

## Ledgers

b/d means brought down from previous month)

Ledger Account Number

Ledger Name

Bank

1001

Date	Description	Ref	Debit	Date	Description	Ref	Credit
1-Jun	Opening balance	b/d	0.00	2-Jun	Purchases : Gen Store	J1	25.00
1-Jun	Sales: Mr Smith	J1	100.00				
30-Jun	Closing Balance	c/f	75.00				

Journal Page Number

c/f means carried forward (to the next month)

## Sales

4001

Date	Description	Ref	Debit	Date	Description	Ref	Credit
1-Jun	Opening balance		0.00	2-Jun	Mr Smith : Inv 1	J1	100.00
				30-Jun	Closing Balance	c/f	100.00

## Purchases

5009

Date	Description	Ref	Debit	Date	Description	Ref	Credit
1-Jun	Opening balance		0.00				
2-Jun	Gen. Store	J1	25.00				
30-Jun	Closing Balance		25.00				

# General Ledger Manual Sample

**Benjamin Newman**



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apr 11 2023 learning snowboard tricks is an awesome way to add some extra fun to groomer runs and make your way into the park as a newer rider in this guide we will go over ten beginner snowboarding tricks you can learn quickly

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may 1 2023 look around your local ski or snowboard courses for either group or personal training lessons to get a good head start with your snowboarding skills 2 practice often part of learning any skill is getting in enough practice regular

practice can help you to maintain your skills and to improve them

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feb 3 2023 one of the easiest snowboard tricks for beginners is a 360 flatspin where you make a 360 degree turn so essentially it s just an extended turn other easy beginner tricks are a tail press pressing leaning on your tail a nose press pressing your nose a butter spinning while pressing your nose or tail