

LineLedger: Your First Month

LineLedger

September 2026

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Welcome

This guide walks you through your first month of bookkeeping in LineLedger, from a brand-new account to a reconciled bank statement and a clean set of month-end reports.

Written for LineLedger 1.1.0 (September 2026).

We follow a small, real-world story: the **Edgemont Photo Club**, an unincorporated association in North Vancouver, British Columbia. Riley Park, the club's volunteer treasurer, sets the club up in LineLedger on January 1, 2026. During January the club:

1. Creates its organization with a standard non-profit chart of accounts
2. Sets up a **Founding Member** membership level at **\$10 per year**
3. Welcomes its first member, **Alex Tremblay**, and invoices their dues
4. Collects the \$10 in cash and deposits it at the bank
5. Reconciles the January bank statement, which includes a **\$2 bank service charge**
6. Reads the month-end reports: balance sheet, income statement, cash flow, and the membership roster

By January 31 the club's books show exactly what happened: **\$10 of membership revenue, \$2 of bank charges, and \$8 in the bank** — proven against the bank statement to the penny.

Nothing in this guide requires an accounting background. Where a bookkeeping idea matters (and only where it matters), a short *Why this matters* note explains it in plain language.

Note. LineLedger's interface says **organization** for what accountants might call the company, entity, or society — though a few screens, such as the last step of the setup wizard, still say *company*. They are the same thing. This guide says organization throughout.

Tip. Every number, name, and date in this guide comes from a real LineLedger session — the screenshots are unretouched. Follow along with your own club's details and your screens will match. The only dates that won't are the ones LineLedger takes from the real calendar: the months on the dashboard's cash-flow chart and the moment a reconciliation is completed follow the day you do the work — September 2026, for these screenshots.

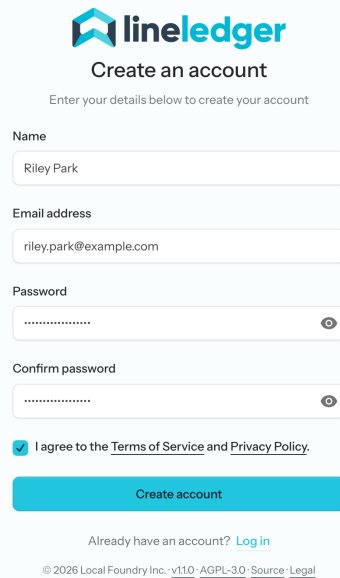
Create Your Account and Organization

Everything starts at the registration page. If your club is self-hosting LineLedger, browse to your server's address; otherwise use your LineLedger provider's sign-in page.

Register

On the login page, click **Sign up** next to *Don't have an account?* (or browse to `/register`). On *Create an account*, fill in your name, email address, and a password (twice, to confirm it). Tick the box agreeing to the Terms of Service and Privacy Policy and click **Create account**.

A banner along the bottom of the page may offer to take you to the other country's LineLedger site (*Go to Canada / Stay here*, or the reverse). The hosted service runs one site for Canada and one for the United States, and a Canadian club belongs on the Canada site — so accept the offer only if it's pointing you there. On your club's own server, simply click **Stay here**, as we did before taking the screenshot below. The small print at the foot of the page — *© 2026 Local Foundry Inc. · v1.1.0 · AGPL-3.0 · Source · Legal* — tells you which LineLedger version you're running.



The image shows the 'Create an account' form for LineLedger. At the top is the LineLedger logo, followed by the heading 'Create an account' and a subtext 'Enter your details below to create your account'. The form contains four input fields: 'Name' with the value 'Riley Park', 'Email address' with 'riley.park@example.com', 'Password' with masked characters and an eye icon, and 'Confirm password' also with masked characters and an eye icon. Below these fields is a checkbox labeled 'I agree to the Terms of Service and Privacy Policy.' which is checked. A blue 'Create account' button is positioned below the checkbox. At the bottom, there is a link 'Already have an account? Log in' and a footer line with copyright information: '© 2026 Local Foundry Inc. · v1.0 · AGPL-3.0 · Source · Legal'.

Figure 1 — Registering the treasurer's account.

Note. You may be asked to accept the Terms of Service and Privacy Policy again later, if they've been updated since you signed up. It's a one-click prompt and it won't cost you any work in progress.

Verify your email address

Before you can set up an organization, LineLedger checks that the email address is really yours. After **Create account** the page reads *Please verify your email address by clicking on the link we just emailed to you.* Open that email and click the link, and LineLedger takes you on to the setup wizard. Nothing arrived? Check your spam folder, then click **Resend verification email**. (On a self-hosted server the email only goes out once whoever runs the server has set up outgoing mail.)

The setup wizard

Once your email is verified, a new account with no organizations lands directly in the eight-step setup wizard, *Setup your organization*. The steps are listed down the left side — Organization info, Organization, Industry & accounts, Features, Sales tax, How to start, Review accounts, and Confirm — and the headings below use the same names. Each one is a quick decision, and the wizard tells you when something can be changed later.

Setup your organization
A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

Organization info

Organization name ?

Country

Select...

Your country can't be changed after creation.

Region

Base currency

Select...

Timezone

America/Vancouver

Transaction dates default to today in this timezone. You can change it later in settings.

Fiscal year start month ?

January

Your fiscal year-end is December 31.

Figure 2 — The setup wizard. Eight small steps, most with sensible defaults.

Step 1 — Organization info

Enter the organization name and where it operates. Choose the country with care: as the line under it says, *Your country can't be changed after creation*. For the Edgemont Photo Club:

Field	Value
Organization name	Edgemont Photo Club
Country	Canada
Province	British Columbia <i>(the field is labelled Region until you pick Canada)</i>
Base currency	CAD — Canadian Dollar
Timezone	America/Vancouver <i>(detected from your browser)</i>
Fiscal year start month	January



Setup your organization

A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

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Organization info

Organization name ⓘ
Edgemont Photo Club

Country
Canada

Your country can't be changed after creation.

Province
British Columbia

Base currency
CAD — Canadian Dollar

Timezone
America/Vancouver

Transaction dates default to today in this timezone. You can change it later in settings.

Fiscal year start month ⓘ
January

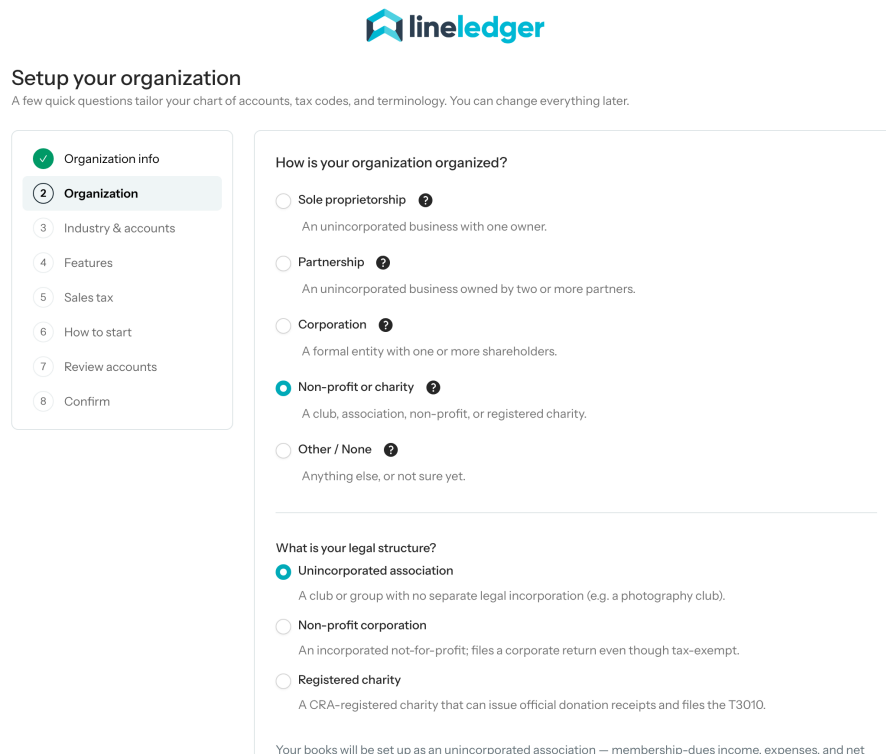
Your fiscal year-end is December 31.

Figure 3 — Organization info. Note the confirmation under the last field: “Your fiscal year-end is December 31.”

Tip. The **fiscal year start month** controls how reports group your years. Most clubs run on the calendar year — start month January, year-end December 31 — which is what we chose. If your association’s bylaws set a different year-end, pick the month your fiscal year *begins*.

Step 2 — Organization

The panel asks *How is your organization organized?* Choose **Non-profit or charity**. A second question appears, *What is your legal structure?*, with **Non-profit corporation** picked for you and a third question beneath it: *How do you account for restricted contributions?* Choose **Unincorporated association** instead — what most small clubs are: a group of people with a constitution and an executive, but no incorporation papers. The contribution question disappears, and a note confirms the books will be set up as an unincorporated association — membership-dues income, expenses, and net assets — using the deferral method for dues paid in advance.



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Setup your organization
A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

✓ Organization info

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How is your organization organized?

☐ Sole proprietorship ⓘ
An unincorporated business with one owner.

☐ Partnership ⓘ
An unincorporated business owned by two or more partners.

☐ Corporation ⓘ
A formal entity with one or more shareholders.

☒ **Non-profit or charity** ⓘ
A club, association, non-profit, or registered charity.

☐ Other / None ⓘ
Anything else, or not sure yet.

What is your legal structure?

☒ **Unincorporated association**
A club or group with no separate legal incorporation (e.g. a photography club).

☐ Non-profit corporation
An incorporated not-for-profit; files a corporate return even though tax-exempt.

☐ Registered charity
A CRA-registered charity that can issue official donation receipts and files the T3010.

