

SECTION IV--JOURNALS AND LEDGERS

ILLUSTRATION 1

CASH RECEIPTS JOURNAL

| Date | Receipt No. | Amount | General Fund | | Special Park Fund | | Water Fund | |
|-------|------------------------|--------|--------------|--------|-------------------|--------|------------|------------|
| | | | Account | Amount | Account | Amount | Account | Amount |
| Feb.2 | Green Co. Auditor | 2239 | \$ 41.28 | 311.1 | \$ 41.28 | | | |
| | Green Co. Nat'l Bank | 40 | 275.00 | 361 | 275.00 | | | |
| 5 | Mrs. Williams Jones | 41 | 12.00 | 362 | 12.00 | | | |
| 6 | Larry Jones | 42 | 45.00 | 362 | 45.00 | | | |
| 15 | Green Ind. School | 43 | 550.00 | 362 | 550.00 | | | |
| 16 | L.A. Jones | 44 | 21.00 | 351 | 21.00 | | | |
| 18 | Green Co. Auditor | 45 | 135.96 | 311.2 | 135.96 | | | |
| | | 46 | 101.38 | | | | | |
| | Green Co. Auditor | 47 | 1,527.16 | 311.1 | 1,003.97 | 346.1 | 101.38 | |
| 22 | Water Dept. | 48 | 5.25 | | | | | 381.2 5.25 |
| | Gregg Jones | 49 | 5.40 | | | | | 381.2 5.40 |
| 24 | Collections on Account | 50 | 219.00 | | | | | 115 145.10 |
| | Collections on Account | 51 | 202.45 | | | | | 115 148.91 |
| | Donald Jones | 52 | 3.30 | | | | | 381.2 3.30 |
| 25 | Liquor Store | 53 | 8,919.87 | | | | | |
| | Collections on Account | 54 | 15.34 | | | | | 115 15.34 |
| | | | ----- | | ----- | | ----- | ----- |
| | | | \$12,079.3 | | \$2,084.2 | | \$ | \$323.30 |
| | | | 9 | | 1 | | 101.38 | |
| Total | | | ===== | | ===== | | ===== | ===== |

RECAP

| Account | Amount |
|---------|-----------|
| 311.1 | \$1,045.2 |
| | 5 |
| 311.2 | 135.96 |
| 351 | 21.00 |
| 361 | 275.00 |
| 362 | 607.00 |
| | ----- |
| Total | \$2,084.2 |
| | 1 |
| | ===== |
| | 101/172 |

RECAP

| Account | Amount |
|---------|-----------|
| 115 | \$ 309.35 |
| 381.2 | 13.95 |
| | ----- |
| Total | \$ 323.30 |
| | ===== |
| | 101/172 |