

9-1 and 9-2 WORK 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	2181.00	5511.00	11060.00	7730.00			16
17 Net Income			3330.00		3330.00			3330.00			17
18			5511.00	5511.00	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	3 ADJUSTMENTS		5 INCOME STATEMENT		7 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						5160 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)

JOURNAL		PAGE		5					
		4	3	2	1				
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT		CASH	
				DEBIT	CREDIT	SALES CREDIT	DEBIT	CREDIT	
1									
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24									

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

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

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
				DEBIT	CREDIT		DEBIT	CREDIT	
1									5
2									4
3									3
4									2
5									1
6									
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23									
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
July 31	Balance	✓				21200

ACCOUNT Darlene Wong, Capital

ACCOUNT NO. 310

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

ACCOUNT Darlene Wong, Drawing

ACCOUNT NO. 320

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

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
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
Feb. 28	Balance	✓			6072	00

ACCOUNT Petty Cash

ACCOUNT NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Feb. 28	Balance	✓			175	00

ACCOUNT Accounts Receivable—Terry Jo Hugo

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Feb. 28	Balance	✓			356	00

ACCOUNT Accounts Receivable—Jean Asmus

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Feb. 28	Balance	✓			128	00

ACCOUNT Supplies

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Feb. 28	Balance	✓			637	00

ACCOUNT Prepaid Insurance

ACCOUNT NO. 160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Feb. 28	Balance	✓			900	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
Feb. 28	Balance	✓				758.00

ACCOUNT Accounts Payable—Dakota Supply

ACCOUNT NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Feb. 28	Balance	✓				129.00

ACCOUNT Keith Altobelli, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Feb. 28	Balance	✓				5160.00

ACCOUNT Keith Altobelli, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
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
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.	GENERAL		SALES CREDIT	CASH		1	2	3	4	5
				DEBIT	CREDIT		DEBIT	CREDIT					
1													
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GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			950000	

ACCOUNT Petty Cash

ACCOUNT NO. 120

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			100000	

ACCOUNT Accounts Receivable—Betsy Russell

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			165000	

ACCOUNT Accounts Receivable—Charles Healy

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			140300	

ACCOUNT Supplies

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			400000	

ACCOUNT Prepaid Insurance

ACCOUNT NO. 160

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓			800000	

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	✓				54800

ACCOUNT Accounts Payable—Taxes By Thomas

ACCOUNT NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓				11100

ACCOUNT Ken Cherniak, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓				1181000

ACCOUNT Ken Cherniak, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Apr. 30	Balance	✓				85500

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	✓				440000

9-1 and 9-2 APPLICATION PROBLEMS (concluded)

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		3	4		5		
				DEBIT	CREDIT	DEBIT	CREDIT		DEBIT	CREDIT			
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9-4 MASTERY PROBLEM (continued)

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
20-- Oct. 31	Balance	✓				18700

ACCOUNT Accounts Payable—Freida’s on Fulton

ACCOUNT NO. 220

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓				12600

ACCOUNT Jane Wisen, Capital

ACCOUNT NO. 310

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓				643000

ACCOUNT Jane Wisen, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Oct. 31	Balance	✓			1500000	

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-- Oct. 31	Balance	✓				423800

9-4 MASTERY PROBLEM (continued)

1., 2.

GENERAL LEDGER

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Oct. 31	Balance	✓			382	00

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
Oct. 31	Balance	✓			618	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

9-5 CHALLENGE PROBLEM, p. 219

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

		PAGE						
		1	2	3	4	5		
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH	
				DEBIT	CREDIT		DEBIT	CREDIT
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23								

9-5 CHALLENGE PROBLEM (continued)

1., 2.

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 110

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			7678	00

ACCOUNT Petty Cash

ACCOUNT NO. 120

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

ACCOUNT Accounts Receivable—Jennifer Balsa

ACCOUNT NO. 130

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			164	00

ACCOUNT Supplies

ACCOUNT NO. 140

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			2190	00

ACCOUNT Prepaid Insurance

ACCOUNT NO. 150

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓			875	00

ACCOUNT Accounts Payable—Alto Supplies

ACCOUNT NO. 210

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
20-- Sept. 30	Balance	✓				733
						00

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
Sept. 30	Balance	✓				9 500 00

ACCOUNT Jon Mancini, Drawing

ACCOUNT NO. 320

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Sept. 30	Balance	✓			5 000 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
Sept. 30	Balance	✓				4 596 00

ACCOUNT Advertising Expense

ACCOUNT NO. 510

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
Sept. 30	Balance	✓			5 500 00	

ACCOUNT Insurance Expense

ACCOUNT NO. 520

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT

9-5 CHALLENGE PROBLEM (continued)

1., 2.

GENERAL LEDGER

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 530

DATE	ITEM	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
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
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

