

**SAM—STANDARD ENTRIES (Cont.d)**

**ENTRY NO. C-1**  
(Renumbered 5/95)

**10650**

Nature of Transaction:

Revenue and reimbursements accounts of the fiscal year just ended are closed.

Journal Entry for General Ledger Accounts:

Debit:

8000 Revenue  
8100 Reimbursements  
9891 Refunds to Reverted Appropriations

Credit:

5530 Fund Balance—Unappropriated (For funds accounted entirely by one agency)  
(or)  
5570 Fund Balance—Clearing Account (For funds not accounted entirely by one agency)  
9892 Prior Year Income Adjustments (Assuming a debit balance in the account)

Source:

Final June 30 balances of revenue and reimbursements accounts.

Explanation:

Revenue and reimbursements accounts are closed in determining either the fund balance available for appropriation for funds accounted entirely by one agency or each agency's shared equity (net assets or liabilities) of particular funds in the State Treasury not accounted entirely by one agency.