

Adjusted Trial Balance

21372987 Zhaoxi Li

As at 30 September 2023

ACCOUNT CODE	ACCOUNT	ACCOUNT TYPE	DEBIT - YEAR TO DATE	CREDIT - YEAR TO DATE	31 AUG 2023
200	Sales	Revenue		21,812.00	-
261	Subscription Revenue	Revenue		4,000.00	-
270	Interest Income	Revenue		412.50	-
310	Cost of Goods Sold	Direct Costs	9,900.00		-
400	Advertising	Expense	5,000.00		-
404	Bank Fees	Expense	30.00		-
405	Fuel Bill	Expense	3,000.00		-
416	Depreciation	Expense	1,402.78		-
433	Insurance Expense	Expense	3,000.00		-
437	Interest Expense	Expense	651.67		-
469	Rent	Expense	8,000.00		-
608	Investment Account	Current Asset	90,412.50		-
609	Cash at Bank	Current Asset	136,444.53		250,000.00
610	Accounts Receivable	Current Asset	8,085.00		-
621	Prepaid Insurance	Current Asset	9,000.00		-
622	Prepaid Suppliers	Current Asset	2,500.00		-
623	Prepaid Advertising	Current Asset	10,000.00		-
630	Inventory	Current Asset	8,130.00		-
718	Welding Machinery	Fixed Asset	110,000.00		-
719	Less Accumulated Depreciation on Welding Machinery	Fixed Asset		1,402.78	-
800	Accounts Payable	Current Liability		1,804.00	-
802	Unearned Revenue	Current Liability		44,000.00	-
820	GST	Current Liability	9,874.80		-
901	Loan Payable	Current Liability		92,000.00	-
961	Owners Capital Contributed	Equity		250,000.00	(250,000.00)
Total			415,431.28	415,431.28	-