

**SECTION V--SUBSIDIARY RECORDS AND CONTROL ACCOUNTS**

**ILLUSTRATION 5**

**EXPENDITURE BUDGET RECORD**

Acct #	Title	(Note 1) 20XX Original Budget	(Note 1) 20XX Amended Budget	Revenue During Month	Revenue to Date	% Exp	Budget Balance
101-41110-41100	SALARIES-CITY COUNCIL	51,088.00	51,088.00	3,929.92	41,264.16	81	9,823.84
101-41110-41200	OASI-CITY COUNCIL	3,908.00	3,908.00	300.64	3,156.72	81	751.28
101-41110-41300	RETIREMENT-CITY COUNCIL	0.00	0.00	0.00	0.00	0	0.00
101-41110-42200	INDEX COUNCIL MINUTES	5,000.00	5,000.00	0.00	0.00	0	5,000.00
101-41110-42210	INTERNET SITE	0.00	2,000.00	100.00	2,389.44	119	(389.44)
101-41110-42300	LEGAL PUBLICATIONS	26,000.00	26,000.00	3,260.01	23,250.28	89	2,749.72
	SUPPLIES & MATERIALS	725.00	725.00	25.08	1,725.37	238	(1,000.37)
	TRAVEL, CONF & DUES	2,500.00	2,500.00	380.09	1,905.36	76	594.64
	MUNICIPAL LEAGUE DUES	3,050.00	3,050.00	0.00	3,038.64	100	11.36
TOTAL CITY COUNCIL		92,271.00	94,271.00	7,995.74	76,729.97	81	17,541.03
101-41210-41100	CONTINGENCY	50,000.00	6,772.00	0.00	0.00	0	6,772.00
TOTAL CONTINGENCY		50,000.00	6,772.00	0.00	0.00	0	6,772.00
101-41210-41100	SALARIES-MAYOR	18,540.00	18,540.00	1,426.16	14,974.68	81	3,565.32
101-41210-41200	OASI-MAYOR	1,418.00	1,418.00	109.10	1,145.55	81	272.45
101-41210-42600	SUPPLIES & MATERIAL	1,625.00	1,625.00	37.70	1,004.79	62	620.21
101-41210-42610	RECOGNITION	1,000.00	1,000.00	0.00	146.50	15	853.50
101-41210-42700	TRAVEL, CONFERENCE, DUES	500.00	500.00	117.00	201.00	40	299.00
101-41210-42800	UTILITIES-TELEPHONE	550.00	550.00	72.25	425.20	77	124.80
TOTAL MAYOR'S OFFICE		23,633.00	23,633.00	1,762.21	17,897.72	76	5,735.28
101-41300-42900	ELECTION	0.00	0.00	0.00	0.00	0	0.00
101-41300-43400	OPTIONAL SCANNING EQUIPMENT	0.00	0.00	0.00	0.00	0	0.00
TOTAL ELECTION		0.00	0.00	0.00	0.00	0	0.00
101-41410-41100	SALARIES-ATTORNEY	41,200.00	41,200.00	3,169.24	33,277.02	81	7,922.98
101-41410-41200	OASI-ATTORNEY	3,152.00	3,152.00	242.46	2,545.83	81	606.17
101-41410-42200	PROF SERVICES	5,500.00	5,500.00	0.00	225.00	4	5,275.00
101-41410-42210	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0	0.00
101-41410-42600	SUPPLIES	2,000.00	2,000.00	218.51	2,222.13	111	(222.13)
101-41410-42700	TRAVEL, CONF & DUES	100.00	100.00	0.00	0.00	0	100.00
101-41410-42800	RECODIFY CITY ORDINANCE	6,000.00	13,500.00	0.00	3,000.00	22	10,500.00
TOTAL ATTORNEY'S OFFICE		57,952.00	65,452.00	3,630.21	41,269.98	63	24,182.02

Note 1 - Various alternatives can be used to record the amendments to the adopted budgets.