

**9-1 and 9-2 WOKK TOGETHER, pp. 202, 209**

**9-1 Journalizing and posting adjusting entries  
9-2 Journalizing and posting closing entries**

ACCOUNT TITLE	3 ADJUSTMENTS		4		5 INCOME STATEMENT		6		7 BALANCE SHEET		8
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
1 Cash									7350.00		1
2 Accts. Rec.—Romelle Woods									372.00		2
3 Accts. Rec.—Wyatt Ames									88.00		3
4 Supplies		(a) 713.00							250.00		4
5 Prepaid Insurance		(b) 300.00							900.00		5
6 Accts. Pay.—Colin Gas										975.00	6
7 Accts. Pay.—Grand Uniforms										212.00	7
8 Darlene Wong, Capital										6543.00	8
9 Darlene Wong, Drawing									2100.00		9
10 Income Summary											10
11 Sales						5511.00					11
12 Advertising Expense					821.00						12
13 Insurance Expense	(b) 300.00				300.00						13
14 Miscellaneous Expense					347.00						14
15 Supplies Expense	(a) 713.00				713.00						15
16	1013.00	1013.00			2181.00	5511.00			11060.00	7730.00	16
17 Net Income					3330.00					3330.00	17
18					5511.00	5511.00			11060.00	11060.00	18
19											19
20											20
21											21
22											22
23											23

**9-1 Journalizing and posting adjusting entries**  
**9-2 Journalizing and posting closing entries**

ACCOUNT TITLE	ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1 Cash					6072 00	
2 Petty Cash					175 00	
3 Accts. Rec.—Terry Jo Hugo					356 00	
4 Accts. Rec.—Jean Asmus					128 00	
5 Supplies		(a) 520 00			117 00	
6 Prepaid Insurance		(b) 300 00			600 00	
7 Accts. Pay.—Jaeger Repair						758 00
8 Accts. Pay.—Dakota Supply						129 00
9 Keith Altobelli, Capital						516 00
10 Keith Altobelli, Drawing					175 00	
11 Income Summary						
12 Sales				6347 00		
13 Insurance Expense	(b) 300 00		300 00			
14 Miscellaneous Expense			962 00			
15 Supplies Expense	(a) 520 00		520 00			
16 Utilities Expense			1414 00			
17	820 00	820 00	3196 00	6347 00	9198 00	6047 00
18 Net Income			3151 00			3151 00
19			6347 00	6347 00	9198 00	9198 00
20						
21						
22						

**9-1 and 9-2 WORK TOGETHER (continued)**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH	
				DEBIT	CREDIT		DEBIT	CREDIT
1								
2								
3								
4								
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24								

JOURNAL

PAGE 5

(On Your Own is continued on pages 182-184.)

JOURNAL										PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
				DEBIT	CREDIT		DEBIT	CREDIT			
1									1		
2									2		
3									3		
4									4		
5									5		
6									6		
7									7		
8									8		
9									9		
10									10		
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16									16		
17									17		
18									18		
19									19		
20									20		
21									21		
22									22		
23									23		
24									24		

**9-1 and 9-2**

**WORK TOGETHER (continued)**

**GENERAL LEDGER**

ACCOUNT **Cash** ACCOUNT NO. **110**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
July 31	Balance	✓			7350.00	

ACCOUNT **Accounts Receivable—Romelle Woods** ACCOUNT NO. **120**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
July 31	Balance	✓			372.00	

ACCOUNT **Accounts Receivable—Wyatt Ames** ACCOUNT NO. **130**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
July 31	Balance	✓			88.00	

ACCOUNT **Supplies** ACCOUNT NO. **140**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
July 31	Balance	✓			963.00	

ACCOUNT **Prepaid Insurance** ACCOUNT NO. **150**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
July 31	Balance	✓			1200.00	

ACCOUNT **Accounts Payable—Colin Gas** ACCOUNT NO. **210**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
July 31	Balance	✓				975.00

