

Southern Oregon General Ledger Trial Balance

1/1/2011 to 12/31/2011

		Beginning Balance		Report Period		Ending Balance	
		Debit	Credit	Debit	Credit	Debit	Credit
Assets							
Current Assets							
900.00	Undeposited Payments	150.00		550.00		700.00	
1000.00	Primary Checking Account	1,207.32		8,258.45		9,465.77	
1001.00	Savings Account	750.00		500.00		1,250.00	
1002.00	Money Market Account	2,500.00		6,000.00		8,500.00	
1110.00	Accounts Receivable	502.00		1,738.00		2,240.00	
1130.00	Petty Cash	100.00		0.00		100.00	
		<u>5,209.32</u>		<u>17,046.45</u>		<u>22,255.77</u>	
Total of Assets:		5,209.32		17,046.45		22,255.77	
Liabilities							
Current Liabilities							
2000.00	Accounts Payable		450.00		0.00		450.00
2010.00	Federal Tax Liability		215.00		-140.56		74.44
2015.00	FICA (Social Security)		97.50		-400.46		-302.96
2020.00	FICA (Medicare)		33.75		14.74		48.49
2025.00	State Tax Liability		305.00		-1,080.00		-775.00
2030.00	Local Tax Liability		0.00		1,064.00		1,064.00
2040.00	Health Plan		489.00		526.08		1,015.08
2050.00	Employee Child Care		0.00		1,200.00		1,200.00
			<u>1,590.25</u>		<u>1,183.80</u>		<u>2,774.05</u>
Total of Liabilities:			1,590.25		1,183.80		2,774.05
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
			<u>3,619.07</u>		<u>0.00</u>		<u>3,619.07</u>
Total of Equity:			3,619.07		0.00		3,619.07
Revenue							
Revenue From Services							
4000.00	Tuition		0.00		50,227.50		50,227.50
4020.00	Activity Fees		0.00		789.00		789.00

**Southern Oregon
General Ledger Trial Balance**

1/1/2011 to 12/31/2011

	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Revenue (Continued)						
Revenue From Services (Continued)						
4025.00	Late Fees			20.00		20.00
4035.00	Misc. Charges			-35.50		-35.50
				<u>51,001.00</u>		<u>51,001.00</u>
		0.00				
		<u>0.00</u>		<u>51,001.00</u>		<u>51,001.00</u>
	Total of Revenue:					
		0.00		51,001.00		51,001.00
Expenses						
Operational Expenses						
5000.00	Office Supplies	0.00	187.84		187.84	
5005.00	School Supplies	0.00	217.70		217.70	
5010.00	Teacher Supplies	0.00	298.55		298.55	
5015.00	Phone Company	0.00	537.93		537.93	
5020.00	Electric Company	0.00	310.53		310.53	
5025.00	Insurance	0.00	535.71		535.71	
5030.00	Maintenance	0.00	1,050.00		1,050.00	
5045.00	Rent & Leases	0.00	6,000.00		6,000.00	
5050.00	Payroll-Administration	0.00	6,300.00		6,300.00	
5055.00	Payroll-Teachers	0.00	14,208.00		14,208.00	
5060.00	Payroll-Assistant Teachers	0.00	2,640.00		2,640.00	
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	0.00	66.88		66.88	
			<u>32,353.14</u>		<u>32,353.14</u>	
		0.00				
		<u>0.00</u>				
	Total of Expenses:					
		0.00	35,138.35		35,138.35	
Tax Expenses						
5500.00	FICA Share (Social Security)	0.00	1,693.74		1,693.74	
5505.00	FICA Share (Medicare)	0.00	335.65		335.65	
5510.00	FUTA Tax	0.00	177.12		177.12	
5515.00	SUTA Tax	0.00	578.70		578.70	
			<u>2,785.21</u>		<u>2,785.21</u>	
		0.00				
		<u>0.00</u>				
	Total of Expenses:					
		0.00	35,138.35		35,138.35	
Trial Balance Total:						
		5,209.32	5,209.32	52,184.80	52,184.80	57,394.12
						57,394.12

