

MANUAL BOOKKEEPING OPTIONS

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

Month of April 2013			GST			Income		Expenses						
Date	Description	Total	GST Collected	GST Paid	Subtotal	Retail Sales	Consulting Services	Inventory Purchased	Advertising	Rent Fees	Office Supplies	Professional Fees	Post	Freight/Postage
1	Weekly Sales	1375.00	75.00		1300.00	1300.00								
1	Building Rent	-600.00		-60.00	-600.00								600.00	
1	Office Rent	-12.50		0.00	-12.50					12.50				
2	Weekly Sales	-93.45		-4.45	-89.00				89.00					
6	Office Merchandise	-17.64		-0.84	-16.80									16.80
6	Consulting Services	682.50	32.50		650.00		650.00							
6	Weekly Sales	2036.00	96.00		1940.00	1940.00								
12	Supplies	-46.30		-2.30	-44.00						46.00			
15	Weekly Sales	1000.00	48.00		952.00	952.00								
15	Store Stock Purchased	-1963.75		-86.75	-1775.00			1775.00						
17	Legal Fees	-525.00		-25.00	-500.00							500.00		
18	Canadian Tire	-73.45		-3.45	-69.00									69.00
22	Weekly Sales	2415.00	125.00		2300.00	2300.00								
22	Consulting Services	446.25	21.25		425.00		425.00							
27	Accounting Fees	-800.00		-40.00	-800.00							800.00		
29	Weekly Sales	2790.00	130.00		2660.00	2660.00								
TOTALS		6769.64	517.75	-134.70	6444.70	9260.00	1035.00	1775.00	89.00	12.50	46.00	1300.00	600.00	45.80

Manual Book Keeping Courses

RD Boyd



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