

Insurance of Texas
Adjusted Trial Balance
for the month ended...

Particulars	Trial Balance		Adjustment Entries		Adjusted Trial Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Cash	1460				1460	
A/R	14750				14750	
Prepaid rent	3100			a) 400	2700	
Supplies	780			b) 440	340	
Furniture	22370				22370	
Accumulated Depreciation		11640		c) 700		12340
A/P		1940		d) 320		2260
S/P				e) 180		180
Unearned com. revenue		2290	f) 290			2000
Capital		24140				24140
Withdrawal	2900				2900	
Commission revenue		8580		f) 290		8870
Salary expense	2160		e) 180		2340	
Rent expense			a) 400		400	
Utilities expense	340				340	
Depreciation expense			c) 700		700	
Advertising expense	730		d) 320		1050	
Supplies expense			b) 440		440	
	<u>\$48590</u>	<u>\$48590</u>	<u>\$2330</u>	<u>\$2330</u>	<u>\$49790</u>	<u>\$49790</u>

Insurance off Texas
Income statement
for the month ended...

Revenue	→	\$8870
Expense	→	(\$5270)
		<hr/>
		\$3600

Insurance of Texas
Owner's Equity statement

Previous capital	→	\$0
New capital	→	\$24140
(+) Net Income	→	\$3600
(-) Withdraw	→	\$2900
		<hr/>
		<u>\$24840</u>

Insurance of Texas
Balance Sheet
For the month ended . . .

<u>Asset</u>	<u>Liability</u>
Cash → \$ 1460	A/P → \$ 2260
A/R → \$ 14750	S/P → \$ 180
Supplies → \$ 340	Acc. Depreciation → \$ 12340
Furniture → \$ 22370	Unearned revenue → \$ 2000
Prepaid rent → \$ 2700	<u>Owner Equity</u>
Total Asset → <u>\$ 41620</u>	Total O.E. → \$ 24840
	<u>Total Liability &</u>
	O.E. → <u>\$ 41620</u>

Joe Heiden, Attorney
Adjusted Balance
for the month ended . . .

particular	Trial Balance		Adjustment Entities		Adjusted Trial Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Cash	14600					
A/R	11600		(e) 700		12300	
Prepaid rent	3600			(a) 3600	0	
Supplies	800			(b) 300	500	
Furniture	16800				16800	
Acc. Depreciation		3500		(c) 4200		7700
A/P		3450				3450
S/P				(d) 1000		1000
Capital		38650				38650
Withdraw	4000				4000	
Service Revenue		8750		(e) 700		9450
Salary expense	2400		(d) 1000		3400	
Rent expense			(a) 3600		3600	
Utilities expense	550				550	
Depreciation expense			(c) 4200		4200	
Supplies expense			(b) 300		300	
	<u>\$ 54,350</u>	<u>\$ 54,350</u>	<u>\$ 9,800</u>	<u>\$ 9,800</u>	<u>\$ 60,250</u>	<u>\$ 60,250</u>

~~Insurance of Taxes~~
Joe Heiden, Attorney
Income Statement
For the month ended...

Revenue	→	\$ 9450
Expense	→	(\$ 12050)
		<hr/>
		(\$ 2600)
		<hr/>

Joe Heiden, Attorney
~~Insurance of Taxes~~
Owner's Equity
For the month ended...

previous capital	→	\$ 0
capital	→	\$ 38650
Net income	→	(\$ 2600)
Withdrawal	→	(\$ 4000)
		<hr/>
Total O.E.	→	\$ 32050
		<hr/>

Joe Heiden Attorney
Balance Sheet
For the month ended.

<u>Asset</u>	<u>Liability</u>
Cash → \$14600	Acc Depreciation → \$2200
A/R → \$12300	A/P → \$3450
Supplies → \$500	S/P → \$1000
Furniture → \$16800	<u>O. Equity</u>
Prepaid rent → \$0	Total O.E. → 32050
Total Asset → <u>\$44200</u>	Total Liability & O.E. → <u>\$44200</u>

Foster cleaning service
Adjusted Trial Balance
for the month ended, ...

Particular	Trial Balance		Adjusted Entries		Adjusted Trial Balance	
	Debit(\$)	Credit(\$)	Debit(\$)	Credit(\$)	Debit(\$)	Credit(\$)
Cash	1010				1010	
A/R	6200		a) 1420		7620	
Supplies	3400			b) 3060	340	
Prepaid Rent	1890			c) 1040	850	
Cleaning Equipment	37300				37300	
Accu. Depreciation		14360		d) 3730		18090
A/P		6410				6410
S/P				f) 2670		2670
Unearned service revenue		3110	e) 2210			900
Capital		14310				14310
Withdraw	40100			40100		
Service Revenue		91060	a) 1420 e) 2210			92480 2210
Salary expense	32150		f) 2670		34820	
Depreciation expense			d) 3730		3730	
Supplies expense			b) 3060		3060	
Rent expense	6000		c) 1040		7040	
Utilities expense	1200				1200	
	<u>\$129,250</u>	<u>\$129,250</u>	<u>\$14,130</u>	<u>\$14,130</u>	<u>137,070</u>	<u>137,070</u>

Foster cleaning service
Income statement
for the month ended...

Revenue	→	\$ 94690
Expense	→	\$ (\$9850)
<hr/>		
Net income	→	<u><u>\$ 44840</u></u>

Foster cleaning service
Owner's Equity statement
for the month ended...

Previous capital	→	\$ 0
Capital	→	\$ 14310
Net income	→	\$ 44840
Withdrawal	→	\$ 40100
<hr/>		
Total O.E.	→	<u><u>\$ 19050</u></u>

Foster cleaning service Balance sheet For the month ended...

<u>Asset</u>	<u>Liability</u>
Cash → \$1010	A/P → \$6410
A/R → \$7620	S/P → \$2670
Supplies → \$340	Unearned service revenue → \$900
Prepaid rent → \$850	Accumulated Depreciation → \$18090
Cleaning Equipment → \$37300	
Total Asset → <u>\$47120</u>	<u>O. Equity</u>
	Total O.E. → <u>\$19050</u>
	Total Liability & O.E. → <u>\$47120</u>