

SECTION III--ACCOUNTING RECORDS

ILLUSTRATION 10

GENERAL LEDGER

_____ **SCHOOL DISTRICT NO.** _____

Monthly Balance sheet
For Period Ending _____

Account No. Fund/Acct.	Description	Previous Balance	Net Dr/Cr This Month	Balance
CURRENT ASSETS				
22 101	CASH	\$	\$	\$
22 105	INTEREST BEARING ACCOUNTS			
22 106	SAVINGS CERTIFICATES			
22 110	TAXES RECEIVABLE-- CURRENT			
22 112	TAXES RECEIVABLE--PRIOR YEARS			
	CURRENT ASSETS Subtotal	_____	_____	_____
OTHER ASSETS				
22 390	BUDGETED REVENUE			
22 392	LESS: REVENUE RECEIVED			
	OTHER ASSETS Subtotal	_____	_____	_____
	TOTAL ASSETS	<u>\$</u>	<u>\$</u>	<u>\$</u>
CURRENT LIABILITIES				
22 402	ACCOUNTS PAYABLE	\$	\$	\$
22 404	CONTRACTS PAYABLE			
22 450	PAYROLL DEDUCTION			
22 451	PR DEDUCTION--FICA			
22 452	PR DEDUCTION--FIT			
22 453	PR DEDUCTION--HEALTH INS			

SECTION III--ACCOUNTING RECORDS

Account No. Fund/Acct.	Description	Previous Balance	Month	This Balance
22 454	PR DEDUCTION--RETIREMENT			
22 455	PR DEDUCTION--SAVINGS			
22 456	PR DEDUCTION--TSA			
22 457	BENEFITS PAYABLE			
22 458	CAFETERIA COMP PAYABLE			
22 459	PR DEDUCTION--CANCER/LIFE INS			
22 474	DEFERRED REVENUE			
	CURRENT LIABILITIES Subtotal	_____	_____	_____
	OTHER LIABILITIES			
22 603	ENCUMBRANCES			
22 690	BUDGETED EXPENDITURES			
22 692	LESS: EXPENDITURES TO DATE			
22 694	LESS: ENCUMBRANCE COMMITMENTS			
22 696	LESS: ACCOUNTS PAYABLE			
	OTHER LIABILITIES Subtotal	_____	_____	_____
	FUND BALANCE			
22 724	FUND BALANCE - RESTRICTED			
22 752	BUDGETED FUND BALANCE - ASSIGNED			
22 760	UNASSIGNED FUND BALANCE			
	FUND BALANCE Subtotal	_____	_____	_____
	TOTAL LIABILITIES/FUND EQUITY	\$ _____	\$ _____	\$ _____