

Extreme Adventures

Work Sheet

For Month Ended May 31, 20--

ACCOUNT TITLE	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash	1368300						1368300	
Petty Cash	25000						25000	
Accts. Rec.—Matterhorn Univ.	17500						17500	
Accts. Rec.—Midwest College	10000						10000	
Supplies	152500			90000			62500	
Prepaid Insurance	120000			10000			110000	
Accts. Pay.—Drum Supplies		40000						40000
Accts. Pay.—Greenway Supplies		12000						12000
Brian Dawson, Capital		1500000						1500000
Brian Dawson, Drawing	120000						120000	
Income Summary								
Sales		609000				609000		
Advertising Expense	30000				30000			
Insurance Expense			10000		10000			
Miscellaneous Expense	30700				30700			
Rent Expense	180000				180000			
Repair Expense	45500				45500			
Supplies Expense			90000		90000			
Utilities Expense	61500				61500			
	2161000	2161000	100000	100000	447700	609000	1713300	1552000
Net Income					161300			161300
					609000	609000	1713300	1713300

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