

PROBLEMS

Prob. 2-1A

1. and 2.

Cash			
(a)	22,500	(b)	4,000
(g)	6,500	(c)	2,500
		(d)	1,200
		(f)	1,600
		(h)	1,800
		(i)	300
		(l)	1,500
		(m)	210
		(n)	200
		(o)	<u>250</u>
Bal.	<u>15,440</u>		

Accounts Payable			
(h)	1,800	(e)	5,200
	<u> </u>	(j)	<u>800</u>
		Bal.	4,200

Travis Fortney, Capital	
	(a) 22,500

Professional Fees	
	(g) 6,500
	(k) <u>3,500</u>
	Bal. 10,000

Accounts Receivable	
(k)	3,500

Rent Expense	
(c)	2,500

Supplies	
(d)	1,200

Salary Expense	
(l)	1,500

Prepaid Insurance	
(f)	1,600

Blueprint Expense	
(j)	800

Automobiles	
(b)	15,300

Automobile Expense	
(o)	250

Equipment	
(e)	5,200

Miscellaneous Expense	
(i)	300
(m)	<u>210</u>
Bal.	510

Notes Payable			
(n)	<u>200</u>	(b)	<u>11,300</u>
		Bal.	11,100

Prob. 2–1A Concluded

3.

TRAVIS FORTNEY, ARCHITECT
Unadjusted Trial Balance
April 30, 2010

	<u>Debit Balances</u>	<u>Credit Balances</u>
Cash	15,440	
Accounts Receivable	3,500	
Supplies	1,200	
Prepaid Insurance	1,600	
Automobiles.....	15,300	
Equipment.....	5,200	
Notes Payable.....		11,100
Accounts Payable		4,200
Travis Fortney, Capital.....		22,500
Professional Fees		10,000
Rent Expense	2,500	
Salary Expense.....	1,500	
Blueprint Expense.....	800	
Automobile Expense.....	250	
Miscellaneous Expense.....	510	
	<u>47,800</u>	<u>47,800</u>