

Pre-Adjusted Trial Balance

As of June 30, 2024

Account Title	Debit	Credit
Cash	12,000	
Accounts Receivable	7,500	
Supplies	2,100	
Prepaid Rent	3,600	
Equipment	15,000	
Accounts Payable		4,200
Unearned Revenue		1,800
Common Stock		22,000
Service Revenue		9,500
Salaries Expense	5,000	
Utilities Expense	1,400	
Total	46,600	37,500

Important Notes:

- A Pre-Adjusted Trial Balance is prepared before any adjusting entries are made at the period end.
- It is used to ensure total debits equal total credits in the ledger accounts.
- This document helps identify errors before proceeding with period-end adjustments.
- Only unadjusted balances are shown; it does not reflect accrued or deferred items.