

MANUAL BOOKKEEPING OPTIONS

Below is a sample ledger that could be set up in a notebook or as a spreadsheet.

Month of April 2015		GST		Income		Expenses									
Date	Description	Total	GST Collected	GST Paid	Updated	Net Total	Consulting Services	Inventory Purchased	Advertising	Bank Fees	Office Supplies	Professional Fees	Equipment Rent	Equipment Rent	Repairs & Maintenance
1	University Sales	1125.00	75.00			1050.00	1000.00								
2	Building Rent	400.00				360.00	400.00								600.00
3	Bank Fees	-12.50				-12.50									
4	University Fees	-15.00				-15.00									
5	Player Acquisition	117.00				105.00									15.00
6	Consulting Services	620.00	43.00			577.00	600.00								
7	University Sales	2000.00	140.00			1860.00	1800.00								
8	Player Fees	-40.00				-36.00	-40.00								40.00
9	University Sales	1000.00	70.00			930.00	1000.00								
10	Player Stock Disbursement	-1000.70				-999.30	-1000.00								
11	Player Fees	-525.00				-475.00	-500.00								500.00
12	Canadian Tax	-75.00				-67.50	-75.00								75.00
13	University Sales	2445.00	171.00			2274.00	2400.00								
14	Consulting Services	446.25	31.25			415.00	425.00								
15	Accounting Fees	-400.00				-360.00	-400.00								400.00
16	University Sales	2750.00	190.00			2560.00	2800.00								
TOTALS		6369.00	457.75	-234.75	4444.75	6260.00	1075.00	1775.00	85.00	12.50	45.00	1300.00	600.00	475.00	

Bookkeeping Manual Australia

John E. Simkin

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