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| DATE | DESCRIPTION | P/R | DEBIT | CREDIT |
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| **Sept.** | **1** | **Cash** |  | **20,000**  |  |
|  |  |  **Common Stock** |  |  | **20,000**  |
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| DATE | DESCRIPTION | P/R | DEBIT | CREDIT |
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|   |  Cash |   |
|   | Dr. |   | Cr. |   |
| 09/1 | 20,000 |  |  |  |
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|   |  Accounts Receivable |   |
|   | Dr. |   | Cr. |  |
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|   |  Prepaid Advertising |   |
|   | Dr. |   | Cr. |  |
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|   |  Equipment |   |
|   | Dr. |   | Cr. |  |
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|   |   |  Accumulated Depreciation |   |   |
|   |   | Dr. |   | Cr. |   |   |
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|   |   |  Notes Payable |   |   |
|   |   | Dr. |   | Cr. |   |   |
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|   |   |  Accounts Payable |   |   |
|   |   | Dr. |   | Cr. |   |   |
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|   |   |  Unearned Service Revenue |   |   |
|   |   | Dr. |   | Cr. |   |   |
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|   |   |  Common Stock |   |   |
|   |   | Dr. |   | Cr. |   |   |
|   |   |   |   | 20,000 |  | 09/1 |
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|   |   |  Retained Earnings |   |   |
|   |   | Dr. |   | Cr. |   |   |
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|   |   |  Dividends |   |   |
|   |   | Dr. |   | Cr. |   |   |
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|  |   |  Income Summary |   |   |
|  |   | Dr. |   | Cr. |   |   |
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|   |   |  Service Revenue |   |   |
|   |   | Dr. |   | Cr. |   |   |
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|  |  | Salaries Expense |  |  |
|  |  | Dr. |  | Cr. |  |  |
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|  |  | Utilities Expense |  |  |
|  |  | Dr. |  | Cr. |  |  |
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|  |  | Cost of Goods Sold Expense |  |  |
|  |  | Dr. |  | Cr. |  |  |
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|  |  | Advertising Expense |  |  |
|  |  | Dr. |  | Cr. |  |  |
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|  |  | Depreciation Expense |  |  |
|  |  | Dr. |  | Cr. |  |  |
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| **ED’S SURFSIDE HOTDOGS** |
| **TRIAL BALANCE** |
| **SEPTEMBER, 30 2016** |
|   |   |   |   |   |   |   | Debit |   | Credit |   |
|   |   |   |   |   |   |   |   |   |   |   |
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| **ED’S SURSIDE HOTDOGS** |
| **ADJUSTED TRIAL BALANCE** |
| **SEPTEMBER 30, 2016** |
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| **ED’S SURFSIDE HOTDOGS** |
| **INCOME STATEMENT** |
| **FOR MONTH ENDED SEPTEMBER 30, 2016** |
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|   | Revenues: |   |   |   |   |   |
|   |  |  |  |  |  |   |
|   | Expenses:  |   |   |   |   |   |
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|   | Total Expenses  |   |   |   |  |   |
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|   | Net Income |   |   |   |  |   |
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| **ED’S SURSIDE HOTDOGS** |
| **STATEMENT OF RETAINED EARNINGS** |
| **FOR MONTH ENDED SEPTEMBER 30, 2016** |
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| **ED’S SURFSIDE HOTDOGS** |
| **BALANCE SHEET** |
| **SEPTEMBER 30, 2016** |
|   |   |   |   |   |   |   |   |   |   |   |
|  | Assets |  |  |  |   |
|   | Current assets: |   |   |  |   |
|   |   |  |  |  |  |   |
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|   |   |  |  |  |  |   |
|   |   |  |  |  |  |   |
|   |   | Total current assets    |   |  |  |   |
|   |  Non-current assets: |   |   |  |   |
|   |   |  |  |  |  |   |
|   |   |  |  |  |  |  |   |
|   |   | Total non-current assets |   |   |   |  |  |   |
|   |   | Total assets |   |   |   |   |   |  |  |   |
|   |   |   |   |   |   |   |   |  |   |   |
|  | Liabilities |   |   |   |   |
|   | Current liabilities: |   |   |   |   |
|   |   |  |  |  |  |   |
|   |   |  |  |  |  |   |
|   |   |  |  |  |  |   |
|   |   | Total liabilities |   |   |   |   |   |  |   |
|   |   |   |   |   |   |   |   |   |  |   |
|  | Stockholders' Equity |   |   |  |   |
|   |   |  |   |   |  |   |
|   |   |  |   |   |  |   |
|   |   | Total stockholders' equity |   |   |   |   |  |   |
|   |   |   |   |   |   |   |   |   |  |   |
|   |   | Total liabilities and stockholders' equity |   |   |   |   |  |   |
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| **ED’S SURFSIDE HOTDOGS** |
| **POST-CLOSING TRIAL BALANCE** |
| **SEPTEMBER 30, 2016** |
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|   |   |   |   |   |   |    | Debit |   | Credit |   |
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