**Southern Oregon
General Ledger Trial Balance**

1/1/2011 to 12/31/2011

			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	0.00		-14,954.96		-14,954.96	
	Deposit Report: 1	S1	0.00		3,773.00		3,773.00	
	Deposit Report: 10	S1	0.00		2,211.00		2,211.00	
	Deposit Report: 11	S1	0.00		2,211.00		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	0.00		2,211.00		2,211.00	
	Deposit Report: 3	S1	0.00		2,211.00		2,211.00	
	Deposit Report: 4	S1	0.00		2,211.00		2,211.00	
	Deposit Report: 5	S1	0.00		3,773.00		3,773.00	
	Deposit Report: 6	S1	0.00		2,211.00		2,211.00	
	Deposit Report: 7	S1	0.00		2,211.00		2,211.00	
	Deposit Report: 8	S1	0.00		2,211.00		2,211.00	
	Deposit Report: 9	S1	0.00		5,497.00		5,497.00	
	General Journal Entries	S1	0.00		-66.88		-66.88	
	Payroll Entries	S1	0.00		-18,932.71		-18,932.71	
		Total For S1			8,258.45		8,258.45	
			1,207.32		8,258.45		9,465.77	

Southern Oregon General Ledger Trial Balance

1/1/2011 to 12/31/2011

School Code: S1 1000.00 Primary Checking Account

FA-Deposits

Date	Account Name	Comment	Amount	Voided
6/20/2011	Deposit Report: 1		3,773.00	
6/27/2011	Deposit Report: 2		2,211.00	
7/4/2011	Deposit Report: 3		2,211.00	
7/11/2011	Deposit Report: 4		2,211.00	
7/18/2011	Deposit Report: 5		3,773.00	
7/25/2011	Deposit Report: 6		2,211.00	
8/1/2011	Deposit Report: 7		2,211.00	
8/8/2011	Deposit Report: 8		2,211.00	
8/15/2011	Deposit Report: 9	Bank Receipt 10022156	5,497.00	
8/22/2011	Deposit Report: 10	Bank Receipt 10023876	2,211.00	
8/29/2011	Deposit Report: 11	Bank Receipt 10032568	2,211.00	
9/5/2011	Deposit Report: 12	Bank Receipt 10034568	2,211.00	
9/12/2011	Deposit Report: 13	Bank Receipt 10043978	2,231.00	
9/19/2011	Deposit Report: 14	Bank Receipt 10053678	5,160.75	
9/26/2011	Deposit Report: 15	Bank Receipt 10029283	1,879.25	
Total Items: 15			42,213.00	

School Code: S1 1000.00 Primary Checking Account

PR-Check

Date	Account Name	Comment	Amount	Voided
7/1/2011	Collins, Amy	Check Number: 2223	-915.17	
7/8/2011	Collins, Amy	Check Number: 2144	839.67	True
7/8/2011	Anderson, Mary	Check Number: 2143	-435.36	
7/22/2011	Collins, Amy	Check Number: 2155	839.67	True
7/8/2011	Collins, Amy	Check Number: 2144	-839.67	
8/5/2011	Collins, Amy	Check Number: 2166	839.67	True
7/8/2011	Higley, Tammy	Check Number: 2145	-124.78	
8/19/2011	Collins, Amy	Check Number: 2184	839.67	True
7/8/2011	Lewis, Ginger	Check Number: 2146	-458.36	
9/2/2011	Collins, Amy	Check Number: 2195	839.67	True
7/8/2011	Piazza, Ellen	Check Number: 2147	-124.78	
9/16/2011	Collins, Amy	Check Number: 2213	839.67	True
7/8/2011	Seymour, Sue	Check Number: 2148	-75.78	
7/8/2011	Stark, Carol	Check Number: 2149	-465.36	
7/8/2011	Van Horn, Wayne	Check Number: 2150	-102.78	
7/8/2011	Wilson, Linda	Check Number: 2151	-415.62	
7/15/2011	Collins, Amy	Check Number: 2224	-871.67	
7/22/2011	Anderson, Mary	Check Number: 2154	-435.36	
7/22/2011	Collins, Amy	Check Number: 2155	-839.67	
7/22/2011	Higley, Tammy	Check Number: 2156	-124.78	