GENERAL LEDGER

ACCOUNT Accounts Payable—Grand Uniforms

ACCOUNT NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- July 31	Balance	✓				21200

ACCOUNT Darlene Wong, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- July 31	Balance	✓				654300

ACCOUNT Darlene Wong, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- July 31	Balance	✓			210000	

ACCOUNT Income Summary

ACCOUNT NO. 330

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- July 31	Balance	✓				551100

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- July 31	Balance	✓			82100	

**9-1 and 9-2**

**WORK TOGETHER (concluded)**

**GENERAL LEDGER**

ACCOUNT Insurance Expense ACCOUNT NO. 520

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Miscellaneous Expense ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
July 31	Balance	✓			347.00	

ACCOUNT Supplies Expense ACCOUNT NO. 540

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT \_\_\_\_\_ ACCOUNT NO. \_\_\_\_\_

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT \_\_\_\_\_ ACCOUNT NO. \_\_\_\_\_

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT \_\_\_\_\_ ACCOUNT NO. \_\_\_\_\_

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			6 072 00	

ACCOUNT Petty Cash

ACCOUNT NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			1 75 00	

ACCOUNT Accounts Receivable—Terry Jo Hugo

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			3 56 00	

ACCOUNT Accounts Receivable—Jean Asmus

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			1 28 00	

ACCOUNT Supplies

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			6 37 00	

ACCOUNT Prepaid Insurance

ACCOUNT NO. 160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			9 00 00	



**9-1 and 9-2 ON YOUR OWN (continued)**

**GENERAL LEDGER**

ACCOUNT Accounts Payable—Jaeger Repair

ACCOUNT NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓				758 00

ACCOUNT Accounts Payable—Dakota Supply

ACCOUNT NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓				129 00

ACCOUNT Keith Altobelli, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓				5160 00

ACCOUNT Keith Altobelli, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			1750 00	

ACCOUNT Income Summary

ACCOUNT NO. 330

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Sales

ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓				6347 00

GENERAL LEDGER

ACCOUNT Insurance Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 520

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			962.00	

ACCOUNT Supplies Expense

ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Utilities Expense

ACCOUNT NO. 540

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Feb. 28	Balance	✓			1414.00	

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT





**9-1 and 9-2**

**APPLICATION PROBLEMS, p. 217**

**9-1 Journalizing and posting adjusting entries**  
**9-2 Journalizing and posting closing entries**

**JOURNAL**

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3	4		5
				DEBIT	CREDIT	GENERAL DEBIT	GENERAL CREDIT		SALES CREDIT	CASH DEBIT	
1											
2											
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22											

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			9500	00

ACCOUNT Petty Cash

ACCOUNT NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			100	00

ACCOUNT Accounts Receivable—Betsy Russell

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			1650	00

ACCOUNT Accounts Receivable—Charles Healy

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			1403	00

ACCOUNT Supplies

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			400	00

ACCOUNT Prepaid Insurance

ACCOUNT NO. 160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			800	00

**9-1 and 9-2 APPLICATION PROBLEMS (continued)**

**GENERAL LEDGER**

ACCOUNT **Accounts Payable—Lindgren Supply** ACCOUNT NO. **210**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓				548.00

ACCOUNT **Accounts Payable—Taxes By Thomas** ACCOUNT NO. **220**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓				111.00

ACCOUNT **Ken Cherniak, Capital** ACCOUNT NO. **310**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓				11810.00

ACCOUNT **Ken Cherniak, Drawing** ACCOUNT NO. **320**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			855.00	

ACCOUNT **Income Summary** ACCOUNT NO. **330**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT **Sales** ACCOUNT NO. **410**

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓				4400.00

GENERAL LEDGER

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			800	00

ACCOUNT Insurance Expense

ACCOUNT NO. 520

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			351	00

ACCOUNT Supplies Expense

ACCOUNT NO. 540

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Utilities Expense

ACCOUNT NO. 550

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			101	00

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT







**9-4 MASTERY PROBLEM, p. 218**

**Journalizing and posting adjusting and closing entries; preparing a post-closing trial balance**

**1, 2.**

JOURNAL												PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		SALES CREDIT	4		5		
				DEBIT	CREDIT	GENERAL DEBIT	GENERAL CREDIT		DEBIT	CREDIT			
1													
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20													
21													
22													

1., 2.

