	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Cash	123,030			30	123,000				123,000	
Accounts receivable	102,000		1,000		103,000				103,000	
Allowance for doubtful accounts	125			6,325		6,200				6,200
Inventory	141,500			1,500	140,000				140,000	
Office supplies	5,490			1,010	4,480				4,480	
Prepaid insurance	5,840			3,120	2,720				2,720	
Machinery and equipment	68,000				68,000				68,000	
Accumulated depreciation - machinery & equip		240		10,400		10,640				10,640
Office building	122,400				122,400				122,400	
Accumulated depreciation -office building		22,464		4,896		27,360				27,360
Accounts payable		43,144		2,500		45,644				45,644
Note payable		43,636				43,636				43,636
Capital stock		75,000				75,000				75,000
Retained earnings		303,600				303,600				303,600
Dividends	28,000				28,000				28,000	
Sales		1,027,000				1,027,000		1,027,000		
Sales returns and allowances	18,480				18,480		18,480			
Sales discounts	17,520				17,520		17,520			
Cost of merchandise sold	618,500		1,500		620,000		620,000			
Sales salaries expense	138,560				138,560		138,560			
Advertising expense	32,540		2,500		35,040		35,040			
Miscellaneous selling expense	1,280				1,280		1,280			
Office wage expense	65,459				65,459		65,459			
Office rent expense	25,080				25,080		25,080			
Miscellaneous administrative expense	1,280		30		1,310		1,310			
Office Supplies Expense			1,010		1,010		1,010			
Insurance Expense			3,120		3,120		3,120			
Depreciation Expense-Machinery & Equipment			10,400		10,400		10,400			
Depreciation Expense-Office building			4,896		4,896		4,896			
Fees Earned				1,000		1,000		1,000		
Uncollectible Accounts Expense			6,325		6,325		6,325			
	1,515,084	1,515,084	30,781	30,781	1,540,080	1,540,080	948,480	1,028,000	591,600	512,080
Net Income							79,520			79,520
							1,028,000	1,028,000	591,600	591,600