

Sample Company

General Ledger Report 01/03/2007 to 20/02/2008

Date	Comment	Source	Journal	Debits	Credits	Balance
10100000 Incorporation Cost						
01/03/2007	Balance Forward			-	-	12.00 Dr
				0.00	0.00	
10200000 Goodwill						
01/03/2007	Balance Forward			-	-	122.00 Dr
				0.00	0.00	
10300000 Computer Software						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
11100000 Land						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
11200000 Building						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
11250000 Accum. Deprec. - Building						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
11400000 Office Furniture & Equipment						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
11450000 Accum. Deprec. - Furn & Equip.						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
11900000 Leasehold Improvements						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
14200000 Pin Hole Detectors						
01/03/2007	Balance Forward			-	-	150.00 Dr
19/12/2007	Test Adjustment	Test Adj	15	12,200.00	-	12,350.00 Dr
19/12/2007	Comment 2	Source 2	16	111.82	-	12,461.82 Dr
19/12/2007	Comment Test	Test Assembly	19	-	20.00	12,441.82 Dr
19/12/2007	bbssss	bbaa	20	-	10.00	12,431.82 Dr
19/12/2007	sdsdsds	sdzsd	22	-	220.04	12,211.78 Dr
				12,311.82	250.04	
14300000 Roofing/Bridge/Pipeline Kits						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
14400000 Accessories & Components						
01/03/2007	Balance Forward			-	-	0.00
23/10/2007	Abercrombie Hardware, 54646	PI-000000001	2	50.00	-	50.00 Dr
23/10/2007	Landed	PI-000000001	5	1,200.00	-	1,250.00 Dr
02/11/2007	Bayswater Institute	IN-000000003	7	-	7.50	1,242.50 Dr
02/11/2007	Abercrombie Hardware, ASD	PI-000000004	8	1,000.00	-	2,242.50 Dr
02/11/2007	Bayswater Institute	IN-000000004	9	-	1,000.00	1,242.50 Dr
02/11/2007	Brown, Jerome B.	IN-000000006	11	-	1,242.50	0.00
19/12/2007	Test Adjustment	Test Adj	15	2,400.00	-	2,400.00 Dr
19/12/2007	Comment 2	Source 2	16	12.00	-	2,412.00 Dr
19/12/2007	Test Transfer 1	Test Transfer	17	12.00	-	2,424.00 Dr
19/12/2007	comment 2	source 2	18	12.00	-	2,436.00 Dr
19/12/2007	Comment Test	Test Assembly	19	56.00	-	2,492.00 Dr
19/12/2007	bbssss	bbaa	20	56.00	-	2,548.00 Dr
19/12/2007	asdf	dsf	21	56.00	-	2,604.00 Dr
19/12/2007	sdsdsds	sdzsd	22	220.04	-	2,824.04 Dr
20/02/2008	ACME Novelty, INV2211	PI-000000009	35	966.66	-	3,790.70 Dr
20/02/2008	Abercrombie Hardware, INV1209	PI-000000010	36	126.76	-	3,917.46 Dr
				6,167.46	2,250.00	
16000000 Accounts Receivable						