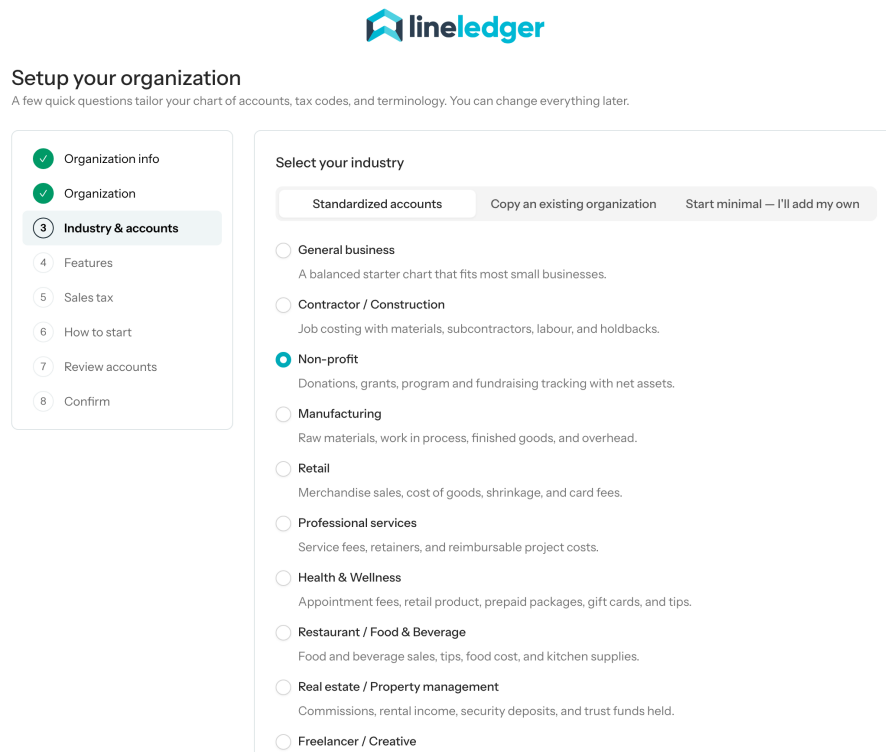
Your books will be set up as an unincorporated association — membership-dues income, expenses, and net

Figure 4 — Non-profit or charity, then Unincorporated association in place of the default, Non-profit corporation.

Why this matters. This single choice tunes the vocabulary of your books. Equity becomes **Net Assets** on your statements and in your account names, the bottom line of your income statement becomes **Excess (deficiency) of revenue over expenses**, and there are no owner draws or share capital anywhere — because a club has none. Incorporated non-profits and registered charities are also asked how they account for restricted contributions, and a registered charity gives its CRA registration number too; an unincorporated association keeps it simple, with the deferral method chosen for it.

Step 3 — Industry & accounts

Under *Select your industry*, keep the **Standardized accounts** tab selected and choose **Non-profit**. This is what builds your standard chart of accounts in the next steps — including accounts like *Membership Dues* and *Donations & Contributions* that a generic business chart wouldn't have.



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Setup your organization
A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

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- ✓ Organization
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Select your industry

Standardized accounts Copy an existing organization Start minimal — I'll add my own

- ☐ General business
A balanced starter chart that fits most small businesses.
- ☐ Contractor / Construction
Job costing with materials, subcontractors, labour, and holdbacks.
- ☒ Non-profit
Donations, grants, program and fundraising tracking with net assets.
- ☐ Manufacturing
Raw materials, work in process, finished goods, and overhead.
- ☐ Retail
Merchandise sales, cost of goods, shrinkage, and card fees.
- ☐ Professional services
Service fees, retainers, and reimbursable project costs.
- ☐ Health & Wellness
Appointment fees, retail product, prepaid packages, gift cards, and tips.
- ☐ Restaurant / Food & Beverage
Food and beverage sales, tips, food cost, and kitchen supplies.
- ☐ Real estate / Property management
Commissions, rental income, security deposits, and trust funds held.
- ☐ Freelancer / Creative

Figure 5 — Standardized accounts with the Non-profit industry template.

Step 4 — Features

Under *What do you want to track?*, LineLedger pre-selects four features for a non-profit: **Employees**, **Fixed assets**, **Membership**, and **Donations & grants**. Keep **Membership** switched on — it adds Members, membership levels, dues billing, and the membership roster report — and switch the other three off: the photo club has no employees or fixed assets and isn't fundraising yet. Any feature can be turned on later in settings.



Setup your organization

A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

✓ Organization info

✓ Organization

✓ Industry & accounts

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What do you want to track?

Turn on the modules you need. You can change these anytime in company settings.

Sales & Income

Estimates

Send customer estimates and convert them to invoices.

☐

Sales orders

Track customer sales orders and fulfil them with invoices.

☐

Recurring invoices

Schedule recurring customer invoices.

☐

Costs & Expenses

Inventory

Track stock on hand, costing, and cost of goods sold.

☐

Employees

Track employees and reimbursements.

☐

Payroll

Run Canadian payroll: pay employees, calculate CPP/EI/income tax, write cheques and prepare PD7A/T4/ROE.

☐

Fixed assets

Track capital assets and depreciation.

☐

Recurring bills

Schedule recurring vendor bills.

☐

Non-Profit & Associations

Membership

Track members and membership levels, and bill recurring dues as invoices.

☒

Donations & grants

Record donation and grant income, track restricted funding, and issue donation receipts.

☐

Planning & Accounting

Budgets

Plan account-level budgets and compare them against actuals.

☐

Locations

Tag transactions with a location to slice reports by site, branch, or property.

☐

Classes

Tag transactions with a class to slice reports by segment, department, or program.

☐

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Figure 6 — Membership is the one feature this club needs from day one; the other three suggestions are switched off.

Step 5 — Sales tax

The panel asks *Do you charge sales tax?* For a British Columbia organization it shows two switches, both on to start: **I charge GST/HST** and **I charge PST (We will add a PST payable account and tax code for British Columbia)**. The Edgemont Photo Club is **not**

registered for GST/HST — like most small associations under the \$50,000 small-supplier threshold — and doesn't collect BC's PST either, so switch **both** off.

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Setup your organization

A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

- Organization info
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- Features
- 5 Sales tax**
- 6 How to start
- 7 Review accounts
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Do you charge sales tax?

I charge GST/HST ☐

I charge PST ☐

We will add a PST payable account and tax code for British Columbia.

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Figure 7 — Not registered for GST/HST or PST: both switches off.

Tip. If your association registers for GST later, you can turn tax collection on in settings at any time. With both switches off, no sales-tax accounts are created and every invoice's *Tax* total simply reads 0.00. (The per-line *Tax* column is hidden on the invoice form by default; the form's **Fields** menu shows it when you need it.)

Step 6 — How to start

Choose **Start fresh** and set the start date — it opens at today's date — to the first day of your fiscal year: **January 1, 2026** for the club. Transactions you record will begin from this date.



Setup your organization

A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

✓ Organization info

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How do you want to start?

☒ Start fresh

Begin from a start date with the chart of accounts you just chose.

☐ Import from QuickBooks

Bring your existing QuickBooks data in. We seed only the required accounts, then import the rest.

☐ Restore from a backup

Upload a backup ZIP from another LineLedger instance to rebuild a company here.

Start date

Usually the beginning of your fiscal year or today.

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Figure 8 — Starting fresh as of January 1, 2026.

Tip. Set the start date even if you're doing your setup partway through the year. It marks where your LineLedger books begin.

Step 7 — Review accounts

Under *Review your chart of accounts*, the wizard shows the chart it's about to create — 28 accounts tailored to a Canadian non-profit, grouped as Asset, Liability, Net Assets, Income, and Expense. Required and system accounts are locked on; optional ones can be unticked. The defaults are good: keep them all.

LineLedger: Your First Month



Setup your organization

A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

✓ Organization info

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Review your chart of accounts

Uncheck any accounts you do not need. Required system accounts are locked on. You can edit, add, or deactivate accounts later.

Asset

✓ 1000 Chequing

Required

✓ 1010 Savings

✓ 1100 Accounts Receivable

System

✓ 1200 Undeposited Funds

System

✓ 1300 Prepaid Expenses

Liability

✓ 2000 Accounts Payable

System

✓ 2100 Credit Card

✓ 2500 Deferred / Restricted Grants

✓ 2510 Deferred Membership Dues

✓ 2700 Bank Loan

Net Assets

✓ 3000 Opening Balance Net Assets

Required

✓ 3100 Unrestricted Net Assets

✓ 3200 Restricted Net Assets

✓ 3900 Net Assets

System

Income

✓ 4000 Donations & Contributions

✓ 4100 Grant Revenue

✓ 4200 Membership Dues

✓ 4300 Fundraising Event Income

✓ 4400 Program Service Fees

✓ 4900 Investment & Other Income

Expense

✓ 6000 Advertising & Outreach

✓ 6020 Insurance

✓ 6050 Professional Fees

✓ 6060 Rent

✓ 6300 Program Expenses

✓ 6310 Fundraising Expenses

✓ 6320 Grants & Assistance Paid

✓ 6900 Miscellaneous Expense

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Figure 9 — The standard non-profit chart, including 4200 Membership Dues.

Step 8 — Confirm

The last panel, *Ready to create your company*, sums up the choices that shape your books: **Company** Edgemont Photo Club, **Jurisdiction** Canada · CAD, **Organization** Club / Association, **Legal structure** Unincorporated association, **Contribution method** Deferral method, and **Chart of accounts** Non-profit · 28 accounts. Check it over and click **Create organization**.



Setup your organization

A few quick questions tailor your chart of accounts, tax codes, and terminology. You can change everything later.

✓ Organization info

✓ Organization

✓ Industry & accounts

✓ Features

✓ Sales tax

✓ How to start

✓ Review accounts

8 Confirm

Ready to create your company

Company	Edgemont Photo Club
Jurisdiction	Canada · CAD
Organization	Club / Association
Legal structure	Unincorporated association
Contribution method	Deferral method
Chart of accounts	Non-profit · 28 accounts

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Create organization

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Figure 10 — Ready to create: Canada · CAD, Club / Association, Unincorporated association, Deferral method, Non-profit · 28 accounts.

Your new dashboard

A few seconds later you land on the dashboard: cash on hand, accounts receivable, accounts payable, net income for the month, a cash-flow chart of the last six months, and a list of recent transactions — all zeros or empty, which is exactly right for a brand-new set of books. The blue card at the top is a short stack of getting-started tips; each one links to the page it describes and can be marked done as you go. Just below *Dashboard* in the sidebar, *Insights* keeps a short daily note about your books.

