

Format of Roll Forward

	Amount (or Units)
Beginning Balance	10,000
Additions: Purchases for assets like Prepads and Inventory; receipt of cash for Unearned revenue; Net Income	20,000
Sub-total: Unadjusted General Ledger Balance, Cost of Goods Available for Sale	30,000
Subtractions: Expiration of Prepads and Inventory (sold); providing goods for Unearned revenue; Dividends	(16,000)
Ending Balance	14,000

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