

## CHECK STUBS FOR DECEMBER

**902** \$ 1,000.00  
 DATE December 1, 20--  
 TO Lyons Realty Co.  
 FOR December Rent

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 12,608 | 39 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 12,608 | 39 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 12,608 | 39 |
| AMT. THIS CHECK   | 1,000  | 00 |
| BAL. CAR'D. FOR'D | 11,608 | 39 |

**903** \$ 2,403.60  
 DATE December 2, 20--  
 TO Yelton Brothers  
 FOR Payment on Account

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 11,608 | 39 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 11,608 | 39 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 11,608 | 39 |
| AMT. THIS CHECK   | 2,403  | 60 |
| BAL. CAR'D. FOR'D | 9,204  | 79 |

**904** \$ 1,093.15  
 DATE December 3, 20--  
 TO Exercise Equipment, Inc.  
 FOR Payment on Account

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 9,204  | 79 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 9,204  | 79 |
| BANK CHARGES:     |        |    |
| Cr. Card Fee      | 535.65 |    |
| Nov. S.C.         | 17.90  |    |
| SUBTOTAL          | 8,651  | 24 |
| AMT. THIS CHECK   | 1,093  | 15 |
| BAL. CAR'D. FOR'D | 7,558  | 09 |

**905** \$ 484.80  
 DATE December 6, 20--  
 TO Grand Sports Accessories  
 FOR Payment on Account

|                   |         |           |
|-------------------|---------|-----------|
| BAL. BRO'T. FOR'D | 7,558   | 09        |
| AMT. DEPOSITED    | 12 3 -- | 11,859 03 |
|                   |         | 2,787 20  |
| SUBTOTAL          |         | 22,204 32 |
| BANK CHARGES:     |         |           |
| SUBTOTAL          |         | 22,204 32 |
| AMT. THIS CHECK   |         | 484 80    |
| BAL. CAR'D. FOR'D |         | 21,719 52 |

**906** \$ 1,750.00  
 DATE December 7, 20--  
 TO The Tarheel Times  
 FOR Advertising Expense

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 21,719 | 52 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 21,719 | 52 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 21,719 | 52 |
| AMT. THIS CHECK   | 1,750  | 00 |
| BAL. CAR'D. FOR'D | 19,969 | 52 |

**907** \$ 123.65  
 DATE December 10, 20--  
 TO Petty Cash  
 FOR Replenish Petty Cash

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 19,969 | 52 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 19,969 | 52 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 19,969 | 52 |
| AMT. THIS CHECK   | 123    | 65 |
| BAL. CAR'D. FOR'D | 19,845 | 87 |

**908** \$ 7,098.19  
 DATE December 12, 20--  
 TO Sportswear of Charlotte  
 FOR Payment on Account

|                   |          |           |
|-------------------|----------|-----------|
| BAL. BRO'T. FOR'D | 19,845   | 87        |
| AMT. DEPOSITED    | 12 10 -- | 12,555 56 |
|                   |          | 6,527 11  |
| SUBTOTAL          |          | 38,928 54 |
| BANK CHARGES:     |          |           |
| SUBTOTAL          |          | 38,928 54 |
| AMT. THIS CHECK   |          | 7,098 19  |
| BAL. CAR'D. FOR'D |          | 31,830 35 |

**909** \$ 261.41  
 DATE December 12, 20--  
 TO Jessica Morris  
 FOR Reimbursement for Cash Purchase of Merchandise

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 31,830 | 35 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 31,830 | 35 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 31,830 | 35 |
| AMT. THIS CHECK   | 261    | 41 |
| BAL. CAR'D. FOR'D | 31,568 | 94 |

**910** \$ 30.00  
 DATE December 13, 20--  
 TO Gina Mendoza  
 FOR Miscellaneous Expense

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 31,568 | 94 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 31,568 | 94 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 31,568 | 94 |
| AMT. THIS CHECK   | 30     | 00 |
| BAL. CAR'D. FOR'D | 31,538 | 94 |

**911** \$ 3,406.26  
 DATE December 13, 20--  
 TO Minneapolis Exercise Co.  
 FOR Payment on Account

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 31,538 | 94 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 31,538 | 94 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 31,538 | 94 |
| AMT. THIS CHECK   | 3,406  | 26 |
| BAL. CAR'D. FOR'D | 28,132 | 68 |

**912** \$ 2,500.00  
 DATE December 14, 20--  
 TO Jessica Morris  
 FOR Withdrawal

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 28,132 | 68 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 28,132 | 68 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 28,132 | 68 |
| AMT. THIS CHECK   | 2,500  | 00 |
| BAL. CAR'D. FOR'D | 25,632 | 68 |

**913** \$ 2,500.00  
 DATE December 14, 20--  
 TO Andrew Duncan  
 FOR Withdrawal

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 25,632 | 68 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 25,632 | 68 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 25,632 | 68 |
| AMT. THIS CHECK   | 2,500  | 00 |
| BAL. CAR'D. FOR'D | 23,132 | 68 |

## CHECK STUBS FOR DECEMBER (Continued)

**914** \$ 4,299.56  
 DATE December 14, 20--  
 TO State National Bank  
 FOR November Liability

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 23,132 | 68 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 23,132 | 68 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 23,132 | 68 |
| AMT. THIS CHECK    | 4,299  | 56 |
| BAL. CAR'D. FOR'D. | 18,833 | 12 |

**915** \$ 50.00  
 DATE December 14, 20--  
 TO Julio's Repair Service  
 FOR Miscellaneous Expense

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 18,833 | 12 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 18,833 | 12 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 18,833 | 12 |
| AMT. THIS CHECK    | 50     | 00 |
| BAL. CAR'D. FOR'D. | 18,783 | 12 |

**916** \$ 7,000.68  
 DATE December 15, 20--  
 TO Payroll Account  
 FOR Payroll for December 1-15

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 18,783 | 12 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 18,783 | 12 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 18,783 | 12 |
| AMT. THIS CHECK    | 7,000  | 68 |
| BAL. CAR'D. FOR'D. | 11,782 | 44 |

**917** \$ 850.00  
 DATE December 16, 20--  
 TO Reed-Collins Insurance Agency  
 FOR Liability Insurance

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 11,782 | 44 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 11,782 | 44 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 11,782 | 44 |
| AMT. THIS CHECK    | 850    | 00 |
| BAL. CAR'D. FOR'D. | 10,932 | 44 |

**918** \$ 325.87  
 DATE December 16, 20--  
 TO Raleigh Gas & Electric Co.  
 FOR Utilities Expense

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 10,932 | 44 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 10,932 | 44 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 10,932 | 44 |
| AMT. THIS CHECK    | 325    | 87 |
| BAL. CAR'D. FOR'D. | 10,606 | 57 |

**919** \$ 1,500.00  
 DATE December 17, 20--  
 TO Fitness First Health Club  
 FOR Miscellaneous Expense

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 10,606 | 57 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 10,606 | 57 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 10,606 | 57 |
| AMT. THIS CHECK    | 1,500  | 00 |
| BAL. CAR'D. FOR'D. | 9,106  | 57 |

**920** \$ 2,395.00  
 DATE December 17, 20--  
 TO Randall Leisure Products  
 FOR Payment on Account

|                    |       |    |
|--------------------|-------|----|
| BAL. BRO'T. FOR'D  | 9,106 | 57 |
| AMT. DEPOSITED     |       |    |
| SUBTOTAL           | 9,106 | 57 |
| BANK CHARGES:      |       |    |
| SUBTOTAL           | 9,106 | 57 |
| AMT. THIS CHECK    | 2,395 | 00 |
| BAL. CAR'D. FOR'D. | 6,711 | 57 |

**921** \$ 19.50  
 DATE December 19, 20--  
 TO Healthy Lifestyle Publications  
 FOR Miscellaneous Expense

|                    |          |           |
|--------------------|----------|-----------|
| BAL. BRO'T. FOR'D  | 6,711    | 57        |
| AMT. DEPOSITED     | 12 17 -- | 19,530 68 |
| SUBTOTAL           | 39,546   | 43        |
| BANK CHARGES:      |          |           |
| SUBTOTAL           | 39,546   | 43        |
| AMT. THIS CHECK    | 19       | 50        |
| BAL. CAR'D. FOR'D. | 39,526   | 93        |

**922** \$ 2,214.78  
 DATE December 21, 20--  
 TO Workout Warehouse  
 FOR Payment on Account

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 39,526 | 93 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 39,526 | 93 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 39,526 | 93 |
| AMT. THIS CHECK    | 2,214  | 78 |
| BAL. CAR'D. FOR'D. | 37,312 | 15 |

**923** \$ 3,897.20  
 DATE December 21, 20--  
 TO Performance Plus, Inc.  
 FOR Payment on Account

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 37,312 | 15 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 37,312 | 15 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 37,312 | 15 |
| AMT. THIS CHECK    | 3,897  | 20 |
| BAL. CAR'D. FOR'D. | 33,414 | 95 |

**924** \$ 55.95  
 DATE December 22, 20--  
 TO Custom Computers  
 FOR Miscellaneous Expense

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 33,414 | 95 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 33,414 | 95 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 33,414 | 95 |
| AMT. THIS CHECK    | 55     | 95 |
| BAL. CAR'D. FOR'D. | 33,359 | 00 |

