

A Byte of Accounting, Inc.
Worksheet
For Period Ending June 30, 2021

Account		Unadjusted Trial Balance		Adjusting Entries		Adjusted Trial Balance	
Number	Name	Debit	Credit	Debit	Credit	Debit	Credit
1110	Cash	97,245.80	-	-	-	97,245.80	-
1120	Accounts Receivable	1,143.00	-	9,000.00	-	10,143.00	-
1130	Prepaid Insurance	5,808.00	-	-	242.00	5,566.00	-
1140	Prepaid Rent	5,000.00	-	-	2,500.00	2,500.00	-
1150	Office Supplies	555.00	-	-	330.00	225.00	-
1211	Office Equip.	1,717.00	-	-	-	1,717.00	-
1212	Accum. Depr.-Office Equip.	-	-	-	16.87	-	16.87
1311	Computer Equip.	217,920.00	-	-	-	217,920.00	-
1312	Accum. Depr.-Computer Equip.	-	-	-	3,632.00	-	3,632.00
1411	Building Cost	115,000.00	-	-	-	115,000.00	-
1412	Accum. Depr.-Building	-	-	-	284.39	-	284.39
1510	Land	22,000.00	-	-	-	22,000.00	-
2101	Accounts Payable	-	1,345.00	-	-	-	1,345.00
2102	Advanced Payments	-	-	-	-	-	-
2103	Interest Payable	-	-	-	1,099.25	-	1,099.25
2105	Salaries Payable	-	-	-	546.00	-	546.00
2106	Income Taxes Payable	-	-	-	-	-	-
2201	Mortgage Payable	-	123,300.00	-	-	-	123,300.00
2202	Notes Payable	-	106,750.00	-	-	-	106,750.00
3100	Capital Stock	-	222,912.00	-	-	-	222,912.00
3200	Retained Earnings	-	-	-	9,000.00	-	9,000.00
3300	Dividends	1,651.20	-	-	-	1,651.20	-
4100	Computer & Consulting Revenue	-	18,008.00	-	-	-	18,008.00
5010	Rent Expense	-	-	2,500.00	-	2,500.00	-
5020	Salary Expense	1,820.00	-	546.00	-	2,366.00	-
5030	Advertising Expense	400.00	-	-	-	400.00	-
5040	Repairs & Maint. Expense	1,265.00	-	-	-	1,265.00	-
5050	Oil & Gas Expense	790.00	-	-	-	790.00	-
5080	Supplies Expense	-	-	330.00	-	330.00	-
5090	Interest Expense	-	-	1,099.25	-	1,099.25	-
5100	Insurance Expense	-	-	242.00	-	242.00	-
5110	Depreciation Expense	-	-	3,933.26	-	3,933.26	-
5120	Income Tax Expense	-	-	-	-	-	-

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**Thirumalaisamy P.
Velavancorresponding**



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web 3 anse georgette even the 20mins walk over the golf course is amazing just be careful in case waves are bigger the

currents are r 4 vallée de mai nature reserve if one is looking for birds like the seychelles black parrot or for other creatures

such as frogs geckos or skinks 5 curieuse island