

GENERAL LEDGER

10500 – PREPAID EXPENSES

		Journal	Debit				Credit				Debit Balance			
Oct.	1	Balance Forward										-	0	-

10600 – MARKETABLE SECURITIES

		Journal	Debit				Credit				Debit Balance						
Oct.	1	Balance Forward										2	4	0	0	0	0

10700 – INTEREST RECEIVABLE

		Journal	Debit				Credit				Debit Balance			
Oct.	1	Balance Forward										-	0	-

10800 – FIXED ASSETS

		Journal	Debit				Credit				Debit Balance		Ctrl Init						
Oct.	1	Balance Forward										3	2	0	6	6	5	00	NF

GENERAL LEDGER

10900 – ACCUMULATED DEPRECIATION

		Journal	Debit	Credit	Credit Balance	Ctrl Init
Oct.	1	Balance Forward			81559 50	NF

11000 – NOTES RECEIVABLE

		Journal	Debit	Credit	Debit Balance
Oct.	1	Balance Forward			- 0 -

20100 – ACCOUNTS PAYABLE

		Journal	Debit	Credit	Credit Balance	Ctrl Init
Oct.	1	Balance Forward			1087 83	NF
Oct.	31	P		85920 80		
✓		CD	82372 83		4635 80	NF
Nov.	30	P		27938 09		
✓		CD	28923 89		3650 00	NF

20200 – WAGES AND SALARIES PAYABLE

		Journal	Debit	Credit	Credit Balance
Oct.	1	Balance Forward			- 0 -

GENERAL LEDGER

20300 – FEDERAL INCOME TAXES WITHHELD

		Journal	Debit	Credit	Credit Balance
Oct.	1	Balance Forward			1292 00
Oct.	31	CD	1292 00		
✓		PR		1275 44	1275 44
Nov.	30	CD	1275 44		
✓		PR		1369 75	1369 75

20400 – STATE UNEMPLOYMENT TAXES PAYABLE

		Journal	Debit	Credit	Credit Balance
Oct.	1	Balance Forward			-0-
Oct.	31	G		59 14	59 14
Nov.	30	CD	59 14		
✓		G		60 96	60 96

20500 – FEDERAL UNEMPLOYMENT TAXES PAYABLE

		Journal	Debit	Credit	Credit Balance
Oct.	1	Balance Forward			-0-
Oct.	31	G		10 00	10 00
Nov.	30	CD	10 00		
✓		G		10 30	10 30

20600 – FICA TAXES PAYABLE

		Journal	Debit	Credit	Credit Balance
Oct.	1	Balance Forward			1731 12
Oct.	31	CD	1731 12		
✓		PR		979 32	
✓		G		979 32	1958 64
Nov.	30	CD	1958 64		
✓		PR		1014 65	
✓		G		1014 65	2029 30

GENERAL LEDGER

20700 - FEDERAL INCOME TAXES PAYABLE

			Journal	Debit			Credit			Credit Balance
Oct.	1	Balance Forward							- 0 -	

20800 - DIVIDENDS PAYABLE

			Journal	Debit			Credit			Credit Balance
Oct.	1	Balance Forward							- 0 -	

20900 - INTEREST PAYABLE

			Journal	Debit			Credit			Credit Balance
Oct.	1	Balance Forward							- 0 -	

21000 - NOTES PAYABLE

			Journal	Debit			Credit			Credit Balance
Oct.	1	Balance Forward							- 0 -	

GENERAL LEDGER

26000 – COMMON STOCK

		Journal	Debit			Credit			Credit Balance
Oct.	1	Balance Forward						225000	00

27000 – PAID-IN CAPITAL IN EXCESS OF PAR

		Journal	Debit			Credit			Credit Balance
Oct.	1	Balance Forward						-	0-

28000 – INCOME SUMMARY

		Journal	Debit			Credit			Balance
Oct.	1	Balance Forward						-	0-

29000 – RETAINED EARNINGS

		Journal	Debit			Credit			Credit Balance
Oct.	1	Balance Forward						90264	99

GENERAL LEDGER

40500 – WAGES AND SALARIES EXPENSE

		Journal	Debit			Credit			Debit Balance	Ctrl Init
Oct.	1	Balance Forward							10002773	NF
Oct.	31	PR	1280143					11282916	NF	
Nov.	30	PR	1326350					12609266	NF	

40600 – PAYROLL TAX EXPENSE

		Journal	Debit			Credit			Debit Balance
Oct.	1	Balance Forward							823312
Oct.	31	G	104846					928158	
Nov.	30	G	108591					1036749	

