

CHAPTER 13  
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# CLAIM

On Account of Appropriation for \_\_\_\_\_

To \_\_\_\_\_ Dr.  
Address \_\_\_\_\_

A CLAIM, TO BE PROPERLY ITEMIZED, MUST SHOW, KIND OF SERVICE, WHERE PERFORMED, DATES SERVICE RENDERED, BY WHOM, RATE PER DAY, NUMBER OF HOURS, RATE PER HOUR, PRICE PER FOOT, PER YARD, PER HUNDRED, PER POUND, PER TON, ETC.

DATE ____	ORDER NO.	ITEMIZED CLAIM	DOLLARS CTS.		
					

Pursuant to the provisions and penalties of Chapter 155, Acts of 1953.

I hereby certify that the foregoing is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid.

\_\_\_\_\_  
(SIGNATURE OF CLAIMANT)

Date \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
TITLE

CLAIM NO. \_\_\_\_\_ WARRANT NO. \_\_\_\_\_

IN FAVOR OF

\$ \_\_\_\_\_

ON ACCOUNT OF APPROPRIATION

FOR \_\_\_\_\_

ALLOWED \_\_\_\_\_, \_\_\_\_\_

IN THE SUM OF \$ \_\_\_\_\_

**SAMPLE**

I have examined the within claim and hereby certify as follows:

That it is in proper form.  
That it is duly authenticated as required by law.

That it is based upon  
Contract  
Statutory Authority

That it is apparently  
correct  
incorrect

Signature

Title

Date

I certify that the within bill is true and correct; that the supplies and materials therein itemized and for which charge was made were ordered by me and were necessary to the public business; that each and every item has been delivered to me and was in accordance with contract, except:

## ACCOUNTS PAYABLE VOUCHER

TOWN OF \_\_\_\_\_, INDIANA

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

Payee	Purchase Order No.  Terms  Date Due
-------	---

Invoice Date	Invoice Number	Description (or note attached invoice(s) or bill(s))	Amount

SAMPLE

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except \_\_\_\_\_

---

_____	Signature	Title
-------	-----------	-------

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

---

_____	Clerk-Treasurer
-------	-----------------

VOUCHER NO. \_\_\_\_\_ WARRANT NO. \_\_\_\_\_

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\$ \_\_\_\_\_

ON ACCOUNT OF APPROPRIATION  
FOR

---

COST DISTRIBUTION LEDGER CLASSIFICATION  
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND

Acct. No.	Account Title	Amount

SAMPLE

---

ALLOWED \_\_\_\_\_

IN THE SUM OF \$ \_\_\_\_\_

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Council Members

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Prescribed by State Board of Accounts

General Form No. 362 (Rev. 1987)

REPORT OF COLLECTIONS

To \_\_\_\_\_  
(Title of Officer)

\_\_\_\_\_  
(Governmental Unit)

\_\_\_\_\_, Indiana  
(County)

Collections for Period \_\_\_\_\_, \_\_\_\_\_ to \_\_\_\_\_, \_\_\_\_\_

Description	Fund to be Credited	Collections This Period		Prior Collections		Year to Date Collections	
Total Amount Collected							

I hereby certify that the foregoing is a true and correct report of collections due the above named governmental unit for the period shown.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

**NOTE**  
This is not to be used as a receipt for collections. The official to whom the report is made must issue an official receipt for the collections remitted.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Title of Officer)

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PAYROLL SCHEDULE AND VOUCHER

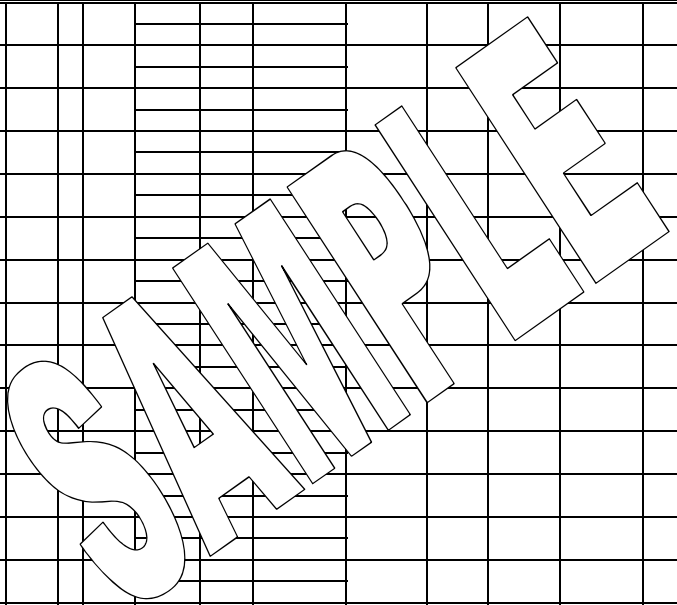
(Office, Board, Department or Institution)