**925** \$ 10,869.60  
 DATE December 24, 20--  
 TO Fairfield Sports Machines  
 FOR Payment on Account

|                    |        |    |
|--------------------|--------|----|
| BAL. BRO'T. FOR'D  | 33,359 | 00 |
| AMT. DEPOSITED     |        |    |
| SUBTOTAL           | 33,359 | 00 |
| BANK CHARGES:      |        |    |
| SUBTOTAL           | 33,359 | 00 |
| AMT. THIS CHECK    | 10,869 | 60 |
| BAL. CAR'D. FOR'D. | 22,489 | 40 |

## CHECK STUBS FOR DECEMBER (Continued)

**926** \$ 364.54  
 DATE December 26, 20--  
 TO North Carolina Telephone  
 FOR Utilities Expense

|                                |        |    |
|--------------------------------|--------|----|
| BAL. BRO'T. FOR'D              | 22,489 | 40 |
| AMT. DEPOSITED <u>12 24 --</u> | 21,986 | 95 |
|                                | 12,644 | 54 |
| SUBTOTAL                       | 57,120 | 89 |
| BANK CHARGES:                  |        |    |
| SUBTOTAL                       | 57,120 | 89 |
| AMT. THIS CHECK                | 364    | 54 |
| BAL. CAR'D. FOR'D              | 56,756 | 35 |

**927** \$ 1,423.20  
 DATE December 28, 20--  
 TO Just Weights  
 FOR Payment on Account

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 56,756 | 35 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 56,756 | 35 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 56,756 | 35 |
| AMT. THIS CHECK   | 1,423  | 20 |
| BAL. CAR'D. FOR'D | 55,333 | 15 |

**928** \$ 6,015.25  
 DATE December 28, 20--  
 TO A-One Fitness Equipment  
 FOR Payment on Account

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 55,333 | 15 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 55,333 | 15 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 55,333 | 15 |
| AMT. THIS CHECK   | 6,015  | 25 |
| BAL. CAR'D. FOR'D | 49,317 | 90 |

**929** \$ 179.31  
 DATE December 30, 20--  
 TO Petty Cash  
 FOR Replenish Petty Cash

|                            |        |    |
|----------------------------|--------|----|
| BAL. BRO'T. FOR'D          | 49,317 | 90 |
| AMT. DEPOSITED             |        |    |
| SUBTOTAL                   | 49,317 | 90 |
| BANK CHARGES:              |        |    |
| <u>Cr. Card Fee 541.92</u> |        |    |
| <u>Dec. S.C. 18.25</u>     | 560    | 17 |
| SUBTOTAL                   | 48,757 | 73 |
| AMT. THIS CHECK            | 179    | 31 |
| BAL. CAR'D. FOR'D          | 48,578 | 42 |

**930** \$ 6,596.01  
 DATE December 31, 20--  
 TO Payroll Account  
 FOR Payroll for December 16-31

|                   |        |    |
|-------------------|--------|----|
| BAL. BRO'T. FOR'D | 48,578 | 42 |
| AMT. DEPOSITED    |        |    |
| SUBTOTAL          | 48,578 | 42 |
| BANK CHARGES:     |        |    |
| SUBTOTAL          | 48,578 | 42 |
| AMT. THIS CHECK   | 6,596  | 01 |
| BAL. CAR'D. FOR'D | 41,982 | 41 |

**931** \$ \_\_\_\_\_  
 DATE \_\_\_\_\_  
 TO \_\_\_\_\_  
 FOR \_\_\_\_\_

|                                |        |    |
|--------------------------------|--------|----|
| BAL. BRO'T. FOR'D              | 41,982 | 41 |
| AMT. DEPOSITED <u>12 31 --</u> | 12,610 | 54 |
|                                | 4,808  | 00 |
| SUBTOTAL                       | 59,400 | 95 |
| BANK CHARGES:                  |        |    |
| SUBTOTAL                       | 59,400 | 95 |
| AMT. THIS CHECK                |        |    |
| BAL. CAR'D. FOR'D              |        |    |

## JOURNAL

|    |      |    |                                                    | 1        |            | 2       |       | 3      |       | 4                   |  |         |  |        |    |
|----|------|----|----------------------------------------------------|----------|------------|---------|-------|--------|-------|---------------------|--|---------|--|--------|----|
|    | DATE |    | ACCOUNT TITLE<br>(Form numbers are in parentheses) | DOC. NO. | POST. REF. | GENERAL |       |        |       | ACCOUNTS RECEIVABLE |  |         |  |        |    |
|    |      |    |                                                    |          |            | DEBIT   |       | CREDIT |       | DEBIT               |  | CREDIT  |  |        |    |
| 1  | 20-- | 1  | Leon Morales (1)                                   | S936     | 140        |         |       |        |       |                     |  | 188505  |  |        | 1  |
| 2  |      | 1  | A-One Fitness Equipment (2)                        | P842     | 210        |         |       |        |       |                     |  |         |  |        | 2  |
| 3  |      | 1  | Rent Expense (3)                                   | C902     | 6160       | 100000  |       |        |       |                     |  |         |  |        | 3  |
| 4  |      | 1  | Amy Zellner (4)                                    | S937     | 165        |         |       |        |       |                     |  | 462715  |  |        | 4  |
| 5  |      | 1  | Yelton Brothers (5)                                | P843     | 265        |         |       |        |       |                     |  |         |  |        | 5  |
| 6  |      | 2  | Yelton Brothers (6)                                | C903     | 265        |         |       |        |       |                     |  |         |  |        | 6  |
| 7  |      | 2  | Miscellaneous Expense (7)                          | M786     | 6140       |         | 1790  |        |       |                     |  |         |  |        | 7  |
| 8  |      | 2  | Credit Card Fee Expense (8)                        | M787     | 6120       | 53565   |       |        |       |                     |  |         |  |        | 8  |
| 9  |      | 2  | Baypoint Athletic Club (9)                         | R453     | 115        |         |       |        |       |                     |  |         |  | 943909 | 9  |
| 10 |      | 2  | Megan Oakley (10)                                  | R454     | 145        |         |       |        |       |                     |  |         |  | 26920  | 10 |
| 11 |      | 3  | Luis T. Arroyo (11)                                | S938     | 110        |         |       |        |       |                     |  | 34482   |  |        | 11 |
| 12 |      | 3  | Exercise Equipment, Inc. (12)                      | C904     | 220        |         |       |        |       |                     |  |         |  |        | 12 |
| 13 |      | 3  | Grand Sports Accessories (13)                      | P844     | 230        |         |       |        |       |                     |  |         |  |        | 13 |
| 14 |      | 3  | ✓ (14)                                             | T3       | ✓          |         |       |        |       |                     |  |         |  |        | 14 |
| 15 |      | 5  | Megan Oakley (16)                                  | S939     | 145        |         |       |        |       |                     |  | 943899  |  |        | 15 |
| 16 |      | 5  | Performance Plus, Inc. (17)                        | P845     | 245        |         |       |        |       |                     |  |         |  |        | 16 |
| 17 |      | 5  | Grandview Fitness Center (18)                      | R455     | 125        |         |       |        |       |                     |  |         |  | 587475 | 17 |
| 18 |      | 5  | Supplies—Office (19)                               | M788     | 1145       |         | 7871  |        |       |                     |  |         |  |        | 18 |
| 19 |      |    | Complete Office Supplies                           |          | 215        |         |       |        |       |                     |  |         |  |        | 19 |
| 20 |      | 6  | Midori Tanaka (20)                                 | R456     | 160        |         |       |        |       |                     |  |         |  | 32382  | 20 |
| 21 |      | 6  | Grand Sports Accessories (21)                      | C905     | 230        |         |       |        |       |                     |  |         |  |        | 21 |
| 22 |      | 7  | Andrew Duncan, Drawing (22)                        | M789     | 3120       |         | 11703 |        |       |                     |  |         |  |        | 22 |
| 23 |      |    | Purchases                                          |          | 5110       |         |       |        | 11703 |                     |  |         |  |        | 23 |
| 24 |      | 7  | Advertising Expense (23)                           | C906     | 6110       | 175000  |       |        |       |                     |  |         |  |        | 24 |
| 25 |      | 8  | Baypoint Athletic Club (24)                        | S940     | 115        |         |       |        |       |                     |  | 300196  |  |        | 25 |
| 26 |      | 8  | Supplies—Store (25)                                | M790     | 1150       |         | 5995  |        |       |                     |  |         |  |        | 26 |
| 27 |      |    | Purchases                                          |          | 5110       |         |       |        | 5995  |                     |  |         |  |        | 27 |
| 28 |      | 9  | Alesha Edgar (26)                                  | R457     | 120        |         |       |        |       |                     |  |         |  | 26640  | 28 |
| 29 |      | 9  | Elena Ramos (27)                                   | S941     | 150        |         |       |        |       |                     |  | 21369   |  |        | 29 |
| 30 |      | 10 | Supplies—Office (28)                               | C907     | 1145       |         | 1590  |        |       |                     |  |         |  |        | 30 |
| 31 |      |    | Supplies—Store                                     |          | 1150       |         | 7540  |        |       |                     |  |         |  |        | 31 |
| 32 |      |    | Miscellaneous Expense                              |          | 6140       |         | 3235  |        |       |                     |  |         |  |        | 32 |
| 33 |      | 10 | ✓ (29)                                             | T10      | ✓          |         |       |        |       |                     |  |         |  |        | 33 |
| 34 |      | 10 | Carried Forward                                    |          | ✓          | 368289  |       | 17698  |       | 1951166             |  | 1617326 |  |        | 34 |

