

Learning Services, Incorporated
Adjusted Trial Balance
December 31, 2016

Account Name	<u>Trial Balance</u>		<u>Adjustments</u>
	Debit	Credit	Debit
Cash	5,000		
Accounts Receivable	7,000		
Supplies	1,400		
Prepaid Insurance	1,200		
Equipment	15,000		
Accumulated Depreciation		2,700	
Accounts Payable		1,500	
Salaries Payable			
Unearned Revenue		8,000	2,000
Dividends	1,000		
Common Stock		10,000	
Retained Earnings		12,600	
Service Revenue		13,600	
Fees Earned		2,000	
Rent Expense	15,000		
Insurance Expense			600
Salaries Expense			1,300
Supplies Expense			1,000
Depreciation Expense			900
Utilities Expense	4,800		
	<u>50,400</u>	<u>50,400</u>	<u>5,800</u>

Adjusted Trial Balance

Credit	Debit	Credit
	5,000	
	7,000	
1,000	400	
600	600	
	15,000	
900		3,600
		1,500
1,300		1,300
		6,000
	1,000	
		10,000
		12,600
2,000		15,600
		2,000
	15,000	
	600	
	1,300	
	1,000	
	900	
	4,800	
<u>5,800</u>	<u>52,600</u>	<u>52,600</u>