

"T" ACCOUNTS SHOWING ILLUSTRATED JOURNAL ENTRIES

<u>Cash</u>			
(1)	10,000	(7)	95,000
(8)	102,000	(11)	3,000
(10)	2,600		

<u>Petty Cash</u>			
(1)	100		

<u>Cash Change</u>			
(1)	500		

<u>Investments</u>			
(2)	5,000	(10)	2,500
(11)	3,000		

<u>Supplies Inventory</u>			
(3)	500		

<u>Reserve For Inventory</u>			
		(3)	2,000

<u>Estimated Revenue</u>			
(5)	100,000	(b)	100,000

<u>Appropriations</u>			
(a)	95,000	(5)	95,000

<u>Revenue</u>			
		(8)	102,000
(b)	102,100	(10)	100

<u>Reserve For Encumbrances</u>			
	2010		
		(6)	4,000

<u>Payroll Deductions</u>			
		(7)	400

<u>Reserve For Encumbrances</u>			
	2009		
(9)	100	(4)	1,500
(a)	1,400		

<u>Encumbrances</u>			
(6)	4,000	(a)	4,000

<u>Expenditures</u>			
(7)	95,400	(a)	95,400

<u>Fund Balance</u>			
---------------------	--	--	--

