

All Journals

1/07/2020 To 31/07/2020

ABN: 17 256 235 228

| ID No. | Account No. | Account Name | Debit | Credit Job No. |
|----------------------|-------------|--|------------|----------------|
| PJ 1/07/2020 | | Purchase; Spick Wholesale | | |
| 00000001 | 2-1200 | Accounts Payables | | \$250.00 |
| 00000001 | 1-1500 | Cleaning Supplies | \$250.00 | |
| PJ 1/07/2020 | | Purchase; The Clean Factory | | |
| 00000002 | 2-1200 | Accounts Payables | | \$220.00 |
| 00000002 | 1-1500 | Cleaning Supplies | \$220.00 | |
| CD 1/07/2020 | | rent payment from business | | |
| 1 | 1-1110 | Cash Account | | \$1,200.00 |
| 1 | 1-1700 | Prepaid Rent | \$1,200.00 | |
| CD 1/07/2020 | | quarterly insurance premium payment | | |
| 2 | 1-1110 | Cash Account | | \$3,600.00 |
| 2 | 1-1400 | Prepaid Insurance | \$3,600.00 | |
| CD 1/07/2020 | | office supplies payment | | |
| 3 | 1-1110 | Cash Account | | \$300.00 |
| 3 | 1-1550 | Office Supplies | \$300.00 | |
| GJ 1/07/2020 | | | | |
| GJ000001 | 1-1110 | Cash Account | \$9,600.00 | |
| GJ000001 | 1-2210 | Furniture & Fixtures at Cost | \$2,700.00 | |
| GJ000001 | 1-2310 | Office Equipment at Cost | \$2,300.00 | |
| GJ000001 | 1-2110 | Clean Equipment at Cost | \$3,000.00 | |
| GJ000001 | 1-1500 | Cleaning Supplies | \$700.00 | |
| GJ000001 | 3-1100 | Owner Capital | | \$18,300.00 |
| CD 2/07/2020 | | online advertising expense | | |
| 4 | 1-1110 | Cash Account | | \$400.00 |
| 4 | 6-3100 | Advertising Expense | \$400.00 | |
| SJ 6/07/2020 | | Sale; various clients | | |
| 00000001 | 1-1200 | Accounts Receivable | \$9,770.00 | |
| 00000001 | 4-1100 | Cleaning Revenue | | \$9,770.00 |
| CR 6/07/2020 | | various clients for 00000001 | | |
| CR000001 | 1-1110 | Cash Account | \$9,770.00 | |
| CR000001 | 1-1200 | Accounts Receivable | | \$9,770.00 |
| CD 7/07/2020 | | Mundi, Selene | | |
| 5 | 1-1110 | Cash Account | | \$692.69 |
| 5 | 6-5130 | Wages & Salaries | \$807.69 | |
| 5 | 2-1410 | Payroll Accruals Payable | | \$115.00 |
| CD 7/07/2020 | | Stephens, Samantha | | |
| 6 | 1-1110 | Cash Account | | \$667.23 |
| 6 | 6-5130 | Wages & Salaries | \$769.23 | |
| 6 | 2-1410 | Payroll Accruals Payable | | \$102.00 |
| CD 7/07/2020 | | Velox, Hannah | | |
| 7 | 1-1110 | Cash Account | | \$729.39 |
| 7 | 6-5130 | Wages & Salaries | \$865.39 | |
| 7 | 2-1410 | Payroll Accruals Payable | | \$136.00 |
| CD 12/07/2020 | | Spick Wholesale | | |
| 8 | 1-1110 | Cash Account | | \$250.00 |
| 8 | 2-1200 | Accounts Payables | \$250.00 | |
| SJ 13/07/2020 | | Sale; various clients | | |
| 00000002 | 1-1200 | Accounts Receivable | \$8,450.00 | |
| 00000002 | 4-1100 | Cleaning Revenue | | \$8,450.00 |
| CR 13/07/2020 | | various clients for 00000002 | | |
| CR000002 | 1-1110 | Cash Account | \$8,450.00 | |