|    | 5               | 6                              | 7                | 8           | 9                  | 10            | 11          |    |
|----|-----------------|--------------------------------|------------------|-------------|--------------------|---------------|-------------|----|
|    | SALES<br>CREDIT | SALES TAX<br>PAYABLE<br>CREDIT | ACCOUNTS PAYABLE |             | PURCHASES<br>DEBIT | CASH          |             |    |
|    |                 |                                | DEBIT            | CREDIT      |                    | DEBIT         | CREDIT      |    |
| 1  | 1 7 7 8 3 5     | 1 0 6 7 0                      |                  |             |                    |               |             | 1  |
| 2  |                 |                                |                  | 4 1 6 8 8 6 | 4 1 6 8 8 6        |               |             | 2  |
| 3  |                 |                                |                  |             |                    |               | 1 0 0 0 0 0 | 3  |
| 4  | 4 3 6 5 2 4     | 2 6 1 9 1                      |                  |             |                    |               |             | 4  |
| 5  |                 |                                |                  | 8 3 0 0 4   | 8 3 0 0 4          |               |             | 5  |
| 6  |                 |                                | 2 4 0 3 6 0      |             |                    |               | 2 4 0 3 6 0 | 6  |
| 7  |                 |                                |                  |             |                    |               | 1 7 9 0     | 7  |
| 8  |                 |                                |                  |             |                    |               | 5 3 5 6 5   | 8  |
| 9  |                 |                                |                  |             |                    | 9 4 3 9 0 9   |             | 9  |
| 10 |                 |                                |                  |             |                    | 2 6 9 2 0     |             | 10 |
| 11 | 3 2 5 3 0       | 1 9 5 2                        |                  |             |                    |               |             | 11 |
| 12 |                 |                                | 1 0 9 3 1 5      |             |                    |               | 1 0 9 3 1 5 | 12 |
| 13 |                 |                                |                  | 2 1 5 4 0   | 2 1 5 4 0          |               |             | 13 |
| 14 | 4 6 5 8 4 3     | 2 7 9 5 1                      |                  |             |                    | 4 9 3 7 9 4   |             | 14 |
| 15 | 8 9 0 4 7 1     | 5 3 4 2 8                      |                  |             |                    |               |             | 15 |
| 16 |                 |                                |                  | 1 2 3 3 8 5 | 1 2 3 3 8 5        |               |             | 16 |
| 17 |                 |                                |                  |             |                    | 5 8 7 4 7 5   |             | 17 |
| 18 |                 |                                |                  |             |                    |               |             | 18 |
| 19 |                 |                                |                  | 7 8 7 1     |                    |               |             | 19 |
| 20 |                 |                                |                  |             |                    | 3 2 3 8 2     |             | 20 |
| 21 |                 |                                | 4 8 4 8 0        |             |                    |               | 4 8 4 8 0   | 21 |
| 22 |                 |                                |                  |             |                    |               |             | 22 |
| 23 |                 |                                |                  |             |                    |               |             | 23 |
| 24 |                 |                                |                  |             |                    |               | 1 7 5 0 0 0 | 24 |
| 25 | 2 8 3 2 0 4     | 1 6 9 9 2                      |                  |             |                    |               |             | 25 |
| 26 |                 |                                |                  |             |                    |               |             | 26 |
| 27 |                 |                                |                  |             |                    |               |             | 27 |
| 28 |                 |                                |                  |             |                    | 2 6 6 4 0     |             | 28 |
| 29 | 2 0 1 5 9       | 1 2 1 0                        |                  |             |                    |               |             | 29 |
| 30 |                 |                                |                  |             |                    |               | 1 2 3 6 5   | 30 |
| 31 |                 |                                |                  |             |                    |               |             | 31 |
| 32 |                 |                                |                  |             |                    |               |             | 32 |
| 33 | 1 1 9 0 3 4 9   | 7 1 4 2 1                      |                  |             |                    | 1 2 6 1 7 7 0 |             | 33 |
| 34 | 3 4 9 6 9 1 5   | 2 0 9 8 1 5                    | 3 9 8 1 5 5      | 6 5 2 6 8 6 | 6 4 4 8 1 5        | 3 3 7 2 8 9 0 | 7 4 0 8 7 5 | 34 |

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|    | DATE            | ACCOUNT TITLE                            | DOC. NO. | POST. REF. | GENERAL |        | ACCOUNTS RECEIVABLE |         |    |
|----|-----------------|------------------------------------------|----------|------------|---------|--------|---------------------|---------|----|
|    |                 |                                          |          |            | DEBIT   | CREDIT | DEBIT               | CREDIT  |    |
| 1  | 20--<br>Dec. 10 | Brought Forward                          |          | ✓          | 368289  | 17698  | 1951166             | 1617326 | 1  |
| 2  | 12              | Performance Plus, Inc. <sup>(31)</sup>   | P846     | 245        |         |        |                     |         | 2  |
| 3  | 12              | Luis T. Arroyo <sup>(32)</sup>           | R458     | 110        |         |        |                     | 297323  | 3  |
| 4  | 12              | Exercise Equipment, Inc. <sup>(33)</sup> | P847     | 220        |         |        |                     |         | 4  |
| 5  | 12              | Sportswear of Charlotte <sup>(34)</sup>  | C908     | 255        |         |        |                     |         | 5  |
| 6  | 12              | ✓ <sup>(35)</sup>                        | C909     | ✓          |         |        |                     |         | 6  |
| 7  | 12              | Huntington Corporation <sup>(36)</sup>   | R459     | 130        |         |        |                     | 131350  | 7  |
| 8  | 13              | Miscellaneous Expense <sup>(37)</sup>    | C910     | 6140       | 3000    |        |                     |         | 8  |
| 9  | 13              | Sports & Workout Mall <sup>(38)</sup>    | S942     | 155        |         |        | 495349              |         | 9  |
| 10 | 13              | Elena Ramos <sup>(39)</sup>              | R460     | 150        |         |        |                     | 20005   | 10 |
| 11 | 13              | Just Weights <sup>(40)</sup>             | P848     | 235        |         |        |                     |         | 11 |
| 12 | 13              | Minneapolis Exercise Co. <sup>(41)</sup> | C911     | 240        |         |        |                     |         | 12 |
| 13 | 14              | Jessica Morris, Drawing <sup>(42)</sup>  | C912     | 3140       | 250000  |        |                     |         | 13 |
| 14 | 14              | Andrew Duncan, Drawing <sup>(42)</sup>   | C913     | 3120       | 250000  |        |                     |         | 14 |
| 15 | 14              | Midori Tanaka <sup>(43)</sup>            | S943     | 160        |         |        | 37751               |         | 15 |
| 16 | X 14            | Empl. Income Tax Pay. <sup>(44)</sup>    | C914     | 2120       | 158400  |        |                     |         | 16 |
| 17 |                 | Social Security Tax Pay.                 |          | 2130       | 220640  |        |                     |         | 17 |
| 18 |                 | Medicare Tax Payable                     |          | 2135       | 50916   |        |                     |         | 18 |
| 19 | 14              | Miscellaneous Expense <sup>(45)</sup>    | C915     | 6140       | 5000    |        |                     |         | 19 |
| 20 | 15              | Workout Warehouse <sup>(46)</sup>        | P849     | 260        |         |        |                     |         | 20 |
| 21 | X 15            | Salary Expense <sup>(47)</sup>           | C916     | 6170       | 857357  |        |                     |         | 21 |
| 22 |                 | Empl. Income Tax Pay.                    |          | 2120       |         | 80700  |                     |         | 22 |
| 23 |                 | Social Security Tax Pay.                 |          | 2130       |         | 55728  |                     |         | 23 |
| 24 |                 | Medicare Tax Payable                     |          | 2135       |         | 12861  |                     |         | 24 |
| 25 |                 | U.S. Savings Bonds Pay.                  |          | 2180       |         | 5500   |                     |         | 25 |
| 26 |                 | United Way Donations Pay.                |          | 2190       |         | 2500   |                     |         | 26 |
| 27 | X 15            | Payroll Taxes Expense <sup>(48)</sup>    | M798     | 6150       | 72681   |        |                     |         | 27 |
| 28 |                 | Social Security Tax Pay.                 |          | 2130       |         | 55728  |                     |         | 28 |
| 29 |                 | Medicare Tax Payable                     |          | 2135       |         | 12861  |                     |         | 29 |
| 30 |                 | Unemploy. Tax Pay.—Fed.                  |          | 2150       |         | 528    |                     |         | 30 |
| 31 |                 | Unemploy. Tax Pay.—State                 |          | 2160       |         | 3564   |                     |         | 31 |
| 32 | 15              | Eric Kim <sup>(49)</sup>                 | S944     | 135        |         |        | 942232              |         | 32 |
| 33 | 16              | Prepaid Insurance <sup>(50)</sup>        | C917     | 1160       | 85000   |        |                     |         | 33 |
| 34 | 16              | Carried Forward                          |          | ✓          | 2321283 | 247668 | 3426498             | 2066004 | 34 |