40700 – FEDERAL INCOME TAX EXPENSE

		Journal	Debit			Credit			Debit Balance
Oct.	1	Balance Forward							- 0 -

40800 – INTEREST EXPENSE

		Journal	Debit			Credit			Debit Balance
Oct.	1	Balance Forward							- 0 -

GENERAL LEDGER

40900 – BAD DEBT EXPENSE

		Journal	Debit	Credit	Debit Balance
Oct.	1	Balance Forward			- 0 -

41000 – OTHER OPERATING EXPENSE

		Journal	Debit	Credit	Debit Balance
Oct.	1	Balance Forward			17880 14
Oct.	31	G	25 00		
✓		P	3650 00		
✓		CD	1985 21		23540 35
Nov.	30	G	21 00		
✓		CD	1763 65		25325 00

		Journal	Debit	Credit	Balance

		Journal	Debit	Credit	Balance

		Journal	Debit	Credit	Balance

ACCOUNTS PAYABLE SUBSIDIARY LEDGER

252 VELOCITY SPORTING GOODS
1285 Colgrove Ave.
Pierre, SD 57501

TERMS: 2/10, Net 30

FREIGHT: Collect

Date		Description	Debit			Credit			Balance		
Oct.	1	Balance Forward									- 0 -
Oct.	5	Vendor Invoice #32407				81285	00		81285	00	
Oct.	13	Check #1112	81285	00							- 0 -
Nov.	3	Vendor Invoice #33371				27380	00		27380	00	
Nov.	13	Check #1125	27380	00							- 0 -
Dec.	5	Vendor Invoice #33965				36115	00		36115	00	
Dec.	13	Check #1142	36115	00							- 0 -

253 CHICAGO OFFICE SUPPLY
1411 E. Michigan
Chicago, IL 60606

TERMS: Due on receipt of invoice

FREIGHT: No Charge

Date		Description	Debit			Credit			Balance		
Oct.	1	Balance Forward									1 087 83
Oct.	6	Check #1111	1087	83							- 0 -
Oct.	19	Vendor Invoice #2112				985	80		985	80	
Nov.	8	Check #1124	985	80							- 0 -
Nov.	21	Vendor Invoice #2275				558	09		558	09	
Nov.	23	Check #1136	558	09							- 0 -
Dec.	12	Vendor Invoice #2344				7367	00		7367	00	
Dec.	12	Check #1141	7367	00							- 0 -

261 GILLETT CONSULTING
5613 Lantern View
Chicago, IL 60612

TERMS: Net 30 days

Date		Description	Debit			Credit			Balance		
Oct.	1	Balance Forward									- 0 -
Oct.	3	Vendor Invoice #9884				3650	00		3650	00	

ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER

406 ROSEMONT UNIVERSITY
121 E. Front
Louisville, KY 40202

CREDIT LIMIT: \$125,000

Date		Description	Debit				Credit				Balance			
Oct.	1	Balance Forward												
Oct.	6	Invoice #722	2	9	0	18					2	9	0	18
Oct.	13	Payment #722					2	9	0	18				
Nov.	7	Invoice #724	2	4	6	0					2	4	6	0
Nov.	17	Payment #724					2	4	6	0				
Dec.	1	Invoice #727	4	1	7	4					4	1	7	4
Dec.	8	Payment #727					4	1	7	4				

407 CLAYBORN UNIVERSITY
13210 S. Upton
Logansport, IN 46947

CREDIT LIMIT: \$125,000

Date		Description	Debit				Credit				Balance			
Oct.	1	Balance Forward												
Dec.	7	Invoice #728	7	2	5	2					7	2	5	2
Dec.	14	Payment #728					7	2	5	2				

408 BRANCH COLLEGE
242 W. Holt Road
Trenton, MO 64683

CREDIT LIMIT: \$100,000

Date		Description	Debit				Credit				Balance			
Oct.	1	Balance Forward									4	6	5	1
Oct.	6	Payment #721					4	5	3	5				
Nov.	10	Invoice #725	3	2	9	1					3	2	9	1
Nov.	17	Payment #725					3	2	9	1				
Dec.	13	Invoice #730	1	6	5	6					1	6	5	6

ACCOUNTS RECEIVABLE SUBSIDIARY LEDGER

409 UNIVERSITY OF SOUTHERN IOWA
1231 S. Cedar
Dubuque, IA 52003

CREDIT LIMIT: \$100,000

Date		Description	Debit			Credit			Balance		
Oct.	1	Balance Forward									- 0 -

410 EASTERN WISCONSIN UNIVERSITY
14123 W. Saginaw
Madison, WI 53702

CREDIT LIMIT: \$75,000

Date		Description	Debit			Credit			Balance		
Oct.	1	Balance Forward									- 0 -
Nov.	14	Invoice #726	2	4	9				2	4	9
Nov.	21	Partial Payment #726				5	0	0	1	9	9
Dec.	8	Invoice #729	2	1	8				4	1	7

411 STEVENSON COLLEGE
2689 Industrial Boulevard
Chicago, IL 60614

CREDIT LIMIT: \$75,000

Date		Description	Debit			Credit			Balance		
Oct.	1	Balance Forward									2
Oct.	24	Invoice #723	5	7	6				6	0	5
Nov.	7	Return for Credit #CM-41				2	3	0	3	7	5
Nov.	7	Payment #723				3	4	6	2	9	0