All Journals

1/07/2020 To 31/07/2020

ABN: 17 256 235 228

| ID No. | Account No. | Account Name | Debit | Credit | Job No. |
|----------------------|-------------|-------------------------------------|------------|------------|---------|
| CR000002 | 1-1200 | Accounts Receivable | | \$8,450.00 | |
| CD 14/07/2020 | | Stephens, Samantha | | | |
| 10 | 1-1110 | Cash Account | | \$667.23 | |
| 10 | 6-5130 | Wages & Salaries | \$769.23 | | |
| 10 | 2-1410 | Payroll Accruals Payable | | \$102.00 | |
| CD 14/07/2020 | | Velox, Hannah | | | |
| 11 | 1-1110 | Cash Account | | \$729.39 | |
| 11 | 6-5130 | Wages & Salaries | \$865.39 | | |
| 11 | 2-1410 | Payroll Accruals Payable | | \$136.00 | |
| CD 14/07/2020 | | Mundi, Selene | | | |
| 9 | 1-1110 | Cash Account | | \$692.69 | |
| 9 | 6-5130 | Wages & Salaries | \$807.69 | | |
| 9 | 2-1410 | Payroll Accruals Payable | | \$115.00 | |
| CD 15/07/2020 | | The Clean Factory | | | |
| 12 | 1-1110 | Cash Account | | \$220.00 | |
| 12 | 2-1200 | Accounts Payables | \$220.00 | | |
| PJ 17/07/2020 | | Purchase; The Clean Factory | | | |
| 00000003 | 2-1200 | Accounts Payables | | \$500.00 | |
| 00000003 | 1-1500 | Cleaning Supplies | \$500.00 | | |
| SJ 20/07/2020 | | Sale; various clients | | | |
| 00000003 | 1-1200 | Accounts Receivable | \$7,000.00 | | |
| 00000003 | 4-1100 | Cleaning Revenue | | \$7,000.00 | |
| CD 20/07/2020 | | advertising expenses | | | |
| 13 | 1-1110 | Cash Account | | \$400.00 | |
| 13 | 6-3100 | Advertising Expense | \$400.00 | | |
| CR 20/07/2020 | | various clients for 00000003 | | | |
| CR000003 | 1-1110 | Cash Account | \$7,000.00 | | |
| CR000003 | 1-1200 | Accounts Receivable | | \$7,000.00 | |
| CD 21/07/2020 | | Mundi, Selene | | | |
| 14 | 1-1110 | Cash Account | | \$692.69 | |
| 14 | 6-5130 | Wages & Salaries | \$807.69 | | |
| 14 | 2-1410 | Payroll Accruals Payable | | \$115.00 | |
| CD 21/07/2020 | | Stephens, Samantha | | | |
| 15 | 1-1110 | Cash Account | | \$667.23 | |
| 15 | 6-5130 | Wages & Salaries | \$769.23 | | |
| 15 | 2-1410 | Payroll Accruals Payable | | \$102.00 | |
| CD 21/07/2020 | | Velox, Hannah | | | |
| 16 | 1-1110 | Cash Account | | \$729.39 | |
| 16 | 6-5130 | Wages & Salaries | \$865.39 | | |
| 16 | 2-1410 | Payroll Accruals Payable | | \$136.00 | |
| CD 25/07/2020 | | The Clean Factory | | | |
| 17 | 1-1110 | Cash Account | | \$500.00 | |
| 17 | 2-1200 | Accounts Payables | \$500.00 | | |
| PJ 27/07/2020 | | Purchase; Spick Wholesale | | | |
| 00000004 | 2-1200 | Accounts Payables | | \$900.00 | |
| 00000004 | 1-1500 | Cleaning Supplies | \$900.00 | | |
| CD 28/07/2020 | | Mundi, Selene | | | |
| 18 | 1-1110 | Cash Account | | \$692.69 | |
| 18 | 6-5130 | Wages & Salaries | \$807.69 | | |
| 18 | 2-1410 | Payroll Accruals Payable | | \$115.00 | |
| CD 28/07/2020 | | Stephens, Samantha | | | |