Because the club is a non-profit, LineLedger starts its sidebar with a few sales-minded pages hidden — Customers, Sales receipts, Credit memos, Purchase orders, and Vendor credits. That’s why **Show all sections** sits at the bottom of the list: it brings them back for the moment, and *Show fewer* tucks them away again. The first tip, *Customize your sidebar*, opens *Settings* → *Sidebar* if you’d rather choose for good. *Inbox*, just above, collects receipts and bills you upload or email in; this guide doesn’t need it.

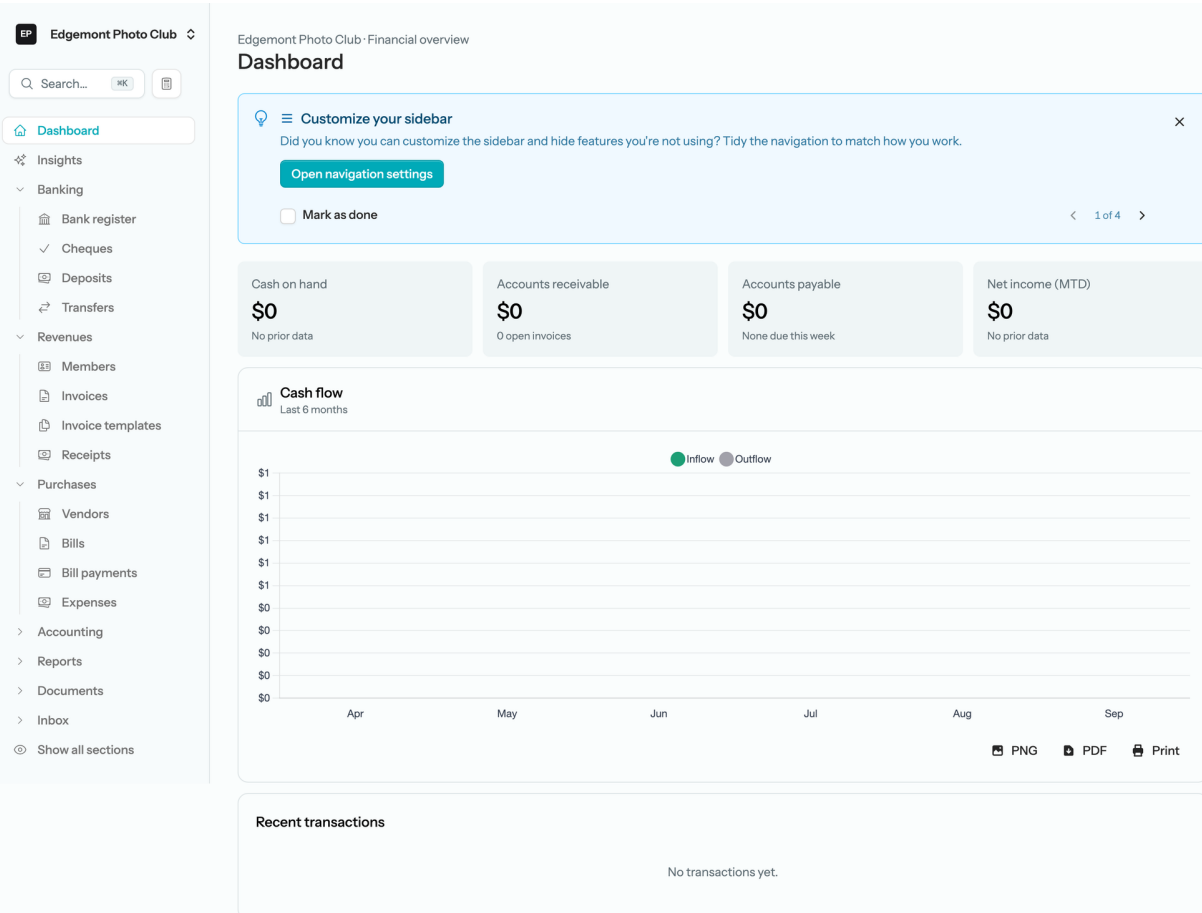


Figure 11 — A fresh organization. The sidebar already shows *Members* under *Revenues* because the *Membership* feature is on.

Getting around

Before the bookkeeping starts, four small conveniences that make the rest of this guide quicker. None is required; all are on from the first day.

- **Escape goes back.** On any page, pressing Escape does what the browser's Back button does. If something is open on the page — a dialog, a dropdown menu — Escape closes that first and the page stays put; and if you've typed into a form and not saved it, LineLedger asks "Leave this page?" before moving. It's a per-user setting: switch it off under *Settings* → *Appearance* ("Escape goes back") if you'd rather keep the key for the browser.
- **Click anywhere in a date field** to open the calendar — not just the small icon at its edge. Tabbing into a date field doesn't open it, so typing a date stays the fast path. You'll backdate a lot of January dates in the chapters ahead.
- **Dollar fields do arithmetic.** Type or into an amount field and a small tape shows the working; press Enter (or leave the field) and the result is what's saved. Plus, minus, times (, or) and divide (or) all work, with the usual precedence.
- **The organization switcher opens a new tab.** The organization name at the top of the sidebar is a menu; picking another organization opens it in a new tab and leaves this one where it was — handy for a treasurer who keeps the books for two clubs.

Meet Your Chart of Accounts

Open **Accounting** → **Chart of Accounts** (or browse to *Accounts*). Everything the wizard promised is here, organized the way accountants expect under the headings Asset, Liability, Equity, Income, and Expense. *Equity* is where a non-profit's net assets live — the wizard's preview called the same group *Net Assets*.

Why this matters. Every dollar in LineLedger lives in exactly one account, and every transaction moves dollars between two or more of them — that's all double-entry bookkeeping is. You'll see it in action in the chapters ahead; the chart is simply the list of places money can be.

The accounts this guide touches:

Code	Account	What it holds
1000	Chequing	The club's bank account
1100	Accounts Receivable	Dues invoiced but not yet collected
1200	Undeposited Funds	Cash collected but not yet taken to the bank
4200	Membership Dues	Dues revenue
2510	Deferred Membership Dues	Dues collected for future periods (not needed this month)
3xxx	Net assets (under <i>Equity</i>)	The non-profit equivalent of equity

Every code and name in the list is a link: click either to open that account's **General Ledger** — each entry posted to it, from the start of the fiscal year to today (the row's action menu offers the same *View ledger*). Come back after the reconciliation chapter and 1000 Chequing will show the deposit and the service charge exactly as Appendix B lists them.

LineLedger: Your First Month

EP Edgemont Photo Club

Q Search...

✕

🗑

Dashboard

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Bank register

Cheques

Deposits

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Revenues

Members

Invoices

Invoice templates

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Purchases

Vendors

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Bill payments

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Reports

Documents

Inbox

Show all sections

Chart of Accounts

Every transaction posts to these accounts.

⬇ Import

+ New account

Q Search code or name...

Show inactive

Columns

Asset

Code	Name	Subtype	Balance	
1000	Chequing	Bank	0.00	...
1010	Savings	Bank	0.00	...
1100	Accounts Receivable	System	Accounts Receivable	0.00 ...
1200	Undeposited Funds	System	Undeposited Funds	0.00 ...
1300	Prepaid Expenses	Current Asset	0.00	...

Liability

Code	Name	Subtype	Balance	
2000	Accounts Payable	System	Accounts Payable	0.00 ...
2100	Credit Card	Credit Card	0.00	...
2500	Deferred / Restricted Grants	Current Liability	0.00	...
2510	Deferred Membership Dues	Current Liability	0.00	...
2700	Bank Loan	Long Term Liability	0.00	...

Equity

Code	Name	Subtype	Balance	
3000	Opening Balance Net Assets	Equity	0.00	...
3100	Unrestricted Net Assets	Unrestricted Net Assets	0.00	...
3200	Restricted Net Assets	Equity	0.00	...
3900	Net Assets	System	Retained Earnings	0.00 ...

Income

Code	Name	Subtype	Balance	
4000	Donations & Contributions	Income	0.00	...
4100	Grant Revenue	Income	0.00	...
4200	Membership Dues	Income	0.00	...
4300	Fundraising Event Income	Income	0.00	...
4400	Program Service Fees	Income	0.00	...
4900	Investment & Other Income	Other Income	0.00	...

Expense

Code	Name	Subtype	Balance	
6000	Advertising & Outreach	Expense	0.00	...
6020	Insurance	Expense	0.00	...
6050	Professional Fees	Expense	0.00	...
6060	Rent	Expense	0.00	...
6300	Program Expenses	Expense	0.00	...
6310	Fundraising Expenses	Expense	0.00	...
6320	Grants & Assistance Paid	Expense	0.00	...
6900	Miscellaneous Expense	Other Expense	0.00	...

Figure 12 — The full chart: 28 accounts, all at 0.00. The Equity section holds the net-asset accounts: Opening Balance Net Assets, Unrestricted Net Assets, Restricted Net Assets, and the system Net Assets account.

Note. The club’s chequing account starts at **\$0.00** because the club is starting fresh. If your club already has money in the bank, the organization’s owner can open **Accounting** → **Opening balances**, set the as-of date to the day before your LineLedger start date (December 31, 2025, for a club starting on January 1, 2026), and enter the bank balance against 1000 Chequing on the *Trial balance* tab; LineLedger posts the opening entry for you. The in-app *Opening balances* guide walks through it.

Adding an account you need

The standard chart covers most of a club’s life, but sooner or later you’ll want an account it doesn’t have. The club’s credit union charges a monthly service fee, and good bookkeeping gives bank fees their own expense account rather than burying them in *Miscellaneous Expense*.