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Date	Comment	Source	Journal	Debits	Credits	Balance
16000000 Accounts Receivable						
01/03/2007	Balance Forward			-	-	24,354.00 Dr
23/10/2007	Ashburton Reinforcing	IN-000000001	1	1,368.00	-	25,722.00 Dr
02/11/2007	Askew Shopping Center	IN-000000002	6	17.10	-	25,739.10 Dr
02/11/2007	Bayswater Institute	IN-000000003	7	85.50	-	25,824.60 Dr
02/11/2007	Bayswater Institute	IN-000000004	9	2,736.00	-	28,560.60 Dr
02/11/2007	Belvedere Nursing Home	IN-000000005	10	22.80	-	28,583.40 Dr
02/11/2007	Brown, Jerome B.	IN-000000006	11	11,331.60	-	39,915.00 Dr
08/11/2007	Askew Shopping Center	IN-000000007	12	57.00	-	39,972.00 Dr
19/12/2007	Ashburton Reinforcing	RC-000000001	13	-	1,368.00	38,604.00 Dr
16/01/2008	Askew Shopping Center	IN-000000008	23	68.40	-	38,672.40 Dr
17/01/2008	Bayswater Institute	IN-000000009	25	2.85	-	38,675.25 Dr
17/01/2008	Belvedere Nursing Home	IN-000000010	26	85.50	-	38,760.75 Dr
17/01/2008	Bayswater Institute	IN-000000011	27	410.40	-	39,171.15 Dr
08/02/2008	Belvedere Nursing Home	IN-000000012	28	2.85	-	39,174.00 Dr
				16,188.00	1,368.00	
16050000 Allowance for Doubtful Accounts						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
17000000 Prepaid Expense						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
18000000 Investments						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
18650000 Visa						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
18700000 MasterCard						
01/03/2007	Balance Forward			-	-	0.00
12/02/2008	er	JE-000000001	29	-	111.00	111.00 Cr
12/02/2008	er	JE-000000002	30	-	111.00	222.00 Cr
				0.00	222.00	
18750000 American Express						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
18800000 Other Credit Cards						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
19250000 Chequing Bank Account						
01/03/2007	Balance Forward			-	-	0.00
23/10/2007	Glengarry, Heather, 3423423434	PI-000000002	3	-	1,368.00	1,368.00 Cr
23/10/2007	Abercrombie Hardware, DFSDF	PI-000000003	4	-	1,368.00	2,736.00 Cr
19/12/2007	Ashburton Reinforcing	RC-000000001	13	1,368.00	-	1,368.00 Cr
19/12/2007	Abercrombie Hardware	Cash	14	-	1,200.00	2,568.00 Cr
12/02/2008	er	JE-000000001	29	111.00	-	2,457.00 Cr
12/02/2008	er	JE-000000002	30	111.00	-	2,346.00 Cr
20/02/2008	GENERAL TRANSFER	JE-000000003	31	-	122.00	2,468.00 Cr
20/02/2008	GENERAL TRANSFER	JE-000000004	32	-	122.00	2,590.00 Cr
20/02/2008	BANK TRANSFER	Bank Transfer	33	-	200.00	2,790.00 Cr
20/02/2008	EXAMPLE DEPOSIT SLIP	DP-000000001	34	200.00	-	2,590.00 Cr
20/02/2008	Blackwell Rentals, YY11	PD-000000004	39	-	1,368.00	3,958.00 Cr
				1,790.00	5,748.00	
19300000 Saving Bank Account						
01/03/2007	Balance Forward			-	-	0.00
20/02/2008	BANK TRANSFER	Bank Transfer	33	200.00	-	200.00 Dr
20/02/2008	EXAMPLE DEPOSIT SLIP	DP-000000001	34	-	200.00	0.00
				200.00	200.00	
19400000 Petty Cash						
01/03/2007	Balance Forward			-	-	0.00
20/02/2008	GENERAL TRANSFER	JE-000000003	31	122.00	-	122.00 Dr

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Date	Comment	Source	Journal	Debits	Credits	Balance
19400000 Petty Cash						
20/02/2008	GENERAL TRANSFER	JE-000000004	32	122.00	-	244.00 Dr
				244.00	0.00	
19500000 Cash Draws						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
19920000 Drawer 1 Cash / Cheque						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
19930000 Drawer 1 Credit Cards						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
19940000 Drawer 1 Gift / Coupon						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
21000000 Accounts Payable						
01/03/2007	Balance Forward			-	-	3,710.00 Cr
23/10/2007	Abercrombie Hardware, 54646	PI-000000001	2	-	57.00	3,767.00 Cr
02/11/2007	Abercrombie Hardware, ASD	PI-000000004	8	-	1,140.00	4,907.00 Cr
19/12/2007	Abercrombie Hardware	Cash	14	1,200.00	-	3,707.00 Cr
17/01/2008	Abercrombie Hardware, WWW	PI-000000008	24	-	139.08	3,846.08 Cr
20/02/2008	ACME Novelty, INV2211	PI-000000009	35	-	1,140.00	4,986.08 Cr
20/02/2008	Abercrombie Hardware, INV1209	PI-000000010	36	-	147.06	5,133.14 Cr
20/02/2008	Abercrombie Hardware, INV091	EE-000000003	37	-	13.68	5,146.82 Cr
20/02/2008	ACME Novelty, IN12	EE-000000004	38	-	2,679.00	7,825.82 Cr
				1,200.00	5,315.82	
21000005 Sales Deposits						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
21150000 Import Duty Clearing						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
21200000 Bank Loan - Current Portion						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
21300000 Bank Advances						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
21400000 Credit Card Payable						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
21600000 Corporate Taxes Payable						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
23250000 VAT Charged on Sales						
01/03/2007	Balance Forward			-	-	0.00
23/10/2007	Ashburton Reinforcing	IN-000000001	1	-	168.00	168.00 Cr
02/11/2007	Askew Shopping Center	IN-000000002	6	-	2.10	170.10 Cr
02/11/2007	Bayswater Institute	IN-000000003	7	-	10.50	180.60 Cr
02/11/2007	Bayswater Institute	IN-000000004	9	-	336.00	516.60 Cr
02/11/2007	Belvedere Nursing Home	IN-000000005	10	-	2.80	519.40 Cr
02/11/2007	Brown, Jerome B.	IN-000000006	11	-	1,391.60	1,911.00 Cr
08/11/2007	Askew Shopping Center	IN-000000007	12	-	7.00	1,918.00 Cr
16/01/2008	Askew Shopping Center	IN-000000008	23	-	8.40	1,926.40 Cr
17/01/2008	Bayswater Institute	IN-000000009	25	-	0.35	1,926.75 Cr
17/01/2008	Belvedere Nursing Home	IN-000000010	26	-	10.50	1,937.25 Cr
17/01/2008	Bayswater Institute	IN-000000011	27	-	50.40	1,987.65 Cr
08/02/2008	Belvedere Nursing Home	IN-000000012	28	-	0.35	1,988.00 Cr

