4) Journalize the following adjusting entries:
   A) Ed determines that there was $250 worth of supplies still on hand.
   B) One month of insurance was been used.
   C) The depreciation on our office equipment is $250.
   D) Our part-time employee has earned $40 so far this week. She will be paid next month for the full week's work.
5) Post the adjusting entries.
6) Prepare an adjusted trial balance.
7) Prepare an Income Statement (don't forget the Earnings Per Share), Statement of Retained Earnings and a **Classified** Balance Sheet.
8) Journalize the closing entries.
9) Post the closing entries.
10) Prepare a post-closing trial balance.

DAN'S ACCOUNTING SERVICE

CHART OF ACCOUNTS

101	Cash
102	Petty Cash
108	Accounts Receivable
112	Office Supplies
118	Prepaid Insurance
201	Office Equipment
202	Accumulated Depreciation—Office Equipment
301	Accounts Payable
308	Wages Payable
511	Contributed Capital
512	Retained Earnings
513	Dividends
611	Professional Fees
810	Advertising Expense
815	Depreciation Expense
820	Insurance Expense
825	Miscellaneous Expense
830	Office Supplies Expense
835	Rent Expense
840	Utilities Expense
845	Wages Expense