

# Wineyard Cellars LLC

trading as Wineyard

## General Ledger & Trial Balance

For the quarterly period ended Sep 30, 2026

Fiscal year ends Dec · figures in USD · 107 journal entries in the ledger · reported actuals

Double-entry journal and trial balance, with exports in QuickBooks Online's and Xero's import layouts

Sample built from a demo company. Not a filing. Review every figure with your accountant.

|                     |                             |                                             |                                                                 |
|---------------------|-----------------------------|---------------------------------------------|-----------------------------------------------------------------|
| BUSINESS MODEL      | INDUSTRY                    | FOUNDED                                     | WEBSITE                                                         |
| Retail / E-commerce | Estate winery and wine club | 2019                                        | <a href="https://wineyard.example">https://wineyard.example</a> |
| UNITS OUTSTANDING   | ACCOUNTING METHOD           | PRINCIPAL ADDRESS                           | PREPARED                                                        |
| 1,000,000           | Accrual                     | 4410 Westside Road,<br>Healdsburg, CA 95448 | Oct 6, 2026                                                     |
| PREPARED WITH       |                             |                                             |                                                                 |
| Replafin            |                             |                                             |                                                                 |

## TRIAL BALANCE

## Q3 FY2026: opening balances, movements and closing balances

Every figure below is reconstructed from the model's monthly statements as balanced double-entry journals (27 entries in the period, 27 on recorded actuals). Balance-sheet accounts carry forward; income-statement accounts open at zero each period and close to retained earnings, so the closing debits equal the closing credits (\$1,606,603 each) and the income accounts net to the period's result of \$74,016.

USD

| CODE                    | ACCOUNT                                   | OPENING<br>debit (credit) | DEBITS    | CREDITS   | CLOSING DR | CLOSING CR |
|-------------------------|-------------------------------------------|---------------------------|-----------|-----------|------------|------------|
| CURRENT ASSETS          |                                           |                           |           |           |            |            |
| 1000                    | Cash and cash equivalents                 | \$188,766                 | \$658,672 | \$624,060 | \$223,377  | –          |
| 1100                    | Accounts receivable                       | \$27,233                  | \$611,951 | \$607,107 | \$32,077   | –          |
| 1200                    | Inventory                                 | \$310,797                 | \$46,222  | \$5,369   | \$351,650  | –          |
| NON-CURRENT ASSETS      |                                           |                           |           |           |            |            |
| 1500                    | Property, plant & equipment (cost)        | \$410,000                 | –         | –         | \$410,000  | –          |
| 1590                    | Accumulated depreciation                  | (\$29,286)                | –         | \$14,643  | –          | \$43,929   |
| CURRENT LIABILITIES     |                                           |                           |           |           |            |            |
| 2000                    | Accounts payable                          | (\$15,437)                | \$614,862 | \$618,511 | –          | \$19,086   |
| 2300                    | Loans payable, current portion            | (\$48,000)                | –         | –         | –          | \$48,000   |
| NON-CURRENT LIABILITIES |                                           |                           |           |           |            |            |
| 2500                    | Loans payable, long-term                  | (\$114,000)               | \$12,000  | –         | –          | \$102,000  |
| EQUITY                  |                                           |                           |           |           |            |            |
| 3000                    | Common stock & additional paid-in capital | (\$650,000)               | –         | –         | –          | \$650,000  |
| 3900                    | Retained earnings (accumulated deficit)   | (\$80,073)                | –         | –         | –          | \$80,073   |
| REVENUE                 |                                           |                           |           |           |            |            |
| 4000                    | Revenue                                   | –                         | –         | \$611,951 | –          | \$611,951  |
| COST OF REVENUE         |                                           |                           |           |           |            |            |
| 5000                    | Cost of revenue                           | –                         | \$235,250 | –         | \$235,250  | –          |
| OPERATING EXPENSES      |                                           |                           |           |           |            |            |
| 6100                    | Payroll                                   | –                         | \$224,792 | –         | \$224,792  | –          |
| 6200                    | Marketing                                 | –                         | \$17,850  | –         | \$17,850   | –          |
| 6300                    | Rent & premises                           | –                         | \$25,000  | –         | \$25,000   | –          |
| 6410                    | Tools & infrastructure                    | –                         | \$1,284   | –         | \$1,284    | –          |
| 6500                    | Legal & professional                      | –                         | \$5,400   | –         | \$5,400    | –          |
| 6600                    | Other operating expenses                  | –                         | \$14,863  | –         | \$14,863   | –          |
| 6700                    | Custom expense lines                      | –                         | \$17,850  | –         | \$17,850   | –          |
| 6900                    | One-off costs                             | –                         | \$30,000  | –         | \$30,000   | –          |
| 6950                    | Depreciation                              | –                         | \$14,643  | –         | \$14,643   | –          |

