

Date: 12/31/18

Entry Number: 2018 Final

General Journal Entry

Account	Debit	Credit	Memo	Private Party	Name	Billable
Accounts Receivable	2.00		To adjust actual balance			
Misc. Expense		2.00	To adjust AR Balance			
Misc. Expense	34.30		To adjust actual balance			
Tax & License Expense		34.30	To adjust to correct balance			
Franchise Tax Payable	1,077.00		To adjust to correct balance			
Tax & License Expense		1,077.00	To Adjust to correct balance			
Payroll Liabilities:CA SUI / ETT	39.21		To Adjust correct balances			
Payroll Liabilities:Federal Taxes (941/944)	210.20		To Adjust correct balances			
Payroll Liabilities:Federal Unemployment (940)	0.01		To Adjust correct balances			
Misc. Expense	107.11		To Adjust correct balances			
Payroll Liabilities:CA PIT / SDI		78.82	To Adjust correct balances			
Payroll Tax Expense		277.71	To Adjust correct balances			
Furniture and Equipment	2,916.12		To record remaining purchase of assets with loan from officer			
Shareholder Loan		2,916.12	To record remaining purchase of assets with loan from officer			
Furniture and Equipment	2,500.00		To correctly record sale of trailer			
Accumulated Depreciation	3,307.00		To correctly record sale of trailer			
Furniture and Equipment		3,307.00	To correctly record sale of trailer			
Gain/Loss on Sale of Assets		2,500.00	To correctly record sale of trailer			
Depreciation Expense	11,810.00		To Record 2018 Depreciation Expense			
Accumulated Depreciation		11,810.00	To Record 2018 Depreciation Expense			