**P2-2B – Journalizing, Posting, and Preparing a Trial Balance**

Rosa Perez is a licensed architect. During the first month of the operation of her business, the following events and transactions occurred:

April 1 - Stockholders invested $30,000 cash in exchange for common stock.

April 1 - Hired a secretary-receptionist at a salary of $500 per week payable monthly.

April 2 - Paid office rent for the month $800.

April 3 - Purchased architectural supplies on account from Halo Company $1,500.

April 10 - Completed blueprints on a carport and billed client $1,200 for services.

April 11 - Received $500 cash advance from R. Welk for the design of a new home.

April 20 - Received $1,500 cash for services completed and delivered to P. Donahue.

April 30 - Paid secretary-receptionist for the month $2,000.

April 30 - Paid $600 to Halo Company for accounts payable due.

Rosa uses the following chart of accounts: No. 101 Cash, No. 112 Accounts Receivable, No. 126 Supplies, No. 201 Accounts Payable, No. 205 Unearned Revenue, No. 311 Common Stock, No. 400 Service Revenue, No. 726 Salaries Expense, and No. 729 Rent Expense.

Instructions

**(a)** Journalize the transactions.

**(b)** Post to the ledger accounts.

**(c)** Prepare a trial balance on April 30, 2008.