NOTE: Total hours or days to be paid shall equal the days or hours worked plus authorized leave to which an employee might be entitled by law and under the leave policies established by the governing body. The "Days Lost" column will apply only to salaried employees (not hourly) not entitled to pay for such days.

For Period Beginning \_\_\_\_\_, \_\_\_\_\_ and Ending \_\_\_\_\_, \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_ Pages Fund \_\_\_\_\_

Table with columns for Employee Name, Approp No. or Class Title, Code, Noncash Benefits, Days or Hours in Period (Worked, Sick Leave, Vacation Leave, Lost Days, Other Leave), Total Days or Hours To Be Paid, Rate of Pay, Gross Pay, Total, Deductions (Fed. W/H Tax, Social Security Tax, Medicare Tax, State W/H Tax, County W/H Tax, Insurance, Retirement), Amount of Warrant (Gross Pay) Less Deductions, and Warrant Number.



Totals

CODES FOR OTHER LEAVE, INSURANCE AND RETIREMENT

REGULAR TIME AND OVERTIME

A "Code" column has been provided to describe other leave and insurance and retirement plans. Use appropriate letters or numbers to distinguish each kind or type.

Two lines have been provided for each employee to show regular time hours and overtime hours worked and the amount each employee earned for regular time and overtime.

See following page for reverse side of this form.

STATE OF INDIANA, \_\_\_\_\_ COL \_\_\_\_\_

I, \_\_\_\_\_ Name \_\_\_\_\_

\_\_\_\_\_ to \_\_\_\_\_ Title \_\_\_\_\_

Agency \_\_\_\_\_

herby certify that I have examined the time record of each employee listed on Pages \_\_\_\_\_ to \_\_\_\_\_ of this payroll, that each employee has performed the services for which the salaries or compensation is paid: that to the best of my knowledge and belief no part of the salary or compensation or any employee listed hereon is being divided or paid to any person on account of or by the reason of his employment: that the compensation listed opposite the name of each employee is based upon either statutory or regulatory authority and is justly due each such employee: that the deductions have been authorized for the purpose stated: that this payroll totalling \$ \_\_\_\_\_ is correct and has by me been approved.

Basic Pay

Dated \_\_\_\_\_ (Signature) \_\_\_\_\_

I have examined the within claim and hereby certify as follows:

This is in proper form.

That it is duly authenticated as required by law.

That it is based upon { contract, statutory authority.

That it is apparently { correct, incorrect.

Disbursing Officer \_\_\_\_\_

CLAIM NO. \_\_\_\_\_

Warrant No. \_\_\_\_\_ to \_\_\_\_\_ (Inclusive)

PAYROLL OF

(Office, Board, Department or Institution)

(Fund)

Total Gross Pay \$ \_\_\_\_\_ DEDUCTIONS Federal W/H Tax \$ \_\_\_\_\_ Social Security Tax \_\_\_\_\_ Medicare Tax \_\_\_\_\_ State W/H Tax \_\_\_\_\_ CAGIT \_\_\_\_\_ Insurance \_\_\_\_\_ Retirement \_\_\_\_\_

Net Amount of Warrants \$ \_\_\_\_\_

Allowed \_\_\_\_\_

In the Sum of \$ \_\_\_\_\_

(Board of Commission)

DISTRIBUTION OF EXPENSE

Table with 3 columns: Appropriation or Account Title, Approp. or Acct. No., Amount. Includes 'Total Gross Pay FILED' at the bottom.

SAMPLE

Official Title





See next page for reverse side of this form.

