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| **Sept.** | **1** | **Cash** | | | | | |  | **20,000** |  |
|  |  | **Common Stock** | | | | | |  |  | **20,000** |
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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** | | | | | | | | | | |
|  |  |  |  |  |  |  | Debit |  | Credit |  |
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| **ED’S SURFSIDE HOTDOGS** | | | | | | | | | | |
| **INCOME STATEMENT** | | | | | | | | | | |
| **FOR MONTH ENDED SEPTEMBER 30, 2016** | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  | |
|  | 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: | | | | | |  |  |  |  |
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|  |  |  | | | |  |  |  |  |  |
|  |  | Total non-current assets | | |  |  |  |  |  |  |
|  |  | Total assets |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  | Liabilities | | | | | |  |  |  |  |
|  | Current liabilities: | | | | | |  |  |  |  |
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|  |  | Total liabilities | |  |  |  |  |  |  |  |
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|  | Stockholders' Equity | | | | | |  |  |  |  |
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|  |  |  | | | | |  |  |  |  |
|  |  | Total stockholders' equity | | |  |  |  |  |  |  |
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|  |  | 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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