

GENERAL LEDGER PRE ADJUSTING

Account: *Cash*
Account No. 100

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				65,589 DR
Jun	30	Total from cash receipts journal	CRJ	214,776		280,365 DR
Jun	30	Total from cash payments journal	CPJ		106,802	173,563 DR
Jun	30	Interest received from the bank	GJ	560		174,123 DR
Jun	30	Not-Sufficient-Funds (NSF) check	GJ		9,400	164,723 DR
Jun	30	Bank service charge	GJ		10	164,713 DR
Jun	30	Balance				164,713 DR

Account: *Short-term Investments*
Account No. 102

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				24,000 DR
Jun	30	Balance				24,000 DR

Account: *Interest Receivable*
Account No. 112

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *ARC - Accounts Receivable Control*
Account No. 110

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				66,657 DR
Jun	30	Total from sales journal	SJ	48,258		114,915 DR
Jun	30	Total from cash receipts journal	CRJ		76,282	38,633 DR
Jun	30	Not-Sufficient-Funds (NSF) check	GJ	9,400		48,033 DR
Jun	30	Balance				48,033 DR

Account: *Merchandise Inventory*
Account No. 120

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				66,640 DR
Jun	21	Purchase return to Extreme Sports Inc	GJ		320	66,320 DR
Jun	30	Total from sales journal	SJ		23,860	42,460 DR
Jun	30	Total from purchases journal	PJ	7,640		50,100 DR
Jun	30	Total from cash receipts journal	CRJ		41,460	8,640 DR
Jun	30	Total from cash payments journal	CPJ	6,720		15,360 DR
Jun	30	Balance				15,360 DR

Account: *Office Supplies*
Account No. 130

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				3,650 DR
Jun	30	Balance				3,650 DR

Account: *Prepaid Rent*
Account No. 140

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				1,000 DR
Jun	15	Prepaid rent	CPJ	2,000		3,000 DR
Jun	30	Balance				3,000 DR

Account: *Prepaid Advertising*
Account No. 141

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				9,000 DR
Jun	30	Balance				9,000 DR

Account: *Prepaid Insurance*
Account No. 142

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				3,000 DR
Jun	30	Balance				3,000 DR

Account: *Office Furniture*
Account No. 150

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				9,000 DR
Jun	30	Balance				9,000 DR

Account: *Accum Depn: Office Furniture*
Account No. 151

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				2,333 CR
Jun	30	Balance				2,333 CR

Account: *Office Equipment*
Account No. 160

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				39,000 DR
Jun	30	Balance				39,000 DR

Account: *Accum Depn: Office Equipment*
Account No. 161

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				11,239 CR
Jun	30	Balance				11,239 CR

Account: *APC - Accounts Payable Control*
Account No. 210

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				78,148 CR
Jun	21	Purchase return to Extreme Sports Inc	GJ	320		77,828 CR
Jun	30	Total from purchases journal	PJ		7,640	85,468 CR
Jun	30	Total from cash payments journal	CPJ	83,128		2,340 CR
Jun	30	Balance				2,340 CR

Account: *Wages Payable*
Account No. 220

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				1,000 CR
Jun	5	Staff wages	CPJ	1,000		0
Jun	30	Balance				0

Account: *Electricity Payable*
Account No. 221

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				1,471 CR
Jun	12	Paid electricity bill	CPJ	1,420		51 CR
Jun	30	Balance				51 CR

Account: *Water Payable*
Account No. 222

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				106 CR
Jun	30	Balance				106 CR

Account: *Interest Payable*
Account No. 225

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *Sales Tax Payable*
Account No. 240

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				14,073 CR
Jun	30	Total from sales journal	SJ		2,298	16,371 CR
Jun	30	Total from cash receipts journal	CRJ		4,214	20,585 CR
Jun	30	Balance				20,585 CR

Account: *Bank Loan Payable*
Account No. 250

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	1	Loan from EastPac Bank	CRJ		50,000	50,000 CR
Jun	30	Balance				50,000 CR

Account: *Common Stock*
Account No. 300

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				50,000 CR
Jun	30	Balance				50,000 CR

Account: *Retained Earnings*
Account No. 301

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				129,166 CR
Jun	30	Balance				129,166 CR

Account: *Income Summary*
Account No. 310

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *Sales Revenue*
Account No. 400

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Total from sales journal	SJ		45,960	45,960 CR
Jun	30	Total from cash receipts journal	CRJ		84,280	130,240 CR
Jun	30	Balance				130,240 CR

Account: *Interest Revenue*
Account No. 403

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0

Jun	30	Interest received from the bank	GJ		560	560 CR	
Jun	30	Balance					560 CR

Account: *Cost of Goods Sold*
Account No. 500

Date		Description	Ref.	Debit	Credit	Balance	
May	31	Balance				0	
Jun	30	Total from sales journal	SJ	23,860		23,860 DR	
Jun	30	Total from cash receipts journal	CRJ	41,460		65,320 DR	
Jun	30	Balance					65,320 DR

Account: *Advertising Expense*
Account No. 511

Date		Description	Ref.	Debit	Credit	Balance	
May	31	Balance				0	
Jun	30	Balance					0

Account: *Wages Expense*
Account No. 516

Date		Description	Ref.	Debit	Credit	Balance	
May	31	Balance				0	
Jun	30	Total from cash payments journal	CPJ	7,234		7,234 DR	
Jun	30	Balance					7,234 DR

Account: *Rent Expense*
Account No. 540

Date		Description	Ref.	Debit	Credit	Balance	
May	31	Balance				0	
Jun	30	Balance					0

Account: *Electricity Expense*
Account No. 541

Date		Description	Ref.	Debit	Credit	Balance	
May	31	Balance				0	
Jun	30	Balance					0

Account: *Water Expense*
 Account No. 542

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *Insurance Expense*
 Account No. 543

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *Office Supplies Expense*
 Account No. 544

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *Salary Expense*
 Account No. 545

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Owner salary	CPJ	5,300		5,300 DR
Jun	30	Balance				5,300 DR

Account: *Depn Expense: Office Furniture*
 Account No. 560

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *Depn Expense: Office Equipment*
 Account No. 561

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *Interest Expense*
 Account No. 571

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Balance				0

Account: *Admin. Expense - Bank Charges*
 Account No. 572

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Bank service charge	GJ	10		10 DR
Jun	30	Balance				10 DR

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