TREASURERS DAILY BALANCE OF CASH,

		Balance From The Previous Day 1	Receipts For The Day 2	Investments Purchased For The Day 3	Disbursements For The Day 4	Investments Cashed For The Day 5	Balance Close of Day 6
1	Ledger Balance - Cash Funds						
2	Investments From Ledger Funds						
3	Totals						
		Depository Balances Previous Day 1	Deposits During Day		Warrants Issued During Day		Depository Balances Close of Day 6
NAMES OF DEPOSITORIES			Ledger Funds 2	Investments From Depository Balances Cashed-Cost 3	Ledger Funds 4	Investments From Depository Balances Purchased-Cost 5	
4A							
4B							
4C							
4D							
4E							
4F							
4G							
4H							
4I							
4J							
5	Total Depository Balances						
		Investment Balances Previous Day 1		Investments Purchased-Cost 3		Investments Cashed-Cost 5	Investment Balances Close of Day 6
INVESTMENTS - (Listed by Funds as Shown in Investment Register)							
6A							
6B							
6C							
6D							
6E							
6F							
6G							
6H							
6I							
6J							
7	Depository Balances Invested						
8	Total Investments						
9	Totals - Depositories and Investments						

SAMPLE

See preceding page for reverse side of this form.

City or Town Form No. 212 (Rev. 1975)  
 General Form No. 361 (Rev. 1975)

DEPOSITORIES AND INVESTMENTS

DATE \_\_\_\_\_, \_\_\_\_\_

	Column 1					Column 2					
Cash on Hand Beginning of Day (Line 11, preceding page)											1
Add Receipts for the Day (Line 1, Col. 2, opposite page)											2
Add Investments From Depository Balances - Cashed - Cost (Line 5, Col. 3, opposite page)											3
Totals											4
Deduct Deposits During the Day (Line 5, Col. 2, plus Col. 3, opposite page)											5
Net Cash on Hand for which Accountable											6
Cash on Hand Close of Day (Per Cash Count):											7
Currency											8
Coins											9
Checks and Money Orders											10
Total Cash on Hand Close of Day											11
Deduct Advances for Cash Change Fund (If not included in Ledger Balances)											12
Net Cash on Hand (After Deducting Advances)											13
Add-Depository Balance - Close of Day (Line 5, Col. 6, opposite page)											14
Total Cash on Hand in Depository											15
Add Cash Under											16
Deduct Cash Over											17
Total											18
Add Investments on Hand Close of Day (Line 8, Col. 6, opposite page)											19
Proof (Must equal Record Balance Close of Day, Line 3, Col. 6)											20
											21
INSTRUCTIONS:											22
(1) Lines 1, 2 and 3 reflect the transactions each day for the ledgers for all cash funds and all investments made from the Ledger Funds.											23
(2) Lines 4A through 4J will be used for the various depositories and will reflect the transactions each day for each depository affected.											24
(3) Lines 6A through 6J will reflect the transactions each day of investments for each fund affected.											25
(4) Line 7 will reflect the transactions each day of the investment made from the total of all monies on deposit, except for investments made from fund balances under (3) above.											26
(5) Line 8 will reflect the Transactions of Investments by Funds and from the depository balances in total.											27
(6) Line 9 reflects the transactions in Totals-Depositories and Investments.											28
(7) Line 2, Col. 3, reflects Investments Purchased from Ledger Balance-Cash Funds as a portion of the Disbursements for the day as shown on Line 1, Col. 4, and line 4A, Col. 4. On the same day investments are purchased from a fund it shall reflect Investment Purchased-Cost, Line 6A, Col. 3.											29
(8) When any investments are cashed belonging to a certain fund, the amount shall be shown on line 2, Col. 5, and Line B, Col. 5.											30
(9) Under the Names of Depositories section, Line 4, for each depository affected, Cols. 3 and 5, will be used only when investments are purchased or cashed from the total of all funds deposited in a depository account. The totals shown on Line 5, Col. 3, shall appear on Line 7, Col. 5, and the total shown on Line 5, Col. 5, shall appear on Line 7, Col. 3.											31
											32
											33
											34

PRESCRIBED BY STATE BOARD OF ACCOUNTS

GENERAL FORM NO. 98 (REV. 1998)

## PURCHASE ORDER

NOTE: NO CLAIM WILL BE APPROVED FOR PAYMENT UNLESS ORIGINAL COPY OF THIS ORDER OR THE P.O. NUMBER IS MADE A PART OF THE CLAIM.

