|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Adjusted Journal   |  |  |  |  | | --- | --- | --- | --- | | **Date** | **Account Title** | **Debit ($)** | **Credit ($)** | |  |  |  |  |   **10 Column Worksheet as at 30 September 2022** | | | | | | | | | | |
| **Account Title** | **Unadjusted Trial Balance** | | **Adjustment** | | **Adjusted Trial Balance** | | **Income Statement** | | **Balance Sheet** | |
| **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| Cash | $20,000 |  |  |  | 20,000 |  |  |  | 20,000 |  |
| Accounts Receivable | 16,000 |  |  |  | 16.000 |  |  |  | 16.000 |  |
| Prepaid insurance | 24,000 |  |  | 2000 | 22,000 |  |  |  | 22,000 |  |
| Supplies | 6,000 |  |  | 3500 | 2,500 |  |  |  | 2,500 |  |
| Machinery | 60,000 |  |  |  | 60,000 |  |  |  | 60,000 |  |
| Accounts Payable |  | $40,000 |  | 100+700 |  | 40,800 |  |  |  | 40,800 |
| Unearned Revenue |  | 3,500 | 1000 |  |  | 2,500 |  |  |  | 2,500 |
| Capital |  | 50,000 |  |  |  | 50,000 |  |  |  | 50,000 |
| Revenue |  | 32,200 |  | 1000 |  | 33,200 |  | 33,200 |  |  |
| Utility Expense | 700 |  |  |  | 700 |  | 700 |  |  |  |
| Loan |  | 1000 |  |  |  | 1000 |  |  |  | 1000 |
| Depreciation Expense |  |  | 500 |  | 500 |  | 500 |  |  |  |
| Accumulated Depre. |  |  |  | 500 |  | 500 |  |  |  | 500 |
| Supplies Expense |  |  | 3500 |  | 3500 |  | 3500 |  |  |  |
| Interest expense |  |  | 100 |  | 100 |  | 100 |  |  |  |
| Insurance expense |  |  | 2000 |  | 2000 |  | 2000 |  |  |  |
| Salaries expense |  |  | 700 |  | 700 |  | 700 |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Net Profit |  |  |  |  |  |  | 25,700 |  |  | 25,700 |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Total |  |  | $7800 | $7800 | $128,000 | $128,000 | $33,200 | $33,200 | $120,500 | $120,500 |