| CODE          | ACCOUNT                      | OPENING<br>debit (credit) | DEBITS      | CREDITS     | CLOSING DR  | CLOSING CR  |
|---------------|------------------------------|---------------------------|-------------|-------------|-------------|-------------|
| NON-OPERATING |                              |                           |             |             |             |             |
| 7000          | Interest expense             | –                         | \$2,568     | –           | \$2,568     | –           |
| OTHER         |                              |                           |             |             |             |             |
| 8900          | Unreconciled cash adjustment | –                         | –           | \$51,565    | –           | \$51,565    |
| Totals        |                              |                           | \$2,533,206 | \$2,533,206 | \$1,606,603 | \$1,606,603 |

The ledger balances.

## CHART OF ACCOUNTS

## Accounts used by the ledger

| CODE | ACCOUNT                                   | TYPE         | STATEMENT GROUP         |
|------|-------------------------------------------|--------------|-------------------------|
| 1000 | Cash and cash equivalents                 | asset        | Current assets          |
| 1100 | Accounts receivable                       | asset        | Current assets          |
| 1200 | Inventory                                 | asset        | Current assets          |
| 1500 | Property, plant & equipment (cost)        | asset        | Non-current assets      |
| 1590 | Accumulated depreciation                  | contra-asset | Non-current assets      |
| 2000 | Accounts payable                          | liability    | Current liabilities     |
| 2100 | Deferred revenue                          | liability    | Current liabilities     |
| 2300 | Loans payable, current portion            | liability    | Current liabilities     |
| 2500 | Loans payable, long-term                  | liability    | Non-current liabilities |
| 3000 | Common stock & additional paid-in capital | equity       | Equity                  |
| 3900 | Retained earnings (accumulated deficit)   | equity       | Equity                  |
| 4000 | Revenue                                   | revenue      | Revenue                 |
| 5000 | Cost of revenue                           | expense      | Cost of revenue         |
| 5100 | Cost of revenue, payroll                  | expense      | Cost of revenue         |
| 6100 | Payroll                                   | expense      | Operating expenses      |
| 6200 | Marketing                                 | expense      | Operating expenses      |
| 6300 | Rent & premises                           | expense      | Operating expenses      |
| 6400 | Software                                  | expense      | Operating expenses      |
| 6410 | Tools & infrastructure                    | expense      | Operating expenses      |
| 6500 | Legal & professional                      | expense      | Operating expenses      |
| 6600 | Other operating expenses                  | expense      | Operating expenses      |
| 6700 | Custom expense lines                      | expense      | Operating expenses      |
| 6900 | One-off costs                             | expense      | Operating expenses      |
| 6950 | Depreciation                              | expense      | Operating expenses      |
| 7000 | Interest expense                          | expense      | Non-operating           |
| 8000 | Income tax expense                        | expense      | Income tax              |
| 8900 | Unreconciled cash adjustment              | expense      | Other                   |

Map these codes to your accounting system's chart before importing the journal; the QuickBooks and Xero exports carry the code with each line. The Xero file adds four clearing accounts, explained under the journal.