\_\_\_\_\_  
GOVERNMENTAL UNIT

P.O. NO. \_\_\_\_\_

This number must be shown on invoice, claim, and delivery memos.

\_\_\_\_\_  
ADDRESS

TO \_\_\_\_\_

DATE \_\_\_\_\_

ADDRESS \_\_\_\_\_

REQ. \_\_\_\_\_

CITY \_\_\_\_\_

IN ACCORDANCE WITH BID AND CONTRACT DATED \_\_\_\_\_

SHIP TO \_\_\_\_\_

If subject to discount please indicate on Invoice or Claim.

SHIP VIA \_\_\_\_\_

CHARGE TO \_\_\_\_\_

APPROPRIATION FOR \_\_\_\_\_

APPROPRIATION NUMBER \_\_\_\_\_

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT

TOTAL AMOUNT OF ORDER ---- \$ \_\_\_\_\_

I HEREBY CERTIFY THAT THERE IS AN UNOBLIGATED BALANCE IN THIS APPROPRIATION SUFFICIENT TO PAY FOR THE ABOVE ORDER

BILLING ON THIS ORDER MUST BE ACCORDING TO PRICES SHOWN ABOVE

ORDER BY \_\_\_\_\_

Title

FEDERAL EXCISE TAX EXEMPT

INDIANA RETAIL TAX EXEMPT  
CERTIFICATE NO. \_\_\_\_\_

ORIGINAL - VENDOR'S COPY

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(Unit) \_\_\_\_\_

## EMPLOYEE'S SERVICE RECORD

YEAR \_\_\_\_\_

REMARKS Workweek Begins: Hour of Day _____ ; Day of Week _____															NAME AS ON SOCIAL SECURITY CARD (Mr., Mrs., Miss)										EMPLOYEE NUMBER			
Basis of Pay: (Hr., Day, Week, Bi-Weekly, Month)															ADDRESS										ZIP CODE			
Date of Birth:															SOC. SEC. NO.					CLASSIFICATION								
Normal Work Schedule *															OFFICE, BOARD OR DEPT.					BEGIN. DATE EMPL.		LEAVE ACCRUAL DATE						
	1 16	2 17	3 18	4 19	5 20	6 21	7 22	8 23	9 24	10 25	11 26	12 27	13 28	14 29	15 30	31	REGULAR VACATION LEAVE			SICK LEAVE			OTHER LEAVE					
																	EARNED	TAKEN	BALANCE	EARNED	TAKEN	BALANCE	TAKEN	EXPLANATION				
BALANCE BROUGHT FORWARD FROM LAST YEAR -----																												
JAN.																												
FEB.																												
MAR.																												
APR.																												
MAY																												
JUNE																												
JULY																												
AUG.																												
SEPT.																												
OCT.																												
NOV.																												
DEC.																												

SAMPLE

V - VACATION LEAVE    S - SICK LEAVE    L - LOST TIME    OL - OTHER AUTHORIZED LEAVE    SHOW VACATION, SICK LEAVE AND OTHER ABSENCES IN DAYS AND HALF DAYS.

\* EXCEPTIONS TO THE NORMAL WORK SCHEDULE SHALL BE NOTED AND ATTACHED TO THIS FORM.

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Voucher No. \_\_\_\_\_ Warrant No. \_\_\_\_\_

IN FAVOR OF

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\$ \_\_\_\_\_

On Account of Appropriation No. \_\_\_\_\_ for

\_\_\_\_\_  
\_\_\_\_\_

Allowed \_\_\_\_\_,

in the sum of \$ \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Board or Commission)

FILED

\_\_\_\_\_  
(Official Title)

I have examined the within claim and hereby certify as follows:  
That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon statutory authority

That it is apparently  
correct  
incorrect

\_\_\_\_\_  
Disbursing Officer

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I certify that the within bill is true and correct; that the mileage therein itemized and for which charge is made was ordered by me and was necessary to the public business; and that the rate per mile is in accordance with statutes or governing ordinances, except

SAMPLE

# REGISTER OF INVESTMENTS

Name of Unit \_\_\_\_\_

\_\_\_\_\_ Fund

(USE SEPARATE SHEET(S) FOR EACH INVESTMENT FUND. LIST EACH SECURITY INDIVIDUALLY.)

