

SECTION III--ACCOUNTING RECORDS

ILLUSTRATION 6

CASH RECEIPTS JOURNAL

Month Ending May 31, 2002

| Receipt No | Received From | Date | Description | Account No | Amount |
|------------|---------------|----------|-----------------|------------|-----------|
| 4837 | S. Peterson | 05/06/02 | Copies | 10 1990 | \$32.00 |
| 4838 | State of SD | 05/07/02 | Title I | 10 4173 | 11,000.00 |
| 4839 | Twite/Poppen | 05/08/02 | Sales to Pupils | 51 1610 | 1,529.25 |