

SAM – GENERAL LEDGER ACCOUNTS

**ACCOUNT NO. 5530,
FUND BALANCE–UNAPPROPRIATED**
(Revised 5/1987)

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:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
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.