Date of Purchase	Nature of Investment	SAFEKEEPING RECEIPT				Rate of Interest	Maturity Value	AMOUNT PAID			Date Sold or Redeemed	AMOUNT RECEIVED			INTEREST				
		Serial No.	Issued By	No.	Maturity Date			Principal	Accrued Interest	Total Paid		Principal	Interest	Total Received	EARNED		RECEIVED		
															Date	Amount	Date	Amount	

SAMPLE

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# RECEIPT

\_\_\_\_\_  
Name of UNIT, AGENCY, BOARD OR DEPARTMENT

NO. \_\_\_\_\_

Payment Type and Amount

Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other

\_\_\_\_\_, IN \_\_\_\_\_, \_\_\_\_\_

RECEIVED FROM \_\_\_\_\_

\$ \_\_\_\_\_

THE SUM OF \_\_\_\_\_

DOLLARS

ON ACCOUNT OF \_\_\_\_\_

100

**SAMPLE**

\_\_\_\_\_  
AUTHORIZED SIGNATURE

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### EMPLOYEE'S EARNINGS RECORD

UNIT \_\_\_\_\_  
 OFFICE, BOARD OR DEPARTMENT \_\_\_\_\_  
 (SEE OTHER SIDE FOR INSTRUCTIONS)

BASIS OF PAY (PER MONTH, WEEK, HOUR) \_\_\_\_\_  
 OTHER COMPENSATION TYPE \_\_\_\_\_  
 AMOUNT \_\_\_\_\_  
 EXEMPTION STATUS FEDERAL \_\_\_\_\_ STATE \_\_\_\_\_

MR., MRS., MISS \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
 SOC. SEC. NO. \_\_\_\_\_

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

General Payroll Form 99B (Rev. 1993)

	DATE OF WARRANT	PAYROLL PERIOD ENDING	Code	NONCASH BENEFITS	GROSS PAY	TOTAL	DEDUCTIONS							AMOUNT OF WARRANT	WARRANT NUMBER	
							FEDERAL WITH. TAX	SOCIAL SECURITY	MEDICARE	STATE WITH. TAX	COUNTY WITH. TAX	INSURANCE	RETIREMENT			
	FORWARD															
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
	TOTAL 1ST QUARTER															
1																
2																
3																
4																
5																
6																
7																
8																
9																
10																
11																
12																
13																
14																
	TOTAL 2ND QUARTER															
	TOTAL TOTAL TO DATE															

SAMPLE

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DATE \_\_\_\_\_  
 RECEIPT No. \_\_\_\_\_  
 METER No. \_\_\_\_\_  
 ACCOUNT No. \_\_\_\_\_

THIS RECEIPT MUST BE RETURNED WHEN YOU PAY. PRESCRIBED BY STATE BOARD OF ACCOUNTS FORM NO. 311 (REV. 1975)

DATE	READING	GAL. OR CU. FT.	AMOUNT
	PRESENT		WATER CHARGE
	PREVIOUS		
	CONSUMED		
Received Payment _____			SEWAGE DISPOSAL CHARGE
By _____			ARREARS SEWAGE
			SALES TAX
			ARREARS WATER
			DISC. OR COLLECTION CHARGE
			TOTAL

DUE 30TH OF MONTH IN WHICH BILL IS RECEIVED.

WATER UTILITY  
 10% OF THE FIRST \$3.00 AND  
 3% OF THE BALANCE OF BILL  
 WILL BE ADDED IF NOT PAID  
 WHEN DUE.

SEWAGE PENALTY 10% OF BILL

NAME  
 ADDRESS

SAMPLE

MUNICIPAL WATER & SEWAGE UTILITIES CHURUBUSCO, INDIANA

Note: The sewage disposal charge is not subject to sales tax.

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## ACCOUNTS RECEIVABLE CONTROL

When utility records are kept on a cash or single-entry basis, a separate control account should be carried on General Ledger Sheet, General Form Number 315, in the front of the Consumer's Ledger. This account will be debited with the total monthly billing to all customers for utility services including penalties and sales tax. This account will be credited with the total accounts receivable collections, penalties and sales tax shown by the Register of Daily Cash Receipts - Consumers.