## JOURNAL

## Entries for Q3 FY2026

USD

| ENTRY                                                                   | CODE | ACCOUNT                   | DEBIT     | CREDIT    |
|-------------------------------------------------------------------------|------|---------------------------|-----------|-----------|
| JUL 31, 2026 · JE-2026-07-01 · JUL 2026 · REVENUE EARNED                |      |                           |           |           |
|                                                                         | 1100 | Accounts receivable       | \$191,717 |           |
|                                                                         | 4000 | Revenue                   |           | \$191,717 |
| JUL 31, 2026 · JE-2026-07-02 · JUL 2026 · CASH COLLECTED FROM CUSTOMERS |      |                           |           |           |
|                                                                         | 1000 | Cash and cash equivalents | \$194,670 |           |
|                                                                         | 1100 | Accounts receivable       |           | \$194,670 |
| JUL 31, 2026 · JE-2026-07-04 · JUL 2026 · COSTS INCURRED                |      |                           |           |           |
|                                                                         | 5000 | Cost of revenue           | \$72,353  |           |
|                                                                         | 6100 | Payroll                   | \$73,018  |           |
|                                                                         | 6200 | Marketing                 | \$5,650   |           |
|                                                                         | 6300 | Rent & premises           | \$8,300   |           |
|                                                                         | 6410 | Tools & infrastructure    | \$428     |           |
|                                                                         | 6500 | Legal & professional      | \$1,800   |           |
|                                                                         | 6600 | Other operating expenses  | \$4,838   |           |
|                                                                         | 6700 | Custom expense lines      | \$5,950   |           |
|                                                                         | 2000 | Accounts payable          |           | \$172,337 |
| JUL 31, 2026 · JE-2026-07-05 · JUL 2026 · INVENTORY PURCHASED           |      |                           |           |           |
|                                                                         | 1200 | Inventory                 |           | \$2,613   |
|                                                                         | 2000 | Accounts payable          | \$2,613   |           |
| JUL 31, 2026 · JE-2026-07-06 · JUL 2026 · SUPPLIERS AND PAYROLL PAID    |      |                           |           |           |
|                                                                         | 2000 | Accounts payable          | \$169,243 |           |
|                                                                         | 1000 | Cash and cash equivalents |           | \$169,243 |
| JUL 31, 2026 · JE-2026-07-07 · JUL 2026 · DEPRECIATION                  |      |                           |           |           |
|                                                                         | 6950 | Depreciation              | \$4,881   |           |
|                                                                         | 1590 | Accumulated depreciation  |           | \$4,881   |
| JUL 31, 2026 · JE-2026-07-09 · JUL 2026 · INTEREST PAID                 |      |                           |           |           |
|                                                                         | 7000 | Interest expense          | \$878     |           |
|                                                                         | 1000 | Cash and cash equivalents |           | \$878     |
| JUL 31, 2026 · JE-2026-07-13 · JUL 2026 · LOAN REPAID                   |      |                           |           |           |
|                                                                         | 2500 | Loans payable, long-term  | \$4,000   |           |
|                                                                         | 1000 | Cash and cash equivalents |           | \$4,000   |
| JUL 31, 2026 · JE-2026-07-15 · JUL 2026 · UNRECONCILED CASH ADJUSTMENT  |      |                           |           |           |
|                                                                         | 1000 | Cash and cash equivalents | \$389     |           |