Click **New account** and fill in:

Field	Value
Code	6010
Name	Bank Charges
Type	Expense: Expense

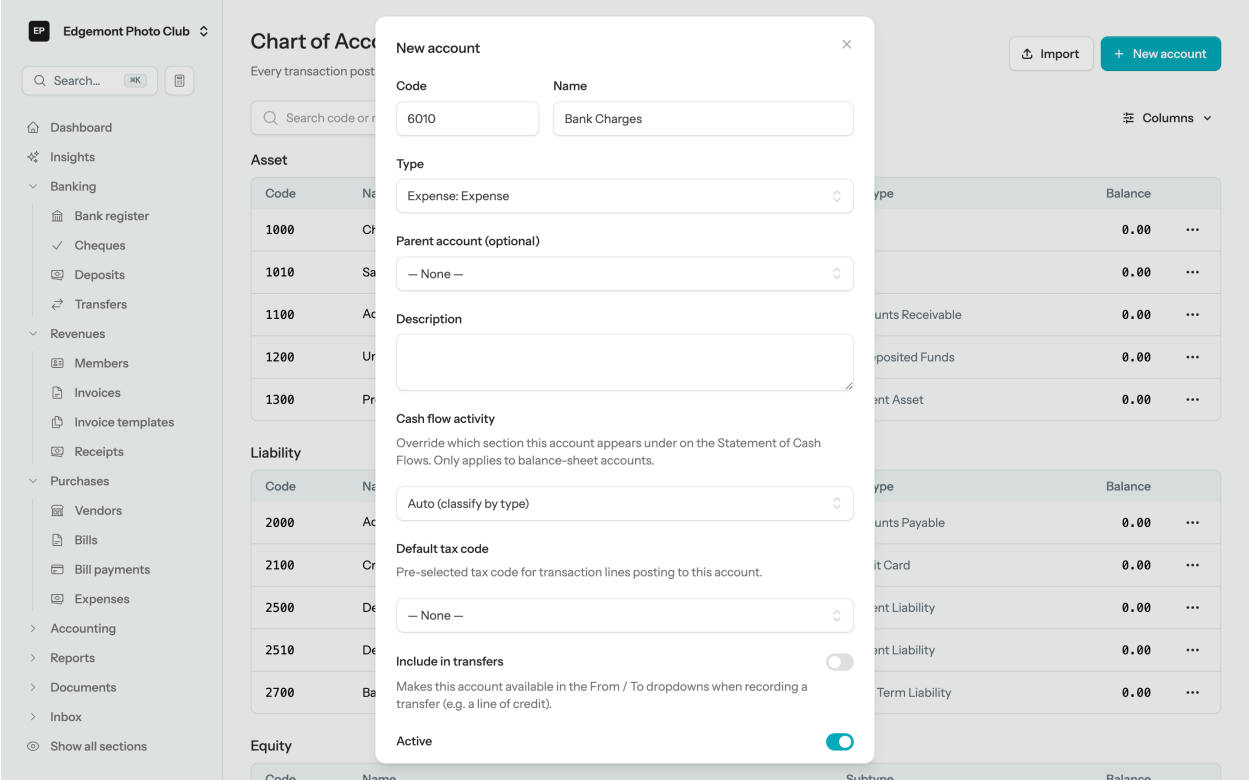


Figure 13 — Adding 6010 Bank Charges. Codes in the 6000s keep it sorted with the other expenses.

Click **Save**. The account appears in the expense section, ready for the bank reconciliation at month-end.

Set Up a Membership Level

A membership level describes a kind of membership your club offers: what it’s called, what it costs, how often it renews, and — importantly for the books — which revenue account its dues land in.

Open **Settings** → **Lists** → **Membership levels**.

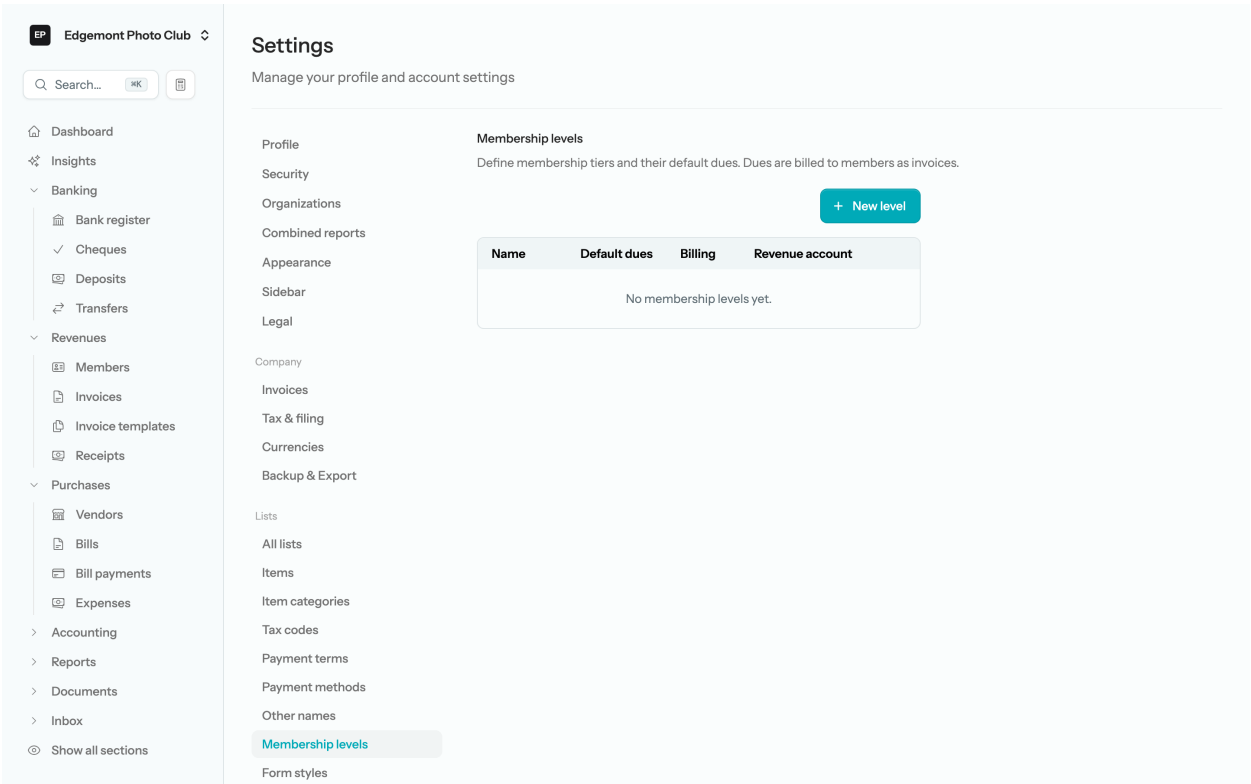


Figure 14 — Membership levels live under Settings → Lists.

Click **New level** and create the club’s first membership type:

Field	Value
Name	Founding Member
Default dues	10.00
Billing frequency	Annual
Revenue account	4200 — Membership Dues
Default terms	Due on receipt

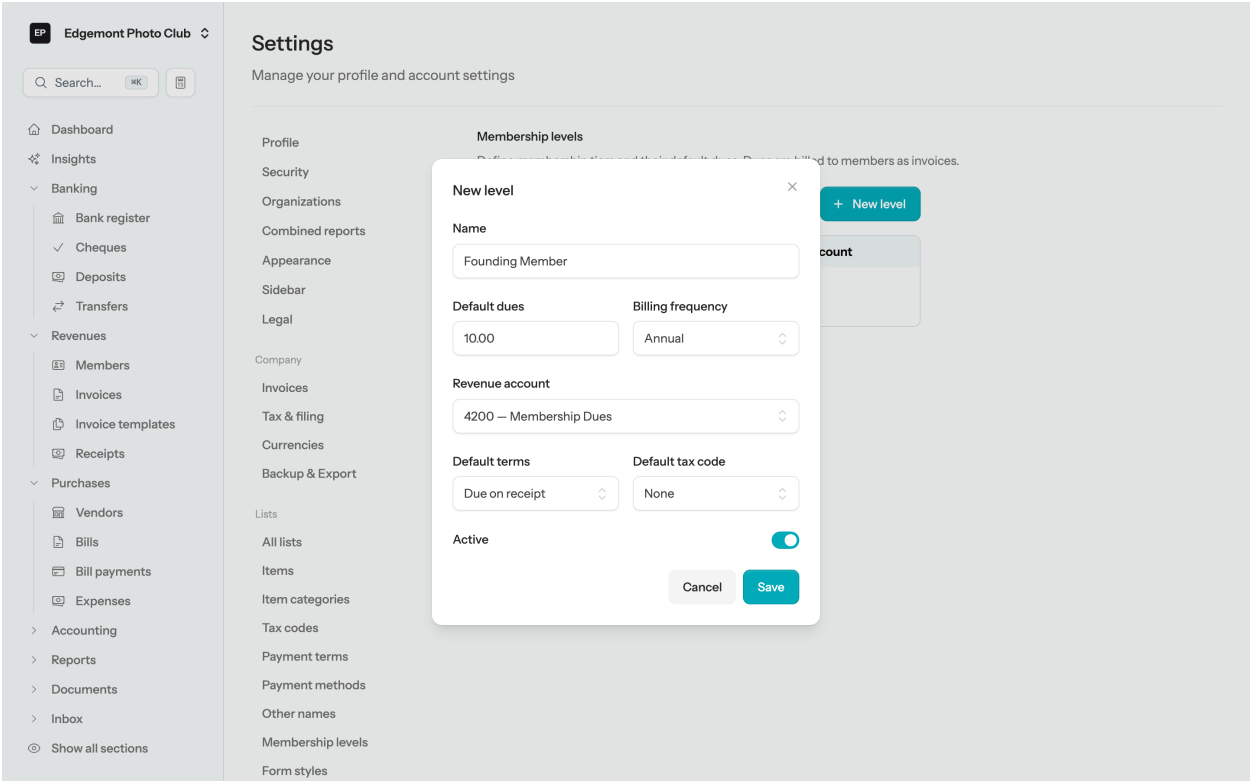


Figure 15 — Founding Member: \$10 per year, posting to 4200 Membership Dues, due on receipt.

Tip. The **revenue account** on the level is the magic. Every dues invoice generated from this level posts its revenue there automatically — you’ll never pick an account by hand when billing members.

Click **Save**. The level is ready to assign.

EP Edgemont Photo Club

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Membership levels

Define membership tiers and their default dues. Dues are billed to members as invoices.

+ New level

Name	Default dues	Billing	Revenue account	
Founding Member	CA\$10.00	Annual	4200 — Membership Dues	✎

✔ Membership level saved.

✕

Figure 16 — One level, CA\$10.00, Annual. Add as many levels as your club has membership types.

Add Your First Member

On January 5, Alex Tremblay signs up as the club's first Founding Member.

