



### Preparing financial statements with two sources of revenue and a net loss

Forms are given in the Working Papers. The information below is obtained from the work sheet of LawnMow for the month ended October 31 of the current year.

ACCOUNT TITLE	INCOME STATEMENT		BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT
	1 Cash			1898.00
2 Accts. Rec.—Sandra Robe			95.00	
3 Supplies			650.00	
4 Prepaid Insurance			1200.00	
5 Accts. Pay.—Corner Garage				58.00
6 Accts. Pay.—Broadway Gas				1100.00
7 Accts. Pay.—Esko Repair				215.00
8 Ryo Morrison, Capital				4000.00
9 Ryo Morrison, Drawing			100.00	
10 Income Summary				
11 Sales—Lawn Care		4900.00		
12 Sales—Shrub Care		2500.00		
13 Advertising Expense	390.00			
14 Insurance Expense	400.00			
15 Miscellaneous Expense	550.00			
16 Rent Expense	3300.00			
17 Supplies Expense	3200.00			
18	7840.00	7400.00	3943.00	4383.00
19 Net Loss		440.00	440.00	
20	7840.00	7840.00	4383.00	4383.00
21				

#### Instructions:

1. Prepare an income statement for the month ended October 31 of the current year.
2. Calculate and record the component percentages for total expenses and net loss. Place the percentage for net loss in parentheses to show that it is for a net loss. Round percentage calculations to the nearest 0.1%.
3. Prepare a balance sheet for October 31 of the current year.

# 12 7 Challenge Problem Accounting Answers

**A Loxley**



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