

GENERAL LEDGER PRE ADJUSTING

Account: *Cash*
Account No. 100

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				27,761 DR
Jun	30	Total from cash receipts journal	CRJ	102,640		130,401 DR
Jun	30	Total from cash payments journal	CPJ		30,728	99,673 DR
Jun	30	Interest received from the bank	GJ	230		99,903 DR
Jun	30	Not-Sufficient-Funds (NSF) check	GJ		700	99,203 DR
Jun	30	Bank service charge	GJ		9	99,194 DR
Jun	30	Balance				99,194 DR

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

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				25,000 DR
Jun	30	Balance				25,000 DR

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

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				11,588 DR
Jun	9	Sales return from Great Sports	GJ		2,395	9,193 DR
Jun	30	Total from sales journal	SJ	5,586		14,779 DR
Jun	30	Total from cash receipts journal	CRJ		9,419	5,360 DR
Jun	30	Not-Sufficient-Funds (NSF) check	GJ	700		6,060 DR
Jun	30	Balance				6,060 DR

Account: *Interest Receivable*
Account No. 112

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

Account: *Merchandise Inventory*
Account No. 120

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				83,027 DR
Jun	30	Balance				83,027 DR

Account: *Office Supplies*
 Account No. 130

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				6,035 DR
Jun	30	Balance				6,035 DR

Account: *Prepaid Rent*
 Account No. 140

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				6,000 DR
Jun	30	Balance				6,000 DR

Account: *Prepaid Advertising*
 Account No. 141

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				12,000 DR
Jun	30	Balance				12,000 DR

Account: *Prepaid Insurance*
 Account No. 142

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				2,650 DR
Jun	30	Balance				2,650 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				1,867 CR
Jun	30	Balance				1,867 CR

Account: *Office Equipment*
 Account No. 160

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				41,000 DR
Jun	30	Balance				41,000 DR

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

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				24,653 CR
Jun	30	Balance				24,653 CR

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

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				13,171 CR
Jun	20	Purchase return to Hike	GJ	2,081		11,090 CR
Jun	30	Total from purchases journal	PJ		2,816	13,906 CR
Jun	30	Total from cash payments journal	CPJ	13,306		600 CR
Jun	30	Balance				600 CR

Account: *Wages Payable*
 Account No. 220

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

Account: *Electricity Payable*
 Account No. 221

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

Account: *Water Payable*
 Account No. 222

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

Account: *Interest Payable*
 Account No. 225

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

Account: *Bank Loan Payable*
 Account No. 250

Date		Description	Ref.	Debit	Credit	Balance
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May	31	Balance				0
Jun	1	Loan from ZNZ 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				90,000 CR
Jun	30	Balance				90,000 CR

Account: *Retained Earnings*
Account No. 301

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				94,370 CR
Jun	30	Balance				94,370 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		5,586	5,586 CR
Jun	30	Total from cash receipts journal	CRJ		43,399	48,985 CR
Jun	30	Balance				48,985 CR

Account: *Sales Returns and Allowances*
Account No. 401

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	9	Sales return from Great Sports	GJ	2,395		2,395 DR
Jun	30	Balance				2,395 DR

Account: *Sales Discounts*
Account No. 402

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Total from cash receipts journal	CRJ	178		178 DR

Jun	30	Balance				178 DR
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Account: *Interest Revenue*
Account No. 403

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Interest received from the bank	GJ		230	230 CR
Jun	30	Balance				230 CR

Account: *Purchases*
Account No. 500

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Total from purchases journal	PJ	2,816		2,816 DR
Jun	30	Total from cash payments journal	CPJ	1,000		3,816 DR
Jun	30	Balance				3,816 DR

Account: *Purchase Returns and Allowances*
Account No. 501

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	20	Purchase return to Hike	GJ		2,081	2,081 CR
Jun	30	Balance				2,081 CR

Account: *Purchase Discounts*
Account No. 502

Date		Description	Ref.	Debit	Credit	Balance
May	31	Balance				0
Jun	30	Total from cash payments journal	CPJ		65	65 CR
Jun	30	Balance				65 CR

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	15	Paid staff wages	CPJ	5,340		5,340 DR

Jun	29	Paid staff wages	CPJ	5,947		11,287 DR
Jun	30	Balance				11,287 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	Paid salary	CPJ	5,200		5,200 DR
Jun	30	Balance				5,200 DR

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

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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	9		9 DR
Jun	30	Balance				9 DR