

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 1400,
DUE FROM OTHER FUNDS OR APPROPRIATIONS**
(Revised 2/1999)

10414

Normal Balance: Debit

Purpose: This account shows the amounts due from other funds or appropriations by reason of statutory provisions relating to allocation of moneys among funds and other special circumstances. At year-end, it includes amounts receivable for revenues collected and/or accrued for it by other funds or appropriations, and the amount of interest due from the Condemnation Deposits Fund and the Surplus Money Investment Fund at June 30, and not paid until July. It also includes amounts due from other funds or appropriations as reimbursements, abatements, and revenue.

Subsidiaries: File of applicable documents.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
28.	Agency files a claim to pay for property from its own funds and requests return of deposit from Condemnation Deposits Fund.	29.	A deposit is returned from the Condemnation Deposits Fund.
30.	State Treasurer files a claim for acquisition of property for agency, the cost being less than the amount of the deposit in the Condemnation Deposits Fund.	32.	Accrued interest is received on deposits in the Condemnation Deposits Fund and from the Surplus Money Investment Fund.
A-3	Year-end accruals are recorded.		
A-6	Interest due from the Condemnation Deposits Fund and from the Surplus Money Investment Fund is accrued as of June 30.		

(Other entries to this account are made by special journal entries as circumstances require, the account being debited when specific amounts become due from other funds and credited when the funds are transferred or accruals are reversed.)