

**SAM—STANDARD ENTRIES (Cont.d)**

**ENTRY NO. C-2**  
(Renumbered 5/95)

**10651**

Nature of Transaction:

Appropriation expenditures accounts of the fiscal year just ended are closed.

Journal Entry For General Ledger Account:

Debit:

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)

Credit:

9000 Appropriation Expenditures

9893 Prior Year Appropriation Adjustments (Assuming a debit balance in the account)

Source:

Final June 30 balances of appropriation expenditures accounts.

Explanation:

Appropriation expenditures 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.