

**EAGLE GOLF ACADEMY**  
Worksheet  
December 31

Accounts	Unadjusted Trial Balance		Adjusting Entries		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	\$ 6,900				\$ 6,900				\$ 6,900	
Accounts Receivable	2,000		(h) 700		2,700				2,700	
Supplies	2,300			(b) 1,000	1,300				1,300	
Prepaid Rent	6,000			(a) 500	5,500				5,500	
Equipment	24,000				24,000				24,000	
Accumulated Depreciation				(c) 400		\$ 400				\$ 400
Accounts Payable		\$ 2,300				2,300				2,300
Salaries Payable				(e) 300		300				300
Utilities Payable				(f) 900		900				900
Deferred Revenue		600	(d) 200			400				400
Interest Payable				(g) 100		100				100
Notes Payable		10,000				10,000				10,000
Common Stock		25,000				25,000				25,000
Retained Earnings		0				0				0
Dividends	200				200				200	
Service Revenue		6,300		(d) 200		7,200		\$7,200		
				(h) 700						
Rent Expense			(a) 500		500		\$ 500			
Supplies Expense			(b) 1,000		1,000		1,000			
Depreciation Expense			(c) 400		400		400			
Salaries Expense	2,800		(e) 300		3,100		3,100			
Utilities Expense			(f) 900		900		900			
Interest Expense			(g) 100		100		100			
<b>Totals</b>	<u>\$44,200</u>	<u>\$44,200</u>	<u>\$4,100</u>	<u>\$4,100</u>	<u>\$46,600</u>	<u>\$46,600</u>	\$6,000	\$7,200	\$40,600	\$39,400
Net Income							1,200			1,200
<b>Totals</b>							<u>\$7,200</u>	<u>\$7,200</u>	<u>\$40,600</u>	<u>\$40,600</u>
<b>Compare to:</b>	Illustration 2-13 (page 80)		Illustration 3-8 (page 123-124)		Illustration 3-10 (page 125)		Illustration 3-12 (page 127)		Illustration 3-14 (page 128)	