

Apr 1	Cash.....101	\$38000	
	Office Equipment.....163	\$26000	
	Capital Karla Tuner.....301		\$64000
	<i>Owner invested in business</i>		
2	Prepaid Rent.....131	\$9000	
	Cash.....101		\$9000
	<i>Prepaid 12 months' rent</i>		
3	Office Equipment.....163	\$8000	
	Office Supplies.....124	\$3600	
	Accounts Payable.....201		\$11600
	<i>Payment on Credit</i>		
6	Cash.....101	\$4000	
	Service Revenue.....403		\$4000
	<i>Received cash service</i>		
9	Accounts Receivable.....106	\$60000	
	Service Revenue.....403		\$60000
	<i>Billed client</i>		
13	Accounts Payable.....201	\$11600	
	Cash.....101		\$11600
	<i>Paid balance due</i>		
19	Prepaid insurance.....128	\$2400	
	Cash.....101		\$2400
	<i>Paid premium insurance</i>		
22	Cash.....101	\$4400	
	Accounts Receivable.....106		\$4400
	<i>Collect amount owed</i>		
25	Accounts Receivable.....106	\$2800	
	Service Revenue.....403		\$2800
	<i>Billed client</i>		

28	Karla Tanner Withdrawal.....	302	\$5500	
	Cash.....	101		\$5500
	<i>Owner made withdrawal for personal use</i>			
29	Office Supplies.....	124	\$600	
	Accounts Payable.....	201		\$600
30	Utility Expenses.....	690	\$435	
	Cash.....	101		\$435
	<i>Paid monthly utility</i>			

**Cash**

Account No.101

Date	Explanation	PR	Debit	Credit	Bal
Apr 1		G1	\$38000		\$38000
2		G1		\$9000	\$29000
6		G1	\$4000		\$33000
13		G1		\$11600	\$21400
19		G1		\$2400	\$19000
22		G1	\$4400		\$23400
28		G1		\$5500	\$17900
30		G1		\$435	\$17465

**Accounts Receivable**

Account No.106

Date	Explanation	PR	Debit	Credit	Bal
Apr 9		G1	\$60000		\$60000
22		G1		\$4400	\$55600
25		G1	\$2800		\$58400

**Office Supplies**

Account No.12

Date	Explanation	PR	Debit	Credit	Bal
Apr 3		G1	\$3600		\$3600
29		G1	\$600		\$4200

**Prepaid Insurance**

Account No.128

Date	Explanation	PR	Debit	Credit	Bal
Apr 19		G1	\$2400		\$2400

**Prepaid Rent**

Account No.131

Date	Explanation	PR	Debit	Credit	Bal
Apr 2		G1	\$9000		\$9000

**Office Equipment**

Account No.163

Date	Explanation	PR	Debit	Credit	Bal
Apr 1		G1	\$26000		\$26000
3		G1	\$8000		\$34000

**Accounts Payable**

Account No.201

Date	Explanation	PR	Debit	Credit	Bal
Apr 3		G1		\$11600	\$11600
13		G1	\$11600		\$0
29		G1		\$600	\$600

**Karla Tanner Capital**

Account No.301

Date	Explanation	PR	Debit	Credit	Bal
Apr 1		G1		\$64000	\$64000

**Karla Tanner Withdrawals**

Account No.302

Date	Explanation	PR	Debit	Credit	Bal
Apr 28		G1	\$5500		\$5500

**Services Revenue**

Account No.401

Date	Explanation	PR	Debit	Credit	Bal
Apr 6		G1		\$4000	\$4000
9		G1		\$60000	\$64000
25		G1		\$2800	\$66800

**Utilities Expenses**

Account No.690

Date	Explanation	PR	Debit	Credit	Bal
Apr 30		G1	\$435		\$435

Linkworks  
 Trial Balance  
 April 30

	Debit	Credit
Cash.....	\$17465	
Account Receivable.....	\$58400	
Office Supplies.....	\$4200	
Prepaid Insurance.....	\$2400	
Prepaid Rent.....	\$9000	
Office Equipment.....	\$34000	
Accounts Payable.....		\$600
K. Tanner, Capital.....		\$64000
K. Tanner, Withdrawals.....	\$5500	
Service Revenue.....		\$66800
Utilities.....	\$435	
Totals .....	<u>\$131400</u>	<u>\$131400</u>