Tom Pryor formed a management consulting firm specializing in cost management systems. Below are the transactions that occurred during the initial month of operation.

June 2 Tom Pryor invested $25,000 cash in the capital stock of the newly formed corporation.

June 3 Hired an administrative assistant, to be paid $3,000 per month. Leased office space at the rate of $1,000 per month. Signed a contract with Pomero to deliver consulting services valued at $7,500.

June 8 Purchased (and immediately used) office supplies on account for $750.

June 9 Received $2,500 from Pomero for work performed to date.

June 15 Paid $1,200 for travel costs associated with consultation work.

June 16 Provided services on account to Arpy for $3,000.

June 17 Paid $1,500 to administrative assistant for salary.

June 23 Billed Farris for $4,000 consulting engagement performed.

June 25 The company paid Tom Pryor a $1,000 dividend.

June 26 Collected 50% of the amount due for the billing on June 23.

June 27 Purchased computer furniture for $4,000, paying $1,000 down.

June 27 Paid $750 on the open account relating to the June 8 purchase.

June 28 Completed the Pomero job and billed the remaining amount.

June 30 Paid $1,500 to administrative assistant for salary.

June 30 Paid rent for June, $1,000.

Pryor consulting uses the following accounts:

Cash
Accounts Receivable
Equipment
Accounts Payable
Capital Stock
Revenues
Salary Expense
Rent Expense
Travel Expense
Supplies Expense
Dividends

(a) Journalize the listed transactions.

(b) Post the transactions to the appropriate general ledger accounts.

(c) Prepare a trial balance as of June 30.