Open **Revenues** → **Members** in the sidebar and click **New member**. A member in LineLedger is a contact (name, email, address) plus a membership (level, dates, dues), created together on one form. Keep **New contact** selected at the top and fill in:

Field	Value
Name	Alex Tremblay
Email	alex.tremblay@example.com
Country (<i>under Address</i>)	CA (<i>a two-letter code</i>)
Membership level	Founding Member (CA\$10.00)
Joined	2026-01-05
Term start	2026-01-05
Expires	2027-01-04 (<i>type it in</i>)

Joined and *Term start* open at today's date, and *Expires* starts empty — choosing an annual level doesn't fill it in, so type the last day of Alex's first year yourself.

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New member

Members are billed for dues as invoices.

Contact

Name

Company name

Email

Phone

Address

Address line 1

Address line 2

City

Province / State

Postal / ZIP

Country

Two-letter code

Membership level

Joined

Term start

Expires

Dues override

Leave blank to use the level default.

Auto-renew ☐

Generate dues invoices automatically each billing period.

Notes

Active ☒

Figure 17 — One form, two halves: who the member is, and what membership they hold.

Note. Leave **Dues override** blank to use the level's default (\$10), and leave **Auto-renew** off for now — chapter 11 covers letting LineLedger generate renewal invoices automatically.

Click **Save** and you land on Alex's member page: membership number **MEM-000001**, level, status, key dates — and a **Bill dues now** button, which is where the bookkeeping begins.

Alex Tremblay

MEM-000001 · Founding Member

Active

Edit

Renew

Bill dues now

Joined	Term start	Expires	Dues
Jan 5, 2026	Jan 5, 2026	Jan 4, 2027	CA\$10.00

Figure 18 — The member page header. Below it, the page keeps a running list of every dues invoice for Alex — empty for a few more minutes.

Bill the Dues

Click **Bill dues now** on Alex's member page. LineLedger drafts a dues invoice and opens it for review on the *Edit invoice* page — customer, invoice number, memo, and the \$10 line item already filled in from the membership level.

Two things to set, because the club is backdating to the day Alex actually joined — both start at today's date:

1. **Date:** 2026-01-05
2. **Due date:** 2026-01-05 (*the level's terms are "due on receipt"*)

Edit invoice

Customer: Alex Tremblay Invoice #: INV-000001

Date: 2026-01-05 Due date: 2026-01-05

Memo: Membership dues — Founding Member (MEM-000001)

Message displayed on invoice:

Item	Description	Account	Qty	Unit price	Amount
—	Membership dues: Founding Member	4200 — Member	1	10.00	10.00
Subtotal					10.00
Tax					0.00
Total					10.00

+ Add line Save as template Save draft Post invoice

Figure 19 — The drafted invoice: one line, “Membership dues: Founding Member”, \$10.00 to account 4200. The totals read Tax 0.00 — the club charges no GST or PST.

The invoice is still a **draft** — it hasn't touched the books. When it looks right, click **Post invoice**.

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Invoice INV-000001

Receive payment

Columns

Actions

Alex Tremblay · 2026-01-05 · Due 2026-01-05

Posted

GL entry JE-000001

Item	Description	Account	Qty	Unit	Subtotal	Tax	Total
	Membership dues: Founding Member	4200 — Membership Dues	1	10.00	10.00	0.00	10.00
						Subtotal	10.00
						Tax	0.00
						Total	10.00
						Paid	0.00
						Balance due	10.00

Payment schedule

Edit

No payment schedule. Add deposit or progress milestones for this invoice.

Membership dues — Founding Member (MEM-000001)

Attachments

No attachments yet.

Drag & drop files here, or click to browse

PDF, images, or Office docs up to 10 MB each.

Figure 20 — INV-000001, posted. Balance due \$10.00. The “GL entry JE-000001” chip links to the exact ledger entry this invoice created.

Why this matters. Posting the invoice records revenue the club has *earned*, even though no cash has arrived yet — that’s accrual accounting, and it’s why your reports can distinguish “members owe us money” from “money in the bank.” In ledger terms, posting INV-000001 moved \$10 into Accounts Receivable and \$10 into Membership Dues revenue:

Account	Debit	Credit
1100 — Accounts Receivable	\$10.00	
4200 — Membership Dues		\$10.00

Record the Payment

At the January 12 club meeting, Alex hands Riley a ten-dollar bill. Time to record it.

Open invoice INV-000001 and click **Receive payment**. The receipt form opens with the customer, amount, and invoice application already filled in. Set:

Field	Value
Date	2026-01-12
Amount	10.00 <i>(pre-filled)</i>
Deposit to	1200 — Undeposited Funds <i>(the default)</i>
Payment method	Cash

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Quick pick from a recent invoice

Recent invoices...

Customer

Alex Tremblay

Receipt #

REC-000001

Date

2026-01-12

Amount

10.00

Deposit to

1200 — Undeposited Funds

Payment method

Cash

Reference

Cheque # or txn ref

Memo

Apply to invoices

Invoice	Due	Open balance	Apply
INV-000001	2026-01-05	10.00	10.00
Total applied			10.00

Save & post

Figure 21 — Receipt REC-000001: \$10 cash, applied to INV-000001, held in Undeposited Funds.

Why this matters. Undeposited Funds is the envelope in the treasurer’s desk drawer: money the club has received but hasn’t taken to the bank yet. Recording cash there (instead of straight into Chequing) means your books can match the bank statement *exactly* — the bank sees one deposit on the day you visit the credit union, not a trickle of individual receipts.

Click **Save & post**. The invoice flips to **Paid**:

Invoice INV-000001

Alex Tremblay · 2026-01-05 · Due 2026-01-05

Paid GL entry JE-000001

Item	Description	Account	Qty	Unit	Subtotal	Tax	Total
	Membership dues: Founding Member	4200 — Membership Dues	1	10.00	10.00	0.00	10.00
					Subtotal		10.00
					Tax		0.00
					Total		10.00
					Paid		10.00
					Balance due		0.00

Payment schedule [Edit](#)

No payment schedule. Add deposit or progress milestones for this invoice.

Membership dues — Founding Member (MEM-000001)

Attachments

No attachments yet.

Drag & drop files here, or click to browse
PDF, images, or Office docs up to 10 MB each.

Figure 22 — Paid in full. Balance due \$0.00.

The ledger entry behind REC-000001 — the \$10 moves from “owed to us” to “in the drawer”:

Account	Debit	Credit
1200 — Undeposited Funds	\$10.00	
1100 — Accounts Receivable		\$10.00

Make the Deposit

On January 15, Riley takes the cash to the credit union. Record it under **Banking** → **Deposits** → **Make deposit**:

Field	Value
Deposit to	1000 — Chequing
Date	2026-01-15
Undeposited receipts	tick REC-000001 — Alex Tremblay — Cash — \$10.00

Every receipt sitting in Undeposited Funds is listed under *Undeposited receipts*: date, receipt number, who paid, the payment type (the *Cash* you chose on the receipt), reference and amount. A new deposit opens with nothing ticked — tick REC-000001 and the deposit total becomes \$10.00. With more members you'd tick several receipts into one deposit — one line on the bank statement, one deposit in the books. The checkbox in the header row ticks them all (and clears them all again), any column header sorts the list (click it again to flip the direction), and the receipt number is a link that opens that receipt in a new tab, so the half-built deposit survives the detour.

Tip. The **Export** menu beside the *Undeposited receipts* heading downloads the list as PDF, CSV or Excel, in the order shown and with the ticks as they stand; the PDF and Excel copies also carry the deposit-to account and an “N of M selected” line. Print the PDF and it's the deposit slip for the trip to the credit union.

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Make deposit

Deposit to

Deposit #

Date

1000 — Chequing

DEP-000001

2026-01-15

Memo

Undeposited receipts

Export

	Date ^	Receipt #	From	Payment type	Ref	Amount
☒	2026-01-12	REC-000001	Alex Tremblay	Cash		10.00

Other deposits

Add owner contributions or refunds; enter a negative amount to net out a bank/merchant fee.

+ Add line

Deposit total

10.00

Save draft

Save & post

Figure 23 — DEP-000001: REC-000001 ticked, one \$10 receipt deposited to Chequing on January 15.

Click **Save & post**, then have a look at **Banking** → **Bank register**. The register is a read-only chequebook view of the account. The deposit is there — its Memo column reads “Deposit:” followed by whatever memo you typed on the deposit, or just “Deposit” when, as here, the Memo field was left blank — and the ledger balance reads **\$10.00**, cleared balance still \$0.00, because nothing has been reconciled against a bank statement yet. There’s nothing to tick here: the empty box beside the deposit just means *not cleared yet*, and it becomes a green tick once a reconciliation clears the row. That’s the next chapter.

