NICK CHARLES INVESTIGATIONS

Worksheet

For the Month Ended December 31, 2001

		Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
Acct. No.	Account Name	*Debit*	*Credit*	*Debit*	*Credit*	*Debit*	*Credit*	*Debit*	*Credit*	*Debit*	*Credit*
101	Cash in Bank	17,150				17,150					
102	Fees Receivable	37,800		3,900		41,700					
103	Unexpired Insurance	1,600			400	1,200					
104	Prepaid Rent	5,400			1,800	3,600					
110	Office Supplies	1,050			350	700					
115	Office Equipment	17,100				17,100					
116	Accu. Depreciation: Office Equipment		5,700		285		5,985				
201	Accts. Payable		3,900				3,900				
202	Unearned Retainer Fees		24,000	8,400			15,600				
203	Salaries Payable				1,665		1,665				
301	Nick Charles, Capital		45,300				45,300				
302	Nick Charles, Drawing	3,200				3,200					
401	Fees Earned		33,320		12,300		45,620				
501	Depreciation Expense: Office Equip.	570		285		855					
502	Rent Expense	3,000		1,800		4,800					
503	Office Supplies Expense	450		350		800					
504	Insurance Expense	800		400		1,200					
505	Telephone Expense	1,200				1,200					
506	Travel Expense	3,400				3,400					
507	Salaries Expense	19,500		1,665		21,165					
		112,220	112,220	16,800	16,800	118,070	118,070				

Name: _____

Income Statement		

Statement of Owner's Equity		

Balance Sheet

General Journal

Date		Account Titles	Ref.	Debit		Credit	