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| Non-Profit Organization Sample | | | | | | | | | | | | | |
|--------------------------------|---------------------------------------|---------------|--------|-------------|----|--------|------------------------|--------|---------------|--------|-----------|-----|--|
| Prior Period | Accounts | Trial Balance | | Adjustments | | | Adjusted Trial Balance | | Balance Sheet | | Groupings | | |
| 12/31/2009 | Items | 12/31/2009 | | Debit | No | Cr | 12/31/2009 | | 12/31/2009 | | Cell | Seq | |
| | | Debit | Credit | Debit | | Credit | Debit | Credit | Debit | Credit | Address | No. | |
| 26,656.08 | 20000 - Bank | 50,656.48 | | | | 25.00 | 50,631.48 | | 50,631.48 | | E12 | 1 | |
| 50.00 | 20001 - Petty Cash | 50.00 | | 25.00 | | | 75.00 | | 75.00 | | E12 | 2 | |
| 26,706.08 | Cash | | | | | | | | 50,706.48 | | | | |
| 1,000.00 | 20005 - Short term deposit | 0.00 | | | | | 0.00 | | 0.00 | | E13 | 1 | |
| 150,000.00 | 20061 - Loan APU | 0.00 | | | | | 0.00 | | 0.00 | | E13 | 2 | |
| 151,000.00 | Short Term Deposit | | | | | | | | 0.00 | | | | |
| 421.37 | 20010 - Accounts Receivable | 4,811.72 | | | | | 4,811.72 | | 4,811.72 | | E14 | 1 | |
| 229,728.78 | 20011 - Other Receivable | 49,525.06 | | | | | 49,525.06 | | 49,525.06 | | E14 | 2 | |
| 1,803.41 | 20014 - Tax A Receivable Contribution | 1,803.41 | | | | | 1,803.41 | | 1,803.41 | | E14 | 3 | |
| 2,712.65 | 20015 - Tax B Receivable Contribution | 2,794.48 | | | | | 2,794.48 | | 2,794.48 | | E14 | 4 | |
| 1,813.71 | 20018 - Accrued interests | 0.00 | | | | | 0.00 | | 0.00 | | E14 | 5 | |
| 12,117.51 | 20026 - Tax A Receivable | 0.00 | | | | | 0.00 | | 0.00 | | E14 | 6 | |
| 7,698.81 | 20027 - Tax B Receivable | 0.00 | | | | | 0.00 | | 0.00 | | E14 | 7 | |
| (1,863.96) | 20028 - Tax A Payable | 0.00 | | | | | 0.00 | | 0.00 | | E14 | 8 | |
| (875.33) | 20027 - Tax B Payable | 0.00 | | | | | 0.00 | | 0.00 | | E14 | 9 | |
| 0.00 | 20060 - Advance anticipated | 1,837.35 | | | | | 1,837.35 | | 1,837.35 | | E14 | 10 | |
| 256,308.71 | Accounts Receivable | | | | | | | | 62,172.22 | | | | |
| 7,113.49 | 20050 - Prepaid expenses | 8,553.58 | | | | | 8,553.58 | | 8,553.58 | | E15 | 1 | |
| 7,113.49 | Prepaid expenses | | | | | | | | 8,553.58 | | | | |
| 130,809.00 | 20060 - Investment GGT | 130,809.00 | | | | | 130,809.00 | | 130,809.00 | | E16 | 1 | |
| 130,809.00 | Investments | | | | | | | | 130,809.00 | | | | |
| 29,816.28 | 20090 - Deposit on Rent | 28,924.20 | | | | | 28,924.20 | | 28,924.20 | | E19 | 1 | |
| 47,300.00 | 20091 - Deposit on Wages | 51,300.00 | | | | | 51,300.00 | | 51,300.00 | | E19 | 2 | |
| 6,449.72 | 20092 - Deposit - fringe benefits | 11,849.93 | | | | | 11,849.93 | | 11,849.93 | | E19 | 3 | |
| 81,765.88 | Deposit on Rent and Wages | | | | | | | | 90,874.13 | | | | |
| 11,869.54 | 20070 - Furniture | 11,764.43 | | | | | 11,764.43 | | 11,764.43 | | E20 | 1 | |
| 25,593.31 | 20071 - Computer equipment | 28,277.31 | | | | | 28,277.31 | | 28,277.31 | | E20 | 2 | |

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