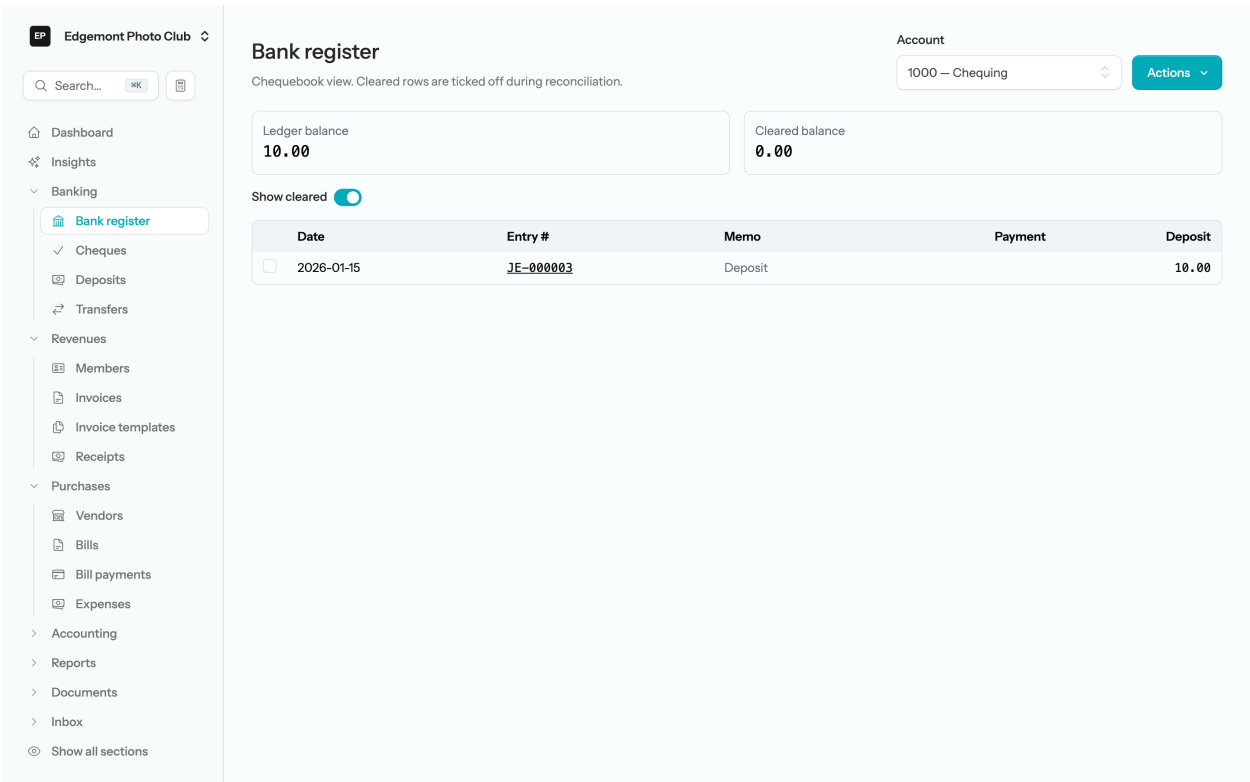


Figure 24 — The Chequing register: ledger balance \$10.00, cleared balance \$0.00, one row and no tick yet.

The deposit’s ledger entry — out of the drawer, into the bank:

Account	Debit	Credit
1000 — Chequing	\$10.00	
1200 — Undeposited Funds		\$10.00

Reconcile January

In early February the credit union's January statement arrives:

Edgemont Community Credit Union — Statement, January 2026

Opening balance, Jan 1	\$0.00
Jan 15 — Deposit	+\$10.00
Jan 31 — Service charge	-\$2.00
Closing balance, Jan 31	\$8.00

Reconciling means proving your books against this statement, item by item, until the difference is zero. It's the treasurer's monthly act of accountability — and in LineLedger it takes about a minute.

Why this matters. A reconciled month is the difference between “I think the books are right” and “the bank agrees the books are right.” It catches missed transactions, double entries, and typos while they're days old instead of at year-end. Make it a monthly habit; your auditor (and your successor) will thank you.

Begin the reconciliation

Open **Banking** → **Bank register** and choose **Actions** → **Reconcile**. That opens the *Reconcile* page for 1000 — Chequing, which for now says *No completed reconciliations on this account yet*. Click its **Reconcile** button. The *Begin reconciliation* dialog asks for the statement's bottom line — and right here is where you record the service charge, without leaving the flow.

The first thing in the dialog is a **Drop your statement to auto-fill** field: hand it the statement as a PDF or an OFX/QFX file and LineLedger reads the ending balance and statement date into the fields below (both stay editable). The club's credit union mails a paper statement, so Riley types the figures in:

Field	Value
Statement date	2026-01-31
Beginning balance	0.00 <i>(calculated for you)</i>
Ending balance	8.00
Service charge — Amount	2.00
Service charge — Date	2026-01-31 <i>(follows the statement date)</i>
Service charge — Account	6010 — Bank Charges <i>(picked for you)</i>
Interest earned — Amount	<i>(leave blank — the club earned none)</i>

Note. Statement date doesn't default to today the way most date fields do. On an account that has never been reconciled it pre-fills with the end of the current month, and from the second reconciliation on it pre-fills with the month after the last statement — so from February onward it's usually right without touching it. For this backdated January statement, set it to 2026-01-31 first; the service charge date follows along.

Reconcile

No completed reconciliations

Begin reconciliation

Enter the ending balance from your bank statement, plus any service charges or interest earned.

Drop your statement to auto-fill
PDF or OFX/QFX — reads the ending balance and date. Both stay editable.

Choose file No file chosen

Statement date: 2026-01-31

Beginning balance: 0.00

Ending balance: 8.00

Service charge

Amount	Date	Account
2.00	2026-01-31	6010 — Bank Ch

Interest earned

Amount	Date	Account
0.00	2026-01-31	4900 — Investr

Cancel Continue

Figure 25 — The auto-fill field at the top, then statement date, ending balance, the \$2 service charge to the Bank Charges account from chapter 3, and an unused Interest earned block.

Click **Continue**. LineLedger posts the service charge for you and marks it cleared — it's on the statement, after all.

Clear the transactions

The reconciliation screen opens with a bar showing the account, statement date, and ending balance, then two panes: money out (*Cheques and Payments*) and money in (*Deposits and Other Credits*), with a running summary card beneath them that stays in view at the bottom of the window when the lists are long. The service charge is already marked. The deposit isn't yet — and the summary shows the difference you still have to explain. Further down, *Statement & documents* takes the bank statement file if you have one.

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Reconcile

Account1000 — Chequing

No completed reconciliations on this account yet.

1000 — Chequing

Statement 2026-01-31

Ending 8.00

Edit details

Leave

Cancel

Cheques and Payments

Mark all

Unmark all

Date	Entry	MEMO	Payment method	Amount
✓ 2026-01-31	JE-0000004	Bank service charge	—	2.00

Deposits and Other Credits

Mark all

Unmark all

Date	Entry	MEMO	Amount
☐ 2026-01-15	JE-0000003	Deposit	10.00

Beginning balance0.00

Ending balance8.00

Payments marked1 · 2.00

Cleared balance-2.00

Deposits marked0 · 0.00

Difference10.00

Service charge / Interest2.00 / 0.00

Reconcile now

Statement & documents

Attach the bank statement or other supporting files for this reconciliation.

Drag & drop files here, or click to browse

PDF, images, or Office docs up to 10 MB each.

Figure 26 — One item left to clear. Difference: \$10.00 — exactly the unmarked deposit.

Click the empty box beside the deposit to mark it cleared (*Mark all* does a whole pane at once). The difference drops to **\$0.00** and the **Reconcile now** button lights up.

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Account

1000 — Chequing

No completed reconciliations on this account yet.

1000 — Chequing

Statement 2026-01-31

Ending 8.00

Edit details

Leave

Cancel

Cheques and Payments

Mark all

Unmark all

Date	Entry	MEMO	Payment method	Amount
✓ 2026-01-31	JE-0000004	Bank service charge	—	2.00

Deposits and Other Credits

Mark all

Unmark all

Date	Entry	MEMO	Amount
✓ 2026-01-15	JE-0000003	Deposit	10.00

Beginning balance	Payments marked	Deposits marked	Service charge / Interest
0.00	1 · 2.00	1 · 10.00	2.00 / 0.00
Ending balance	Cleared balance	Difference	
8.00	8.00	0.00	

Reconcile now

Statement & documents

Attach the bank statement or other supporting files for this reconciliation.

⬆

Drag & drop files here, or click to browse

PDF, images, or Office docs up to 10 MB each.

Figure 27 — Cleared balance \$8.00, ending balance \$8.00, difference \$0.00. The books match the bank.

Click **Reconcile now**.

The proof

LineLedger files the reconciliation and brings you back to the *Reconcile* page: a *Reconciliation complete.* message pops up, the line under the heading now reads *Last reconciled on Jan 31, 2026*, and the January statement is listed below. Click its **2026-01-31** row to open the permanent record, *Reconciliation #1*: balances, the service charge, who completed it and when, and every item cleared. You can attach the bank statement PDF right on this page — future-you will be glad it's there — and **Download** saves the record as PDF, CSV, or Excel.

LineLedger: Your First Month

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Reconciliation #1

1000 — Chequing · Statement Jan 31, 2026

Completed

Beginning balance

0.00

Ending balance

8.00

Cleared balance

8.00

Difference

0.00

Service charge

2.00 · 6010

JE-000004

Interest earned

0.00

Completed

2026-09-19 01:31:09

Riley Park

Items cleared

1 deposits · 1 payments

Deposits and Other Credits

DATE	ENTRY	MEMO	AMOUNT
2026-01-15	JE-000003	Deposit	10.00
Subtotal			10.00

Cheques and Payments

DATE	ENTRY	MEMO	AMOUNT
2026-01-31	JE-000004	Bank service charge	2.00
Subtotal			2.00

Statement & documents

Attach the bank statement or other supporting files for this reconciliation.

Drag & drop files here, or click to browse

PDF, images, or Office docs up to 10 MB each.

Figure 28 — Reconciliation #1, completed. Difference \$0.00, one deposit and one payment cleared, statement attachable below. The Completed stamp is the real moment Reconcile now was clicked — here, the day these screenshots were taken.

The service charge's ledger entry, which LineLedger posted from the dialog:

Account	Debit	Credit
6010 — Bank Charges	\$2.00	
1000 — Chequing		\$2.00

Read Your Month-End Reports

With January reconciled, the reports almost write the treasurer's report for you. Open **Reports** → **All Reports** in the sidebar to see everything available — type in *Search reports...* to find one by name, or star a report to pin it to the sidebar. The four below are the monthly staples for a membership club.

