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QUESTIONS 1. c 2. c 3. a 4. a 5. d

Appropriations Less expenditures Less
encumbrances Available funds 6. b

The budget entry added to fund
balance, as follows: Estimated
revenues Estimated other financing

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Solutions Appropriations Estimated other financing uses Fund Therefore, the fund balance prior to the budget entry was 7. d Closing entries are:
Property tax revenues Speeding ticket revenues Transfers in Bond proceeds Estimated revenues Estimated other financing ...

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