

Systems Understanding Aid Check Figures

Financial Statements

Current Assets	359,919.81
Total Assets	575,840.81
Net Sales	1,514,608.18
Operating Expenses (excluding COGS, Interest expense & FIT)	310,342.29
Net Income	126,781.12
Net cash provided by operating activities	58,585.47
Net increase in Cash	92,660.47

Accounts Receivable Aged T/B

Total Accounts Receivable	46,001.00
Current Accounts Receivable	24,896.00

Bank Reconciliation

Outstanding Checks	29,930.87
Unadjusted General Ledger Balance, 12-31-09	103,713.16

Year-end Worksheet

12-31-09 Unadjusted Trial Balance	
Total	#####
Adjustments Column Total	1,248,001.11

Journals

Sales Journal credit to #30100	51,458.00
Purchases Journal debit to #30500	51,325.00