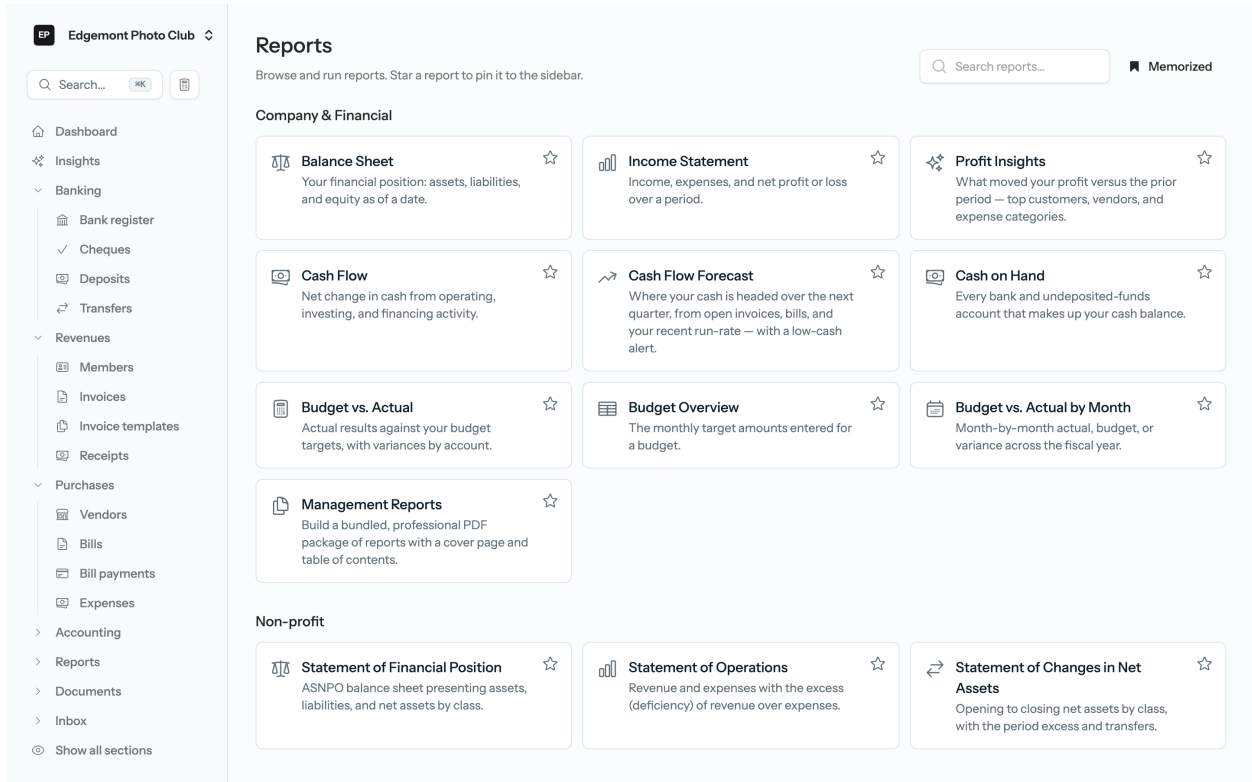


Figure 29 — The reports hub. Company & Financial at the top, then Non-profit; the membership roster is further down the page, under Membership.

Balance sheet — what the club has

Set *As of* to **2026-01-31**. Total assets \$8.00 (all of it in Chequing), no liabilities, and net assets of \$8.00. Because the club is a non-profit, the equity section speaks the right language: **Net Assets**, with the year's surplus shown as *Excess (deficiency) of revenue over expenses*.

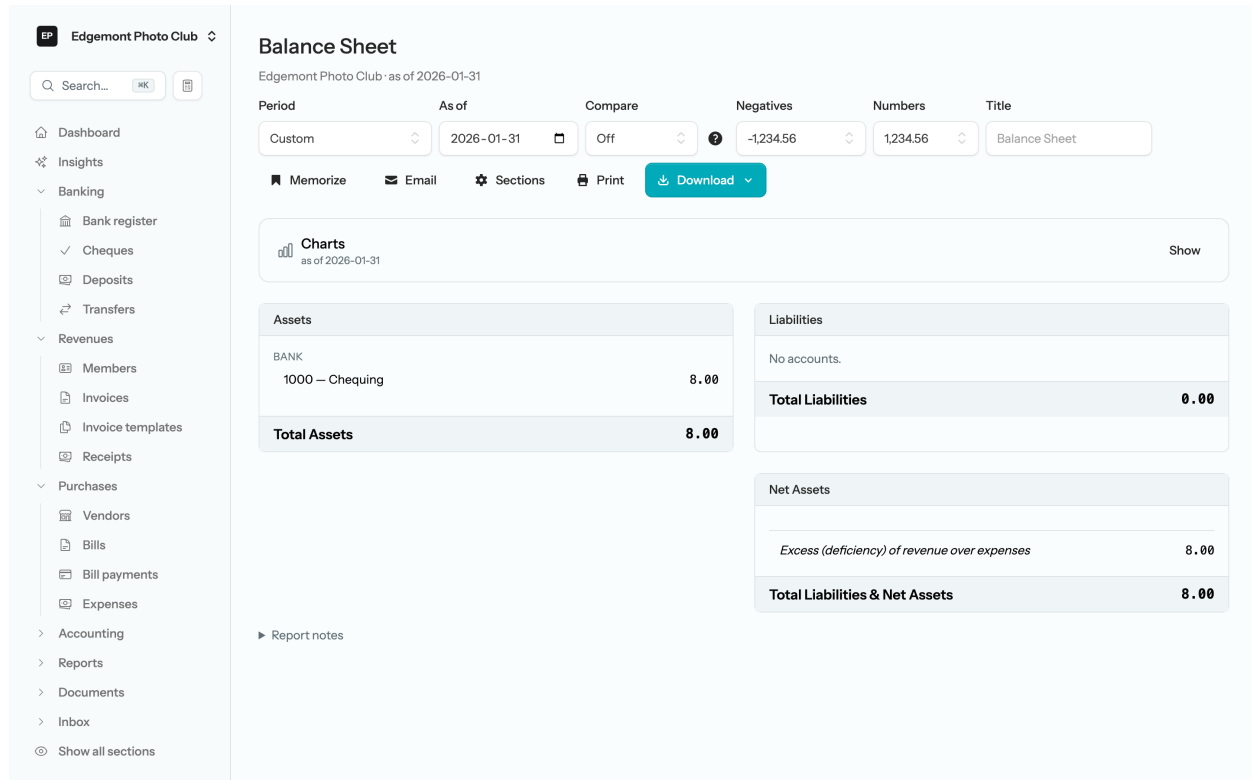


Figure 30 — $Assets = Liabilities + Net Assets$: $\$8.00 = \$0.00 + \$8.00$.

Income statement — what happened this month

Set *Start* to **2026-01-01** and *End* to **2026-01-31** (the *Period* box then reads *Custom*). Revenue \$10.00 (Membership Dues), expenses \$2.00 (Bank Charges), and the non-profit bottom line: **Excess (deficiency) of revenue over expenses, \$8.00**.

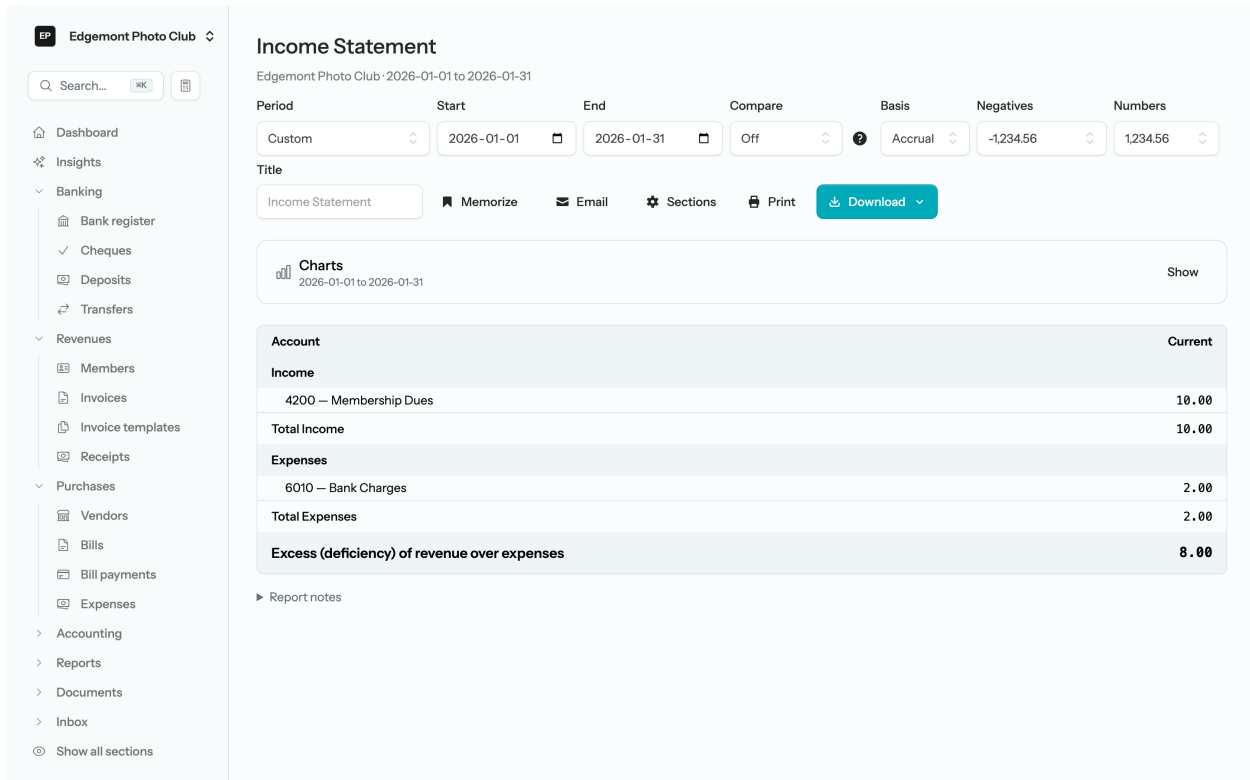


Figure 31 — January in one page: \$10 in, \$2 out, \$8 kept.

Cash flow statement — where the money moved

Same period. Operating activities brought in \$8.00 net, and ending cash is \$8.00 — for a simple month it confirms the same story, and as the club grows it will explain months where surplus and cash *don't* move together (dues invoiced but not yet collected, for instance).