Under normal conditions the individual active accounts of customers should at all times show debit balances and at the end of each month the individual active accounts should be added and the total so obtained checks against the balance of the control account. If any adjustments are necessary to be made either to the control or to the individual active accounts, proper explanation should be recorded in the records.

When any adjustment is made to a customer's account in order to correct an error in a previous charge or credit, a like entry should be made to the control account; debiting the control to increase the charge and crediting the control to decrease the charge in order to keep the total of the individual active accounts in agreement with the control.

After all efforts have been exhausted to effect collection of delinquent accounts, and after service has been discontinued and meter deposits applied, a list of uncollectible accounts should be submitted to the board for approval before being written off and transferred to an uncollectible accounts file. After approval has been made a matter of record the total of these accounts, including the sales tax thereon, will be credited to the control account.

The foregoing procedure for handling uncollectible accounts is not applicable to delinquent sewage disposal charges assessed by a Conservancy District, discussed on page 1-4, or to delinquent charges assessed by a Regional District, discussed on page 2-10.

When utility records are kept on an accrual or double-entry basis the Accounts Receivable account in the General Ledger serves as a control of all individual accounts in the Consumer's Ledger and the foregoing procedure would not be applicable.

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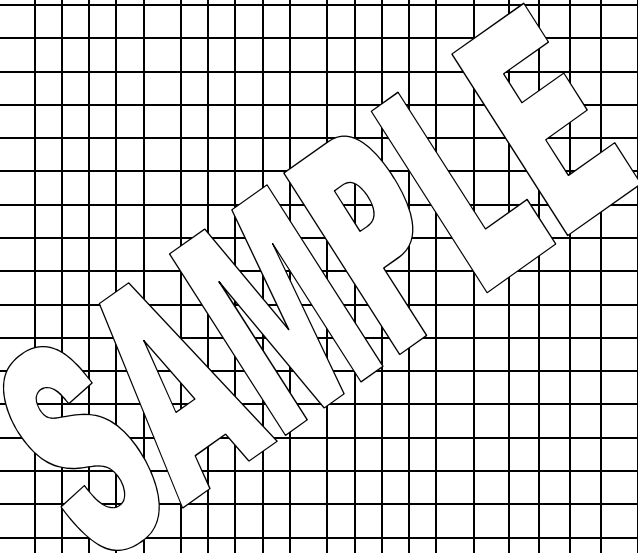


### REGISTER OF DAILY CASH RECEIPTS - CONSUMERS

CLASS A-B-C-D Water-Municipal Sewage Utility \_\_\_\_\_ DEPARTMENT MONTH OF \_\_\_\_\_, \_\_\_\_\_ PAGE \_\_\_\_\_

UTILITY FORM NO. 313A (1966)

DATE	NAME OR ACCOUNT NUMBER	✓	ACCOUNTS RECEIVABLE			FORFEITED DISCOUNTS (PENALTIES)	SALES TAX	NONOPERATING RECEIPTS	CUSTOMER DEPOSITS	TOTAL
			UNMETERED	METERED	OTHER					
	AMOUNT BROUGHT FORWARD									
	Town-Hydrant Rental									
	Sub-Totals									
	Totals									



Note: Nonoperating Receipts" column shall be used for reconnection. charges, tap charges and similar items.

This form serves as a medium for posting to Water Utility Simplified Cash Journal. The subtotals represent pencil footings of cumulative totals to provide for this posting.

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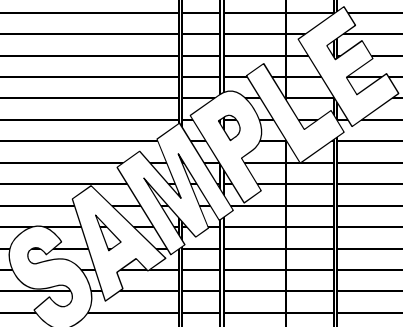
GUARANTEE DEPOSIT REGISTER

PAGE \_\_\_\_\_

Prescribed by State Board of Accounts Form 314

DEPOSITS					REFUNDS			
DATE	NO.	NAME	LOCATION	AMOUNT	DATE	APPLIED	REFUNDED	BALANCE

Note: The "Guarantee Deposit Register" should be arranged alphabetically. This record should be reconciled monthly with the balance in the Meter Deposit Fund.



