Community Colleges

FUND

Beginning Balance Entry Worksheet

Actuals From General Ledger Report

Beginning Fund Balances		Debits				Credits
Assets				**Liabilities**		
Cash in County Treasury	9110	-		Accounts Payable	9510	
Cash in Bank	9120			Due to Other Funds	9520	
Revolving Cash	9130			Temporary Loans	9530	
Cash with Fiscal Agent	9135			Deferred Revenue	9540	
Investments	9150			Other 9500 Accounts	95??	
Accounts Receivable	9160			Long Term Liabilities	9600	
Other 9100 Accounts	91??					
Student Loans Receivable	9180			Total Liabilities		-
Other 9100 Accounts	91??					
Stores	9210			**Fund Balance**		
Prepaid Expenditures	9220			Beginning Fund Balance	9701	
Other 9200 Accounts	92??					
Fixed Assets	9300					
Other Debits	9400					
Subtotal		-				
Total Assets		-	=	Total Liabilities and Fund Balance		-

Total assets must equal total of liabilities and fund balance

EDP References are to the CCFS311 Report - Column 10, Budget Figures

9704 Balance Calculation:	
Beg. Fund Bal (9701) (EDP#902)	-
Add: Budgeted Rev. (EDP#801)	
Add: Net Other Financing Sources(EDP#202)(If Number is Positive)	
Less: Budgeted Exp. (EDP#501)	
Less: Other Outgo (EDP#202) (If number is negative)	-
= Proj. End. Fund Bal (9704) (EDP#905)	-

Projected Ending Fund Balances

Projected Ending Fund Balance	9704			Fund Balance Components:		
(Use number derived from the above calculation)				Fund Balance Reserved	9710	
				Reserve for Non Cash Assets	9711	-
				Amounts Restricted By Law	9712	
				Restricted Reserves	9717	
				Other Reserves	9719	
				Fund Balance Designated	9750	
				Other 9700 Accounts	97??	
				Undesignated/Unrestricted	9790	
Total object 9704		-	=	Total objects 9710-9790		-

Total of object 9704 must equal total of objects 9710 through 9790

Total debits must equal total credits for beginning fund balances and projected ending fund balances