

Remember, this spreadsheet will not be part of your CengageNow grade.

Kelly Consulting										
End-of-Period Spreadsheet (Work Sheet)										
For the Month Ended May 31, 2016										
ACCOUNT TITLE	UNADJUSTED TRIAL BALANCE		ADJUSTMENTS		ADJUSTED TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash	44,195.00				44,195.00				44,195.00	
Accounts Receivable	8,080.00				8,080.00				8,080.00	
Supplies	2,085.00			1,370.00	715.00				715.00	
Prepaid Rent	3,200.00			1,600.00	1,600.00				1,600.00	
Prepaid Insurance	1,500.00			275.00	1,225.00				1,225.00	
Office Equipment	14,500.00				14,500.00				14,500.00	
Accumulated Depreciation		330.00				330.00				660.00
Accounts Payable		895.00				895.00				895.00
Salaries Payable				325.00		325.00				325.00
Unearned Fees		7,000.00	3,790.00			3,210.00				3,210.00
Kelly Pitney, Capital		42,300.00				42,300.00				42,300.00
Kelly Pitney, Drawing	10,500.00				10,500.00				10,500.00	
Fees Earned		36,210.00				40,000.00		40,000.00		
Salary Expense	1,380.00		325.00		1,705.00		1,705.00			
Rent Expense			1,600.00		1,600.00		1,600.00			
Supplies Expense			1,370.00		1,370.00		1,370.00			
Depreciation Expense			330.00		330.00		330.00			
Insurance Expense			275.00		275.00		275.00			
Miscellaneous Expense	1,295.00				1,295.00		1,295.00			
	86,735.00	86,735.00	7,690.00	7,690.00	87,390.00	87,390.00	6,575.00	40,000.00	80,815.00	47,390.00
Net income							33,425.00			33,425.00
							40,000.00	40,000.00	80,815.00	80,815.00

Comp 1  
Example "A" work  
AC 211

Select the desired account title from the Excel Name Box.

Make your entries in the appropriate cells. No entry is required in the ITEM column.

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GENERAL LEDGER							
Account: Cash				Account No. 11			
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X			22,100.00	
2	May 3		5	4,500.00		26,600.00	
3	May 5		5	2,450.00		29,050.00	
4	May 9		5		225.00	28,825.00	
5	May 13		5		640.00	28,185.00	
6	May 16		5		750.00	27,435.00	
7	May 17		5	8,360.00		35,795.00	
8	May 25		6	7,900.00		43,695.00	
9	May 27		6	9,520.00		53,215.00	
10	May 28		6		750.00	52,465.00	
11	May 30		6		260.00	52,205.00	
12	May 31		6		810.00	51,395.00	
13	May 31		6	3,300.00		54,695.00	
14	May 31		6		10,500.00	44,195.00	
Account: Accounts Receivable							
Account No. 12							
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X			3,400.00	
2	May 5		5		2,450.00	950.00	
3	May 15		5	9,180.00		10,130.00	
4	May 21		6	4,820.00		14,950.00	
5	May 27		6		9,520.00	5,430.00	
6	May 31		6	2,650.00		8,080.00	
Account: Supplies							
Account No. 14							
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X			1,350.00	
2	May 20		6	735.00		2,085.00	
3	May 31		7		1,370.00	715.00	
Account: Prepaid Rent							
Account No. 15							
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X			3,200.00	
2	May 31		7		1,600.00	1,600.00	
Account: Prepaid Insurance							
Account No. 16							
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X			1,500.00	

2	May 31		7		275.00	1,225.00	
Account: Office Equipment						Account No. 18	
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X			14,500.00	
Account: Accumulated Depreciation						Account No. 19	
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X				330.00
2	May 31		7		330.00		660.00
Account: Accounts Payable						Account No. 21	
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X				800.00
2	May 13		5	640.00			160.00
3	May 20		6		735.00		895.00
Account: Salaries Payable						Account No. 22	
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X				120.00
2	May 16		5	120.00			0.00
3	May 31		7		325.00		325.00
Account: Unearned Fees						Account No. 23	
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X				2,500.00
2	May 3		5		4,500.00		7,000.00
3	May 31		7	3,790.00			3,210.00
Account: Kelly Pitney, Capital						Account No. 31	
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 1	Balance	X				#####
2	May 31		8		33,425.00		#####
3	May 31		8	10,500.00			#####
Account: Kelly Pitney, Drawing						Account No. 32	
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 31		6	10,500.00		10,500.00	
2	May 31		8		10,500.00	0.00	
Account: Income Summary						Account No. 33	
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 31		8		40,000.00		#####
2	May 31		8	6,575.00			#####

3	May 31		8	33,425.00			0.00
Account: Fees Earned				Account No. 41			
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 15		5		9,180.00		9,180.00
2	May 17		5		8,360.00		17,540.00
3	May 21		6		4,820.00		22,360.00
4	May 25		6		7,900.00		30,260.00
5	May 31		6		3,300.00		33,560.00
6	May 31		6		2,650.00		36,210.00
7	May 31		7		3,790.00		40,000.00
8	May 31		8	40,000.00			0.00
Account: Salary Expense				Account No. 51			
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 16		5	630.00		630.00	
2	May 28		6	750.00		1,380.00	
3	May 31		7	325.00		1,705.00	
4	May 31		8		1,705.00	0.00	
Account: Rent Expense				Account No. 52			
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 31		7	1,600.00		1,600.00	
2	May 31		8		1,600.00	0.00	
Account: Supplies Expense				Account No. 53			
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 31		7	1,370.00		1,370.00	
2	May 31		8		1,370.00	0.00	
Account: Depreciation Expense				Account No. 54			
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 31		7	330.00		330.00	
2	May 31		8		330.00	0.00	
Account: Insurance Expense				Account No. 55			
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 31		7	275.00		275.00	
2	May 31		8		275.00	0.00	
Account: Miscellaneous Expense				Account No. 59			
	DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
						DEBIT	CREDIT
1	May 9		5	225.00		225.00	
2	May 30		6	260.00		485.00	

3	May 31		6	810.00		1,295.00	
4	May 31		8		1,295.00	0.00	