Month-end close pack, August 2026

Alder Books Reconciliation | prepared 8 September 2026 | USD

Cash opened at 5,000.00 and closed at 10,236.00. 8 client receipts brought in 7,300.00 and 16 operating payments took out 2,064.00.

Trial balance

Code	Account	Debit	Credit
1000	Cash at bank	10236.00	0.00
1100	Accounts receivable	800.00	0.00
2000	Accounts payable	0.00	0.00
2100	Sales tax payable	0.00	0.00
3000	Opening balance equity	0.00	5000.00
4000	Service revenue	0.00	8100.00
5000	Facilities expense	774.00	0.00
5100	Supplies expense	617.00	0.00
5200	Services expense	673.00	0.00
	TOTAL	13100.00	13100.00

Receivables ageing

Bucket	Amount USD
Current, 0 to 30 days	0.00
31 to 60 days	500.00
61 to 90 days	300.00
Over 90 days	0.00
Total outstanding	800.00

Bank reconciliation

All 24 statement transactions matched to the cash ledger with no unpresented payments and no deposits in transit. The reconciling difference is 0.00.

Budget against actual

Category	Budget	Actual	Variance
Facilities	1200.00	774.00	426.00
Supplies	1400.00	617.00	783.00
Services	1600.00	673.00	927.00

Fictional entity and fictional amounts, prepared as a test fixture. Not accounting or tax advice.