| ENTRY                                                                   | CODE | ACCOUNT                      | DEBIT     | CREDIT    |
|-------------------------------------------------------------------------|------|------------------------------|-----------|-----------|
|                                                                         | 8900 | Unreconciled cash adjustment |           | \$389     |
| AUG 31, 2026 · JE-2026-08-01 · AUG 2026 · REVENUE EARNED                |      |                              |           |           |
|                                                                         | 1100 | Accounts receivable          | \$201,556 |           |
|                                                                         | 4000 | Revenue                      |           | \$201,556 |
| AUG 31, 2026 · JE-2026-08-02 · AUG 2026 · CASH COLLECTED FROM CUSTOMERS |      |                              |           |           |
|                                                                         | 1000 | Cash and cash equivalents    | \$199,137 |           |
|                                                                         | 1100 | Accounts receivable          |           | \$199,137 |
| AUG 31, 2026 · JE-2026-08-04 · AUG 2026 · COSTS INCURRED                |      |                              |           |           |
|                                                                         | 5000 | Cost of revenue              | \$76,143  |           |
|                                                                         | 6100 | Payroll                      | \$75,568  |           |
|                                                                         | 6200 | Marketing                    | \$5,850   |           |
|                                                                         | 6300 | Rent & premises              | \$8,500   |           |
|                                                                         | 6410 | Tools & infrastructure       | \$428     |           |
|                                                                         | 6500 | Legal & professional         | \$1,800   |           |
|                                                                         | 6600 | Other operating expenses     | \$5,024   |           |
|                                                                         | 6700 | Custom expense lines         | \$5,950   |           |
|                                                                         | 6900 | One-off costs                | \$30,000  |           |
|                                                                         | 2000 | Accounts payable             |           | \$209,263 |
| AUG 31, 2026 · JE-2026-08-05 · AUG 2026 · INVENTORY PURCHASED           |      |                              |           |           |
|                                                                         | 1200 | Inventory                    |           | \$2,756   |
|                                                                         | 2000 | Accounts payable             | \$2,756   |           |
| AUG 31, 2026 · JE-2026-08-06 · AUG 2026 · SUPPLIERS AND PAYROLL PAID    |      |                              |           |           |
|                                                                         | 2000 | Accounts payable             | \$205,674 |           |
|                                                                         | 1000 | Cash and cash equivalents    |           | \$205,674 |
| AUG 31, 2026 · JE-2026-08-07 · AUG 2026 · DEPRECIATION                  |      |                              |           |           |
|                                                                         | 6950 | Depreciation                 | \$4,881   |           |
|                                                                         | 1590 | Accumulated depreciation     |           | \$4,881   |
| AUG 31, 2026 · JE-2026-08-09 · AUG 2026 · INTEREST PAID                 |      |                              |           |           |
|                                                                         | 7000 | Interest expense             | \$856     |           |
|                                                                         | 1000 | Cash and cash equivalents    |           | \$856     |
| AUG 31, 2026 · JE-2026-08-13 · AUG 2026 · LOAN REPAID                   |      |                              |           |           |
|                                                                         | 2500 | Loans payable, long-term     | \$4,000   |           |
|                                                                         | 1000 | Cash and cash equivalents    |           | \$4,000   |
| AUG 31, 2026 · JE-2026-08-15 · AUG 2026 · UNRECONCILED CASH ADJUSTMENT  |      |                              |           |           |
|                                                                         | 1000 | Cash and cash equivalents    | \$1,284   |           |
|                                                                         | 8900 | Unreconciled cash adjustment |           | \$1,284   |
| SEP 30, 2026 · JE-2026-09-01 · SEP 2026 · REVENUE EARNED                |      |                              |           |           |
|                                                                         | 1100 | Accounts receivable          | \$218,678 |           |