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20 -- Oct. 31	Balance	✓			6400	00

ACCOUNT Petty Cash

ACCOUNT NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20 -- Oct. 31	Balance	✓			100	00

ACCOUNT Accounts Receivable—Debbie McDonald

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20 -- Oct. 31	Balance	✓			657	00

ACCOUNT Accounts Receivable—Howard Kikles

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20 -- Oct. 31	Balance	✓			599	00

ACCOUNT Supplies

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20 -- Oct. 31	Balance	✓			275	00

ACCOUNT Prepaid Insurance

ACCOUNT NO. 160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20 -- Oct. 31	Balance	✓			450	00

**9-4 MASTERY PROBLEM (continued)**

1., 2.

**GENERAL LEDGER**

ACCOUNT Accounts Payable—Bailey's Supply ACCOUNT NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Oct. 31	Balance	✓				187 00

ACCOUNT Accounts Payable—Freida's on Fulton ACCOUNT NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Oct. 31	Balance	✓				126 00

ACCOUNT Jane Wisen, Capital ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Oct. 31	Balance	✓				6430 00

ACCOUNT Jane Wisen, Drawing ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Oct. 31	Balance	✓				1500 00

ACCOUNT Income Summary ACCOUNT NO. 330

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Sales ACCOUNT NO. 410

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Oct. 31	Balance	✓				4238 00

1., 2.

GENERAL LEDGER

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			38200	

ACCOUNT Insurance Expense

ACCOUNT NO. 520

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Supplies Expense

ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Utilities Expense

ACCOUNT NO. 540

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			61800	

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT







**9-5 CHALLENGE PROBLEM, p. 219**

**Journalizing and posting adjusting and closing entries with a net loss; preparing a post-closing trial balance  
1, 2.**

JOURNAL											PAGE		
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		1	2	3	4	5
				DEBIT	CREDIT		DEBIT	CREDIT					
1													
2													
3													
4													
5													
6													
7													
8													
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16													
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22													
23													

1., 2.

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			767800	

ACCOUNT Petty Cash

ACCOUNT NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			10000	

ACCOUNT Accounts Receivable—Jennifer Balsa

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			16400	

ACCOUNT Supplies

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			219000	

ACCOUNT Prepaid Insurance

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			87500	

ACCOUNT Accounts Payable—Alto Supplies

ACCOUNT NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓				73300

**9-5 CHALLENGE PROBLEM (continued)**

1., 2.

**GENERAL LEDGER**

ACCOUNT Jon Mancini, Capital						ACCOUNT NO. 310	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
20-- Sept. 30	Balance	✓				950000	

ACCOUNT Jon Mancini, Drawing						ACCOUNT NO. 320	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
20-- Sept. 30	Balance	✓			50000		

ACCOUNT Income Summary						ACCOUNT NO. 330	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

ACCOUNT Sales						ACCOUNT NO. 410	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
20-- Sept. 30	Balance	✓				459600	

ACCOUNT Advertising Expense						ACCOUNT NO. 510	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	
20-- Sept. 30	Balance	✓			55000		

ACCOUNT Insurance Expense						ACCOUNT NO. 520	
DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE		
					DEBIT	CREDIT	

1., 2.

GENERAL LEDGER

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			5800	

ACCOUNT Supplies Expense

ACCOUNT NO. 540

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT Utilities Expense

ACCOUNT NO. 550

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			271400	

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

ACCOUNT

ACCOUNT NO.

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT



