

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 2170,
INTERFUND LOANS RECEIVABLE**
(New 06/2005)

10429.5

Normal Balance: Debit

Purpose: This account shows the receivable amount of repayable loans between funds which is not expected to be collected within the current or ensuing fiscal year.

Subsidiaries: File of applicable documents.

Normal Entries:

| <u>Entry No.</u> | <u>Debits</u> | <u>Entry No.</u> | <u>Credits</u> |
|----------------------|---------------|----------------------|----------------|
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Entries to this account will usually be made by special journal entries as circumstances require.