

General Ledger Trial Balance

9/1/2011 to 9/30/2011

All Regions		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Assets							
Current Assets							
900.00	Undeposited Payments	150.00		700.00		850.00	
1000.00	Primary Checking Account	9,088.62		3,457.97		12,546.59	
1001.00	Savings Account	750.00		700.00		1,450.00	
1002.00	Money Market Account	2,500.00		0.00		2,500.00	
1110.00	Accounts Receivable	5,126.00		12,616.50		17,742.50	
1130.00	Petty Cash	100.00		80.00		180.00	
		17,714.62		17,554.47		35,269.09	
Total of Assets:		17,714.62		17,554.47		35,269.09	
Liabilities							
Current Liabilities							
2000.00	Accounts Payable		450.00		0.00		450.00
2010.00	Federal Tax Liability		175.72		3,976.93		4,152.65
2015.00	FICA (Social Security)		-132.43		1,036.82		904.39
2020.00	FICA (Medicare)		56.37		408.94		465.31
2025.00	State Tax Liability		-415.00		-360.00		-775.00
2030.00	Local Tax Liability		768.00		951.00		1,719.00
2040.00	Health Plan		752.04		2,635.54		3,387.58
2050.00	Employee Child Care		800.00		1,205.00		2,005.00
			2,454.70		9,854.23		12,308.93
Total of Liabilities:			2,454.70		9,854.23		12,308.93
Equity							
Equity Accounts							
3000.00	Owner's Equity		3,119.07		0.00		3,119.07
3010.00	Profit & Loss		500.00		0.00		500.00
			3,619.07		0.00		3,619.07
Total of Equity:			3,619.07		0.00		3,619.07
Revenue							
Revenue From Services							
4000.00	Tuition		34,672.00		44,517.50		79,189.50
4005.00	Tuition: Subsidized		0.00		642.00		642.00
4010.00	Tuition: Drop In		0.00		4,230.00		4,230.00

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All Regions	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Revenue (Continued)						
Revenue From Services (Continued)						
4015.00	Registration	0.00		1,500.00		1,500.00
4020.00	Activity Fees	633.00		739.00		1,372.00
4025.00	Late Fees	0.00		420.00		420.00
4030.00	NSF Fees	0.00		15.00		15.00
4035.00	Misc. Charges	50.00		-116.00		-66.00
4045.00	Grants, Donations, Fundraisers	0.00		750.00		750.00
		35,355.00		52,697.50		88,052.50
Total of Revenue:		35,355.00		52,697.50		88,052.50
Expenses						
Operational Expenses						
5000.00	Office Supplies	187.84		697.50		885.34
5005.00	School Supplies	103.45		775.25		878.70
5010.00	Teacher Supplies	200.75		855.30		1,056.05
5015.00	Phone Company	358.01		179.92		537.93
5020.00	Electric Company	200.17		110.36		310.53
5025.00	Insurance	357.14		1,813.57		2,170.71
5030.00	Maintenance	700.00		1,425.75		2,125.75
5045.00	Rent & Leases	4,000.00		2,000.00		6,000.00
5050.00	Payroll-Administration	5,250.00		16,575.00		21,825.00
5055.00	Payroll-Teachers	9,304.00		12,985.80		22,289.80
5060.00	Payroll-Assistant Teachers	1,760.00		6,019.51		7,779.51
5070.00	Payroll-Vacation Benefits	0.00		0.00		0.00
5080.00	Payroll-Training Benefits	0.00		0.00		0.00
5095.00	Bank Fees	45.55		21.33		66.88
		22,466.91		43,459.29		65,926.20
Tax Expenses						
5500.00	FICA Share (Social Security)	1,129.16		564.58		1,693.74
5505.00	FICA Share (Medicare)	0.00		335.65		335.65
5510.00	FUTA Tax	118.08		59.04		177.12
5515.00	SUTA Tax	0.00		578.70		578.70
		1,247.24		1,537.97		2,785.21
Total of Expenses:		23,714.15		44,997.26		68,711.41

General Ledger Trial Balance

9/1/2011 to 9/30/2011

Trial Balance Total:	41,428.77	41,428.77	62,551.73	62,551.73	103,980.50	103,980.50
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General Ledger Trial Balance