| 5            |             | 6                        |             | 7                |            | 8               |             | 9           |            | 10         |  | 11 |    |
|--------------|-------------|--------------------------|-------------|------------------|------------|-----------------|-------------|-------------|------------|------------|--|----|----|
| SALES CREDIT |             | SALES TAX PAYABLE CREDIT |             | ACCOUNTS PAYABLE |            | PURCHASES DEBIT |             | CASH        |            |            |  |    |    |
|              |             |                          |             | DEBIT            | CREDIT     |                 |             | DEBIT       | CREDIT     |            |  |    |    |
| 1            | 34 9 6 9 15 | 2 0 9 8 15               |             | 3 9 8 1 55       | 6 5 2 6 86 | 6 4 4 8 15      |             | 33 7 2 8 90 | 7 4 0 8 75 |            |  |    | 1  |
| 2            |             |                          |             |                  | 5 4 9 54   | 5 4 9 54        |             |             |            |            |  |    | 2  |
| 3            |             |                          |             |                  |            |                 |             | 2 9 7 3 23  |            |            |  |    | 3  |
| 4            |             |                          |             |                  | 5 2 8 21   | 5 2 8 21        |             |             |            |            |  |    | 4  |
| 5            |             |                          |             | 7 0 9 8 19       |            |                 |             |             |            | 7 0 9 8 19 |  |    | 5  |
| 6            |             |                          |             |                  |            | 2 6 1 41        |             |             |            | 2 6 1 41   |  |    | 6  |
| 7            |             |                          |             |                  |            |                 |             | 1 3 1 3 50  |            |            |  |    | 7  |
| 8            |             |                          |             |                  |            |                 |             |             |            | 3 0 0 0    |  |    | 8  |
| 9            | 4 6 7 3 10  | 2 8 0 39                 |             |                  |            |                 |             |             |            |            |  |    | 9  |
| 10           |             |                          |             |                  |            |                 |             | 2 0 0 0 5   |            |            |  |    | 10 |
| 11           |             |                          |             |                  | 1 9 4 99   | 1 9 4 99        |             |             |            |            |  |    | 11 |
| 12           |             |                          |             | 3 4 0 6 26       |            |                 |             |             |            | 3 4 0 6 26 |  |    | 12 |
| 13           |             |                          |             |                  |            |                 |             |             |            | 2 5 0 0 00 |  |    | 13 |
| 14           |             |                          |             |                  |            |                 |             |             |            | 2 5 0 0 00 |  |    | 14 |
| 15           | 3 5 6 14    | 2 1 37                   |             |                  |            |                 |             |             |            |            |  |    | 15 |
| 16           |             |                          |             |                  |            |                 |             |             |            | 4 2 9 9 56 |  |    | 16 |
| 17           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 17 |
| 18           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 18 |
| 19           |             |                          |             |                  |            |                 |             |             |            | 5 0 0 0    |  |    | 19 |
| 20           |             |                          |             |                  | 6 6 1 74   | 6 6 1 74        |             |             |            |            |  |    | 20 |
| 21           |             |                          |             |                  |            |                 |             |             |            | 7 0 0 0 68 |  |    | 21 |
| 22           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 22 |
| 23           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 23 |
| 24           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 24 |
| 25           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 25 |
| 26           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 26 |
| 27           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 27 |
| 28           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 28 |
| 29           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 29 |
| 30           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 30 |
| 31           |             |                          |             |                  |            |                 |             |             |            |            |  |    | 31 |
| 32           | 8 8 8 8 98  | 5 3 3 34                 |             |                  |            |                 |             |             |            |            |  |    | 32 |
| 33           |             |                          |             |                  |            |                 |             |             |            | 8 5 0 0 0  |  |    | 33 |
| 34           | 48 8 8 7 37 | 2 9 3 3 25               | 14 4 8 6 00 | 8 4 6 1 34       | 8 6 4 4 04 | 38 2 1 5 68     | 35 4 0 4 85 |             |            |            |  |    | 34 |

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|----|-----------------|-------------------------------------------|----------|------------|---------|--------|---------------------|---------|----|
|    |                 |                                           |          |            | DEBIT   | CREDIT | DEBIT               | CREDIT  |    |
| 1  | 20--<br>Dec. 16 | Brought Forward                           |          | ✓          | 2321283 | 247668 | 3426498             | 2066004 | 1  |
| 2  | 16              | Utilities Expense <sup>(51)</sup>         | C918     | 6190       | 32587   |        |                     |         | 2  |
| 3  | 16              | Amy Zellner <sup>(52)</sup>               | R461     | 165        |         |        |                     | 116467  | 3  |
| 4  | 16              | Alesha Edgar <sup>(53)</sup>              | S945     | 120        |         |        | 24702               |         | 4  |
| 5  | 17              | Grandview Fitness Center <sup>(54)</sup>  | S946     | 125        |         |        | 473896              |         | 5  |
| 6  | 17              | Miscellaneous Expense <sup>(55)</sup>     | C919     | 6140       | 150000  |        |                     |         | 6  |
| 7  | 17              | Leon Morales <sup>(56)</sup>              | R462     | 140        |         |        |                     | 38700   | 7  |
| 8  | 17              | Randall Leisure Products <sup>(57)</sup>  | C920     | 250        |         |        |                     |         | 8  |
| 9  | 17              | Sports & Workout Mall <sup>(58)</sup>     | R463     | 155        |         |        |                     | 46336   | 9  |
| 10 | 17 ✓            | <sup>(59)</sup>                           | T17      | ✓          |         |        |                     |         | 10 |
| 11 | 19              | Miscellaneous Expense <sup>(61)</sup>     | C921     | 6140       | 1950    |        |                     |         | 11 |
| 12 | 20              | Minneapolis Exercise Co. <sup>(62)</sup>  | P850     | 240        |         |        |                     |         | 12 |
| 13 | 20              | Fairfield Sports Machines <sup>(63)</sup> | P851     | 225        |         |        |                     |         | 13 |
| 14 | 21              | Workout Warehouse <sup>(64)</sup>         | C922     | 260        |         |        |                     |         | 14 |
| 15 | 21              | Performance Plus, Inc. <sup>(65)</sup>    | C923     | 245        |         |        |                     |         | 15 |
| 16 | 22              | Luis T. Arroyo <sup>(66)</sup>            | R464     | 110        |         |        |                     | 34482   | 16 |
| 17 | 22              | Miscellaneous Expense <sup>(67)</sup>     | C924     | 6140       | 5595    |        |                     |         | 17 |
| 18 | 23              | Huntington Corporation <sup>(68)</sup>    | S947     | 130        |         |        | 303588              |         | 18 |
| 19 | 23              | Amy Zellner <sup>(69)</sup>               | S948     | 165        |         |        | 74705               |         | 19 |
| 20 | 23              | Megan Oakley <sup>(70)</sup>              | R465     | 145        |         |        |                     | 943899  | 20 |
| 21 | 23              | Yelton Brothers <sup>(71)</sup>           | P852     | 265        |         |        |                     |         | 21 |
| 22 | 24              | Fairfield Sports Machines <sup>(72)</sup> | C925     | 225        |         |        |                     |         | 22 |
| 23 | 24              | Baypoint Athletic Club <sup>(73)</sup>    | S949     | 115        |         |        | 98663               |         | 23 |
| 24 | 24 ✓            | <sup>(74)</sup>                           | T24      | ✓          |         |        |                     |         | 24 |
| 25 | 26              | Utilities Expense <sup>(76)</sup>         | C926     | 6190       | 36454   |        |                     |         | 25 |
| 26 | 26              | Baypoint Athletic Club <sup>(77)</sup>    | R466     | 115        |         |        |                     | 300196  | 26 |
| 27 | 26              | Elena Ramos <sup>(78)</sup>               | R467     | 150        |         |        |                     | 21369   | 27 |
| 28 | 27              | Eric Kim <sup>(79)</sup>                  | S950     | 135        |         |        | 60679               |         | 28 |
| 29 | 28              | Just Weights <sup>(80)</sup>              | C927     | 235        |         |        |                     |         | 29 |
| 30 | 28              | A-One Fitness Equipment <sup>(81)</sup>   | C928     | 210        |         |        |                     |         | 30 |
| 31 | 29              | Sports & Workout Mall <sup>(82)</sup>     | R468     | 155        |         |        |                     | 495349  | 31 |
| 32 | 29              | Leon Morales <sup>(83)</sup>              | S951     | 140        |         |        | 23042               |         | 32 |
| 33 | 30              | Miscellaneous Expense <sup>(84)</sup>     | M801     | 6140       | 1825    |        |                     |         | 33 |
| 34 | 30              | Carried Forward                           |          | ✓          | 2549694 | 247668 | 4485773             | 4062802 | 34 |