* Year-End Adjustments

All Journals

1/07/2020 To 31/07/2020

ABN: 17 256 235 228

| ID No. | Account No. | Account Name | Debit | Credit Job No. |
|--------------|-------------------|---|-------------|----------------|
| 19 | 1-1110 | Cash Account | | \$667.23 |
| 19 | 6-5130 | Wages & Salaries | \$769.23 | |
| 19 | 2-1410 | Payroll Accruals Payable | | \$102.00 |
| CD | 28/07/2020 | Velox, Hannah | | |
| 20 | 1-1110 | Cash Account | | \$729.39 |
| 20 | 6-5130 | Wages & Salaries | \$865.39 | |
| 20 | 2-1410 | Payroll Accruals Payable | | \$136.00 |
| CD | 31/07/2020 | water bill payment | | |
| 21 | 1-1110 | Cash Account | | \$400.00 |
| 21 | 6-4600 | Water Expense | \$400.00 | |
| CD | 31/07/2020 | electricity bill payment | | |
| 22 | 1-1110 | Cash Account | | \$400.00 |
| 22 | 6-4700 | Electricity Expense | \$400.00 | |
| CD | 31/07/2020 | postage expense | | |
| 23 | 1-1110 | Cash Account | | \$60.00 |
| 23 | 6-4200 | Postage Expense | \$60.00 | |
| GJ | 31/07/2020 | adjusting entries of office supplies | | |
| GJ000002 | 6-1500 | Office Supplies Expense | \$100.00 | |
| GJ000002 | 1-1550 | Office Supplies | | \$100.00 |
| GJ | 31/07/2020 | adjusting entries of cleaning supplies | | |
| GJ000003 | 6-4100 | Cleaning Supplies Expense | \$2,470.00 | |
| GJ000003 | 1-1500 | Cleaning Supplies | | \$2,470.00 |
| GJ | 31/07/2020 | adjusting entries of prepaid insurance | | |
| GJ000004 | 6-4350 | Insurance Expense | \$1,200.00 | |
| GJ000004 | 1-1400 | Prepaid Insurance | | \$1,200.00 |
| GJ | 31/07/2020 | adjusting entries of prepaid rent | | |
| GJ000005 | 6-4400 | Rent Expense | \$1,200.00 | |
| GJ000005 | 1-1700 | Prepaid Rent | | \$1,200.00 |
| GJ | 31/07/2020 | adjusting entries of depreciation | | |
| GJ000006 | 6-1300 | Depreciation Expense | \$174.00 | |
| GJ000006 | 1-2220 | Furniture & Fixtures Accum Dep | | \$60.00 |
| GJ000006 | 1-2320 | Office Equipment Accum Dep | | \$44.00 |
| GJ000006 | 1-2120 | Clean Equipment Accum Dep | | \$70.00 |
| Grand Total: | | | \$93,253.24 | \$93,253.24 |

General Ledger [Detail]

