

****Sample Ledgers****

Record Checking and Savings Account check numbers for each transaction in the ledger accounts.

NOTE: Checking, savings, and petty cash balances added together equal the ledger entries.

Journal Ledger (example for 1 meeting/ educational program)

- 1) Record the details of each financial transaction as it occurs with date, description, and amount of "credit" or "debit."
- 2) Record the fund balance in the far right corner.

Date	Check Number	Description	Credit Amount	Debit Amount	New Balance
3/25/2006	1255	Newsletter Printing		\$15.00	\$223.00
4/7/2006	1028	Jones Registration	\$10.00		\$233.00
4/7/2006	2999	MacDonnell Registration	\$10.00		\$243.00
4/7/2006	1188	Martinez Registration	\$10.00		\$253.00
4/7/2006	2441	Quian Registration	\$10.00		\$263.00
4/7/2006	CASH	Registration Fees	\$260.00		\$523.00
4/5/2006	1256	Super Foods (Refreshments)		\$150.00	\$373.00

General Ledger

- 1) Record (post) each journal entry under the proper category.
- 2) Record the fund balance in the far right column.

Date	Check Number	Description	Credit Amount	Debit Amount	New Balance
3/25/2006		Newsletter		\$15.00	\$223.00
4/7/2006		Registration Revenue	\$300.00		\$523.00
4/5/2006		Refreshments		\$150.00	\$373.00

NOTE: The balance in the journal ledger and in the general ledger are always the same.