Southern Oregon General Ledger Trial Balance

1/1/2011 to 12/31/2011

School Code: S1 1000.00 Primary Checking Account

PR-Check

Date	Account Name	Comment	Amount	Voided
7/22/2011	Lewis, Ginger	Check Number: 2157	-458.36	
7/22/2011	Piazza, Ellen	Check Number: 2158	-124.78	
7/22/2011	Seymour, Sue	Check Number: 2159	-75.78	
7/22/2011	Stark, Carol	Check Number: 2160	-465.36	
7/22/2011	Van Horn, Wayne	Check Number: 2161	-102.78	
7/22/2011	Wilson, Linda	Check Number: 2162	-415.62	
8/1/2011	Collins, Amy	Check Number: 2225	-924.42	
8/1/2011	Collins, Amy	Check Number: 2228	-758.23	
8/1/2011	Anderson, Mary	Check Number: 2230	-308.20	
8/5/2011	Anderson, Mary	Check Number: 2165	-435.36	
8/5/2011	Collins, Amy	Check Number: 2166	-839.67	
8/5/2011	Higley, Tammy	Check Number: 2167	-124.78	
8/5/2011	Lewis, Ginger	Check Number: 2168	-458.36	
8/5/2011	Piazza, Ellen	Check Number: 2169	-124.78	
8/5/2011	Seymour, Sue	Check Number: 2170	-75.78	
8/5/2011	Stark, Carol	Check Number: 2171	-465.36	
8/5/2011	Van Horn, Wayne	Check Number: 2172	-102.78	
8/5/2011	Wilson, Linda	Check Number: 2173	-415.62	
8/12/2011	Collins, Amy	Check Number: 2226	-871.67	
8/19/2011	Anderson, Mary	Check Number: 2183	-435.36	
8/19/2011	Collins, Amy	Check Number: 2184	-839.67	
8/19/2011	Higley, Tammy	Check Number: 2185	-124.78	
8/19/2011	Lewis, Ginger	Check Number: 2186	-458.36	
8/19/2011	Piazza, Ellen	Check Number: 2187	-124.78	
8/19/2011	Seymour, Sue	Check Number: 2188	-75.78	
8/19/2011	Stark, Carol	Check Number: 2189	-465.36	
8/19/2011	Van Horn, Wayne	Check Number: 2190	-102.78	
8/19/2011	Wilson, Linda	Check Number: 2191	-415.62	
9/1/2011	Anderson, Mary	Check Number: 2229	-308.20	
9/2/2011	Anderson, Mary	Check Number: 2194	-435.36	
9/2/2011	Collins, Amy	Check Number: 2195	-839.67	
9/2/2011	Higley, Tammy	Check Number: 2196	-124.78	
9/2/2011	Lewis, Ginger	Check Number: 2197	-458.36	
9/2/2011	Piazza, Ellen	Check Number: 2198	-124.78	
9/2/2011	Seymour, Sue	Check Number: 2199	-75.78	
9/2/2011	Stark, Carol	Check Number: 2200	-465.36	
9/2/2011	Van Horn, Wayne	Check Number: 2201	-102.78	
9/2/2011	Wilson, Linda	Check Number: 2202	-415.62	
9/5/2011	Collins, Amy	Check Number: 2227	-758.23	
9/16/2011	Anderson, Mary	Check Number: 2212	-435.36	
9/16/2011	Collins, Amy	Check Number: 2213	-839.67	

**Southern Oregon
General Ledger Trial Balance**

1/1/2011 to 12/31/2011

School Code: S1 1000.00 Primary Checking Account

PR-Check

<u>Date</u>	<u>Account Name</u>	<u>Comment</u>	<u>Amount</u>	<u>Voided</u>
9/16/2011	Higley, Tammy	Check Number: 2214	-124.78	
9/16/2011	Lewis, Ginger	Check Number: 2215	-458.36	
9/16/2011	Piazza, Ellen	Check Number: 2216	-124.78	
9/16/2011	Seymour, Sue	Check Number: 2217	-75.78	
9/16/2011	Stark, Carol	Check Number: 2218	-465.36	
9/16/2011	Van Horn, Wayne	Check Number: 2219	-102.78	
9/16/2011	Wilson, Linda	Check Number: 2220	-415.62	
			Total Items: 68	
			-18,932.71	

