

OPENING BALANCE USD 12,450.00	TOTAL CREDITS USD 750.00	CLOSING BALANCE USD 12,890.00
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Statement	STM-2026-1111
Account	Northwind Operating Account
Period	2026-05-01 to 2026-05-31
Reference	ACCT-4821
Opening balance	USD 12,450.00
Total debits	USD 310.00
Closing balance	USD 12,890.00

TRANSACTION DETAIL

Date	Reference	Description	Debit	Credit	Balance
2026-05-03	PAY-1001	Subscription payment	USD 0.00	USD 750.00	USD 13,200.00
2026-05-14	PAYOUT-447	Vendor payout	USD 310.00	USD 0.00	USD 12,890.00

STATEMENT NOTE
Opening balance, period movement, and closing balance are separated for quick reconciliation. Replace the sample ledger with tenant-scoped account activity for production workflows.