|    | 5               | 6                              | 7                | 8           | 9                  | 10           | 11          |    |
|----|-----------------|--------------------------------|------------------|-------------|--------------------|--------------|-------------|----|
|    | SALES<br>CREDIT | SALES TAX<br>PAYABLE<br>CREDIT | ACCOUNTS PAYABLE |             | PURCHASES<br>DEBIT | CASH         |             |    |
|    |                 |                                | DEBIT            | CREDIT      |                    | DEBIT        | CREDIT      |    |
| 1  | 48 8 8 7 37     | 2 9 3 3 25                     | 14 4 8 6 00      | 8 4 6 1 34  | 8 6 4 4 04         | 38 2 1 5 68  | 35 4 0 4 85 | 1  |
| 2  |                 |                                |                  |             |                    |              | 3 2 5 87    | 2  |
| 3  |                 |                                |                  |             |                    | 1 1 6 4 67   |             | 3  |
| 4  | 2 3 3 04        | 1 3 98                         |                  |             |                    |              |             | 4  |
| 5  | 4 4 7 0 72      | 2 6 8 24                       |                  |             |                    |              |             | 5  |
| 6  |                 |                                |                  |             |                    |              | 1 5 0 0 00  | 6  |
| 7  |                 |                                |                  |             |                    | 3 8 7 00     |             | 7  |
| 8  |                 |                                | 2 3 9 5 00       |             |                    |              | 2 3 9 5 00  | 8  |
| 9  |                 |                                |                  |             |                    | 4 6 3 36     |             | 9  |
| 10 | 24 8 4 2 50     | 1 4 9 0 55                     |                  |             |                    | 26 3 3 3 05  |             | 10 |
| 11 |                 |                                |                  |             |                    |              | 1 9 50      | 11 |
| 12 |                 |                                |                  | 8 3 6 03    | 8 3 6 03           |              |             | 12 |
| 13 |                 |                                |                  | 16 8 9 3 50 | 16 8 9 3 50        |              |             | 13 |
| 14 |                 |                                | 2 2 1 4 78       |             |                    |              | 2 2 1 4 78  | 14 |
| 15 |                 |                                | 3 8 9 7 20       |             |                    |              | 3 8 9 7 20  | 15 |
| 16 |                 |                                |                  |             |                    | 3 4 4 82     |             | 16 |
| 17 |                 |                                |                  |             |                    |              | 5 5 95      | 17 |
| 18 | 2 8 6 4 04      | 1 7 1 84                       |                  |             |                    |              |             | 18 |
| 19 | 7 0 4 76        | 4 2 29                         |                  |             |                    |              |             | 19 |
| 20 |                 |                                |                  |             |                    | 9 4 3 8 99   |             | 20 |
| 21 |                 |                                |                  | 3 5 6 64    | 3 5 6 64           |              |             | 21 |
| 22 |                 |                                | 10 8 6 9 60      |             |                    |              | 10 8 6 9 60 | 22 |
| 23 | 9 3 0 78        | 5 5 85                         |                  |             |                    |              |             | 23 |
| 24 | 23 4 4 1 21     | 1 4 0 6 47                     |                  |             |                    | 24 8 4 7 68  |             | 24 |
| 25 |                 |                                |                  |             |                    |              | 3 6 4 54    | 25 |
| 26 |                 |                                |                  |             |                    | 3 0 0 1 96   |             | 26 |
| 27 |                 |                                |                  |             |                    | 2 1 3 69     |             | 27 |
| 28 | 5 7 2 44        | 3 4 35                         |                  |             |                    |              |             | 28 |
| 29 |                 |                                | 1 4 2 3 20       |             |                    |              | 1 4 2 3 20  | 29 |
| 30 |                 |                                | 6 0 1 5 25       |             |                    |              | 6 0 1 5 25  | 30 |
| 31 |                 |                                |                  |             |                    | 4 9 5 3 49   |             | 31 |
| 32 | 2 1 7 38        | 1 3 04                         |                  |             |                    |              |             | 32 |
| 33 |                 |                                |                  |             |                    |              | 1 8 25      | 33 |
| 34 | 107 1 6 4 24    | 6 4 2 9 86                     | 41 3 0 1 03      | 26 5 4 7 51 | 26 7 3 0 21        | 109 3 6 4 39 | 64 5 0 3 99 | 34 |

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| 5            |        |     |    | 6                        |     |        |    | 7                |    |        |    | 8               |     |        |     | 9     |  |        |  | 10 |  |  |  | 11 |  |  |  |
|--------------|--------|-----|----|--------------------------|-----|--------|----|------------------|----|--------|----|-----------------|-----|--------|-----|-------|--|--------|--|----|--|--|--|----|--|--|--|
| SALES CREDIT |        |     |    | SALES TAX PAYABLE CREDIT |     |        |    | ACCOUNTS PAYABLE |    |        |    | PURCHASES DEBIT |     |        |     | CASH  |  |        |  |    |  |  |  |    |  |  |  |
|              |        |     |    |                          |     |        |    | DEBIT            |    | CREDIT |    |                 |     |        |     | DEBIT |  | CREDIT |  |    |  |  |  |    |  |  |  |
| 1            | 107    | 164 | 24 | 642                      | 986 | 41301  | 03 | 26547            | 51 | 26730  | 21 | 109364          | 39  | 64503  | 99  |       |  |        |  |    |  |  |  |    |  |  |  |
| 2            |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        | 541 | 92    |  |        |  |    |  |  |  |    |  |  |  |
| 3            |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        | 179 | 31    |  |        |  |    |  |  |  |    |  |  |  |
| 4            |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 5            |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        | 659 | 601   |  |        |  |    |  |  |  |    |  |  |  |
| 6            |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 7            |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 8            |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 9            |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 10           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 11           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 12           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 13           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 14           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 15           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 16           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 17           | 872    | 585 |    | 523                      | 55  |        |    |                  |    |        |    | 924             | 940 |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 18           | 115890 | 09  |    | 69534                    | 1   | 41301  | 03 | 26547            | 51 | 26730  | 21 | 118613          | 79  | 71821  | 23  |       |  |        |  |    |  |  |  |    |  |  |  |
| 19           | (4110) |     |    | (2140)                   |     | (2110) |    | (2110)           |    | (5110) |    | (1110)          |     | (1110) |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 20           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 21           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 22           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 23           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 24           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 25           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 26           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 27           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 28           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 29           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 30           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 31           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 32           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 33           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |
| 34           |        |     |    |                          |     |        |    |                  |    |        |    |                 |     |        |     |       |  |        |  |    |  |  |  |    |  |  |  |

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## GENERAL LEDGER

ACCOUNT *Cash*

ACCOUNT NO. 1110

| DATE           | ITEM    | POST.<br>REF. | DEBIT        | CREDIT      | BALANCE      |        |
|----------------|---------|---------------|--------------|-------------|--------------|--------|
|                |         |               |              |             | DEBIT        | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |              |             | 12 6 0 8 39  |        |
| 31             |         | 26            | 118 6 1 3 79 |             | 131 2 2 2 18 |        |
| 31             |         | 26            |              | 71 8 2 1 23 | 59 4 0 0 95  |        |

ACCOUNT *Petty Cash*

ACCOUNT NO. 1120

| DATE           | ITEM    | POST.<br>REF. | DEBIT | CREDIT | BALANCE   |        |
|----------------|---------|---------------|-------|--------|-----------|--------|
|                |         |               |       |        | DEBIT     | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |       |        | 2 0 0 0 0 |        |

ACCOUNT *Accounts Receivable*

ACCOUNT NO. 1130

| DATE           | ITEM    | POST.<br>REF. | DEBIT       | CREDIT      | BALANCE     |        |
|----------------|---------|---------------|-------------|-------------|-------------|--------|
|                |         |               |             |             | DEBIT       | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |             |             | 22 6 7 5 07 |        |
| 31             |         | 26            | 44 8 5 7 73 |             | 67 5 3 2 80 |        |
| 31             |         | 26            |             | 40 6 2 8 02 | 26 9 0 4 78 |        |

ACCOUNT *Merchandise Inventory*

ACCOUNT NO. 1140

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT | BALANCE      |        |
|----------------|---------|---------------|------------|--------|--------------|--------|
|                |         |               |            |        | DEBIT        | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |            |        | 534 8 7 6 50 |        |
| 31             |         | 27            | 6 0 7 7 00 |        | 540 9 5 3 50 |        |

ACCOUNT *Supplies—Office*

ACCOUNT NO. 1145

| DATE           | ITEM    | POST.<br>REF. | DEBIT   | CREDIT    | BALANCE   |        |
|----------------|---------|---------------|---------|-----------|-----------|--------|
|                |         |               |         |           | DEBIT     | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |         |           | 7 8 0 4 5 |        |
| 5              |         | 23            | 7 8 7 1 |           | 8 5 9 1 6 |        |
| 10             |         | 23            | 1 5 9 0 |           | 8 7 5 0 6 |        |
| 31             |         | 27            |         | 4 1 0 0 0 | 4 6 5 0 6 |        |

ACCOUNT *Supplies—Store*

ACCOUNT NO. 1150

| DATE           | ITEM    | POST.<br>REF. | DEBIT   | CREDIT    | BALANCE     |        |
|----------------|---------|---------------|---------|-----------|-------------|--------|
|                |         |               |         |           | DEBIT       | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |         |           | 2 5 5 8 90  |        |
| 8              |         | 23            | 5 9 9 5 |           | 2 6 1 8 8 5 |        |
| 10             |         | 23            | 7 5 4 0 |           | 2 6 9 4 2 5 |        |
| 30             |         | 26            | 8 2 4 4 |           | 2 7 7 6 6 9 |        |
| 31             |         | 27            |         | 7 7 6 6 9 | 2 0 0 0 0 0 |        |

