

General Ledger

Date	Description	Category (see Balance Sheet)
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Income	Expense
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Balance Sheet

Date: Month, Year to Month, Year

Revenue		
	Gross Sales/Accounts Receivable	
	Less: Returns and Allowances	
	Net Revenue	

Other Income		
	Gain on Sale of Assets	
	Loss on Sale of Assets	
	Net Other Income	

Short-Term Assets		
	Cash	
	Inventory	
	Pre-Paid Expenses	
	Short-Term Investments	
	Net Short-Term Assets	

Long-Term Assets		
	Long-Term Investments	
	Property and Equipment	
	Less: Depreciation	
	Net Long-Term Assets	

	Net Revenue and Assets	
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Short-Term Liabilities and Expenses		
	Advertising	
	Amortization	
	Bad Debts	
	Bank Charges	
	Charitable Contributions	
	Commissions	
	Contract Labor	
	Credit Card Fees	
	Delivery Expenses	
	Depreciation	
	Dues and Subscriptions	
	Insurance	
	Interest	
	Maintenance	
	Miscellaneous/Other	
	Office Expenses	
	Food and Supplies	
	Payroll Taxes	
	Permits and Licenses	
	Postage	

	Professional Fees	
	Property Taxes	
	Rent	
	Repairs	
	Telephone	
	Travel	
	Utilities	
	Vehicle Expenses	
	Wages	
	Total Expenses	\$ -

Long-Term Liabilities

	Long-Term Debt	
	Deferred Income Tax	
	Other	
	Total Long-Term Liabilities	\$ -

Owner's Equity

	Owner's Investment	
	Retained Earnings	
	Other	
	Total Owner's Equity	\$ -

	Net Liabilities and Equity	\$ -
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	NET	\$
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