

SAM—GENERAL LEDGER ACCOUNTS

ACCOUNT NO. 5530, FUND BALANCE—UNAPPROPRIATED
(Revised 5/87)

10463

Normal Balance: Credit

Purpose: After revenue and expenditure accounts have been closed to this account, it shows the current "fund equity" of the particular fund.

Subsidiaries: None

Normal Entries:

Entry No.	Debits	Entry No.	Credits
C-2.	Appropriation Expenditures accounts of the fiscal year just ended are closed.	C-1.	Revenue and reimbursements accounts of the fiscal year just ended are closed.