## GENERAL LEDGER (Continued)

ACCOUNT *Prepaid Insurance*

ACCOUNT NO. 1160

| DATE           | ITEM    | POST.<br>REF. | DEBIT    | CREDIT     | BALANCE    |        |
|----------------|---------|---------------|----------|------------|------------|--------|
|                |         |               |          |            | DEBIT      | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |          |            | 4 2 6 8 28 |        |
| 16             |         | 24            | 8 5 0 00 |            | 5 1 1 8 28 |        |
| 31             |         | 27            |          | 2 1 0 8 28 | 3 0 1 0 00 |        |

ACCOUNT *Accounts Payable*

ACCOUNT NO. 2110

| DATE           | ITEM    | POST.<br>REF. | DEBIT       | CREDIT      | BALANCE |             |
|----------------|---------|---------------|-------------|-------------|---------|-------------|
|                |         |               |             |             | DEBIT   | CREDIT      |
| 20--<br>Dec. 1 | Balance | ✓             |             |             |         | 41 3 0 1 03 |
| 31             |         | 26            | 41 3 0 1 03 |             |         |             |
| 31             |         | 26            |             | 26 5 4 7 51 |         | 26 5 4 7 51 |

ACCOUNT *Employee Income Tax Payable*

ACCOUNT NO. 2120

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT   | BALANCE |            |
|----------------|---------|---------------|------------|----------|---------|------------|
|                |         |               |            |          | DEBIT   | CREDIT     |
| 20--<br>Dec. 1 | Balance | ✓             |            |          |         | 1 5 8 4 00 |
| 14             |         | 24            | 1 5 8 4 00 |          |         |            |
| 15             |         | 24            |            | 8 0 7 00 |         | 8 0 7 00   |
| 31             |         | 26            |            | 7 8 0 00 |         | 1 5 8 7 00 |

ACCOUNT *Social Security Tax Payable*

ACCOUNT NO. 2130

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT   | BALANCE |            |
|----------------|---------|---------------|------------|----------|---------|------------|
|                |         |               |            |          | DEBIT   | CREDIT     |
| 20--<br>Dec. 1 | Balance | ✓             |            |          |         | 2 2 0 6 40 |
| 14             |         | 24            | 2 2 0 6 40 |          |         |            |
| 15             |         | 24            |            | 5 5 7 28 |         | 5 5 7 28   |
| 15             |         | 24            |            | 5 5 7 28 |         | 1 1 1 4 56 |
| 31             |         | 26            |            | 5 4 7 13 |         | 1 6 6 1 69 |
| 31             |         | 26            |            | 5 4 7 13 |         | 2 2 0 8 82 |

## GENERAL LEDGER (Continued)

ACCOUNT

Medicare Tax Payable

ACCOUNT NO. 2135

| DATE         |    | ITEM    | POST.<br>REF. | DEBIT    | CREDIT   | BALANCE |          |
|--------------|----|---------|---------------|----------|----------|---------|----------|
|              |    |         |               |          |          | DEBIT   | CREDIT   |
| 20--<br>Dec. | 1  | Balance | ✓             |          |          |         | 5 0 9 16 |
|              | 14 |         | 24            | 5 0 9 16 |          |         |          |
|              | 15 |         | 24            |          | 1 2 8 61 |         | 1 2 8 61 |
|              | 15 |         | 24            |          | 1 2 8 61 |         | 2 5 7 22 |
|              | 31 |         | 26            |          | 1 2 6 26 |         | 3 8 3 48 |
|              | 31 |         | 26            |          | 1 2 6 26 |         | 5 0 9 74 |

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2140

| DATE         |    | ITEM    | POST.<br>REF. | DEBIT | CREDIT     | BALANCE |             |
|--------------|----|---------|---------------|-------|------------|---------|-------------|
|              |    |         |               |       |            | DEBIT   | CREDIT      |
| 20--<br>Dec. | 1  | Balance | ✓             |       |            |         | 3 6 7 6 30  |
|              | 31 |         | 26            |       | 6 9 5 3 41 |         | 10 6 2 9 71 |

ACCOUNT Unemployment Tax Payable—Federal

ACCOUNT NO. 2150

| DATE         |    | ITEM    | POST.<br>REF. | DEBIT | CREDIT | BALANCE |        |
|--------------|----|---------|---------------|-------|--------|---------|--------|
|              |    |         |               |       |        | DEBIT   | CREDIT |
| 20--<br>Dec. | 1  | Balance | ✓             |       |        |         | 3 3 82 |
|              | 15 |         | 24            |       | 5 28   |         | 3 9 10 |
|              | 31 |         | 26            |       | 5 64   |         | 4 4 74 |

ACCOUNT Unemployment Tax Payable—State

ACCOUNT NO. 2160

| DATE         |    | ITEM    | POST.<br>REF. | DEBIT | CREDIT | BALANCE |          |
|--------------|----|---------|---------------|-------|--------|---------|----------|
|              |    |         |               |       |        | DEBIT   | CREDIT   |
| 20--<br>Dec. | 1  | Balance | ✓             |       |        |         | 2 2 8 29 |
|              | 15 |         | 24            |       | 3 5 64 |         | 2 6 3 93 |
|              | 31 |         | 26            |       | 3 8 07 |         | 3 0 2 00 |

ACCOUNT Health Insurance Premiums Payable

ACCOUNT NO. 2170

| DATE         |    | ITEM    | POST.<br>REF. | DEBIT | CREDIT   | BALANCE |          |
|--------------|----|---------|---------------|-------|----------|---------|----------|
|              |    |         |               |       |          | DEBIT   | CREDIT   |
| 20--<br>Dec. | 1  | Balance | ✓             |       |          |         | 6 2 4 00 |
|              | 31 |         | 26            |       | 2 8 8 00 |         | 9 1 2 00 |

## GENERAL LEDGER (Continued)

ACCOUNT *U.S. Savings Bonds Payable*

ACCOUNT NO. 2180

| DATE           | ITEM    | POST.<br>REF. | DEBIT | CREDIT | BALANCE |          |
|----------------|---------|---------------|-------|--------|---------|----------|
|                |         |               |       |        | DEBIT   | CREDIT   |
| 20--<br>Dec. 1 | Balance | ✓             |       |        |         | 2 2 0 00 |
| 15             |         | 24            |       | 5 5 00 |         | 2 7 5 00 |
| 31             |         | 26            |       | 5 5 00 |         | 3 3 0 00 |

ACCOUNT *United Way Donations Payable*

ACCOUNT NO. 2190

| DATE           | ITEM    | POST.<br>REF. | DEBIT | CREDIT | BALANCE |          |
|----------------|---------|---------------|-------|--------|---------|----------|
|                |         |               |       |        | DEBIT   | CREDIT   |
| 20--<br>Dec. 1 | Balance | ✓             |       |        |         | 1 0 0 00 |
| 15             |         | 24            |       | 2 5 00 |         | 1 2 5 00 |
| 31             |         | 26            |       | 2 5 00 |         | 1 5 0 00 |

ACCOUNT *Andrew Duncan, Capital*

ACCOUNT NO. 3110

| DATE           | ITEM    | POST.<br>REF. | DEBIT       | CREDIT      | BALANCE |              |
|----------------|---------|---------------|-------------|-------------|---------|--------------|
|                |         |               |             |             | DEBIT   | CREDIT       |
| 20--<br>Dec. 1 | Balance | ✓             |             |             |         | 268 6 2 2 73 |
| 31             |         | 27            |             | 45 6 9 2 96 |         | 314 3 1 5 69 |
| 31             |         | 27            | 30 5 1 2 03 |             |         | 283 8 0 3 66 |

ACCOUNT *Andrew Duncan, Drawing*

ACCOUNT NO. 3120

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT      | BALANCE     |        |
|----------------|---------|---------------|------------|-------------|-------------|--------|
|                |         |               |            |             | DEBIT       | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |            |             | 27 8 9 5 00 |        |
| 7              |         | 23            | 1 1 7 03   |             | 28 0 1 2 03 |        |
| 14             |         | 24            | 2 5 0 0 00 |             | 30 5 1 2 03 |        |
| 31             |         | 27            |            | 30 5 1 2 03 |             |        |

ACCOUNT *Jessica Morris, Capital*

ACCOUNT NO. 3130

| DATE           | ITEM    | POST.<br>REF. | DEBIT       | CREDIT      | BALANCE |              |
|----------------|---------|---------------|-------------|-------------|---------|--------------|
|                |         |               |             |             | DEBIT   | CREDIT       |
| 20--<br>Dec. 1 | Balance | ✓             |             |             |         | 290 2 3 8 15 |
| 31             |         | 27            |             | 45 6 9 2 96 |         | 335 9 3 1 11 |
| 31             |         | 27            | 30 0 2 2 00 |             |         | 305 9 0 9 11 |

ACCOUNT *Jessica Morris, Drawing*

ACCOUNT NO. 3140

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT      | BALANCE     |        |
|----------------|---------|---------------|------------|-------------|-------------|--------|
|                |         |               |            |             | DEBIT       | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |            |             | 27 5 2 2 00 |        |
| 14             |         | 24            | 2 5 0 0 00 |             | 30 0 2 2 00 |        |
| 31             |         | 27            |            | 30 0 2 2 00 |             |        |

