

APPROPRIATIONS EXAMPLE

FUNDS LEDGER

| FUND NUMBER | FUND NAME | BEGINNING BALANCE | RECEIPTS | DISBURSEMENTS | ENDING BALANCE |
|-------------|-----------------|-------------------|----------|---------------|----------------|
| 1000 | GENERAL | 80,000 | | | |
| 1112 | LIT - ECON. DEV | 90,000 | | | |
| 1170 | PUBLIC SAFETY | 75,000 | | | |
| 1173 | MVH | 150,000 | | | |
| 1186 | RAINY DAY | 50,000 | | | |
| | | | | | |
| | TOTAL | 445,000 | | | |
| | | | | | |

APPROPRIATION LEDGER

| FUND NUMBER | FUND NAME | UNUSED APP. | ADDITIONAL APPROPRIATIONS | DISBURSEMENTS | ENDING BALANCE |
|-------------|-----------------|-------------|---------------------------|---------------|----------------|
| 1000 | GENERAL | 50,000 | | | |
| 1112 | LIT - ECON. DEV | 75,000 | | | |
| 1170 | PUBLIC SAFETY | 70,000 | | | |
| 1173 | MVH | 75,000 | | | |
| 1186 | RAINY DAY | - | | | |
| | | | | | |

| |
|------------------------|
| CLAIMS REGISTER |
|------------------------|

PERSONAL SERVICES

| | | |
|---------------|---------------|---------|
| GENERAL | 40,000 | |
| MVH | 60,000 | |
| PUBLIC SAFETY | <u>50,000</u> | 150,000 |

SUPPLIES

| | | |
|---------------|---------------|--------|
| GENERAL | 25,000 | |
| MVH | 40,000 | |
| PUBLIC SAFETY | <u>15,000</u> | 80,000 |

OTHER SERVICES

| | | |
|-----------------|---------------|--------|
| GENERAL | 30,000 | |
| LIT - ECON. DEV | <u>50,000</u> | 80,000 |

CAPITAL OUTLAY

| | | |
|----------------|---------------|--------|
| LIT - ECON DEV | 10,000 | |
| MVH | 25,000 | |
| PUBLIC SAFETY | <u>10,000</u> | 45,000 |

TOTAL CLAIMS 355,000

| | |
|-----------------------|----------------|
| General | 95,000 |
| MVH | 125,000 |
| Public Safety | 75,000 |
| LIT-Econ. Dev. | 60,000 |

| |
|--------------------------|
| RECEIPTS REGISTER |
|--------------------------|

MISC. REVENUE

| | | |
|---------|--------|--------|
| GENERAL | 75,000 | |
| | | 75,000 |

STATE DISTRIBUTIONS

| | | |
|---------------|--------|---------|
| MVH | 70,000 | |
| LIT -ECON DEV | 25,000 | |
| PUBLIC SAFETY | 25,000 | |
| CERT. SHARES | 25,000 | |
| | | 145,000 |

ISSUES

FUNDS LEDGER

| FUND NUMBER | FUND NAME | BEGINNING BALANCE | RECEIPTS | DISBURSEMENTS | ENDING BALANCE |
|-------------|-----------------|-------------------|----------|---------------|----------------|
| 1000 | GENERAL | 80,000 | | 95,000 | (15,000) |
| 1112 | LIT - ECON. DEV | 90,000 | | 60,000 | 30,000 |
| 1170 | PUBLIC SAFETY | 75,000 | | 75,000 | - |
| 1173 | MVH | 150,000 | | 125,000 | 25,000 |
| 1186 | RAINY DAY | 50,000 | | - | 50,000 |
| TOTAL | | 445,000 | | | |

APPROPRIATION LEDGER

| FUND NUMBER | FUND NAME | UNUSED APP. | ADDITIONAL APPROPRIATIONS | DISBURSEMENTS | ENDING BALANCE |
|-------------|-----------------|-------------|---------------------------|---------------|----------------|
| 1000 | GENERAL | 50,000 | | 95,000 | (45,000) |
| 1112 | LIT - ECON. DEV | 75,000 | | 60,000 | 15,000 |
| 1170 | PUBLIC SAFETY | 70,000 | | 75,000 | (5,000) |
| 1173 | MVH | 75,000 | | 125,000 | (50,000) |
| 1186 | RAINY DAY | - | | - | - |

A Total funds are not overdrawn, so what is supporting the general fund?
 Only Rainy Day could be used to support general fund expenditures.

B
 Even though the other funds are not overdrawn, we have overspend our appropriation limit in three funds
 Even if you could get additional appropriation for general fund, there is no cash balance to support it
 Even if you could get additional appropriation for Public safety, still no fund balance
 For MVH you only have cash balance of \$25,000 so you could not get the full additional appropriation that you need

ADD REVENUE

FUNDS LEDGER

| FUND NUMBER | FUND NAME | BEGINNING BALANCE | RECEIPTS | DISBURSEMENTS | ENDING BALANCE |
|----------------|-----------------|----------------------|----------|---------------|-------------------|
| 1000 | GENERAL | 80,000 | 75,000 | 95,000 | 60,000 |
| 1112 | LIT - ECON. DEV | 90,000 | 25,000 | 60,000 | 55,000 |
| 1170 | PUBLIC SAFETY | 75,000 | 25,000 | 75,000 | 25,000 |
| 1173 | MVH | 150,000 | 75,000 | 125,000 | 100,000 |
| 1186 | RAINY DAY | 50,000 | - | - | 50,000 |
| TOTAL | | 445,000 | | | |

APPROPRIATION LEDGER

| FUND NUMBER | FUND NAME | UNUSED APP. | ADDITIONAL APPROPRIATIONS | DISBURSEMENTS | ENDING BALANCE |
|----------------|-----------------|----------------|------------------------------|---------------|-------------------|
| 1000 | GENERAL | 50,000 | | 95,000 | (45,000) |
| 1112 | LIT - ECON. DEV | 75,000 | | 60,000 | 15,000 |
| 1170 | PUBLIC SAFETY | 70,000 | | 75,000 | (5,000) |
| 1173 | MVH | 75,000 | | 125,000 | (50,000) |
| 1186 | RAINY DAY | - | | - | - |