

**Breeze Cash Accounting Sample Co.**  
**General Ledger Accounts List**  
**As At 1/31/2009**

Sort: Number

Filter:

Number	Description	Class	Tax Line	Opening Balance	Transactions	Closing Balance
1120	Bank Checking	Asset		852.42	65.00	917.42
1500	Computer Equipment - Cost	Asset		1,200.00	0.00	1,200.00
1510	Computer Equipment - Accum. Amor.	Asset		-100.00	-100.00	-200.00
2300	Government Sales Taxes Payable	Liability		245.26	-120.22	125.04
3010	Owner's Capital Account	Equity		1,707.16	0.00	1,707.16
4100	Sales	Revenue		0.00	1,918.04	1,918.04
5050	Accounting & Legal	Expense		0.00	0.00	0.00
5070	Advertising and Promotion	Expense		0.00	0.00	0.00
5100	Amortization of Capital Assets	Expense		0.00	100.00	100.00
5240	Insurance	Expense		0.00	524.36	524.36
5280	Interest and Bank Charges	Expense		0.00	8.25	8.25
5380	Licenses, Permits and Dues	Expense		0.00	52.57	52.57
5420	Meals and Entertainment	Expense		0.00	135.24	135.24
5460	Miscellaneous	Expense		0.00	0.00	0.00
5480	Office, Postage, Stationary	Expense		0.00	200.00	200.00
5520	Rent	Expense		0.00	600.00	600.00
5580	Repairs and Maintenance	Expense		0.00	0.00	0.00
5680	Telephone	Expense		0.00	76.11	76.11
5760	Travel	Expense		0.00	0.00	0.00
5840	Utilities	Expense		0.00	136.29	136.29

**Summary of Accounting Equation Variables (Assets = Liabilities + (Equity + Revenue - Expenses) :**

Asset	1,952.42	-35.00	1,917.42
Liability	245.26	-120.22	125.04
Equity	1,707.16	0.00	1,707.16
Revenue	0.00	1,918.04	1,918.04
Expense	0.00	1,832.82	1,832.82

**Net Accounting Equation**

0.00      0.00      0.00