P2.2A Vera Ernst is a licensed dentist. During the ﬁrst month of the operation of her business, the following events and transactions occurred.

April 1 Invested $20,000 cash in her business.

1. Hired a secretary-receptionist at a salary of $700 per week payable monthly.
2. Paid oﬃce rent for the month $1,500.
3. Purchased dental supplies on account from Dazzle Company $4,000.

1. Performed dental services and billed insurance companies $5,100.
2. Received $1,000 cash advance from Leah Mataruka for an implant.

20 Received $2,100 cash for services performed from Michael Santos.

30 Paid secretary-receptionist for the month $2,800.

30 Paid $2,600 to Dazzle for accounts payable due.

Vera uses the following chart of accounts: No. 101 Cash, No. 112 Accounts Receivable, No. 126 Supplies, No. 201 Accounts Payable, No. 209 Unearned Service Revenue, No. 301 Owner’s Capital, No. 400 Service Revenue, No. 726 Salaries and Wages Expense, and No. 729 Rent Expense.

**Instructions**

a. Journalize the transactions.

b. Post to the ledger accounts.

c. Prepare a trial balance on April 30, 2020.