

**Excelsior Amusement Park**

**Worksheet**

**For the Year Ended September 31, 2014**

Particulars	Adjusted Trial Balance		Income statement		Balance Sheet	
	Debit \$	Credit \$	Debit \$	Credit \$	Assets \$	Liabilities \$
Cash	34,400				34,400	
Supplies	2,200				2,200	
Prepaid Insurance	10,900				10,900	
Land	80,000				80,000	
Equipment	120,000				77,800	
Accumulated Depreciation - Equipment		42,200				
Accounts Payable		14,600				14,600
Un Earned ticket revenue		1,000				1,000
Mortigage payabale		50,000				50,000
Common Stock		60,000				60,000
Retained Earnings		36,100				74,700
Dividends	14,000					
Ticket revenue		280,800		280,800		
Salaries and wages expenses	98,000		98,000			
Maintenance and repairs expenses	30,500		30,500			
Advertisement expenses	9,400		9,400			
Utility expenses	16,900		16,900			
Proparty tax expenses	24,000		24,000			
Interest expenses	8,000		8,000			
Insurance expenses	19,000		19,000			
Supplie expenses	16,400		16,400			
Interest payable		2,000				2,000
Depreciation expenses	6,000		6,000			
Proparty tax payable		3,000				3,000
<b>Total</b>	<b>489,700</b>	<b>489,700</b>	<b>228,200</b>	<b>280,800</b>	<b>205,300</b>	<b>205,300</b>
<b>Net Income</b>			<b>52,600</b>			
<b>Total</b>	<b>489,700</b>	<b>489,700</b>	<b>280800</b>	<b>280,800</b>	<b>205,300</b>	<b>205,300</b>

# Financial Accounting 8th Edition Answer Key

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