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, 2020																					
	Unadjusted									Adjusted											
Cash	8	6	0	0	00							8	6	0	0	00					
Accounts Receivable	2	8	0	0	00							2	8	0	0	00					
Supplies	1	6	0	0	00						(a)	1	0	0	0	00					
Prepaid Insurance	1	0	0	0	00						(b)		8	0	0	00					
Equipment	2	4	0	0	00							2	4	0	0	00					
Accum. Depreciation – Equip.							1	0	0	00	(c)							2	0	0	00
Accounts Payable							8	5	0	00								8	5	0	00
Wages Payable									0	00	(d)							5	5	0	00
Unearned Fees						1	3	5	0	00	(e)							3	5	0	00
Annie, Capital						10	5	0	0	00							10	5	0	0	00
Annie, Drawing		8	0	0	00								8	0	0	00					
Fees Earned						5	5	5	0	00	(e)						6	5	5	0	00
Depreciation Expense		1	0	0	00						(c)		2	0	0	00					
Insurance Expense		2	0	0	00						(b)		4	0	0	00					
Supplies Expense		4	5	0	00						(a)	1	0	5	0	00					
Wages Expense		4	0	0	00						(d)		9	5	0	00					
TOTAL	18	3	5	0	00	18	3	5	0	00		19	0	0	0	00	19	0	0	0	00

Adjusting Journal Entries

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