

General Ledger

Account: Cash													ACCOUNT NO: 110										
Date		Item	Post. Ref.	Debit					Credit					Balance									
														Debit					Credit				
Feb	1	Balance	✓										13	2	7	8	10						
	28		CR2	8	7	3	2	15															
	28		CP2						9	1	1	1	11										

Account: Supplies													ACCOUNT NO: 120							
Date		Item	Post. Ref.	Debit				Credit				Balance								
												Debit				Credit				
Feb	1	Balance	✓										3	7	2	10				
	2		CP2			5	2	51												
	6		CP2		1	1	1	31												
	18		G2		5	1	0	25												
	22		CP2			8	2	13												
	27		G2			5	5	55												

Account: Accounts Receivable													ACCOUNT NO: 130										
Date		Item	Post. Ref.	Debit					Credit					Balance									
														Debit					Credit				
Feb	1	Balance	✓										3	2	5	5	53						
	15		G2								8	2	11										
	28		SR	3	0	2	1	13															
	28		CR2							4	5	2	7	33									

Account: Accounts Payable													ACCOUNT NO: 210								
Date		Item	Post. Ref.	Debit				Credit				Balance									
												Debit				Credit					
Feb	1	Balance	✓																		
	18		G2						5	1	0	35									
	28		P2					2	1	0	0	19									
	28		CP2	3	0	0	0	87													