

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

5. Miscellaneous Voucher Journal

This journal will be used to accumulate expenditures not related to Labor, Material, Equipment or Overhead and will consist of Engineering Costs, Right-of-Way Costs and Contracted Project Costs. The source document for these costs will be the voucher. The cost elements will be recapped periodically (monthly) for posting to the Project Cost Record.

MISCELLANEOUS VOUCHER JOURNAL

Date 20__	Description	Source Document	Total Amount	Project No.	Function/ Object	Amount
1/1	Engineering B & F	V2001	\$2,500.00	1	117-281	\$2,500.00
1/1	Jones Const	V2002	2,000.00	1	210-251	1,000.00
				2	210-251	1,000.00
			<u>\$4,500.00</u>			<u>\$4,500.00</u>