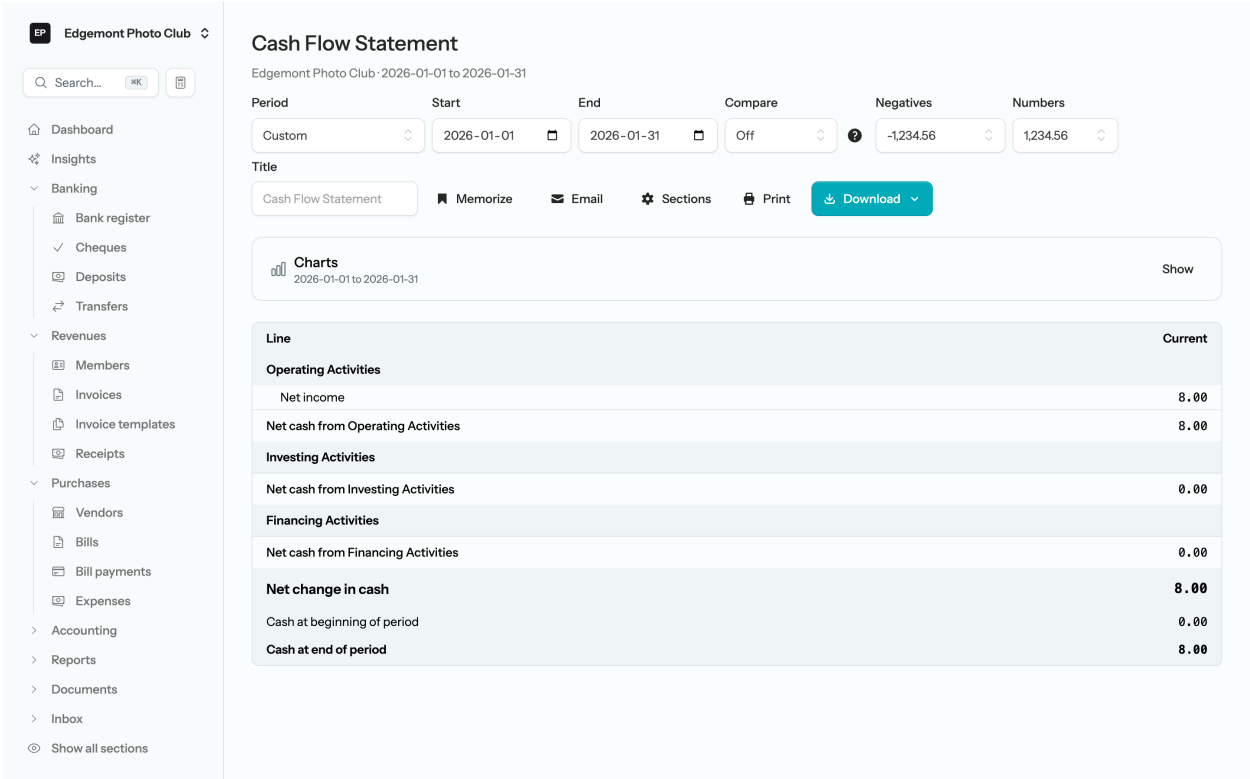


Figure 32 — Net change in cash: +\$8.00, ending cash \$8.00.

Membership roster — who the club is

Further down the hub, under *Membership*, **Membership Roster** lists every member with level, status, dates, and any open dues — Alex Tremblay, Founding Member, **Active**, nothing owing. *Active only* is ticked to start; untick it to include inactive members. The **Download** button exports the roster as PDF or Excel for the AGM binder or the membership secretary.

Membership Roster
Edgemont Photo Club

Active only [Download](#)

Member #	Name	Level	Status	Joined	Expires	Open dues
MEM-000001	Alex Tremblay	Founding Member	Active	Jan 5, 2026	Jan 4, 2027	CA\$0.00

Figure 33 — One member strong, dues paid in full.

Note. The hub's *Non-profit* section also offers statements titled the way many boards and funders expect them: the **Statement of Financial Position** (figure 34), **Statement of Operations**, and **Statement of Changes in Net Assets**. Same numbers, formal presentation.

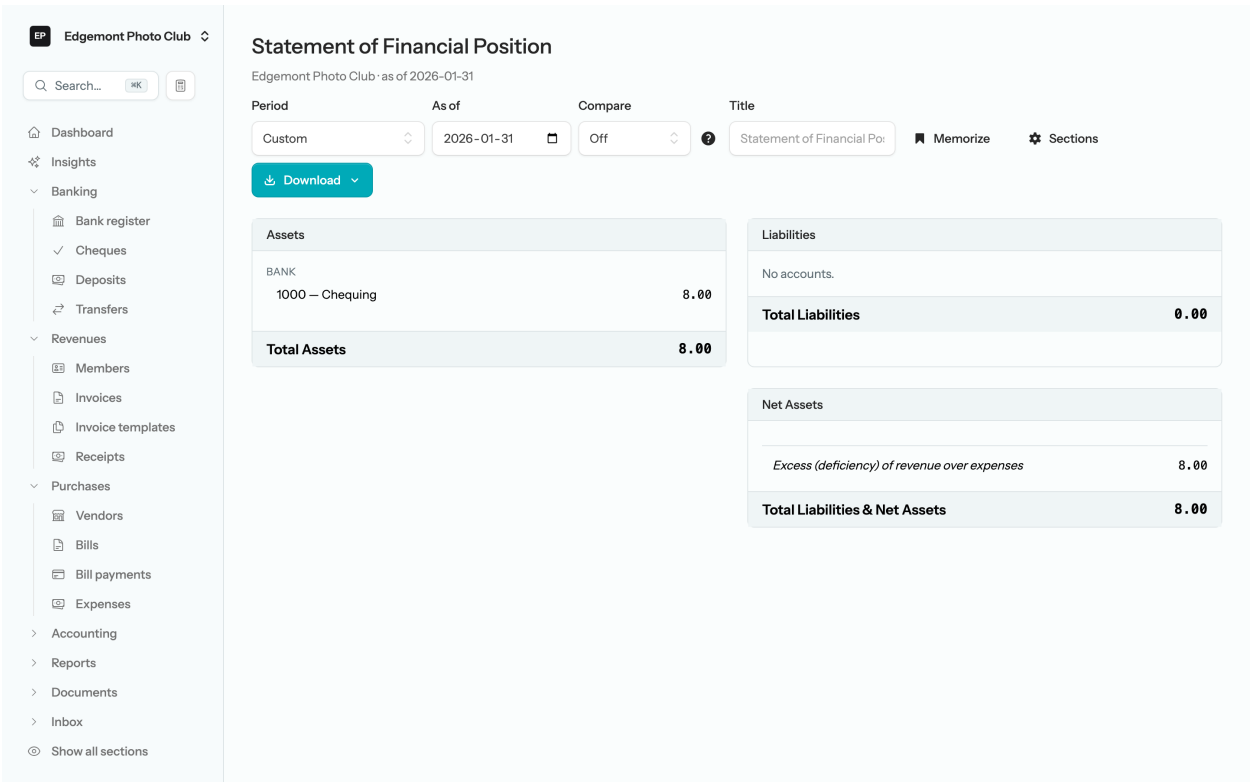


Figure 34 — The Statement of Financial Position as of January 31, 2026 — the balance sheet in its Sunday best.

Where to Go Next

January is closed: invoiced, collected, deposited, reconciled, and reported. A few directions worth exploring as the club grows:

- **Auto-renew dues.** Click **Edit** on a member's page and switch on *Auto-renew*, and LineLedger generates their renewal invoice each billing period — no February to-do list.
- **More members.** *Members* → *New member* is the whole flow; the roster, dues billing, and reports scale with you. Existing contacts can be made members too.
- **Invite the executive.** *Settings* → *Organizations* lets you invite the president or a co-signer with a role that matches what they should see — viewer access for the board, full books for a co-treasurer. From then on, only one person edits a record at a time: open an invoice a colleague already has open and LineLedger shows who is editing it instead of the form, until they're done (an Owner or Admin can take over if they've walked away) — so two treasurers can never overwrite each other's work.
- **Import the bank statement.** *Actions* → *Import statement* on the bank register accepts CSV, Excel, OFX/QFX/QBO and PDF statement files, matches each line against the books, and learns your payees, vendors, bills and tax codes as you confirm them, so reconciliation gets even faster.
- **Donations & grants.** When the club starts fundraising, enable the *Donations & grants* feature in settings — the chart already has the accounts waiting.
- **In-app documentation.** The *Docs* section inside LineLedger covers every module in this guide and the ones you haven't met yet — *Opening balances* for a club that isn't starting from zero, *Insights*, and *Self-hosting & upgrades* for whoever runs your server.

Appendix A — January at a Glance

Measure	Amount
Membership revenue (4200)	\$10.00
Bank charges (6010)	\$2.00
Excess (deficiency) of revenue over expenses	\$8.00
Cash in bank, January 31	\$8.00
Accounts receivable, January 31	\$0.00
Net assets, January 31	\$8.00
Bank statement closing balance	\$8.00
Reconciliation difference	\$0.00

The treasurer's report, in one sentence: *the club earned \$10 in founding-member dues, paid \$2 in bank charges, and holds \$8 at the credit union — reconciled to the bank statement with zero difference.*

Appendix B — What Got Posted to the Ledger

Four documents touched the books in January. Here is each one's journal entry — the double-entry view of everything this guide did. Debits always equal credits, in every entry and in total.

January 5 — Dues invoice INV-000001 posted

Account	Debit	Credit
1100 — Accounts Receivable	\$10.00	
4200 — Membership Dues		\$10.00

The club earned dues revenue; Alex owes \$10.

January 12 — Receipt REC-000001 (cash) posted

Account	Debit	Credit
1200 — Undeposited Funds	\$10.00	
1100 — Accounts Receivable		\$10.00

Alex paid; the \$10 sits in the drawer awaiting a bank run.

January 15 — Deposit DEP-000001 posted

Account	Debit	Credit
1000 — Chequing	\$10.00	
1200 — Undeposited Funds		\$10.00

The \$10 reached the bank.

January 31 — Bank service charge (posted from the reconciliation dialog)

Account	Debit	Credit
6010 — Bank Charges	\$2.00	
1000 — Chequing		\$2.00

The credit union's monthly fee.

Closing trial balance, January 31, 2026

Account	Debit	Credit
1000 — Chequing	\$8.00	
1100 — Accounts Receivable	—	—
1200 — Undeposited Funds	—	—
4200 — Membership Dues		\$10.00
6010 — Bank Charges	\$2.00	
Total	\$10.00	\$10.00

Every entry above is also visible inside LineLedger — each posted document links to its GL entry (you saw *JE-000001* on the invoice page), and every posting is recorded in a tamper-evident audit log. The books don't just balance; they can prove it.

This guide was produced against LineLedger 1.1.0 in September 2026 using a live organization; all figures are real output. To regenerate it, see

`docs/manuals/README.md` *in the LineLedger repository.*