July 2020

ABN: 17 256 235 228

| ID No. | Src | Date | Memo | Debit | Credit | Job No. | Net Activity | Ending Balance |
|-----------------------------------|-----|------------|--------------------------------------|-------------|-------------|---------|--------------|----------------|
| 1-1110 Cash Account | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 1 | CD | 1/07/2020 | rent payment from busin | | \$1,200.00 | | | \$1,200.00cr |
| 2 | CD | 1/07/2020 | quarterly insurance premi | | \$3,600.00 | | | \$4,800.00cr |
| 3 | CD | 1/07/2020 | office supplies payment | | \$300.00 | | | \$5,100.00cr |
| GJ000001 | GJ | 1/07/2020 | | \$9,600.00 | | | | \$4,500.00 |
| 4 | CD | 2/07/2020 | online advertising expens | | \$400.00 | | | \$4,100.00 |
| CR000001 | CR | 6/07/2020 | various clients for 000000 | \$9,770.00 | | | | \$13,870.00 |
| 5 | CD | 7/07/2020 | Selene Mundi | | \$692.69 | | | \$13,177.31 |
| 6 | CD | 7/07/2020 | Samantha Stephens | | \$667.23 | | | \$12,510.08 |
| 7 | CD | 7/07/2020 | Hannah Velox | | \$729.39 | | | \$11,780.69 |
| 8 | CD | 12/07/2020 | Spick Wholesale | | \$250.00 | | | \$11,530.69 |
| CR000002 | CR | 13/07/2020 | various clients for 000000 | \$8,450.00 | | | | \$19,980.69 |
| 10 | CD | 14/07/2020 | Samantha Stephens | | \$667.23 | | | \$19,313.46 |
| 11 | CD | 14/07/2020 | Hannah Velox | | \$729.39 | | | \$18,584.07 |
| 9 | CD | 14/07/2020 | Selene Mundi | | \$692.69 | | | \$17,891.38 |
| 12 | CD | 15/07/2020 | The Clean Factory | | \$220.00 | | | \$17,671.38 |
| 13 | CD | 20/07/2020 | advertising expenses | | \$400.00 | | | \$17,271.38 |
| CR000003 | CR | 20/07/2020 | various clients for 000000 | \$7,000.00 | | | | \$24,271.38 |
| 14 | CD | 21/07/2020 | Selene Mundi | | \$692.69 | | | \$23,578.69 |
| 15 | CD | 21/07/2020 | Samantha Stephens | | \$667.23 | | | \$22,911.46 |
| 16 | CD | 21/07/2020 | Hannah Velox | | \$729.39 | | | \$22,182.07 |
| 17 | CD | 25/07/2020 | The Clean Factory | | \$500.00 | | | \$21,682.07 |
| 18 | CD | 28/07/2020 | Selene Mundi | | \$692.69 | | | \$20,989.38 |
| 19 | CD | 28/07/2020 | Samantha Stephens | | \$667.23 | | | \$20,322.15 |
| 20 | CD | 28/07/2020 | Hannah Velox | | \$729.39 | | | \$19,592.76 |
| 21 | CD | 31/07/2020 | water bill payment | | \$400.00 | | | \$19,192.76 |
| 22 | CD | 31/07/2020 | electricity bill payment | | \$400.00 | | | \$18,792.76 |
| 23 | CD | 31/07/2020 | postage expense | | \$60.00 | | | \$18,732.76 |
| Total : | | | | \$34,820.00 | \$16,087.24 | | \$18,732.76 | \$18,732.76 |
| 1-1200 Accounts Receivable | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 00000001 | SJ | 6/07/2020 | Sale; various clients | \$9,770.00 | | | | \$9,770.00 |
| CR000001 | CR | 6/07/2020 | various clients for 000000 | | \$9,770.00 | | | \$0.00 |
| 00000002 | SJ | 13/07/2020 | Sale; various clients | \$8,450.00 | | | | \$8,450.00 |
| CR000002 | CR | 13/07/2020 | various clients for 000000 | | \$8,450.00 | | | \$0.00 |
| 00000003 | SJ | 20/07/2020 | Sale; various clients | \$7,000.00 | | | | \$7,000.00 |
| CR000003 | CR | 20/07/2020 | various clients for 000000 | | \$7,000.00 | | | \$0.00 |
| Total : | | | | \$25,220.00 | \$25,220.00 | | \$0.00 | \$0.00 |
| 1-1400 Prepaid Insurance | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 2 | CD | 1/07/2020 | quarterly insurance premi | \$3,600.00 | | | | \$3,600.00 |
| GJ000004 | GJ | 31/07/2020 | adjusting entries for prep insurance | | \$1,200.00 | | | \$2,400.00 |
| Total : | | | | \$3,600.00 | \$1,200.00 | | \$2,400.00 | \$2,400.00 |
| 1-1500 Cleaning Supplies | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 00000001 | PJ | 1/07/2020 | Purchase; Spick Wholesal | \$250.00 | | | | \$250.00 |
| 00000002 | PJ | 1/07/2020 | Purchase; The Clean Facto | \$220.00 | | | | \$470.00 |
| GJ000001 | GJ | 1/07/2020 | | \$700.00 | | | | \$1,170.00 |
| 00000003 | PJ | 17/07/2020 | Purchase; The Clean Facto | \$500.00 | | | | \$1,670.00 |