School Code: S1 1000.00 Primary Checking Account

AP-Check

<u>Date</u>	<u>Account Name</u>	<u>Comment</u>	<u>Amount</u>	<u>Voided</u>
7/8/2011	Valley Insurance	Check Number: 2136	-178.57	
7/8/2011	Business Telecom	Check Number: 2137	-128.15	
7/8/2011	AT & T Phone Company	Check Number: 2138	-48.59	
7/8/2011	Sam's Wholesale Club	Check Number: 2139	-201.01	
7/8/2011	Jan's Janitorial Service	Check Number: 2140	-350.00	
7/8/2011	Pacific Gas & Electric	Check Number: 2141	-97.79	
7/8/2011	Medford Property Management	Check Number: 2142	-2,000.00	
7/15/2011	First Interstate Bank - Tax Deposit	Check Number: 2152	-653.10	
7/15/2011	Oregon Department of Revenue	Check Number: 2153	-180.00	
7/29/2011	First Interstate Bank - Tax Deposit	Check Number: 2163	-653.10	
7/29/2011	Oregon Department of Revenue	Check Number: 2164	-180.00	
8/12/2011	First Interstate Bank - Tax Deposit	Check Number: 2174	-653.10	
8/12/2011	Oregon Department of Revenue	Check Number: 2175	-180.00	
8/12/2011	Medford Property Management	Check Number: 2176	-2,000.00	
8/12/2011	Valley Insurance	Check Number: 2177	-178.57	
8/12/2011	Business Telecom	Check Number: 2178	-128.15	
8/12/2011	AT & T Phone Company	Check Number: 2179	-53.12	
8/12/2011	Sam's Wholesale Club	Check Number: 2180	-194.78	
8/12/2011	Jan's Janitorial Service	Check Number: 2181	-350.00	
8/12/2011	Pacific Gas & Electric	Check Number: 2182	-102.38	
8/26/2011	First Interstate Bank - Tax Deposit	Check Number: 2192	-653.10	
8/26/2011	Oregon Department of Revenue	Check Number: 2193	-180.00	
9/9/2011	First Interstate Bank - Tax Deposit	Check Number: 2203	-653.10	
9/9/2011	Oregon Department of Revenue	Check Number: 2204	-180.00	
9/9/2011	Medford Property Management	Check Number: 2205	-2,000.00	
9/9/2011	Valley Insurance	Check Number: 2206	-178.57	
9/9/2011	Business Telecom	Check Number: 2207	-128.15	
9/9/2011	AT & T Phone Company	Check Number: 2208	-51.77	

**Southern Oregon
 General Ledger Trial Balance**

1/1/2011 to 12/31/2011

School Code: S1 1000.00 Primary Checking Account

AP-Check

<u>Date</u>	<u>Account Name</u>	<u>Comment</u>	<u>Amount</u>	<u>Voided</u>
9/9/2011	Jan's Janitorial Service	Check Number: 2209	-350.00	
9/9/2011	Pacific Gas & Electric	Check Number: 2210	-110.36	
9/12/2011	Sam's Wholesale Club	Check Number: 2211	-212.05	
9/23/2011	First Interstate Bank - Tax Deposit	Check Number: 2221	-653.10	
9/23/2011	Oregon Department of Revenue	Check Number: 2222	-180.00	
9/30/2011	First Interstate Bank - Tax Deposit	Check Number: 2231	-914.35	
Total Items: 34			-14,954.96	

School Code: S1 1000.00 Primary Checking Account

GL-Journal Entries

<u>Date</u>	<u>Account Name</u>	<u>Comment</u>	<u>Amount</u>	<u>Voided</u>
6/30/2011	Bank Fees	Bank Maintenance for Jun	-12.60	
7/31/2011	Bank Fees	Bank Maintenance for Jul	-18.50	
8/31/2011	Bank Fees	Bank Maintenance for Aug	-14.45	
9/30/2011	Bank Fees	Bank Maintenance for Sep	-21.33	
Total Items: 4			-66.88	
			8,258.45	

**Southern Oregon
 General Ledger Trial Balance**

1/1/2011 to 12/31/2011

	Beginning Balance		Report Period		Ending Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Revenue						
Revenue From Services						
4020.00 Activity Fees						
Description		School				
Activity Fee		S1		789.00		789.00
Total For S1				789.00		
		0.00		789.00		789.00

