

9:39 AM

12/15/07

Accrual Basis

Rock Castle Construction
Adjusting Journal Entries
November 2007

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Debit</u>	<u>Credit</u>
11/30/2007	A104		monthly alloc rider poli...	Insurance	148.83	
			monthly alloc rider poli...	Pre-paid Insurance		148.83
					<u>148.83</u>	<u>148.83</u>
11/30/2007	A105		reclass Mendoza Mec...	Computer Repairs	45.00	
			reclass Mendoza Mec...	Equipment Repairs		45.00
					<u>45.00</u>	<u>45.00</u>
TOTAL					<u>193.83</u>	<u>193.83</u>