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## 1530.6: General Assistance Ledger (Form 776)

Record all transactions concerning receipt or disbursement of GA funds on this form. Post entries daily. Maintain separate ledger sheets for each month. If more than one page is required for a month total all columns and carry these sub-totals forward.

**COLUMN 1 - DATE:** Enter the day of the month the transaction took place.

**COLUMN 2 - ITEM:** For receipts (including refunds), enter the source of the funds received. Leave blank for expenditures. If a check is voided before it is recorded in the ledger, enter Void in Column 2 and enter the check number in Column 3. A check voided or canceled by the Unit subsequent to recording it in the ledger is to be recorded as a reversing entry by entering "Check No. XXX Canceled" in Column 2 and making "red ink" entries in the same columns and in the same amounts as when the check was issued.

**COLUMN 3 - CHECK NUMBER:** Enter the check number(s) issued in sequential order. If a check is voided before it is recorded in the ledger, enter the check number in Column 3 and Void in Column 2.

**COLUMN 4 - RECEIPTS:** Record monies received from all sources including refunds. Identify the source of the funds received in Column 2.

**COLUMN 5 - TOTAL EXPENDITURES:** Enter the total assistance and administrative expenditures. An entry is also required in Column 6 or Column 7.

**COLUMNS 6 and 7 - ASSISTANCE and ADMINISTRATIVE EXPENDITURES:** An entry is to be made for each check number. In Units routinely using schedules, make the entry by schedule number for a consecutive block of checks. An entry in Column 6 requires an entry in Column 10, 11, or 12. An entry in Column 7 requires an entry in Column 14 through 21.

**COLUMN 8 - BALANCE:** At the beginning of each month enter the ending balance at the end of the previous month on the top line. The current balance is always the beginning balance plus total receipts (Column 4) minus total expenditures (Column 5). This should also equal the current bank balance in the check register.

**COLUMN 9 - AMOUNTS DUE (TO) OR FROM OTHER FUNDS:** Record loans or advances from other funds which are legally obligated to be repaid as a receipt. Record payments made to other funds toward liquidation of the loans or advances in brackets [( )]. Receipts from other funds should also be listed in Column 4 as a receipt and payments made to other funds should be recorded as an administrative expenditure in Column 5 and Column 7.

**COLUMN 10 - FINANCIAL ASSISTANCE - TRANSITIONAL ASSISTANCE:** Enter the total amount of cash assistance issued to Transitional Assistance Cases.

**COLUMN 11 - MEDICAL - TRANSITIONAL ASSISTANCE:** Enter the total amount of funds expended on medical services for Transitional Assistance cases.

**COLUMN 12 - FINANCIAL ASSISTANCE - FAMILY AND CHILDREN ASSISTANCE:** Enter the total amount of cash assistance issued to Family and Children Assistance cases.

**COLUMN 13 - HOSPITAL - FAMILY AND CHILDREN ASSISTANCE:** Enter the total amount of funds expended on inpatient hospital services for Family and Children Assistance cases.

**COLUMN 14 - OTHER MEDICAL - FAMILY AND CHILDREN ASSISTANCE:** Enter the total amount of funds expended on medical expenses for Family and Children Assistance cases other than inpatient hospital services.

**COLUMN 15 - DESCRIPTION:** Enter a description of the medical services provided in Columns 11 and 14.

**COLUMN 16 - SALARIES:** Enter the amount of the net salary paid to the employee at the time the check is issued. Enter the amount of the deductions withheld when forwarded to the proper source. The total amount of salaries at the end of the month will equal the gross amount of the employees' pay checks only if the expenditure for the deductions withheld is made during the same month the

salaries were issued.

**COLUMN 17 - LIFE/HEALTH:** Enter the amount paid by the employer for employees' life and health insurance premiums.

**COLUMN 18 - EMPLOYER'S SOC. SECURITY & IMRF CONTRIBUTION:** Enter the amount of the employer's contribution.

**COLUMN 19 - OFFICE RENT:** Enter the amount of the monthly office rent.

**COLUMN 20 - OTHER RECURRING EXPENSES:** Enter the amount of regular monthly expenses such as utility, office supplies, etc.

**COLUMN 21 - NON-RECURRING EXPENSES:** Enter the amount of expenditures for non-recurring expenses. Attach an explanation of the entry to Form 787.

**COLUMN 22 - WARRANT/LOAN PAYMENTS:** Enter the amount of funds expended on the principal for the retirement of tax anticipation warrants or loan payments.

**COLUMN 23 - INTEREST:** Enter the amount of funds expended on interest on tax anticipation warrants or loans.

At the end of each month, the ledger should be balanced and a notation "Totals for Month of XXX" entered in Column 2 and the total of each Column 4 through 23 (with the exception of Column 8) recorded in the column. Entries in brackets [( )] in Column 9 are to be deducted from the balance in Column 9.

Immediately following the month's totals an entry is to be made for cumulative year-to-date amounts. The entry in Column 2 is to be "Cumulative totals XXX through XXX". The amount to be entered in each column is found by adding the totals for the month just ended to the cumulative year-to-date totals at the end of the previous month. Cumulative totals entered for the last month of Unit's fiscal year are not to be carried forward to the first month of the new fiscal year. Only the Balance on Hand (Column 8) and the Balance Due (to) or From Other Funds (Column 9) are to be carried forward to the General Assistance Ledger for the first month of the new fiscal year.

The ledger can be footed and cross-checked at any time during the month as desired. For cross-checking purposes:

- Column 5 equals Column 6 plus Column 7
- Column 8 equals the balance at the beginning of the month plus Column 4 minus Column 5
- Column 6 equals the totals of Columns 10, 11, 12, 13, and 14
- Column 7 equals the totals of Column 16 through Column 23.