**Beginning Trial Balance for RS Luncheonette**



**Transactions for RS Luncheonette, a breakfast and lunch restaurant**

O-1 Cash receipts for the day total $315 (food sales $200, beverage sales $100, sales tax $15).

O-2 Paid salaries $250.

O-3 Requisitioned food of $100 and beverages of $50. Of the food requisitioned, employee meals were food $10 and beverages $5.

O-4 Sold gift certificates for $100 cash.

O-5 Cash receipts for the day total $210 (food sales $150, beverage sales $50, sales tax $10).

O-6 Purchased food of $125 and beverages of $50 for the storeroom, all on account.

O-7 Requisitioned food of $150 and beverages of $70. Of the food requisitioned, employee meals were food $25 and beverages $15.

O-8 Cash receipts for the day total $370 (food sales $250, beverage sales $100, sales tax $20).

O-9 Purchased food of $75 and beverages of $25 for the storeroom with cash.

O-10 Paid cash for an ad run in the local newspaper last week $150.

O-11 Gift certificates redeemed $50 for food and $25 for beverages.

O-12 Paid $100 on account for food and beverage purchases.

O-13 Requisitioned food of $125 and beverages of $35. Of the food requisitioned, employee meals were food $20 and beverages $5.

O-14 Purchased food of $50 and beverages of $25 with cash for direct purchase. All of the food and beverages were used during the service.

O-15 Cash receipts for the day total $275 (food sales $170, beverage sales $90, sales tax $15).

O-16 Paid rent on leased equipment $250.

O-17 Received utility bill to be paid next month $150.

O-18 Cash receipts for the day total $335 (food $250 sales, beverage sales $70, sales tax $15).

O-19 Paid insurance for the coming year $400.

O-20 Cash receipts for the day total $290 (food sales $175, beverage sales $100, sales tax $15).

O-21 Requisitioned food of $90 and beverages of $60. Of the food requisitioned, employee meals were food $15 and beverages $5.

O-22 Purchased food of $100 and beverages of $40 for the storeroom with cash.

O-23 Paid sales tax to the state taxing authority $80.

O-24 Paid cash for repairs to the ovens $75.

I-1 Purchased new burners (equipment) on account for $450.

I-2 Purchased new china for cash $175.

I-3 Purchased a new cappuccino machine (equipment) for $290 cash.

I-4 Sold a fully depreciated range for $50 cash.

F-1 Owner donated $5,000 in equipment.

F-2 Owner withdrew $500 cash for personal use.

F-3 Borrowed $1,000 from the bank on a note.