| ENTRY                                                                   | CODE | ACCOUNT                      | DEBIT     | CREDIT    |
|-------------------------------------------------------------------------|------|------------------------------|-----------|-----------|
|                                                                         | 4000 | Revenue                      |           | \$218,678 |
| SEP 30, 2026 · JE-2026-09-02 · SEP 2026 · CASH COLLECTED FROM CUSTOMERS |      |                              |           |           |
|                                                                         | 1000 | Cash and cash equivalents    | \$213,300 |           |
|                                                                         | 1100 | Accounts receivable          |           | \$213,300 |
| SEP 30, 2026 · JE-2026-09-04 · SEP 2026 · COSTS INCURRED                |      |                              |           |           |
|                                                                         | 5000 | Cost of revenue              | \$86,754  |           |
|                                                                         | 6100 | Payroll                      | \$76,206  |           |
|                                                                         | 6200 | Marketing                    | \$6,350   |           |
|                                                                         | 6300 | Rent & premises              | \$8,200   |           |
|                                                                         | 6410 | Tools & infrastructure       | \$428     |           |
|                                                                         | 6500 | Legal & professional         | \$1,800   |           |
|                                                                         | 6600 | Other operating expenses     | \$5,001   |           |
|                                                                         | 6700 | Custom expense lines         | \$5,950   |           |
|                                                                         | 2000 | Accounts payable             |           | \$190,689 |
| SEP 30, 2026 · JE-2026-09-05 · SEP 2026 · INVENTORY PURCHASED           |      |                              |           |           |
|                                                                         | 1200 | Inventory                    | \$46,222  |           |
|                                                                         | 2000 | Accounts payable             |           | \$46,222  |
| SEP 30, 2026 · JE-2026-09-06 · SEP 2026 · SUPPLIERS AND PAYROLL PAID    |      |                              |           |           |
|                                                                         | 2000 | Accounts payable             | \$234,576 |           |
|                                                                         | 1000 | Cash and cash equivalents    |           | \$234,576 |
| SEP 30, 2026 · JE-2026-09-07 · SEP 2026 · DEPRECIATION                  |      |                              |           |           |
|                                                                         | 6950 | Depreciation                 | \$4,881   |           |
|                                                                         | 1590 | Accumulated depreciation     |           | \$4,881   |
| SEP 30, 2026 · JE-2026-09-09 · SEP 2026 · INTEREST PAID                 |      |                              |           |           |
|                                                                         | 7000 | Interest expense             | \$834     |           |
|                                                                         | 1000 | Cash and cash equivalents    |           | \$834     |
| SEP 30, 2026 · JE-2026-09-13 · SEP 2026 · LOAN REPAID                   |      |                              |           |           |
|                                                                         | 2500 | Loans payable, long-term     | \$4,000   |           |
|                                                                         | 1000 | Cash and cash equivalents    |           | \$4,000   |
| SEP 30, 2026 · JE-2026-09-15 · SEP 2026 · UNRECONCILED CASH ADJUSTMENT  |      |                              |           |           |
|                                                                         | 1000 | Cash and cash equivalents    | \$49,892  |           |
|                                                                         | 8900 | Unreconciled cash adjustment |           | \$49,892  |

Entries are dated the last day of each month. Collections, supplier payments and inventory purchases are derived from the balance-sheet movements; every entry balances.

#### IMPORTING INTO QUICKBOOKS ONLINE AND XERO

The QuickBooks file uses Intuit's column names (Journal No., Journal Date, Account Name, Description, Debits, Credits) so the import maps them without prompting; dates are written as YYYY-MM-DD, which you pick in the import's date-format selector. If your chart maps 1100 and 2000 to QuickBooks' A/R and A/P control accounts, those lines need a customer or

vendor name, so map them to clearing accounts instead.

Xero's manual-journal import does not accept lines on bank, receivable, payable or retained-earnings system accounts, so the Xero file posts the 122 lines on 1000, 1100, 2000, 3900 to clearing accounts 1090 (Cash clearing (Replafin import)), 1190 (Receivables clearing (Replafin import)), 2090 (Payables clearing (Replafin import)), 3990 (Retained earnings clearing (Replafin import)). Create those accounts in Xero before importing, then clear them against the bank feed, sales invoices and bills. The file is otherwise complete and every journal balances.

WHAT THIS IS AND IS NOT

A derived ledger: it reproduces the statements exactly, but it is not a record of individual transactions. Before an audit, import the journals into an accounting system and replace the derived entries with the bank, invoice and payroll records behind them; the trial balance here is what those records must tie to.

PREPARED BY

DATE

Elena Marchetti, Founder & General Manager · Wineyard Cellars LLC

Signature confirms the figures were reviewed by management.

Prepared with Replafin from the company's financial model. Forecast figures reflect management's assumptions and are not audited. This document is not a substitute for statements prepared under GAAP / IFRS by a licensed accountant, nor for any regulatory filing.