

LEDGER			
CASH			
Debit		Credit	
10/1/23	2,400,000		
	10/10/2023		960,000
	10/12/2023		2,300,000
10/15/23			144,000
10/30/23			144,000
10/30/23			35,000
10/31,23	2,800,000		
	11/10/2023		960,000
	11/12/2023		2,300,000
11/15/23			144,000
11/30/23			144,000
11/30/23			35,000
11/30/23	2,800,000		
	12/05/2023		124,800
	12/10/2023		960,000
	12/12/2023		2,760,000
12/30/23			163,200
12/31/23			35,000
12/31/23	3,360,000		
Total:	151,000		
COGS			
Debit		Credit	
10/31/2023	2,240,000		
11/30/2023	2,240,000		
12/31/2023	2,688,000		
Total:	7,168,000		
Inventory			
Debit		Credit	

10/1/23	1,800,000	
10/05/23	2,300,000	
11/05/23	2,300,000	
12/05/23	2,760,000	
Total:	9,160,000	

Accounts Payable		
Debit		Credit
	10/05/2023	2,300,000
10/12/2023	2,300,000	
	11/05/2023	2,300,000
11/12/2023	2,300,000	
	12/05/2023	2,760,000
12/12/23	2,760,000	
		0

Merch Inventory		
Debit		Credit
10/31/2023		2,240,000
11/30/2023		2,240,000
12/31/2023		2,688,000
Total:		7,168,000

Rent		
Debit		Credit
10/10/2023		
960,000		
11/10/2023		
960,000		
12/10/2023		
960,000		
Total:	2,880,000	

Notes Payable		
Debit		Credit
	10/01/2023	300,000
Total:		300,000

Common Stock	
Debit	Credit
	10/01/2023 4,090,000
Total:	4,090,000

Utility Expense	
Debit	Credit
10/31/23 35,000	
11/30/23 35,000	
12/31/23 35,000	
Total: 105,000	

Office Supplies	
Debit	Credit
10/1/23 10,000	
Total: 10,000	

Sales	
Debit	Credit
10/31/2023	2,800,000
11/30/2023	2,800,000
12/31/2023	3,360,000
Total:	8,960,000

Employee Salary	
Debit	Credit
10/15/23 144,000	
10/30/23 144,000	
11/15/23 144,000	
11/30/23 144,000	
12/05/2023 124,800	
12/30/23 124,800	
Total: 864,000	

Office Equipment	
Debit	Credit
10/1/23 30,000	
Total: 30,000	

Store Equipment	
Debit	Credit
10/1/23 150,000	
Total: 150,000	

Unadjusted Trial Balance		
Description	Debit	Credit
Office Supplies	10,000	
Office Equipment	30,000	
Merch. Inventory		7,168,000
COGS	7,168,000	
Common Stock		4,090,000
Employee Salary	864,000	
Inventory	9,160,000	
Store Equipment	150,000	
Notes Payable		300,000
Cash	151,000	
Accounts Payable	0	0
Utility Expense	151,000	
Rent	2,880,000	
Sales		8,960,000
Total:	20,518,000	20,518,000

