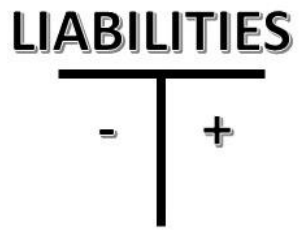
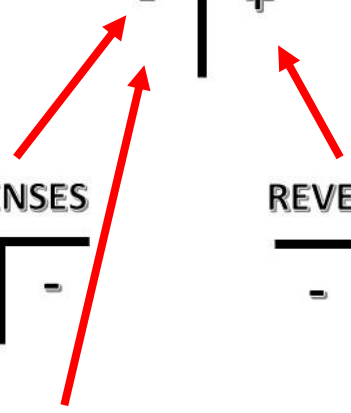
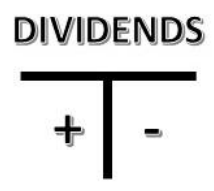
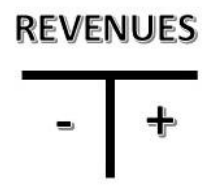
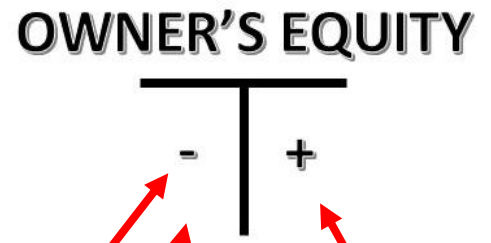




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General Journal

General Journal					Page 1
Date		Description	Post. Ref.	Debit	Credit
2010					
May	1	Cash	111	5,000	
		Common Stock	311		5,000
		To issue common stock			
	1	Store Rent Expense	511	425	
		Cash	111		425
		To pay one month's rent			
	1	Prepaid Insurance	117	480	
		Cash	111		480
		To purchase one-year policy			
	2	Repair Equipment	144	4,200	
		Cash	111		600
		Accounts Payable	212		3,600
		To purchase repair equipment, one-seventh down			
	5	Repair Supplies	119	468	
		Accounts Payable	212		468
		To purchase repair supplies on credit from AWD Company			
	8	Advertising Expense	512	60	
		Cash	111		60
		To purchase newspaper advertisement			
	15	Cash	111	400	
		Repair Revenue	411		400
		To record receipt of revenue for the first half of the month			
	21	Accounts Payable	212	225	
		Cash	111		225
		To make payment on account to AWD Company			

General Ledger

Cash					Account No. 111	
		Post.			Balance	
Date	Item	Ref.	Debit	Credit	Debit	Credit
2010						
May	1	J1	5,000		5,000	
	1	J1		425	4,575	
	1	J1		480	4,095	
	2	J1		600	3,495	
	8	J1		60	3,435	
	15	J1	400		3,835	
	21	J1		225	3,610	
	31	J2	975		4,585	
	31	J2		300	4,285	
June	1	J4		425	3,860	
	1	J4		300	3,560	
	15	J4	914		4,474	
	20	J4		60	4,414	
	23	J4		600	3,814	
	30	J4	817		4,631	
	30	J4		300	4,331	
Prepaid Insurance					Account No. 117	
		Post.			Balance	
Date	Item	Ref.	Debit	Credit	Debit	Credit
2010						
May	1	J1	480		480	
	31	J2		40	440	
June	30	J5		40	400	

Trial Balance

	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	
1	<u>PROBLEM 3.5A</u>																			
2																				
3	Horace Brock, Landscape Consultant																			
4	Trial Balance																			
5	June 30, 2016																			
6																				
7																				
8	ACCOUNT NAME										DEBIT					CREDIT				
9	Cash										113	5	1	0	00					
10	Accounts Receivable										15	0	0	0	00					
11	Office Equipment										78	0	0	0	00					
12	Office Furniture										22	5	2	0	00					
13	Accounts Payable															47	9	0	0	00
14	Horace Brock, Capital															160	0	0	0	00
15	Horace Brock, Drawing										9	0	0	0	00					
16	Fees Income															52	7	0	0	00
17	Miscellaneous Expenses										4	7	0	0	00					
18	Rent Expense										6	0	0	0	00					
19	Salaries Expense										9	4	0	0	00					
20	Telephone Expense										1	2	5	0	00					
21	Utilities Expense										1	2	2	0	00					
22	Total										260	6	0	0	00	260	6	0	0	00
23																				
24																				