

# Comprehensive Problem Bug-Off Exterminators (Algo)

Bug-Off Exterminators provides pest control services and sells exterminator products. The company's unadjusted trial balance as of December 31, 2021.

December 31, 2021

Unadjusted Trial Balance  
Debit Credit

Cash	\$ 20,600	
Accounts receivable	44,860	
Allowance for doubtful accounts		\$ 864
Merchandise inventory	17,100	
Trucks	50,000	
Accumulated depreciation-Trucks		0
Equipment	55,800	
Accumulated depreciation-Equipment		15,260
Accounts payable		5,900
Estimated warranty liability		2,300
Unearned services revenue		0
Interest payable		0
Long-term notes payable		33,000
D. Buggs, Capital		100,700
D. Buggs, Withdrawals	28,000	
Extermination services revenue		96,000
Interest revenue		908
Sales (of merchandise)		121,826
Cost of goods sold	51,700	
Depreciation expense-Trucks	0	
Depreciation expense-Equipment	0	
Wages expense	53,000	
Interest expense	0	
Rent expense	27,000	
Bad debts expense	0	
Miscellaneous expense	1,298	
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# Bug Off Exterminators Accounting

**Terry C. Jones**

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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