









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

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	-	-	-

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	-	-	-

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

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

DEPRECIATION EXPENSE				
Date	Description	Debit	Credit	Balance

INCOME SUMMARY				
Date	Description	Debit	Credit	Balance







(e)

**FERNANDEZ CORPORATION**  
**Adjusted Trial Balance**  
**December 31, 20X7**

	Debits	Credits
Cash	\$ -	\$ -
Accounts receivable	-	-
Supplies	-	-
Prepaid insurance	-	-
Equipment	-	-
Accumulated depreciation	-	-
Accounts payable	-	-
Interest payable	-	-
Unearned revenue	-	-
Notes payable	-	-
Capital stock	-	-
Dividends	-	-
Revenues	-	-
Wage expense	-	-
Fuel expense	-	-
Lodging expense	-	-
Insurance expense	-	-
Supplies expense	-	-
Interest expense	-	-
Depreciation expense	-	-
	<u>\$ -</u>	<u>\$ -</u>

(f)

**FERNANDEZ CORPORATION**  
**Income Statement**  
**For the Year Ending December 31, 20X7**

<b>Revenues</b>		\$ -
<b>Expenses</b>	\$ -	
	-	
	-	
	-	
	-	
	-	
	-	
	-	
	-	
<b>Net income</b>	<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>

**FERNANDEZ CORPORATION**  
**Balance Sheet**  
**December 31, 20X7**

**Assets**

**Current assets**

\$ -  
-  
-  
-  
\_\_\_\_\_ \$ -

**Property, plant & equipment**

\$ -  
-  
\_\_\_\_\_ -

Total assets \$ -

**Liabilities**

**Current liabilities**

\$ -  
-  
-  
\_\_\_\_\_ \$ -

**Long-term liabilities**

\_\_\_\_\_ -

Total liabilities \$ -

**Stockholders' equity**

\$ -  
-  
\_\_\_\_\_ -

Total stockholders' equity \_\_\_\_\_ -

Total liabilities and equity \$ -



