Relationship Between Fund Balance and Budget

Diagram Legend

- **Green**
  - Fund Balances Reports (Statement of Changes)

- **Purple**
  - Budget and Actual Summary Report

- **Wave**
  - Signifies a relationship - The Fund Balance report includes all encumbrances and reserves (including prior year encumbrances). The Budget and Actual Summary report includes current year encumbrances only.

- **YTD Actual**
  - Year to Date Actual = Revenue - Expenses + Transfers In - Transfers Out

- **Current Budget**

- **Beg. Fund Balance**

- **YTD Actual**

- **Enc. And Reserves**

- **Avail. Fund Balance**

- **Current Year Enc.**

- **Available Budget Balance**