

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 5390,
OTHER RESERVES**
(Revised 06/2005)

10462

Normal Balance: Credit

Purpose: This account shows the amount of any reserve not otherwise classified. It is used as a reserve for condemnation deposits, contra to Account No. 2730.

Subsidiaries: Various, depending on the nature of the accounts.

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
28.	Agency files claim for acquisition of property under condemnation proceedings.	27.	Money is transferred to the Condemnation Deposits Fund.
30.	State Treasurer files claim for acquisition of property under condemnation proceedings.		

(Other entries to this account are made by special journal entries as circumstances require.)