



**WORKSHEET – PRE-ADJUSTMENTS**

Accounts	Pre-Adjustment T/B		Adjustments		Post-Adjustment T/B	
	Debits	Credits	Debits	Credits	Debits	Credits
Checking	\$ 28,621.93					
Cash Drawer	-					
Accounts Receivable	17,990.25					
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						
Books Sales Income		154,792.11				
Giftware Sales Income		115.85				
Keyboarding Sales Income		2,264.40				
Supplies Sales Income		12,634.83				
Ret'd Check Fee Income		40.00				
Sales Discounts	1,484.96					
Cost of Goods Sold (COGS)	58,290.15					
Bank Service Charges	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					
	\$ 225,664.68	\$ 225,664.68	\$ -	\$ -	\$ -	\$ -