

ATTACHMENT 3: Office of Finance Statement Example

Fund	2599								
Business Unit	900099		SEVEN KINGDOMS			BOND: \$250,000			Seven Kingdoms Comm. Assoc.
Expenditure	8785		SCBD					ded \$250	P.O. Box 12345
Receivable	1590-594					Bond Date 12/28/22			Annapolis, Maryland 21403
Revenue	6550		FY 2023						

Description	FUND BALANCE									
	Cash	Taxes Receivable	Estimated Revenue	Expenditure	Unapprop	Approp	Actual Revenue	Total Avail Approp	Accounts Payable	Balance
Balance forward	150.00	1,000.00 (B)			(1,150.00)	0.00			0.00	0.00
Opening Entry						7,000.00		(7,000.00)		0.00
July Collections										0.00
July Billing		6,000.00					(6,000.00)			0.00
July Expenditures										0.00
August Collections	2,000.00	(2,000.00)								0.00
August Expenditures										0.00
September Collections	2,000.00	(2,000.00)								0.00
Sept Expenditures										0.00
Oct Admin Fee	(300.00)			300.00 (E)						0.00
Oct Collections										0.00
Oct Expenditure										0.00
Nov Collections										0.00
Nov Expenditures	(3,500.00)			3,500.00						0.00
Dec Collections										0.00
Dec Expenditures										0.00
Jan Collections	1,400.00	(1,400.00)								0.00
Jan Expenditures										0.00
Feb Collections										0.00
Feb Expenditures										0.00
Feb Expenditures										0.00
March Collections	500.00	(500.00)								0.00
March Expenditures										0.00
April Collections										0.00
April Expenditure	(2,200.00)			2,100.00						-100.00
May Collections										0.00
May Expenditures				100.00 (F)						100.00
June Collections										0.00
June Expenditure										0.00
Adj. to Admin Fee	5.00			(5.00) (E)						0.00
	55.00 (D)	1,100.00 (C)	0.00	5,995.00	(1,150.00)	7,000.00	(6,000.00) (A)	(7,000.00)	0.00	0.00
Close Budget			0.00							0.00
Close Actual				(5,995.00)	(5.00)	(7,000.00)	6,000.00	7,000.00		0.00
Bring Appro. Fund Bal to Zero					0.00	0.00				0.00
Co-Appropriated Surplus Next Yr					0.00	0.00				0.00
Balance After Closing	55.00	1,100.00	0.00	0.00	(1,155.00)	0.00	0.00	0.00	0.00	0.00

Appropriation Balance
1,005.00

Cash Balance
55.00

undeeposited (F)

	CASH BASIS REVENUES	ACCRUAL BASIS REVENUES
	6,000.00 (A)	6,000.00 (A)
+	1,000.00 (B)	
-	1,100.00 (C)	
	\$ 5,900.00	\$ 6,000.00

Label	Explanation
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| (A) | Taxes assessed by the County on the district's behalf. (Total of Actual Revenue column.) |
| (B) | Beginning taxes receivable balance. (Balance at June 30, 2022.) |
| (C) | Ending taxes receivable balance. (Balance at June 30, 2023.) |
| (D) | Ending cash balance held by the County. (Balance at June 30, 2023.) |
| (E) | County administrative fee and adjustment to administrative fee. |
| (F) | Potential deposit in transit item. |