9/1/2011 to 9/30/2011

All Regions	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Assets						
Current Assets						
1000.00	Primary Checking Account					
Description	School					
Beginning Balance		1,207.32	0.00		1,207.32	
Accounts Payable Entries	S1	-9,343.51	-5,611.45		-14,954.96	
Deposit Report: 1	S1	3,773.00	0.00		3,773.00	
Deposit Report: 10	S1	2,211.00	0.00		2,211.00	
Deposit Report: 11	S1	2,211.00	0.00		2,211.00	
Deposit Report: 12	S1	0.00	2,211.00		2,211.00	
Deposit Report: 13	S1	0.00	2,231.00		2,231.00	
Deposit Report: 14	S1	0.00	5,160.75		5,160.75	
Deposit Report: 15	S1	0.00	1,879.25		1,879.25	
Deposit Report: 2	S1	2,211.00	0.00		2,211.00	
Deposit Report: 3	S1	2,211.00	0.00		2,211.00	
Deposit Report: 4	S1	2,211.00	0.00		2,211.00	
Deposit Report: 5	S1	3,773.00	0.00		3,773.00	
Deposit Report: 6	S1	2,211.00	0.00		2,211.00	
Deposit Report: 7	S1	2,211.00	0.00		2,211.00	
Deposit Report: 8	S1	2,211.00	0.00		2,211.00	
Deposit Report: 9	S1	5,497.00	0.00		5,497.00	
General Journal Entries	S1	-45.55	-21.33		-66.88	
Payroll Entries	S1	-13,460.64	-5,472.07		-18,932.71	
Deposit Report: 1	S2	0.00	6,095.00		6,095.00	
Deposit Report: 2	S2	0.00	570.00		570.00	
Payroll Entries	S2	0.00	-7,278.39		-7,278.39	
Accounts Payable Entries	S3	0.00	-4,726.00		-4,726.00	
Deposit Report: 1	S3	0.00	8,769.00		8,769.00	
Deposit Report: 2	S3	0.00	270.00		270.00	
Deposit Report: 3	S3	0.00	250.00		250.00	
Payroll Entries	S3	0.00	-6,203.16		-6,203.16	
Deposit Report: 1	S4	0.00	10,520.00		10,520.00	
Deposit Report: 2	S4	0.00	645.00		645.00	
Payroll Entries	S4	0.00	-5,830.63		-5,830.63	
		9,088.62	3,457.97		12,546.59	

General Ledger Trial Balance

9/1/2011 to 9/30/2011

All Regions

Liabilities

Current Liabilities

2040.00 Health Plan

Description	School
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		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Beginning Balance			489.00		0.00		489.00
Payroll Entries	S1		263.04		263.04		526.08
Payroll Entries	S2		0.00		1,260.00		1,260.00
Payroll Entries	S3		0.00		625.00		625.00
Payroll Entries	S4		0.00		487.50		487.50
			752.04		2,635.54		3,387.58

General Ledger Trial Balance

9/1/2011 to 9/30/2011

All Regions	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Revenue						
Revenue From Services						
4000.00 Tuition						
Description	School					
Employee Discount	S1	-350.00		0.00		-350.00
Family Discount	S1	-933.00		-330.50		-1,263.50
Tuition Infant	S1	4,509.00		1,637.00		6,146.00
Tuition Kindergarten	S1	4,816.00		1,695.00		6,511.00
Tuition PreK	S1	693.00		390.00		1,083.00
Tuition Preschool	S1	4,578.00		1,653.00		6,231.00
Tuition School Age	S1	3,753.00		1,519.00		5,272.00
Tuition Toddler	S1	8,671.00		3,181.00		11,852.00
Tuition Wobblers	S1	8,935.00		3,340.00		12,275.00
Tuition Infant	S2	0.00		999.00		999.00
Tuition Kindergarten	S2	0.00		4,012.00		4,012.00
Tuition PreK	S2	0.00		1,511.00		1,511.00
Tuition Preschool	S2	0.00		3,755.00		3,755.00
Tuition School Age	S2	0.00		1,950.00		1,950.00
Tuition Toddler	S2	0.00		895.00		895.00
Absent / Vacation Credit	S3	0.00		-100.00		-100.00
Family Discount	S3	0.00		-877.00		-877.00
Tuition Infant	S3	0.00		1,572.00		1,572.00
Tuition Kindergarten	S3	0.00		1,885.00		1,885.00
Tuition PreK	S3	0.00		2,219.00		2,219.00
Tuition Preschool	S3	0.00		1,599.00		1,599.00
Tuition School Age	S3	0.00		775.00		775.00
Tuition Toddler	S3	0.00		955.00		955.00
Tuition Wobblers	S3	0.00		1,215.00		1,215.00
Family Discount	S4	0.00		-880.00		-880.00
Tuition Infant	S4	0.00		974.00		974.00
Tuition Kindergarten	S4	0.00		1,599.00		1,599.00
Tuition PreK	S4	0.00		1,205.00		1,205.00
Tuition Preschool	S4	0.00		1,675.00		1,675.00
Tuition School Age	S4	0.00		2,950.00		2,950.00
Tuition Toddler	S4	0.00		695.00		695.00
Tuition Wobblers	S4	0.00		850.00		850.00
		34,672.00		44,517.50		79,189.50

General Ledger Trial Balance

9/1/2011 to 9/30/2011

All Regions

Expenses

Operational Expenses

5005.00 School Supplies

Description	School
Accounts Payable Entries	S1
Accounts Payable Entries	S3
Accounts Payable Entries	S4

Beginning Balance		Report Period		Ending Balance	
Debit	Credit	Debit	Credit	Debit	Credit
103.45		114.25		217.70	
0.00		457.00		457.00	
0.00		204.00		204.00	
103.45		775.25		878.70	

General Ledger Trial Balance

9/1/2011 to 9/30/2011

All Regions

Expenses

Operational Expenses

5055.00 Payroll-Teachers

Description	School
Payroll Entries	S1
Payroll Entries	S2
Payroll Entries	S3
Payroll Entries	S4

		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
		9,304.00		4,904.00		14,208.00	
		0.00		3,101.80		3,101.80	
		0.00		2,562.00		2,562.00	
		0.00		2,418.00		2,418.00	
		9,304.00		12,985.80		22,289.80	