

SECTION IV--JOURNALS AND LEDGERS

ILLUSTRATION 6

GENERAL LEDGER

Cash in Bank--Green National Bank

Date		PR	Debit	Credit	Balance
19X1					
Jan.	1		\$	\$	\$ 7,837.58
	31	CR1	4,019.67		
	31	WR3		20,896.97	
	31	GJ3	9,500.00		460.28
Feb.	28	CR2	2,084.21		
	28	WR5		4,536.72	
	28	GJ4	2,000.00		7.77
		Fund Balance			270

Date		PR	Debit	Credit	Balance
19X1					
Jan.	1				\$ (19,363.04)
	1	GJ	\$ 21,184.63		1,821.59
	1	GJ2	1,500.00		3,321.59

Revenue

Date		PR	Debit	Credit	Balance
19X1		CR1		\$ 4,019.67	\$ (4,019.67)
Jan.	31	CR2		2,084.21	(6,103.88)
Feb.	28				

(Note: Separate pages, cards or computer summary would normally be used for each account.)