



**Department of
Development**

Office of Housing and Community Partnerships

Attachment 1 General Ledger November 2008

Prepared By:

Ohio Department of Development

Community Development Division

Office of Housing and Community Partnerships

Ted Strickland, Governor of Ohio

Lee Fisher, Lt. Governor of Ohio

Director, Ohio Department of Development

ATTACHMENT 1				
EXAMPLE GENERAL LEDGER CASH				
DATE	POSTING SOURCE	DEBIT	CREDIT	BALANCE
1/31/2008	CASH RECEIPTS-1	40,960.00		40,960.00
1/31/2008	CASH DISBURSEMENTS-1		38,300.00	2,660.00
		(1)	(2)	(3)

(1) MONTHLY SUMMARY OF CASH RECEIPTS
 (2) MONTHLY SUMMARY OF CASH DISBURSEMENTS
 (3) CASH BALANCE

ATTACHMENT 1				
EXAMPLE GENERAL LEDGER ACCOUNTS RECEIVABLE GRANT FUNDS				
DATE	POSTING SOURCE	DEBIT	CREDIT	BALANCE
1/31/2008	GENERAL JOURNAL-1	20,000.00		20,000.00
1/31/2008	CASH RECEIPTS-1		40,960.00	15,904.00

ATTACHMENT 1				
EXAMPLE GENERAL LEDGER GRANT FUNDS				
DATE	POSTING SOURCE	DEBIT	CREDIT	BALANCE
1/31/2008	GENERAL JOURNAL-1		20,000.00	(20,000.00)

ATTACHMENT 1				
EXAMPLE GENERAL LEDGER ACTIVITY 1 EXPENSES BUDGET \$85,000				
DATE	POSTING SOURCE	DEBIT	CREDIT	BALANCE
	BUDGET			85,000.00
1/31/2008	CASH DISBURSEMENTS-1	18,300.00		66,700.00
		(1)	(2)	(3)

(1) MONTHLY SUMMARY OF CASH DISBURSED FOR THIS ACTIVITY
 (2) BALANCE EXPENDED ON THIS ACTIVITY TO DATE
 (3) BALANCE OF BUDGET REMAINING TO BE EXPENDED

ATTACHMENT 1				
EXAMPLE GENERAL LEDGER ACTIVITY 1 EXPENSES BUDGET \$25,000				
DATE	POSTING SOURCE	DEBIT	CREDIT	BALANCE
	BUDGET			25,000.00
1/31/2008	CASH DISBURSEMENTS-1	15,000.00		10,000.00
		(1)	(2)	(3)
(1) MONTHLY SUMMARY OF CASH DISBURSED FOR THIS ACTIVITY (2) BALANCE EXPENDED ON THIS ACTIVITY TO DATE (3) BALANCE OF BUDGET REMAINING TO BE EXPENDED				

ATTACHMENT 1				
EXAMPLE GENERAL LEDGER ACTIVITY 1 EXPENSES BUDGET \$90,000				
DATE	POSTING SOURCE	DEBIT	CREDIT	BALANCE
	BUDGET			90,000.00
1/31/2008	CASH DISBURSEMENTS-1	5,000.00		85,000.00
		(1)	(2)	(3)
(1) MONTHLY SUMMARY OF CASH DISBURSED FOR THIS ACTIVITY (2) BALANCE EXPENDED ON THIS ACTIVITY TO DATE (3) BALANCE OF BUDGET REMAINING TO BE EXPENDED				

ATTACHMENT 1				
EXAMPLE GENERAL LEDGER PROGRAM INCOME				
DATE	POSTING SOURCE	DEBIT	CREDIT	BALANCE

ATTACHMENT 1				
EXAMPLE GENERAL LEDGER ACCOUNTS PAYABLE				
DATE	POSTING SOURCE	DEBIT	CREDIT	BALANCE