## GENERAL LEDGER (Continued)

ACCOUNT *Income Summary*

ACCOUNT NO. 3150

| DATE            | ITEM | POST.<br>REF. | DEBIT        | CREDIT         | BALANCE |                |
|-----------------|------|---------------|--------------|----------------|---------|----------------|
|                 |      |               |              |                | DEBIT   | CREDIT         |
| 20--<br>Dec. 31 |      | 27            |              | 6 0 7 7 00     |         | 6 0 7 7 00     |
| 31              |      | 27            |              | 1,024 1 4 5 75 |         | 1,030 2 2 2 75 |
| 31              |      | 27            | 938 8 3 6 83 |                |         | 91 3 8 5 92    |
| 31              |      | 27            | 91 3 8 5 92  |                |         |                |

ACCOUNT *Sales*

ACCOUNT NO. 4110

| DATE           | ITEM    | POST.<br>REF. | DEBIT          | CREDIT       | BALANCE |                |
|----------------|---------|---------------|----------------|--------------|---------|----------------|
|                |         |               |                |              | DEBIT   | CREDIT         |
| 20--<br>Dec. 1 | Balance | ✓             |                |              |         | 908 2 5 5 66   |
| 31             |         | 26            |                | 115 8 9 0 09 |         | 1,024 1 4 5 75 |
| 31             |         | 27            | 1,024 1 4 5 75 |              |         |                |

ACCOUNT *Purchases*

ACCOUNT NO. 5110

| DATE           | ITEM    | POST.<br>REF. | DEBIT       | CREDIT       | BALANCE      |        |
|----------------|---------|---------------|-------------|--------------|--------------|--------|
|                |         |               |             |              | DEBIT        | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |             |              | 647 6 6 2 18 |        |
| 7              |         | 23            |             | 1 1 7 03     | 647 5 4 5 15 |        |
| 8              |         | 23            |             | 5 9 95       | 647 4 8 5 20 |        |
| 31             |         | 26            | 26 7 3 0 21 |              | 674 2 1 5 41 |        |
| 31             |         | 27            |             | 674 2 1 5 41 |              |        |

ACCOUNT *Advertising Expense*

ACCOUNT NO. 6110

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT      | BALANCE     |        |
|----------------|---------|---------------|------------|-------------|-------------|--------|
|                |         |               |            |             | DEBIT       | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |            |             | 10 8 7 2 40 |        |
| 7              |         | 23            | 1 7 5 0 00 |             | 12 6 2 2 40 |        |
| 31             |         | 27            |            | 12 6 2 2 40 |             |        |

ACCOUNT *Credit Card Fee Expense*

ACCOUNT NO. 6120

| DATE           | ITEM    | POST.<br>REF. | DEBIT    | CREDIT      | BALANCE     |        |
|----------------|---------|---------------|----------|-------------|-------------|--------|
|                |         |               |          |             | DEBIT       | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |          |             | 9 1 9 1 80  |        |
| 2              |         | 23            | 5 3 5 65 |             | 9 7 2 7 45  |        |
| 30             |         | 26            | 5 4 1 92 |             | 10 2 6 9 37 |        |
| 31             |         | 27            |          | 10 2 6 9 37 |             |        |

## GENERAL LEDGER (Continued)

ACCOUNT *Insurance Expense*

ACCOUNT NO. 6130

| DATE            | ITEM | POST.<br>REF. | DEBIT      | CREDIT     | BALANCE    |        |
|-----------------|------|---------------|------------|------------|------------|--------|
|                 |      |               |            |            | DEBIT      | CREDIT |
| 20--<br>Dec. 31 |      | 27            | 2 1 0 8 28 |            | 2 1 0 8 28 |        |
| 31              |      | 27            |            | 2 1 0 8 28 |            |        |

ACCOUNT *Miscellaneous Expense*

ACCOUNT NO. 6140

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | BALANCE    |        |
|----------------|---------|---------------|------------|------------|------------|--------|
|                |         |               |            |            | DEBIT      | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |            |            | 4 6 7 4 43 |        |
| 2              |         | 23            | 1 7 90     |            | 4 6 9 2 33 |        |
| 10             |         | 23            | 3 2 35     |            | 4 7 2 4 68 |        |
| 13             |         | 24            | 3 0 00     |            | 4 7 5 4 68 |        |
| 14             |         | 24            | 5 0 00     |            | 4 8 0 4 68 |        |
| 17             |         | 25            | 1 5 0 0 00 |            | 6 3 0 4 68 |        |
| 19             |         | 25            | 1 9 50     |            | 6 3 2 4 18 |        |
| 22             |         | 25            | 5 5 95     |            | 6 3 8 0 13 |        |
| 30             |         | 25            | 1 8 25     |            | 6 3 9 8 38 |        |
| 30             |         | 26            | 9 6 87     |            | 6 4 9 5 25 |        |
| 31             |         | 27            |            | 6 4 9 5 25 |            |        |

ACCOUNT *Payroll Taxes Expense*

ACCOUNT NO. 6150

| DATE           | ITEM    | POST.<br>REF. | DEBIT    | CREDIT      | BALANCE     |        |
|----------------|---------|---------------|----------|-------------|-------------|--------|
|                |         |               |          |             | DEBIT       | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |          |             | 17 9 2 9 42 |        |
| 15             |         | 24            | 7 2 6 81 |             | 18 6 5 6 23 |        |
| 31             |         | 26            | 7 1 7 10 |             | 19 3 7 3 33 |        |
| 31             |         | 27            |          | 19 3 7 3 33 |             |        |

ACCOUNT *Rent Expense*

ACCOUNT NO. 6160

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT      | BALANCE     |        |
|----------------|---------|---------------|------------|-------------|-------------|--------|
|                |         |               |            |             | DEBIT       | CREDIT |
| 20--<br>Dec. 1 | Balance | ✓             |            |             | 11 0 0 0 00 |        |
| 1              |         | 23            | 1 0 0 0 00 |             | 12 0 0 0 00 |        |
| 31             |         | 27            |            | 12 0 0 0 00 |             |        |

## GENERAL LEDGER (Continued)

ACCOUNT *Salary Expense*

ACCOUNT NO. 6170

| DATE         |    | ITEM    | POST.<br>REF. | DEBIT | CREDIT | BALANCE |     |        |  |
|--------------|----|---------|---------------|-------|--------|---------|-----|--------|--|
|              |    |         |               |       |        | DEBIT   |     | CREDIT |  |
| 20--<br>Dec. | 1  | Balance | ✓             |       |        | 174     | 256 | 65     |  |
|              | 15 |         | 24            | 8573  | 57     | 182     | 830 | 22     |  |
|              | 31 |         | 26            | 8417  | 40     | 191     | 247 | 62     |  |
|              | 31 |         | 27            |       | 191247 | 62      |     |        |  |

ACCOUNT *Supplies Expense—Office*

ACCOUNT NO. 6175

| DATE         |    | ITEM | POST.<br>REF. | DEBIT | CREDIT | BALANCE |    |        |  |
|--------------|----|------|---------------|-------|--------|---------|----|--------|--|
|              |    |      |               |       |        | DEBIT   |    | CREDIT |  |
| 20--<br>Dec. | 31 |      | 27            | 4100  | 00     | 4100    | 00 |        |  |
|              | 31 |      | 27            |       | 4100   | 00      |    |        |  |

ACCOUNT *Supplies Expense—Store*

ACCOUNT NO. 6180

| DATE         |    | ITEM | POST.<br>REF. | DEBIT | CREDIT | BALANCE |    |        |  |
|--------------|----|------|---------------|-------|--------|---------|----|--------|--|
|              |    |      |               |       |        | DEBIT   |    | CREDIT |  |
| 20--<br>Dec. | 31 |      | 27            | 776   | 69     | 776     | 69 |        |  |
|              | 31 |      | 27            |       | 776    | 69      |    |        |  |

ACCOUNT *Utilities Expense*

ACCOUNT NO. 6190

| DATE         |    | ITEM    | POST.<br>REF. | DEBIT | CREDIT | BALANCE |     |        |  |
|--------------|----|---------|---------------|-------|--------|---------|-----|--------|--|
|              |    |         |               |       |        | DEBIT   |     | CREDIT |  |
| 20--<br>Dec. | 1  | Balance | ✓             |       |        | 862     | 807 |        |  |
|              | 16 |         | 25            | 325   | 87     | 895     | 394 |        |  |
|              | 26 |         | 25            | 364   | 54     | 931     | 848 |        |  |
|              | 31 |         | 27            |       | 9318   | 48      |     |        |  |

## ACCOUNTS RECEIVABLE LEDGER

CUSTOMER *Luis T. Arroyo*

CUSTOMER NO. 110

| DATE           | ITEM    | POST.<br>REF. | DEBIT    | CREDIT     | DEBIT<br>BALANCE |
|----------------|---------|---------------|----------|------------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |          |            | 2 9 7 3 23       |
| 3              |         | 23            | 3 4 4 82 |            | 3 3 1 8 05       |
| 12             |         | 24            |          | 2 9 7 3 23 | 3 4 4 82         |
| 22             |         | 25            |          | 3 4 4 82   |                  |

CUSTOMER *Baypoint Athletic Club*

CUSTOMER NO. 115

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | DEBIT<br>BALANCE |
|----------------|---------|---------------|------------|------------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |            | 9 4 3 9 09       |
| 2              |         | 23            |            | 9 4 3 9 09 |                  |
| 8              |         | 23            | 3 0 0 1 96 |            | 3 0 0 1 96       |
| 24             |         | 25            | 9 8 6 63   |            | 3 9 8 8 59       |
| 26             |         | 25            |            | 3 0 0 1 96 | 9 8 6 63         |