* Year-End Adjustments

General Ledger [Detail]

July 2020

ABN: 17 256 235 228

| ID No. | Src | Date | Memo | Debit | Credit | Job No. | Net Activity | Ending Balance |
|--|-----|------------|--------------------------------------|------------|------------|---------|--------------|----------------|
| 00000004 | PJ | 27/07/2020 | Purchase; Spick Wholesal | \$900.00 | | | | \$2,570.00 |
| GJ000003 | GJ | 31/07/2020 | adjusting entries for clear supplies | | \$2,470.00 | | | \$100.00 |
| Total : | | | | \$2,570.00 | \$2,470.00 | | \$100.00 | \$100.00 |
| 1-1550 Office Supplies | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 3 | CD | 1/07/2020 | office supplies payment | \$300.00 | | | | \$300.00 |
| GJ000002 | GJ | 31/07/2020 | adjusting entries for offic | | \$100.00 | | | \$200.00 |
| Total : | | | | \$300.00 | \$100.00 | | \$200.00 | \$200.00 |
| 1-1700 Prepaid Rent | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 1 | CD | 1/07/2020 | rent payment from busin | \$1,200.00 | | | | \$1,200.00 |
| GJ000005 | GJ | 31/07/2020 | adjusting entries for prep | | \$1,200.00 | | | \$0.00 |
| Total : | | | | \$1,200.00 | \$1,200.00 | | \$0.00 | \$0.00 |
| 1-2110 Clean Equipment at Cost | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000001 | GJ | 1/07/2020 | | \$3,000.00 | | | | \$3,000.00 |
| Total : | | | | \$3,000.00 | \$0.00 | | \$3,000.00 | \$3,000.00 |
| 1-2120 Clean Equipment Accum Dep | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000006 | GJ | 31/07/2020 | adjusting entries for depr | | \$70.00 | | | \$70.00cr |
| Total : | | | | \$0.00 | \$70.00 | | \$70.00cr | \$70.00cr |
| 1-2210 Furniture & Fixtures at Cost | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000001 | GJ | 1/07/2020 | | \$2,700.00 | | | | \$2,700.00 |
| Total : | | | | \$2,700.00 | \$0.00 | | \$2,700.00 | \$2,700.00 |
| 1-2220 Furniture & Fixtures Accum Dep | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000006 | GJ | 31/07/2020 | adjusting entries for depr | | \$60.00 | | | \$60.00cr |
| Total : | | | | \$0.00 | \$60.00 | | \$60.00cr | \$60.00cr |
| 1-2310 Office Equipment at Cost | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000001 | GJ | 1/07/2020 | | \$2,300.00 | | | | \$2,300.00 |
| Total : | | | | \$2,300.00 | \$0.00 | | \$2,300.00 | \$2,300.00 |
| 1-2320 Office Equipment Accum Dep | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000006 | GJ | 31/07/2020 | adjusting entries for depr | | \$44.00 | | | \$44.00cr |
| Total : | | | | \$0.00 | \$44.00 | | \$44.00cr | \$44.00cr |
| 2-1200 Accounts Payables | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 00000001 | PJ | 1/07/2020 | Purchase; Spick Wholesal | | \$250.00 | | | \$250.00cr |
| 00000002 | PJ | 1/07/2020 | Purchase; The Clean Facto | | \$220.00 | | | \$470.00cr |
| 8 | CD | 12/07/2020 | Spick Wholesale | \$250.00 | | | | \$220.00cr |
| 12 | CD | 15/07/2020 | The Clean Factory | \$220.00 | | | | \$0.00 |
| 00000003 | PJ | 17/07/2020 | Purchase; The Clean Facto | | \$500.00 | | | \$500.00cr |
| 17 | CD | 25/07/2020 | The Clean Factory | \$500.00 | | | | \$0.00 |
| 00000004 | PJ | 27/07/2020 | Purchase; Spick Wholesal | | \$900.00 | | | \$900.00cr |
| Total : | | | | \$970.00 | \$1,870.00 | | \$900.00cr | \$900.00cr |

* Year-End Adjustments

General Ledger [Detail]

