

JOURNAL

Date	Description	Post Ref.	Debit	Credit
April	1 Cash	101	90,000	
	Bob Night, Capital	311		90,000
	1 Pre-Paid Insurance	145	9,000	
	Cash	101		9,000
	2 Rent Expense	521	40,000	
	Cash	101		40,000
	2 Cash	101	35,000	
	Registration Fees	401		35,000
	2 Fishing Boats	181	60,000	
	Accounts Payable	202		60,000
	3 Food Supplies	144	7,000	
	Accounts Payable	202		7,000
	5 Office Supplies	142	500	
	Accounts Payable	202		500
	7 Cash	101	38,600	
	Registration Fees	401		38,600
	10 Food Supplies	144	8,200	
	Accounts Payable	202		8,200
	10 Wages Expense	511	10,000	
	Cash	101		10,000
	14 Cash	101	30,500	
	Registration Fees	401		30,500
	16 Food Supplies	144	9,000	
	Accounts Payable	202		9,000
	17 Wages Expense	511	10,000	
	Cash	101		10,000
	18 Postage Expense	536	150	
	Cash	101		150
	21 Cash	101	35,600	
	Registration Fees	401		35,600
	24 Food Supplies	144	8,500	
	Accounts Payable	202		8,500

24	Wages Expense	511	10,000	
	Cash	101		10,000
28	Cash	101	32,000	
	Registration Fees	401		32,000
29	Wages Expense	511	10,000	
	Cash	101		10,000
30	Food Supplies	144	6,000	
	Accounts Payable	202		6,000
30	Accounts Payable	202	32,700	
	Cash	101		32,700
30	Utilities Expense	533	2,000	
	Cash	101		2,000
30	Telephone Expense	525	1,200	
	Cash	101		1,200
30	Bob Night, Drawing	312	6,000	
	Cash	101		6,000
Office Supplies Expense			400	
Office Supplies				400
Food Supplies Expense			30,700	
				30,700
Pre-Paid Insurance			1,500	
				1,500
Wages Expense			500	
				500
Depreciation Expense			1,000	
				1,000
Accumulated Depreciation			1,000	
				1,000

LEDGER							
ACCOUNT Cash					ACC. NO. 101		
Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 1		J1	90,000		90,000		
April 1		J1		9,000	81,000		
April 2		J1		40,000	41,000		
April 2		J1	35,000		76,000		
April 7		J1	38,600		114,600		
April 10		J1		10,000	104,600		
April 14		J1	30,500		135,100		
April 17		J1		10,000	125,100		
April 18		J1		150	124,950		
April 21		J1	35,600		160,550		
April 24		J1		10,000	150,550		
April 28		J1	32,000		182,550		
April 29		J1		10,000	172,550		
April 30		J1		32,700	139,850		
April 30		J1		2,000	137,850		
April 30		J1		1,200	136,650		
April 30		J1		6,000	130,650		

LEDGER							
ACCOUNT Office Supplies					ACC. NO. 142		
Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 5		J1	500		500		
April 30	Adj.	J1		400	100		

LEDGER							
ACCOUNT Food Supplies					ACC. NO. 144		
Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 3		J1	7,000		7,000		
April 10		J1	8,200		15,200		
April 16		J1	9,000		24,200		
April 24		J1	8,500		32,700		
April 30		J1	6,000		38,700		
April 30	Adj.	J1		30,700	8,000		

LEDGER							
ACCOUNT Pre-Paid Insurance					ACC. NO. 145		
Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	

Date	Item	Ref	Debit	Credit	Debit	Credit	Balance
April 1		J1	9,000		9,000		
April 30	Adj.	J1		1,500	7,500		

LEDGER**ACCOUNT** Fishing Boats**ACC. NO. 181**

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 2		J1	60,000		60,000		

LEDGER**ACCOUNT** Accum. Depreciation - Fishing Boats**ACC. NO. 181.1**

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 30	Adj.	J1		1,000		1,000	

LEDGER**ACCOUNT** Accounts Payable**ACC. NO. 202**

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 2		J1		60,000		60,000	
April 3		J1		7,000		67,000	
April 5		J1		500		67,500	
April 10		J1		8,200		75,700	
April 16		J1		9,000		84,700	
April 24		J1		8,500		93,200	
April 30		J1		6,000		99,200	
April 30		J1	32,700			66,500	

LEDGER**ACCOUNT** Wages Payable**ACC. NO. 219**

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 30	Adj.	J1		500		500	

LEDGER**ACCOUNT** Bob Night, Capital**ACC. NO. 311**

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 1		J1		90,000		90,000	

LEDGER**ACCOUNT** Bob Night, Drawing**ACC. NO. 312**

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 30		J1	6,000	6,000	6,000		

LEDGER

ACCOUNT Income Summary

ACC. NO. 313

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	

LEDGER

ACCOUNT Registration Fees

ACC. NO. 401

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 2		J1		35,000		35,000	
April 7		J1		38,600		73,600	
April 14		J1		30,500		104,100	
April 21		J1		35,600		139,700	
April 28		J1		32,000		171,700	
			171,700				

LEDGER

ACCOUNT Wages Expense

ACC. NO. 511

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 10		J1	10,000		10,000		
April 17		J1	10,000		20,000		
April 24		J1	10,000		30,000		
April 29		J1	10,000		40,000		
April 30	Adj.	J1	500		40,500		
			40,500				

LEDGER

ACCOUNT Rent Expense

ACC. NO. 521

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 2		J1	40,000	40,000	40,000		

LEDGER

ACCOUNT Office Supplies Expense

ACC. NO. 523

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	

Date	Item	Ref	Debit	Credit	Debit	Credit	
April 30	Adj.	J1	400	400	400		

LEDGER

ACCOUNT Food Supplies Expense

ACC. NO. 524

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 30	Adj.	J1	30,700	30,700	30,700		

LEDGER

ACCOUNT Telephone Expense

ACC. NO. 525

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 30		J1	1,200	1,200	1,200		

LEDGER

ACCOUNT Utilities Expense

ACC. NO. 533

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 30		J1	2,000	2,000	2,000		

LEDGER

ACCOUNT Insurance Expense

ACC. NO. 535

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 30	Adj.	J1	1,500	1,500	1,500		

LEDGER

ACCOUNT Postage Expense

ACC. NO. 536

Date	Item	Ref	Debit	Credit	Balance		
					Debit	Credit	
April 18		J1	150	150	150		

LEDGER

ACCOUNT Depreciation Expense

ACC. NO. 542

					Balance		

Date	Item	Ref	Debit	Credit	Debit	Credit	
April 30	Adj.	J1	1,000		1,000		

Trial Balance		
Date		
Account Description	Debits	Credits
Cash	130,650	
Fishing Boats	60,000	
Rent Expense	40,000	
Wages Expense	40,000	
Food Supplies	38,700	
Pre-Paid Insurance	9,000	
Bob Night, Drawing	6,000	
Utilities Expense	2,000	
Telephone Expense	1,200	
Office Supplies	500	
Postage Expense	150	
Registration Fees		171,700
Bob Night, Capital		90,000
Account Payable		66,500
Income Summary		0
Total	328,200	328,200

Adjusted Trial Balance

Date

Account Description	Debits	Credits
Office Supplies		400
Food Supplies		30,700
Pre-Paid Insurance		1,500
Accumualtion Depreciation		1,000
Wages Payable		500
Wages Expense	500	
Office Supply Expense	400	
Food Supply Expense	30,700	
Insurance	1,500	
Depreciation Expense	1,000	
Total	34,100	34,100