


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
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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
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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
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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						
NAMES OF DEPOSITORIES	Depository Balances Previous Day 1	Deposits During Day		Warrants Issued During Day		Depository Balances Close of Day 6
		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						
INVESTMENTS - (Listed by Funds as Shown in Investment Register)	Investment Balances Previous Day 1		Investments Purchased-Cost 3		Investments Cashed-Cost 5	Investment Balances Close of Day 6
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

SAMPLE

Voucher No. _____ Warrant No. _____

IN FAVOR OF

\$ _____

On Account of Appropriation No. _____ for

Allowed _____,

in the sum of \$ _____

SAMPLE

(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

RECEIPT

Name of UNIT, AGENCY, BOARD OR DEPARTMENT

NO. _____

_____, IN _____,

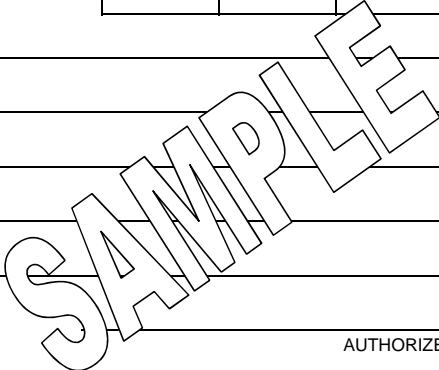
Payment Type and Amount					
Cash Amount	Check/Draft Amount	MO Amount	Credit Card/ Bank Card Amount	EFT Amount	Other

RECEIVED FROM _____ \$ _____

THE SUM OF _____ DOLLARS

ON ACCOUNT OF _____ 100

AUTHORIZED SIGNATURE



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															
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2																
3																
4																
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	TOTAL 1ST QUARTER															
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	TOTAL 2ND QUARTER															
	TOTAL TOTAL TO DATE															

SAMPLE

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.

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.

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		
1																								1
2																								2
3																								3
4																								4
5																								5
6																								6
7																								7
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SAMPLE

THIS IS THE RIGHT HAND PAGE OF A TWO
PAGE FORM. IN ORDER TO FOLLOW THE
DISTRIBUTION, REFER TO THE LINE NUM-
BERS ON THE PRECEDING PAGE.

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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2													
3													
4													
5													
6													
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