	JOURNAL						
Date	9	Description	Post Ref.	Debit	Credit		
April	1	Cash Bob Night, Capital	101 311	90,000	90,00		
	1	Pre-Paid Insurance Cash	145 101	9,000	9,00		
	2	Rent Expense Cash	521 101	40,000	40,00		
	2	Cash Registration Fees	101 401	35,000	35,00		
	2	Fishing Boats Accounts Payable	181 202	60,000	60,00		
	3	Food Supplies Accounts Payable	144 202	7,000	7,00		
	5	Office Supplies Accounts Payable	142 202	500	50		
	7	Cash Registration Fees	101 401	38,600	38,60		
	10	Food Supplies Accounts Payable	144 202	8,200	8,20		
	10	Wages Expense Cash	511 101	10,000	10,00		
	14	Cash Registration Fees	101 401	30,500	30,50		
	16	Food Supplies Accounts Payable	144 202	9,000	9,00		
	17	Wages Expense Cash	511 101	10,000	10,00		
	18	Postage Expense Cash	536 101	150	15		
	21	Cash Registration Fees	101 401	35,600	35,60		
	24	Food Supplies Accounts Payable	144 202	8,500	8,50		

30 Bob Night, Drawing Cash	312 101	6,000	6,000
Cash	101		1,200
Cash 30 Telephone Expense	101 525	1,200	2,000
30 Utilities Expense	533	2,000	
30 Accounts Payable Cash	202 101	32,700	32,700
30 Food Supplies Accounts Payable	144 202	6,000	6,000
Cash	101		10,000
29 Wages Expense	511	10,000	
28 Cash Registration Fees	101 401	32,000	32,000

1,000

ACCOUNT	Cash		LEDGER			ACC	. NO. 101
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Caon					Balance	
Date	Item	Ref	Debit	Credit	Debit	Credit	TO HALLES
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		

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

LEDGER ACCOUNT Food Supplies							. NO. 144
			·			Balance	
Date	Item	Ref	Debit	Credit	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
			Balance

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

ACCOUN	T Fishing Bo	ate	LEDGER			400	NO 1
ACCOON	1 Fishing bo	ais				ACC.	NO. I
			ПП			Balance	
Date	Item	Ref	Debit	Credit	Debit	Credit	
April 2		J1	60,000		60,000		
ACCOUN'	T Accum. De	preciation	LEDGER - Fishing Boa	ıts		ACC. NO	D. 181
Data	Itam	Def	Dahit	C111	Data	Balance	
Date April 30	Item Adj.	Ref J1	Debit	Credit 1,000	Debit	Credit 1,000	
, 4,,, 66	7,10,1	0,		1,000		1,000	
			LEDGER				
ACCOUN.	T Accounts P	ayable				ACC.	NO. 20
						Balance	
Date	Item	Ref	Debit	Credit	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	
			LEBOER				
ACCOUNT	<b>r</b> Wages Pay	able	LEDGER			ACC.	VO. 21
	T					Balance	
Date	Item	Ref	Debit	Credit	Debit	Credit	
April 30	Adj.	J1		500		500	
			LEDGED				
ACCOUNT	Γ Bob Night, (	Capital	LEDGER			ACC.	NO. 31
	T		Г	T		Balance	
Date	Item	Ref	Debit	Credit	Debit	Credit	
April 1		J1		90,000		90,000	
			LEBGEE				
ACCOUNT	Bob Night, I	Orawing	LEDGER			ACC. N	IO 31