CUSTOMER *Alesha Edgar*

CUSTOMER NO. 120

| DATE           | ITEM    | POST.<br>REF. | DEBIT    | CREDIT   | DEBIT<br>BALANCE |
|----------------|---------|---------------|----------|----------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |          |          | 2 6 6 40         |
| 9              |         | 23            |          | 2 6 6 40 |                  |
| 16             |         | 25            | 2 4 7 02 |          | 2 4 7 02         |

CUSTOMER *Grandview Fitness Center*

CUSTOMER NO. 125

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | DEBIT<br>BALANCE |
|----------------|---------|---------------|------------|------------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |            | 5 8 7 4 75       |
| 5              |         | 23            |            | 5 8 7 4 75 |                  |
| 17             |         | 25            | 4 7 3 8 96 |            | 4 7 3 8 96       |

CUSTOMER *Huntington Corporation*

CUSTOMER NO. 130

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | DEBIT<br>BALANCE |
|----------------|---------|---------------|------------|------------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |            | 1 3 1 3 50       |
| 12             |         | 24            |            | 1 3 1 3 50 |                  |
| 23             |         | 25            | 3 0 3 5 88 |            | 3 0 3 5 88       |

## ACCOUNTS RECEIVABLE LEDGER (Continued)

CUSTOMER *Eric Kim*

CUSTOMER NO. 135

| DATE            | ITEM | POST.<br>REF. | DEBIT      | CREDIT | DEBIT<br>BALANCE |
|-----------------|------|---------------|------------|--------|------------------|
| 20--<br>Dec. 15 |      | 24            | 9 4 2 2 32 |        | 9 4 2 2 32       |
| 27              |      | 25            | 6 0 6 79   |        | 10 0 2 9 11      |

CUSTOMER *Leon Morales*

CUSTOMER NO. 140

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT   | DEBIT<br>BALANCE |
|----------------|---------|---------------|------------|----------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |          | 3 8 7 00         |
| 1              |         | 23            | 1 8 8 5 05 |          | 2 2 7 2 05       |
| 17             |         | 25            |            | 3 8 7 00 | 1 8 8 5 05       |
| 29             |         | 25            | 2 3 0 42   |          | 2 1 1 5 47       |

CUSTOMER *Megan Oakley*

CUSTOMER NO. 145

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | DEBIT<br>BALANCE |
|----------------|---------|---------------|------------|------------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |            | 2 6 9 20         |
| 2              |         | 23            |            | 2 6 9 20   |                  |
| 5              |         | 23            | 9 4 3 8 99 |            | 9 4 3 8 99       |
| 23             |         | 25            |            | 9 4 3 8 99 |                  |

CUSTOMER *Elena Ramos*

CUSTOMER NO. 150

| DATE           | ITEM    | POST.<br>REF. | DEBIT    | CREDIT   | DEBIT<br>BALANCE |
|----------------|---------|---------------|----------|----------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |          |          | 2 0 0 05         |
| 9              |         | 23            | 2 1 3 69 |          | 4 1 3 74         |
| 13             |         | 24            |          | 2 0 0 05 | 2 1 3 69         |
| 26             |         | 25            |          | 2 1 3 69 |                  |

CUSTOMER *Sports & Workout Mall*

CUSTOMER NO. 155

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | DEBIT<br>BALANCE |
|----------------|---------|---------------|------------|------------|------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |            | 4 6 3 36         |
| 13             |         | 24            | 4 9 5 3 49 |            | 5 4 1 6 85       |
| 17             |         | 25            |            | 4 6 3 36   | 4 9 5 3 49       |
| 29             |         | 25            |            | 4 9 5 3 49 |                  |

## ACCOUNTS RECEIVABLE LEDGER (Continued)

CUSTOMER *Midori Tanaka*

CUSTOMER NO. 160

| DATE                           |    | ITEM    | POST.<br>REF. | DEBIT    | CREDIT   | DEBIT<br>BALANCE |
|--------------------------------|----|---------|---------------|----------|----------|------------------|
| <sup>20--</sup><br><i>Dec.</i> | 1  | Balance | ✓             |          |          | 3 2 3 82         |
|                                | 6  |         | 23            |          | 3 2 3 82 |                  |
|                                | 14 |         | 24            | 3 7 7 51 |          | 3 7 7 51         |

CUSTOMER *Amy Zellner*

CUSTOMER NO. 165

| DATE                           |    | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | DEBIT<br>BALANCE |
|--------------------------------|----|---------|---------------|------------|------------|------------------|
| <sup>20--</sup><br><i>Dec.</i> | 1  | Balance | ✓             |            |            | 1 1 6 4 67       |
|                                | 1  |         | 23            | 4 6 2 7 15 |            | 5 7 9 1 82       |
|                                | 16 |         | 25            |            | 1 1 6 4 67 | 4 6 2 7 15       |
|                                | 23 |         | 25            | 7 4 7 05   |            | 5 3 7 4 20       |

## ACCOUNTS PAYABLE LEDGER

VENDOR *A-One Fitness Equipment*

VENDOR NO. 210

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|------------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |            | 6 0 1 5 25        |
| 1              |         | 23            |            | 4 1 6 8 86 | 10 1 8 4 11       |
| 28             |         | 25            | 6 0 1 5 25 |            | 4 1 6 8 86        |

VENDOR *Complete Office Supplies*

VENDOR NO. 215

| DATE           | ITEM | POST.<br>REF. | DEBIT | CREDIT  | CREDIT<br>BALANCE |
|----------------|------|---------------|-------|---------|-------------------|
| 20--<br>Dec. 5 |      | 23            |       | 7 8 7 1 | 7 8 7 1           |

VENDOR *Exercise Equipment, Inc.*

VENDOR NO. 220

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT    | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|-----------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |           | 1 0 9 3 15        |
| 3              |         | 23            | 1 0 9 3 15 |           |                   |
| 12             |         | 24            |            | 5 2 8 2 1 | 5 2 8 2 1         |

VENDOR *Fairfield Sports Machines*

VENDOR NO. 225

| DATE           | ITEM    | POST.<br>REF. | DEBIT       | CREDIT      | CREDIT<br>BALANCE |
|----------------|---------|---------------|-------------|-------------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |             |             | 10 8 6 9 60       |
| 20             |         | 25            |             | 16 8 9 3 50 | 27 7 6 3 10       |
| 24             |         | 25            | 10 8 6 9 60 |             | 16 8 9 3 50       |

VENDOR *Grand Sports Accessories*

VENDOR NO. 230

| DATE           | ITEM    | POST.<br>REF. | DEBIT    | CREDIT   | CREDIT<br>BALANCE |
|----------------|---------|---------------|----------|----------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |          |          | 4 8 4 80          |
| 3              |         | 23            |          | 2 1 5 40 | 7 0 0 20          |
| 6              |         | 23            | 4 8 4 80 |          | 2 1 5 40          |

VENDOR *Just Weights*

VENDOR NO. 235

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT   | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|----------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |          | 1 4 2 3 20        |
| 13             |         | 24            |            | 1 9 4 99 | 1 6 1 8 19        |
| 28             |         | 25            | 1 4 2 3 20 |          | 1 9 4 99          |

## ACCOUNTS PAYABLE LEDGER (Continued)

VENDOR *Minneapolis Exercise Co.*

VENDOR NO. 240

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT   | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|----------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |          | 3 4 0 6 26        |
| 13             |         | 24            | 3 4 0 6 26 |          |                   |
| 20             |         | 25            |            | 8 3 6 03 | 8 3 6 03          |

VENDOR *Performance Plus, Inc.*

VENDOR NO. 245

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT     | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|------------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |            | 3 8 9 7 20        |
| 5              |         | 23            |            | 1 2 3 3 85 | 5 1 3 1 05        |
| 12             |         | 24            |            | 5 4 9 54   | 5 6 8 0 59        |
| 21             |         | 25            | 3 8 9 7 20 |            | 1 7 8 3 39        |

VENDOR *Randall Leisure Products*

VENDOR NO. 250

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|--------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |        | 2 3 9 5 00        |
| 17             |         | 25            | 2 3 9 5 00 |        |                   |

VENDOR *Sportswear of Charlotte*

VENDOR NO. 255

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|--------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |        | 7 0 9 8 19        |
| 12             |         | 24            | 7 0 9 8 19 |        |                   |

VENDOR *Workout Warehouse*

VENDOR NO. 260

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT   | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|----------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |          | 2 2 1 4 78        |
| 15             |         | 24            |            | 6 6 1 74 | 2 8 7 6 52        |
| 21             |         | 25            | 2 2 1 4 78 |          | 6 6 1 74          |

VENDOR *Yelton Brothers*

VENDOR NO. 265

| DATE           | ITEM    | POST.<br>REF. | DEBIT      | CREDIT   | CREDIT<br>BALANCE |
|----------------|---------|---------------|------------|----------|-------------------|
| 20--<br>Dec. 1 | Balance | ✓             |            |          | 2 4 0 3 60        |
| 1              |         | 23            |            | 8 3 0 04 | 3 2 3 3 64        |
| 2              |         | 23            | 2 4 0 3 60 |          | 8 3 0 04          |
| 23             |         | 25            |            | 3 5 6 64 | 1 1 8 6 68        |