Southern Oregon General Ledger Trial Balance

1/1/2011 to 12/31/2011

School Code: S1 4020.00 Activity Fees

FA-Ledger Cards

Date	Account Name	Comment	Amount	Voided
6/20/2011	ADAMS -- Primary Account	Activity Fee -- Wednesday-Dance	15.00	
6/20/2011	BRAD -- Primary Account	Activity Fee -- Peter-Soccer	15.00	
6/20/2011	BRAD -- Primary Account	Activity Fee -- Cindy-Dance	15.00	
6/20/2011	COMB -- Primary Account	Activity Fee -- Chris-Soccer	15.00	
6/20/2011	INGA -- Primary Account	Activity Fee -- Laura-Dance	15.00	
6/20/2011	JETS -- Primary Account	Activity Fee -- Jane-Gym	18.00	
6/20/2011	JETS -- Primary Account	Activity Fee -- Elroy-Wrestling	15.00	
6/20/2011	MUNS -- Primary Account	Activity Fee -- Marilyn-Gym	18.00	
6/20/2011	MUNS -- Primary Account	Activity Fee -- Eddie-Wrestling	15.00	
6/20/2011	TAYL -- Primary Account	Activity Fee -- Eric-Basketball	15.00	
7/18/2011	ADAMS -- Primary Account	Activity Fee -- Wednesday-Dance	15.00	
7/18/2011	BRAD -- Primary Account	Activity Fee -- Peter-Soccer	15.00	
7/18/2011	BRAD -- Primary Account	Activity Fee -- Cindy-Dance	15.00	
7/18/2011	COMB -- Primary Account	Activity Fee -- Chris-Soccer	15.00	
7/18/2011	INGA -- Primary Account	Activity Fee -- Laura-Dance	15.00	
7/18/2011	JETS -- Primary Account	Activity Fee -- Jane-Gym	18.00	
7/18/2011	JETS -- Primary Account	Activity Fee -- Elroy-Wrestling	15.00	
7/18/2011	MUNS -- Primary Account	Activity Fee -- Marilyn-Gym	18.00	
7/18/2011	MUNS -- Primary Account	Activity Fee -- Eddie-Wrestling	15.00	
7/18/2011	TAYL -- Primary Account	Activity Fee -- Eric-Basketball	15.00	
8/15/2011	ADAMS -- Primary Account	Activity Fee -- Wednesday-Dance	15.00	
8/15/2011	BRAD -- Primary Account	Activity Fee -- Peter-Soccer	15.00	
8/15/2011	BRAD -- Primary Account	Activity Fee -- Cindy-Aerobics	15.00	
8/15/2011	COMB -- Primary Account	Activity Fee -- Chris-Soccer	15.00	
8/15/2011	INGA -- Primary Account	Activity Fee -- Laura-Dance	15.00	
8/15/2011	JETS -- Primary Account	Activity Fee -- Jane-Gym	18.00	
8/15/2011	JETS -- Primary Account	Activity Fee -- Elroy-Wrestling	15.00	
8/15/2011	MUNS -- Primary Account	Activity Fee -- Marilyn-Gym	18.00	
8/15/2011	MUNS -- Primary Account	Activity Fee -- Eddie-Wrestling	15.00	
8/15/2011	TAYL -- Primary Account	Activity Fee -- Eric-Basketball	15.00	
8/31/2011	ADAMS -- Primary Account	Activity Fee -- Wendy:Dance	45.00	
8/31/2011	COMB -- Primary Account	Activity Fee -- Chris:Basketball	15.00	
8/31/2011	INGA -- Primary Account	Activity Fee -- Laura:Dance	15.00	
8/31/2011	INGA -- Primary Account	Activity Fee -- Mary:Basketball	15.00	
8/31/2011	JETS -- Primary Account	Activity Fee -- Elroy:Wrestling	15.00	
8/31/2011	JETS -- Primary Account	Activity Fee -- Judy:Gym	15.00	
8/31/2011	MUNS -- Primary Account	Activity Fee -- Eddie:Gym	15.00	
8/31/2011	MUNS -- Primary Account	Activity Fee -- Marilyn:Gym	15.00	
8/31/2011	TAYL -- Primary Account	Activity Fee -- Mark:Basketball	15.00	
9/19/2011	ADAMS -- Primary Account	Activity Fee -- Wednesday-Dance	15.00	
9/19/2011	BRAD -- Primary Account	Activity Fee -- Peter-Soccer	15.00	

Southern Oregon
General Ledger Trial Balance

1/1/2011 to 12/31/2011

School Code: S1 **4020.00 Activity Fees**

FA-Ledger Cards

<u>Date</u>	<u>Account Name</u>	<u>Comment</u>	<u>Amount</u>	<u>Voided</u>
9/19/2011	BRAD -- Primary Account	Activity Fee -- Cindy-Aerobics	15.00	
9/19/2011	COMB -- Primary Account	Activity Fee -- Chris-Soccer	15.00	
9/19/2011	INGA -- Primary Account	Activity Fee -- Laura-Dance	15.00	
9/19/2011	JETS -- Primary Account	Activity Fee -- Jane-Gym	18.00	
9/19/2011	JETS -- Primary Account	Activity Fee -- Elroy-Wrestling	15.00	
9/19/2011	MUNS -- Primary Account	Activity Fee -- Marilyn-Gym	18.00	
9/19/2011	MUNS -- Primary Account	Activity Fee -- Eddie-Wrestling	15.00	
9/19/2011	TAYL -- Primary Account	Activity Fee -- Eric-Basketball	15.00	
			<hr/>	
			Total Items: 49	
			<hr/>	
			789.00	
			<hr/>	
			789.00	