Terry Thomas opens the Green Thumb Lawn care company on April 1, 2024. At April 30, the trial balance shows the following balances for selected accounts

	Taka
Prepaid Insurance	36,000
Equipment	2,80,000
Notes Payable	2,00,000
Unearned Revenue	42,000
Service Revenue	18,000

Analysis reveals the following data.

1. Prepare insurance is the cost of a 2 year insurance policy, effective April 1, 2024.

2. Depreciation on the equipment is tk.5,000.

3. The notes payable is dated April 1, 2024. It is a 6 month, 12% note.

4. Seven customers paid for the company's 6 months lawn service package of Tk. 6,000 beginning in April 1, 2024. These customers were serviced in April.

5. Lawn services provided other customers but not billed at April 30, 2024 totaled Tk. 15,000.

Requirement:

Prepare the adjusting entries for the month of April 30, 2024.