



PRE-ADJUSTMENT TRIAL BALANCE

Hampton Book Store

July 31, 20XX

Account	Debit	Credit
Checking	\$28,646.43	
Cash Drawer	0.00	
Accounts Receivable	17,965.75	
Prepaid Insurance	275.00	
Inventory Asset	18,762.44	
Store Equipment	11,233.00	
Accum Depr, Equipment		\$5,855.85
Accounts Payable		24,981.86
Sales Tax Payable		-
Payroll Payable		-
Capital, Owner		24,979.78
Draw, Owner	26,466.51	
Income Summary	0.00	0.00
Book Sales Income		154,792.11
Giftware Sales Income		115.85
Keyboarding Sales Income		2,264.40
Supplies Sales Income		12,634.83
Returned Check Fee Income		40.00
Sales Discounts	1,484.96	
Cost of Goods Sold (COGS)	58,290.15	
Bank Service Charges Expense	150.00	
Depreciation Expense	2,933.26	
Insurance Expense - Fire	979.00	
Insurance Expense - Liability	2,046.00	
Payroll Expense	36,144.64	
Rent Expense	14,400.00	
Telephone Expense	2,172.87	
Utilities Expense	3,521.00	
Misc Expense	193.67	
Total	<u>\$225,664.68</u>	<u>\$225,664.68</u>