Prescribed by State Board of Accounts

Form No. 310

SUBJECT TO ALL RULES  
AND REGULATIONS NOW  
IN EFFECT OR HERE-  
AFTER ADOPTED

CONSUMER'S GUARANTEE DEPOSIT

WITH

No. \_\_\_\_\_

\_\_\_\_\_ MUNICIPAL WATER UTILITY

OSGOOD, INDIANA

DATE \_\_\_\_\_

RECEIVED OF \_\_\_\_\_

\$ \_\_\_\_\_

DOLLARS

TO BE HELD IN TRUST as a guarantee Deposit for payment of Water service. To be refunded on discontinuance of service if and when all bills are paid.

KEEP THIS RECEIPT

\_\_\_\_\_ MUNICIPAL WATER UTILITY

ADDRESS \_\_\_\_\_

BY \_\_\_\_\_

COLLECTOR

Note: The original receipt is issued to the consumer and the duplicate is retained in a bound book and serves as a medium of posting to the "Guarantee Deposit Register."

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SHEET No.

CLASSIFICATION CONTROL ACCT.

NAME OF ACCOUNT

ACCOUNTS RECEIVABLE CONTROL

DATE		ITEMS		FOL		DEBITS								DATE		ITEMS		FOL		CREDITS								BALANCE										
SAMPLE																																						
<p>Note: The procedure to prove and cross balance is as follows:</p> <p>Beginning balance plus total debits less total credits equals ending balance.</p> <p>Example:</p> <div style="text-align:right; margin-left: 20px;"> \$       6 3 0.00  <u>  5 1 7 8.00</u>  \$       5 8 0 8.00  <u>  4 6 8 6.00</u>  \$       1 1 2 2.00 </div>																																						

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# SIMPLIFIED CASH JOURNAL WATER UTILITY - CLASS C

RECEIPTS, DISBURSEMENTS AND FUND BALANCES

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

DATE	NAME	EXPLANATION	WARRANT NO. OR RECEIPT FOLIO	CASH OPERATING FUND			BOND & INTEREST (SINKING) FUND			DEPRECIATION FUND			CONSTRUCTION FUND			METER DEPOSIT FUND			CASH OPERATING RECEIPTS					TRANSFER RECEIPTS			OTHER RECEIPTS		LINE NO.											
				RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	RECEIPTS	DISBURSED	BALANCE	UNMETERED RECEIPTS 460	RESIDENTIAL 461.1	COMMERCIAL 461.2	INDUSTRIAL 461.3	FIRE PROTECTION RECEIPTS 462	OTHER OPERATING RECEIPTS 461.8	TO BOND & INTEREST (SINKING) FUND	TO DEPRECIATION FUND	TO _____ FUND	GUARANTEED REVENUES 468		OTHER 474										
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# SIMPLIFIED CASH JOURNAL WATER UTILITY - CLASS C

RECEIPTS, DISBURSEMENTS AND FUND BALANCES

13-42

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS										Utility Form 319 (Revised 1997)															
CONTRACTUAL SERVICES										OTHER EXPENDITURES															
SALARIES AND WAGES EMPLOYEES 601	SALARIES AND WAGES OFFICERS 603	EMPLOYEE PENSIONS & BENEFITS 604	PURCHASED WATER 610	PURCHASED POWER 615	FUEL FOR POWER PRODUCTION 616	CHEMICALS 618	MATERIALS AND SUPPLIES 620	BILLING 630	PROFESSIONAL 631	TESTING 635	OTHER 636	RENTS 640	TRANSPORTATION 650	INSURANCE 656	UTILITY REGULATORY EXPENSES 665	BAD DEBTS 670	UTILITY RECEIPTS TAX 698	MISCELLANEOUS 675	NAME OF ACCOUNT	AMOUNT	BONDS OR LOANS PAID	DEPRECIATION RESERVE ACCOUNT			
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**CAPITAL ASSETS LEDGER**

FUND \_\_\_\_\_

DEPARTMENT OR BUILDING \_\_\_\_\_

Date of Purchase	Description of Asset	Serial Number	Location of Asset	Original Cost of Asset	Estimated Life of Asset	Date of Disposal of Asset	Amount Received on Disposal or Trade in	Types of Capital Assets					Total Capital Assets
								Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	
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