July 2020

ABN: 17 256 235 228

| ID No. | Src | Date | Memo | Debit | Credit | Job No. | Net Activity | Ending Balance |
|---|-----|------------|--------------------------------------|------------|-------------|---------|---------------|----------------|
| 2-1410 Payroll Accruals Payable | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 5 | CD | 7/07/2020 | Selene Mundi | | \$115.00 | | | \$115.00cr |
| 6 | CD | 7/07/2020 | Samantha Stephens | | \$102.00 | | | \$217.00cr |
| 7 | CD | 7/07/2020 | Hannah Velox | | \$136.00 | | | \$353.00cr |
| 10 | CD | 14/07/2020 | Samantha Stephens | | \$102.00 | | | \$455.00cr |
| 11 | CD | 14/07/2020 | Hannah Velox | | \$136.00 | | | \$591.00cr |
| 9 | CD | 14/07/2020 | Selene Mundi | | \$115.00 | | | \$706.00cr |
| 14 | CD | 21/07/2020 | Selene Mundi | | \$115.00 | | | \$821.00cr |
| 15 | CD | 21/07/2020 | Samantha Stephens | | \$102.00 | | | \$923.00cr |
| 16 | CD | 21/07/2020 | Hannah Velox | | \$136.00 | | | \$1,059.00cr |
| 18 | CD | 28/07/2020 | Selene Mundi | | \$115.00 | | | \$1,174.00cr |
| 19 | CD | 28/07/2020 | Samantha Stephens | | \$102.00 | | | \$1,276.00cr |
| 20 | CD | 28/07/2020 | Hannah Velox | | \$136.00 | | | \$1,412.00cr |
| Total : | | | | \$0.00 | \$1,412.00 | | \$1,412.00cr | \$1,412.00cr |
| 3-1100 Owner Capital | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000001 | GJ | 1/07/2020 | | | \$18,300.00 | | | \$18,300.00cr |
| Total : | | | | \$0.00 | \$18,300.00 | | \$18,300.00cr | \$18,300.00cr |
| 4-1100 Cleaning Revenue | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 00000001 | SJ | 6/07/2020 | Sale; various clients | | \$9,770.00 | | | \$9,770.00cr |
| 00000002 | SJ | 13/07/2020 | Sale; various clients | | \$8,450.00 | | | \$18,220.00cr |
| 00000003 | SJ | 20/07/2020 | Sale; various clients | | \$7,000.00 | | | \$25,220.00cr |
| Total : | | | | \$0.00 | \$25,220.00 | | \$25,220.00cr | \$25,220.00cr |
| 6-1300 Depreciation Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000006 | GJ | 31/07/2020 | adjusting entries for depr | \$174.00 | | | | \$174.00 |
| Total : | | | | \$174.00 | \$0.00 | | \$174.00 | \$174.00 |
| 6-1500 Office Supplies Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000002 | GJ | 31/07/2020 | adjusting entries for offic | \$100.00 | | | | \$100.00 |
| Total : | | | | \$100.00 | \$0.00 | | \$100.00 | \$100.00 |
| 6-3100 Advertising Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 4 | CD | 2/07/2020 | online advertising expens | \$400.00 | | | | \$400.00 |
| 13 | CD | 20/07/2020 | advertising expenses | \$400.00 | | | | \$800.00 |
| Total : | | | | \$800.00 | \$0.00 | | \$800.00 | \$800.00 |
| 6-4100 Cleaning Supplies Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000003 | GJ | 31/07/2020 | adjusting entries for clear supplies | \$2,470.00 | | | | \$2,470.00 |
| Total : | | | | \$2,470.00 | \$0.00 | | \$2,470.00 | \$2,470.00 |
| 6-4200 Postage Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 23 | CD | 31/07/2020 | postage expense | \$60.00 | | | | \$60.00 |
| Total : | | | | \$60.00 | \$0.00 | | \$60.00 | \$60.00 |
| 6-4350 Insurance Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |

* Year-End Adjustments

General Ledger [Detail]

