

Ex. 4–18

- a. Accounts Payable
- b. Accumulated Depreciation
- c. Bo Erath, Capital
- e. Cash
- h. Office Equipment
- j. Salaries Payable
- k. Supplies

Ex. 4–19

**LA JOLLA BILLIARDS CO.
Post-Closing Trial Balance
October 31, 2010**

	<u>Debit Balances</u>	<u>Credit Balances</u>
Cash	12,915	
Accounts Receivable	46,620	
Supplies	2,770	
Equipment.....	88,200	
Accumulated Depreciation—Equipment		27,970
Accounts Payable		15,750
Salaries Payable.....		3,780
Unearned Rent.....		7,560
Trisha Valentino, Capital		95,445
	<u>150,505</u>	<u>150,505</u>

Ex. 4–20

- | | |
|------|-------|
| 1. c | 6. j |
| 2. b | 7. e |
| 3. a | 8. f |
| 4. h | 9. i |
| 5. d | 10. g |