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Date	Comment	Source	Journal	Debits	Credits	Balance
				0.00	1,988.00	
23300000 VAT Paid on Purchases						
01/03/2007	Balance Forward			-	-	0.00
23/10/2007	Abercrombie Hardware, 54646	PI-000000001	2	7.00	-	7.00 Dr
23/10/2007	Glengarry, Heather, 3423423434	PI-000000002	3	168.00	-	175.00 Dr
23/10/2007	Abercrombie Hardware, DFSD	PI-000000003	4	168.00	-	343.00 Dr
02/11/2007	Abercrombie Hardware, ASD	PI-000000004	8	140.00	-	483.00 Dr
17/01/2008	Abercrombie Hardware, WWW	PI-000000008	24	17.08	-	500.08 Dr
20/02/2008	ACME Novelty, INV2211	PI-000000009	35	140.00	-	640.08 Dr
20/02/2008	Abercrombie Hardware, INV1209	PI-000000010	36	18.06	-	658.14 Dr
20/02/2008	Abercrombie Hardware, INV091	EE-000000003	37	1.68	-	659.82 Dr
20/02/2008	ACME Novelty, IN12	EE-000000004	38	329.00	-	988.82 Dr
20/02/2008	Blackwell Rentals, YY11	PD-000000004	39	168.00	-	1,156.82 Dr
				1,156.82	0.00	
26200000 Bank Loans						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
26300000 Mortgage Payable						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
26800000 Loans from Shareholders						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
33500000 Common Shares						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
33900000 Preferred Shares						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
35600000 Retained Earnings - Previous Year						
01/03/2007	Balance Forward			-	-	20,928.00 Cr
				0.00	0.00	
40200000 Pin Hole Detector Revenue						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
40300000 Roofing/Bridge/Pipeline Kit Revenue						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
40400000 Accessories Revenue						
01/03/2007	Balance Forward			-	-	0.00
23/10/2007	Ashburton Reinforcing	IN-000000001	1	-	1,200.00	1,200.00 Cr
02/11/2007	Askew Shopping Center	IN-000000002	6	-	15.00	1,215.00 Cr
02/11/2007	Bayswater Institute	IN-000000003	7	-	75.00	1,290.00 Cr
02/11/2007	Bayswater Institute	IN-000000004	9	-	2,400.00	3,690.00 Cr
02/11/2007	Belvedere Nursing Home	IN-000000005	10	-	20.00	3,710.00 Cr
02/11/2007	Brown, Jerome B.	IN-000000006	11	-	9,940.00	13,650.00 Cr
16/01/2008	Askew Shopping Center	IN-000000008	23	-	60.00	13,710.00 Cr
17/01/2008	Bayswater Institute	IN-000000009	25	-	2.50	13,712.50 Cr
17/01/2008	Belvedere Nursing Home	IN-000000010	26	-	75.00	13,787.50 Cr
17/01/2008	Bayswater Institute	IN-000000011	27	-	360.00	14,147.50 Cr
08/02/2008	Belvedere Nursing Home	IN-000000012	28	-	2.50	14,150.00 Cr
				0.00	14,150.00	
42000000 Sales						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
42200000 Sales Returns						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	