EMPLOYEE EARNINGS SUBSIDIARY LEDGER

Employee's Name Jim Adams **Soc. Sec. No.** ***-**-9833
Home Address 2522 Longfellow, Chicago 60823 **Phone No.** 351-5874
Employed 1/16/13 **Date of Termination** _____
Date of Birth 10/1/1988 **Occupation** Accounting Clerk

Date		Hours Worked		Gross Pay	FICA	Federal Income Tax	Net Pay
Period Ending	Paid	Regular Hours	Overtime Hours				
10-01-17	Balance Forward			3702773	283262	432000	2987511
10-15-17	10-15-17	8000	570	185955	14226	19700	152029
10-31-17	10-31-17	9600	825	227588	17411	29100	181077
Cumulative Annual Total				4116316	314899	480800	3320617
11-15-17	11-15-17	8800	1270	224805	17197	28400	179208
11-30-17	11-30-17	8800	1430	229845	17583	29600	182662
Cumulative Annual Total				4570966	349679	538800	3682487
12-15-17	12-15-17	8800	1160	221340	16932	27500	176908

Employee's Name Nancy Ford **Soc. Sec. No.** ***-**-4832
Home Address 1018 Whittier, Chicago 60823 **Phone No.** 351-5251
Employed 10/1/17 **Date of Termination** _____
Date of Birth 5/22/1984 **Occupation** Clerk

Date		Hours Worked		Gross Pay	FICA	Federal Income Tax	Net Pay
Period Ending	Paid	Regular Hours	Overtime Hours				
10-01-17	Balance Forward			-0-	-0-	-0-	-0-
10-15-17	10-15-17	4800		81600	6242	702	74656
10-31-17	10-31-17	5000		85000	6503	1042	77455
Cumulative Annual Total				166600	12745	1744	152111
11-15-17	11-15-17	4900		83300	6373	872	76055
11-30-17	11-30-17	5200		88400	6762	1103	80535
Cumulative Annual Total				338300	25880	3719	308701
12-15-17	12-15-17	8800	120	152660	11679	6800	134181

FIXED ASSET SUBSIDIARY LEDGER

Item Office Furniture
 Purchased From Chicago Office Supply
 Estimated Life 5 years

Depreciation Method Straight-line
 Where Located Office
 Estimated Salvage Value \$ 0

Date	Asset Record			Depreciation Record			Asset Net Book Value
	Debit	Credit	Balance	Debit	Credit	Balance	
Sept. 30 11	50750 00		50750 00				50750 00
Dec. 31 11					5075 00	5075 00	45675 00
Dec. 31 12					10150 00	15225 00	35525 00
Dec. 31 13					10150 00	25375 00	25375 00
Dec. 31 14					10150 00	35525 00	15225 00
Dec. 31 15					10150 00	45675 00	5075 00
Dec. 31 16					5075 00	50750 00	- 0 -

Final Disposition of the Asset _____

Item Delivery Trucks
 Purchased From Dyckstra Ford
 Estimated Life 5 years

Depreciation Method Straight-line
 Where Located Loading Dock
 Estimated Salvage Value \$ 0

Date	Asset Record			Depreciation Record			Asset Net Book Value
	Debit	Credit	Balance	Debit	Credit	Balance	
Apr. 21 15	69255 00		69255 00				69255 00
Dec. 31 15					6925 50	6925 50	62329 50
Dec. 31 16					13851 00	20776 50	48478 50

Final Disposition of the Asset _____

FIXED ASSET SUBSIDIARY LEDGER

Item Inventory Handling System

Depreciation Method Straight-line

Purchased From Conveyor Systems, Inc.

Where Located Warehouse

Estimated Life 10 years

Estimated Salvage Value \$ 0

Date	Asset Record			Depreciation Record			Asset Net Book Value
	Debit	Credit	Balance	Debit	Credit	Balance	
Jul. 5 16	200660 00		200660 00				200660 00
Dec. 31 16					10033 00	10033 00	190627 00

Final Disposition of the Asset _____

Item 146 GB Rack Server

Depreciation Method Straight-line

Purchased From Chicago Office Supply

Where Located Office

Estimated Life 5 years

Estimated Salvage Value \$ 0

Date	Asset Record			Depreciation Record			Asset Net Book Value
	Debit	Credit	Balance	Debit	Credit	Balance	
Dec. 12 17	7367 00		7367 00				7367 00

Final Disposition of the Asset _____

Item _____

Depreciation Method Straight-line

Purchased From _____

Where Located _____

Estimated Life _____

Estimated Salvage Value \$ _____

Date	Asset Record			Depreciation Record			Asset Net Book Value
	Debit	Credit	Balance	Debit	Credit	Balance	

Final Disposition of the Asset _____