

SECTION V--SUBSIDIARY RECORDS AND CONTROL ACCOUNTS

ILLUSTRATION 2

CUSTOMER NAME: _____

WATER ACCOUNTS RECEIVABLE RECORD

<u>Date</u> -----	<u>Description</u> -----	<u>Receipt Number</u> -----	<u>PR</u> ----	<u>Debit</u> -----	<u>Credit</u> -----	<u>Balance</u> -----
20XX						
Jan. 1	Balance Forward			\$	\$	\$227.73
31	January Collections				200.00	27.73
Feb. 28	February Collections				20.00	7.73
Mar. 31	March Billings			251.00		
	March Collections				240.00	18.73