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Date	Comment	Source	Journal	Debits	Credits	Balance
42400000 Sales Discounts						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
43200000 Structural Analysis & Design						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
43300000 Design Evaluation Fees						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
43400000 Engineering Investigation Fees						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
43720000 Drafting						
01/03/2007	Balance Forward			-	-	0.00
08/11/2007	Askew Shopping Center	IN-000000007	12	-	50.00	50.00 Cr
				0.00	50.00	
43740000 Surveying Fees						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
43760000 Service Calls						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
44200000 Freight Revenue						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
44400000 Interest Revenue						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
44600000 Miscellaneous Revenue						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
50200000 Pin Hole Detector Costs						
01/03/2007	Balance Forward			-	-	0.00
19/12/2007	bbssss	bbaa	20	-	10.00	10.00 Cr
19/12/2007	asdf	dsf	21	-	20.00	30.00 Cr
				0.00	30.00	
50300000 Roofing/Bridge/Pipeline Kit Costs						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
50400000 Accessories & Components Costs						
01/03/2007	Balance Forward			-	-	0.00
02/11/2007	Bayswater Institute	IN-000000003	7	7.50	-	7.50 Dr
02/11/2007	Bayswater Institute	IN-000000004	9	1,000.00	-	1,007.50 Dr
02/11/2007	Brown, Jerome B.	IN-000000006	11	1,242.50	-	2,250.00 Dr
19/12/2007	Test Adjustment	Test Adj	15	-	60.00	2,190.00 Dr
19/12/2007	Test Transfer 1	Test Transfer	17	-	12.00	2,178.00 Dr
19/12/2007	comment 2	source 2	18	-	12.00	2,166.00 Dr
19/12/2007	Comment Test	Test Assembly	19	-	24.00	2,142.00 Dr
19/12/2007	bbssss	bbaa	20	-	24.00	2,118.00 Dr
19/12/2007	asdf	dsf	21	-	24.00	2,094.00 Dr
20/02/2008	ACME Novelty, INV2211	PI-000000009	35	33.34	-	2,127.34 Dr
20/02/2008	Abercrombie Hardware, INV1209	PI-000000010	36	2.24	-	2,129.58 Dr
				2,285.58	156.00	
51000000 Variance on Costs						
01/03/2007	Balance Forward			-	-	0.00

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General Ledger Report 01/03/2007 to 20/02/2008

Date	Comment	Source	Journal	Debits	Credits	Balance
				0.00	0.00	
51200000 Item Assembly Costs						
01/03/2007	Balance Forward			-	-	0.00
19/12/2007	Comment Test	Test Assembly	19	-	12.00	12.00 Cr
19/12/2007	bbssss	bbaa	20	-	12.00	24.00 Cr
19/12/2007	asdf	dsf	21	-	12.00	36.00 Cr
				0.00	36.00	
51300000 Adjustment Write-off						
01/03/2007	Balance Forward			-	-	0.00
19/12/2007	Test Adjustment	Test Adj	15	-	14,540.00	14,540.00 Cr
19/12/2007	Comment 2	Source 2	16	-	123.82	14,663.82 Cr
				0.00	14,663.82	
51400000 Transfer Costs						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
52000000 Purchases						
01/03/2007	Balance Forward			-	-	0.00
20/02/2008	Blackwell Rentals, YY11	PD-000000004	39	1,200.00	-	1,200.00 Dr
				1,200.00	0.00	
52200000 Purchase Returns						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
52400000 Purchase Discounts						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
53000000 Freight Expense						
01/03/2007	Balance Forward			-	-	0.00
23/10/2007	Glengarry, Heather, 3423423434	PI-000000002	3	1,200.00	-	1,200.00 Dr
				1,200.00	0.00	
53200000 Sub-Consultant Fees						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56100000 Accounting & Legal						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56150000 Advertising & Promotions						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56200000 Bad Debts						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56300000 Cash Short/Over						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56400000 Courier & Postage						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56450000 Credit Card Charges						
01/03/2007	Balance Forward			-	-	0.00
17/01/2008	Abercrombie Hardware, WWW	PI-000000008	24	122.00	-	122.00 Dr
				122.00	0.00	
56500000 Currency Exchange & Rounding						
01/03/2007	Balance Forward			-	-	0.00

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Date	Comment	Source	Journal	Debits	Credits	Balance
				0.00	0.00	
56600000 Depreciation Expense						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56800000 Income Taxes						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56850000 Insurance						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
56900000 Interest & Bank Charges						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
57000000 Office Supplies						
01/03/2007	Balance Forward			-	-	0.00
20/02/2008	Abercrombie Hardware, INV091	EE-000000003	37	12.00	-	12.00 Dr
				12.00	0.00	
57200000 Property Taxes						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
57400000 Miscellaneous						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
57500000 Realized Exchange Gain/Loss						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
57600000 Rent						
01/03/2007	Balance Forward			-	-	0.00
20/02/2008	ACME Novelty, IN12	EE-000000004	38	2,350.00	-	2,350.00 Dr
				2,350.00	0.00	
57650000 Repair & Maintenance						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
57800000 Telephone						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
57850000 Travel & Entertainment						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
57900000 Utilities						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
58000000 Licenses						
01/03/2007	Balance Forward			-	-	0.00
				0.00	0.00	
59000000 Landed Cost Clearing Account						
01/03/2007	Balance Forward			-	-	0.00
23/10/2007	Abercrombie Hardware, DFSDF	PI-000000003	4	1,200.00	-	1,200.00 Dr
23/10/2007	Landed	PI-000000001	5	-	1,200.00	0.00
				1,200.00	1,200.00	