				-	- · ·	Balance	
Date	Item	Ref	Debit	Credit	Debit	Credit	
April 30		J1	6,000	6,000	6,000		
			LEDGER				
ACCOUNT	Income Sur	mmary				ACC	. NO. 313
			П			Balance	
Date	Item	Ref	Debit	Credit	Debit	Credit	
			LEDGER				
ACCOUNT	Registration	n Fees				ACC	. NO. 40
						Balance	
Date	Item	Ref	Debit	Credit	Debit	Credit	
April 2 April 7 April 14 April 21		J1 J1 J1 J1 J1		35,000 38,600 30,500 35,600 32,000		35,000 73,600 104,100 139,700 171,700	
April 28		31	171,700	02,000			
April 28  ACCOUNT	Wages Exp		171,700	32,000			. NO. 51
	Wages Exp	oense	LEDGER			ACC Balance	. NO. 51
ACCOUNT Date	Wages Exp	ense Ref	<b>LEDGER</b> Debit	Credit	Debit	ACC	. NO. 51
ACCOUNT		oense	LEDGER		Debit 10,000 20,000 30,000 40,000 40,500	ACC Balance	. NO. 51
Date April 10 April 17 April 24 April 29	Item	Ref J1 J1 J1 J1	Debit 10,000 10,000 10,000 10,000 500		10,000 20,000 30,000 40,000	ACC Balance	. NO. 51
Date April 10 April 17 April 24 April 29 April 30	Item	Ref J1 J1 J1 J1 J1	Debit 10,000 10,000 10,000 10,000 500 40,500		10,000 20,000 30,000 40,000	ACC Balance Credit	
Date April 10 April 17 April 24 April 29 April 30  ACCOUNT	Adj.	Ref J1 J1 J1 J1 J1	Debit 10,000 10,000 10,000 10,000 40,500  LEDGER	Credit	10,000 20,000 30,000 40,000 40,500	ACC Balance Credit  ACC Balance	
Date April 10 April 17 April 24 April 29 April 30  ACCOUNT	Item Adj.	Ref J1 J1 J1 J1 J1 Finse	Debit 10,000 10,000 10,000 500 40,500  LEDGER	Credit	10,000 20,000 30,000 40,000 40,500	ACC Balance Credit	. NO. 51
Date April 10 April 17 April 24 April 29 April 30  ACCOUNT	Adj.	Ref J1 J1 J1 J1 J1	Debit 10,000 10,000 10,000 10,000 40,500  LEDGER	Credit	10,000 20,000 30,000 40,000 40,500	ACC Balance Credit  ACC Balance	
Date April 10 April 17 April 24 April 29 April 30  ACCOUNT  Date  April 2	Adj.  Rent Exper	Ref J1 J1 J1 J1 J1 J1	Debit 10,000 10,000 10,000 500 40,500  LEDGER  Debit 40,000	Credit	10,000 20,000 30,000 40,000 40,500	ACC Balance Credit  ACC Balance Credit	. NO. 52
Date April 10 April 17 April 24 April 29 April 30  ACCOUNT  Date  April 2	Adj.	Ref J1 J1 J1 J1 J1 J1	Debit 10,000 10,000 10,000 500 40,500  LEDGER  Debit 40,000	Credit	10,000 20,000 30,000 40,000 40,500	ACC Balance Credit  ACC Balance Credit	

Date	Item	Ref	Debit	Credit	Debit	Credit	
April 30	Adj.	J1	400	400	400		
ACCOUNT	Food Suppl	lies Expen	LEDGER			ACC.	NO. 52
40000111	тоса сарр	ico Experi					110.02
Data	Itam	Dof	Debit	Cradit	Debit	Balance	
Date April 30	Item Adj.	Ref J1	30,700	30,700	30,700	Credit	
ACCOUNT	Telephone	Expense	LEDGER			ACC.	NO. 52
						Deleses	
Date	Item	Ref	Debit	Credit	Debit	Balance Credit	
April 30	T.O.II	J1	1,200	1,200	1,200	Orodic	
Date	Utilities Exp	Ref	Debit	Credit	Debit	Balance Credit	NO. 53
April 30		J1	2,000	2,000	2,000		
ACCOUNT	Insurance E	xpense	LEDGER			ACC.	NO. 535
						Balance	
Date April 30	Item Adj.	Ref J1	Debit 1,500	Credit 1,500	Debit 1,500	Balance Credit	
			1,500	1,500			
April 30	Adj.	J1		1,500		Credit	
April 30  ACCOUNT	Adj.  Postage Ex	J1 xpense	1,500	1,500	1,500	ACC.	NO. 536
ACCOUNT  Date	Adj.	J1	1,500	1,500		Credit ACC.	
ACCOUNT  Date April 18	Adj.  Postage Ex	J1  spense  Ref J1	Debit 150	1,500 Credit 150	1,500 Debit	ACC.  Balance Credit	NO. 536
April 30  ACCOUNT	Adj.  Postage Ex	J1  spense  Ref J1	Debit 150	1,500 Credit 150	1,500 Debit	ACC.  Balance Credit	

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

Trial B	Trial Balance						
Da	ite						
Account Description	Debits	Credits					
Cash	130,650	ALE SEE ST					
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		C					
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