July 2020

ABN: 17 256 235 228

| ID No. | Src | Date | Memo | Debit | Credit | Job No. | Net Activity | Ending Balance |
|------------------------------------|-----|------------|--------------------------------------|-------------|-------------|---------|--------------|----------------|
| GJ000004 | GJ | 31/07/2020 | adjusting entries for prep insurance | \$1,200.00 | | | | \$1,200.00 |
| Total : | | | | \$1,200.00 | \$0.00 | | \$1,200.00 | \$1,200.00 |
| 6-4400 Rent Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| GJ000005 | GJ | 31/07/2020 | adjusting entries for prep | \$1,200.00 | | | | \$1,200.00 |
| Total : | | | | \$1,200.00 | \$0.00 | | \$1,200.00 | \$1,200.00 |
| 6-4600 Water Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 21 | CD | 31/07/2020 | water bill payment | \$400.00 | | | | \$400.00 |
| Total : | | | | \$400.00 | \$0.00 | | \$400.00 | \$400.00 |
| 6-4700 Electricity Expense | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 22 | CD | 31/07/2020 | electricity bill payment | \$400.00 | | | | \$400.00 |
| Total : | | | | \$400.00 | \$0.00 | | \$400.00 | \$400.00 |
| 6-5130 Wages & Salaries | | | | | | | | |
| Beginning Balance: \$0.00 | | | | | | | | |
| 5 | CD | 7/07/2020 | Selene Mundi | \$807.69 | | | | \$807.69 |
| 6 | CD | 7/07/2020 | Samantha Stephens | \$769.23 | | | | \$1,576.92 |
| 7 | CD | 7/07/2020 | Hannah Velox | \$865.39 | | | | \$2,442.31 |
| 10 | CD | 14/07/2020 | Samantha Stephens | \$769.23 | | | | \$3,211.54 |
| 11 | CD | 14/07/2020 | Hannah Velox | \$865.39 | | | | \$4,076.93 |
| 9 | CD | 14/07/2020 | Selene Mundi | \$807.69 | | | | \$4,884.62 |
| 14 | CD | 21/07/2020 | Selene Mundi | \$807.69 | | | | \$5,692.31 |
| 15 | CD | 21/07/2020 | Samantha Stephens | \$769.23 | | | | \$6,461.54 |
| 16 | CD | 21/07/2020 | Hannah Velox | \$865.39 | | | | \$7,326.93 |
| 18 | CD | 28/07/2020 | Selene Mundi | \$807.69 | | | | \$8,134.62 |
| 19 | CD | 28/07/2020 | Samantha Stephens | \$769.23 | | | | \$8,903.85 |
| 20 | CD | 28/07/2020 | Hannah Velox | \$865.39 | | | | \$9,769.24 |
| Total : | | | | \$9,769.24 | \$0.00 | | \$9,769.24 | \$9,769.24 |
| Grand Total : | | | | \$93,253.24 | \$93,253.24 | | | |

Trial Balance

July 2020

ABN: 17 256 235 228

| Account Name | Debit | Credit | YTD Debit | YTD Credit |
|--------------------------------|-------------|-------------|-------------|-------------|
| Cash Account | \$18,732.76 | | \$18,732.76 | |
| Prepaid Insurance | \$2,400.00 | | \$2,400.00 | |
| Cleaning Supplies | \$100.00 | | \$100.00 | |
| Office Supplies | \$200.00 | | \$200.00 | |
| Clean Equipment at Cost | \$3,000.00 | | \$3,000.00 | |
| Clean Equipment Accum Dep | | \$70.00 | | \$70.00 |
| Furniture & Fixtures at Cost | \$2,700.00 | | \$2,700.00 | |
| Furniture & Fixtures Accum Dep | | \$60.00 | | \$60.00 |
| Office Equipment at Cost | \$2,300.00 | | \$2,300.00 | |
| Office Equipment Accum Dep | | \$44.00 | | \$44.00 |
| Accounts Payables | | \$900.00 | | \$900.00 |
| Payroll Accruals Payable | | \$1,412.00 | | \$1,412.00 |
| Owner Capital | | \$18,300.00 | | \$18,300.00 |
| Cleaning Revenue | | \$25,220.00 | | \$25,220.00 |
| Depreciation Expense | \$174.00 | | \$174.00 | |
| Office Supplies Expense | \$100.00 | | \$100.00 | |
| Advertising Expense | \$800.00 | | \$800.00 | |
| Cleaning Supplies Expense | \$2,470.00 | | \$2,470.00 | |
| Postage Expense | \$60.00 | | \$60.00 | |
| Insurance Expense | \$1,200.00 | | \$1,200.00 | |
| Rent Expense | \$1,200.00 | | \$1,200.00 | |
| Water Expense | \$400.00 | | \$400.00 | |
| Electricity Expense | \$400.00 | | \$400.00 | |
| Wages & Salaries | \$9,769.24 | | \$9,769.24 | |
| Total: | \$46,006.00 | \$46,006.00 | \$46,006.00 | \$46,006.00 |

