

Roseville Rental

Work Sheet

For Month Ended June 30

| Account Title                  | Trial Balance |           | Adjustments |        | Income Statement |          | Balance Sheet |        |
|--------------------------------|---------------|-----------|-------------|--------|------------------|----------|---------------|--------|
|                                | Debit         | Credit    | Debit       | Credit | Debit            | Credit   | Debit         | Credit |
| Cash                           | 11,620.00     |           |             |        |                  |          |               |        |
| Petty Cash                     | 100.00        |           |             |        |                  |          |               |        |
| Accts. Rec. - Linda Nagles     | 855.00        |           |             |        |                  |          |               |        |
| Supplies                       | 600.00        |           |             | 440.00 |                  |          |               |        |
| Prepaid Insurance              | 900.00        |           |             | 150.00 |                  |          |               |        |
| Accts. Pay. - Russell Goodland |               | 355.00    |             |        |                  |          |               |        |
| Sunthi Ling, Capital           |               | 12,900.00 |             |        |                  |          |               |        |
| Sunthi Ling, Drawing           | 300.00        |           |             |        |                  |          |               |        |
| Income Summary                 |               |           |             |        |                  |          |               |        |
| Sales                          |               | 2,270.00  |             |        |                  | 2,270.00 |               |        |
| Advertising Expense            | 340.00        |           |             |        | 340.00           |          |               |        |
| Insurance Expense              |               |           | 150.00      |        | 150.00           |          |               |        |
| Miscellaneous Expense          | 184.00        |           |             |        | 184.00           |          |               |        |
| Supplies Expense               |               |           | 440.00      |        | 440.00           |          |               |        |
| Utilities Expense              | 362.00        |           |             |        | 362.00           |          |               |        |
|                                | 15,551.00     | 15,551.00 | 540.00      | 540.00 | 1,476.00         | 2,270.00 |               |        |
| Net Income                     |               |           |             |        | 794.00           |          |               |        |
|                                |               |           |             |        | 2,270.00         | 2,270.00 |               |        |

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# Aplia Accounting Chapter 6 Answers

**Jennifer Murphy, Carrie Griffin, Bettie  
Higgs**



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