

Name:

I-04.05(b,d,g)

Date:

Section:

ACCOUNTS RECEIVABLE				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

SUPPLIES				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

PREPAID INSURANCE				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

Name:

I-04.05(b,d,g)

Date:

Section:

EQUIPMENT				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

ACCUMULATED DEPRECIATION				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

ACCOUNTS PAYABLE				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

INTEREST PAYABLE				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

Name:

I-04.05(b,d,g)

Date:

Section:

UNEARNED REVENUE				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

NOTES PAYABLE				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

CAPITAL STOCK				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

RETAINED EARNINGS				
Date	Description	Debit	Credit	Balance
Jan. 1	Balance forward	-	-	-

Name:

I-04.05(b,d,g)

Date:

Section:

DIVIDENDS				
Date	Description	Debit	Credit	Balance

REVENUES				
Date	Description	Debit	Credit	Balance

WAGE EXPENSE				
Date	Description	Debit	Credit	Balance

FUEL EXPENSE				
Date	Description	Debit	Credit	Balance

Name:

I-04.05(b,d,g)

Date:

Section:

LODGING EXPENSE				
Date	Description	Debit	Credit	Balance

INSURANCE EXPENSE				
Date	Description	Debit	Credit	Balance

SUPPLIES EXPENSE				
Date	Description	Debit	Credit	Balance

INTEREST EXPENSE				
Date	Description	Debit	Credit	Balance

Name:

I-04.05(b,d,g)

Date:

Section:

DEPRECIATION EXPENSE				
Date	Description	Debit	Credit	Balance

INCOME SUMMARY				
Date	Description	Debit	Credit	Balance

Name:

I-04.05(c)

Date:

Section:

FERNANDEZ CORPORATION	
Trial Balance	
December 31, 20X7	
<u>Debits</u>	<u>Credits</u>
<u>\$ -</u>	<u>\$ -</u>

Name:

I-04.05(e)

Date:

Section:

FERNANDEZ CORPORATION	
Adjusted Trial Balance	
December 31, 20X7	
<u>Debits</u>	<u>Credits</u>
<u>\$ -</u>	<u>\$ -</u>

Name:

I-04.05(f)

Date:

Section:

FERNANDEZ CORPORATION		
Income Statement		
For the Year Ending December 31, 20X7		
Revenues		\$ -
Expenses	\$ -	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
Net income	<u> </u>	<u>\$ -</u>

FERNANDEZ CORPORATION	
Statement of Retained Earnings	
For the Year Ending December 31, 20X7	
Beginning retained earnings	\$ -
Plus: Net income	<u>-</u>
	\$ -
Less: Dividends	<u>-</u>
Ending retained earnings	<u>\$ -</u>

Name:

I-04.05(h)

Date:

Section:

FERNANDEZ CORPORATION	
Post-Closing Trial Balance	
December 31, 20X7	
<u>Debits</u>	<u>Credits</u>
\$ -	\$ -