	<b>1150</b>	<b>Cash in Transit to State Treasury</b>

*To record appropriated expenditures from the Federal Trust Fund. This will occur when: (1) expenditures of Federal funds are made directly from the Federal Trust Fund or (2) the disbursement is accounted as expenditure in the Federal Trust Fund and cash is transferred to another fund to be accounted as a reimbursement.*

(Continued)

**SAM – TRUST AND AGENCY FUNDS (FEDERAL)**

(Continued)

**FEDERAL TRUST FUND GENERAL LEDGER ENTRIES**

**17135 (Cont. 1)**

(Revised 9/1982)

<b>Debit</b>	<b>Credit</b>	
<b>9000</b>		<b>Appropriation Expenditures</b>
	<b>1140</b>	<b>Cash in State Treasury</b>

To record disbursement of money from the Federal Trust Fund when the appropriation is for transfer to another fund:

<b>Debit</b>	<b>Credit</b>	
<b>9812</b>		<b>Operating Transfers Out</b>
	<b>1140</b>	<b>Cash in State Treasury</b>

To record a payable when Federal funds are appropriated and expended from the Federal Trust Fund:

<b>Debit</b>	<b>Credit</b>	
<b>9000</b>		<b>Appropriation Expenditures</b>
	<b>3010</b>	<b>Accounts Payable, or</b>
	<b>3110</b>	<b>Due to Other Funds or Appropriations, or</b>
	<b>3210</b>	<b>Due to Federal Government, or</b>
	<b>3220</b>	<b>Due to Local Government</b>

To record a payable when the authorized or appropriated expenditure of Federal funds occurs in another fund:

<b>Debit</b>	<b>Credit</b>	
<b>9812</b>		<b>Operating Transfers Out</b>
	<b>3110</b>	<b>Due to Other Funds or Appropriations</b>