

[HW.]

P3-1A
P3-2A
P3-2A2B

Adjusted Trial
Balance

P3-1A (b)

Masasi Company

June 30, 2010

Adjusted Trial Balance

<u>Accounts Title</u>	<u>Debit</u> \$	<u>Credit</u> \$
Cash	7,150	
Accounts Receivable	7,000	
Supplies	600	
Prepaid Insurance	2,750	
Office Equipment	15,000	
Accumulated Depreciation - Office Equipment		250
Accounts Payable		4,500
Unearned Service Revenue		1,500
Salaries Payable		2,000
Utilities Payable		150
T. Masasi, Capital		21,750
Services Revenue		8,200 11,400
Supplies Expense	1,400	
Depreciation Expense	250	
Insurance Expense	250	
Salaries Expense	6,000	
Rent Expense	1,000	
Utilities Expense	150	
	<u>41,550</u>	<u>41,550</u>

P3-2h

Neesha River Resort

Adjusted Trial Balance

August 31, 2010.

Accounts Title	Debit	Credit
Cash	\$ 19,600	\$
Accounts Receivable	1,000	
Supplies	600	
Prepaid Insurance	4,800	
Land	25,000	
Cottages	125,000	
Accumulated Depreciation - Cottages		1,500
Furniture	26,000	
Accumulated Depreciation - Furniture		600
Accounts Payable		6,500
Unearned Rent Revenue	11,500	3,300
Salaries Payable	400	400
Interest Payable	1,000	1,000
Mortgage Payable		80,000
P. Hardest, Capital		100,000
P. Hardest, Drawing	5,000	
Rent Revenue		85,100
Depreciation Expense - Cottages	1,500	
Depreciation Expense - Furniture	600	
Repair Expense	3,600	
Supplies Expense	2,700	
Interest Expense	600	
Insurance Expense	1,200	
Salaries Expense	51,400	
Utilities Expense	9,400	
	<u>27,800</u>	<u>278,00</u>

P3-2B(b)

MOUND VIEW MOTEL
Adjusted Trial Balance
May 31, 2010

Accounts Title	Debit	Credit
	\$	\$
Cash	3,500	
Supplies	750	
Prepaid Insurance	2,090	
Land	12,000	
Building	60,000	
Accumulated Depreciation - Building		250
Furniture	15,000	
Accumulated Depreciation - Furniture		225
Accounts Payable		4,800
Unearned Rent Revenue		1,100
Salaries Payable		750
Interest Payable		350
Mortgage Payable		35,000
Interest Payable		
Kevin Henry, Capital		46,380
Rent Revenue		12,500
Advertising Expense	600	
Depreciation Expense - Building	250	
Depreciation Expense - Furniture	225	
Supplies Expense	4,750	
Interest Expense	350	
Insurance Expense	190	
Salaries Expense	4,050	
Utilities Expense	900	
	101,355	101,355