This report includes Year-End Adjustments.

Profit & Loss Statement

July 2020

ABN: 17 256 235 228

| | | |
|-----------------------------|------------|-------------|
| Income | | |
| Cleaning Revenue | | \$25,220.00 |
| Total Income | | \$25,220.00 |
| Gross Profit | | \$25,220.00 |
| Expenses | | |
| General Expenses | | |
| Depreciation Expense | \$174.00 | |
| Office Supplies Expense | \$100.00 | |
| Advertising Expense | \$800.00 | |
| Total General Expenses | | \$1,074.00 |
| Payroll Expenses | | |
| Cleaning Supplies Expense | \$2,470.00 | |
| Postage Expense | \$60.00 | |
| Insurance Expense | \$1,200.00 | |
| Rent Expense | \$1,200.00 | |
| Water Expense | \$400.00 | |
| Electricity Expense | \$400.00 | |
| Total Payroll Expenses | | \$5,730.00 |
| Depreciation Expenses | | |
| Wages & Salaries | \$9,769.24 | |
| Total Depreciation Expenses | | \$9,769.24 |
| Total Expenses | | \$16,573.24 |
| Operating Profit | | \$8,646.76 |
| Total Other Income | | \$0.00 |
| Total Other Expenses | | \$0.00 |
| Net Profit/(Loss) | | \$8,646.76 |

This report includes Year-End Adjustments.

Balance Sheet

As of July 2020

ABN: 17 256 235 228

| | | |
|--------------------------------|-------------|-------------|
| Assets | | |
| Current Assets | | |
| Bank Accounts | | |
| Cash Account | \$18,732.76 | |
| Total Bank Accounts | | \$18,732.76 |
| Prepaid Insurance | | \$2,400.00 |
| Cleaning Supplies | | \$100.00 |
| Office Supplies | | \$200.00 |
| Total Current Assets | | \$21,432.76 |
| Non-Current Assets | | |
| Furniture | | |
| Clean Equipment at Cost | \$3,000.00 | |
| Clean Equipment Accum Dep | -\$70.00 | |
| Total Furniture | | \$2,930.00 |
| Office Equipment | | |
| Furniture & Fixtures at Cost | \$2,700.00 | |
| Furniture & Fixtures Accum Dep | -\$60.00 | |
| Total Office Equipment | | \$2,640.00 |
| Computers | | |
| Office Equipment at Cost | \$2,300.00 | |
| Office Equipment Accum Dep | -\$44.00 | |
| Total Computers | | \$2,256.00 |
| Total Non-Current Assets | | \$7,826.00 |
| Total Assets | | \$29,258.76 |
| Liabilities | | |
| Current Liabilities | | |
| Accounts Payables | | |
| Accounts Payables | | \$900.00 |
| Payroll Liabilities | | |
| Payroll Accruals Payable | \$1,412.00 | |
| Total Payroll Liabilities | | \$1,412.00 |
| Total Current Liabilities | | \$2,312.00 |
| Total Liabilities | | \$2,312.00 |
| Net Assets | | \$26,946.76 |
| Equity | | |
| Owner Capital | | |
| Owner Capital | | \$18,300.00 |
| Current Year Earnings | | |
| Current Year Earnings | | \$8,646.76 |
| Total Equity | | \$26,946.76 |

This report includes Year-End Adjustments.