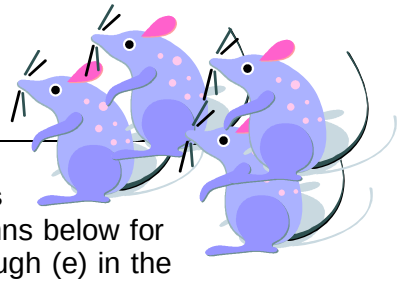
Annie's Animal Care

Practice with Adjusting Entries and Trial Balances



One of your friends, Annie, owns a local animal kennel called Annie's Animal Care. Examine the Unadjusted and Adjusted Trial Balance columns below for the month of March and record the five adjusting journal entries (a) through (e) in the spaces at the bottom of the page.

Annie's Animal Care
Trial Balance
March 31, 2019

	Unadjusted			Adjusted	
Cash	8600 00			8600 00	
Accounts Receivable	2800 00			2800 00	
Supplies	1600 00		(a)	1000 00	
Prepaid Insurance	1000 00		(b)	800 00	
Equipment	2400 00			2400 00	
Accum. Depreciation – Equip.		100 00	(c)		200 00
Accounts Payable		850 00			850 00
Wages Payable		0 00	(d)		550 00
Unearned Fees		1350 00	(e)		350 00
Annie, Capital		10500 00			10500 00
Annie, Drawing	800 00			800 00	
Fees Earned		5550 00	(e)		6550 00
Depreciation Expense	100 00		(c)	200 00	
Insurance Expense	200 00		(b)	400 00	
Supplies Expense	450 00		(a)	1050 00	
Wages Expense	400 00		(d)	950 00	
TOTAL	18350 00	18350 00		19000 00	19000 00

Adjusting Journal Entries

(a)												
(b)												
(c)												
(d)												
(e)												