CONCEPT: UNADJUSTED VS ADJUSTED TRIAL BALANCE

● ***Trial Balance*** – lists all accounts and their ____________ balance

□ ***Unadjusted Trial Balance*** – The trial balance _________ adjusting entries

□ ***Adjusted Trial Balance*** – The trial balance _________ adjusting entries

Account Title	Unadjusted Trial Balance		Adjustments		Adjusted Trial Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
Cash	24,800				24,800	
Accounts Receivable	2,200		300		2,500	
Supplies	700			300	400	
Prepaid Rent	3,000			1,000	2,000	
Equipment	24,000				24,000	
Acc. Dep – Equipment				400		400
Accounts Payable		13,100				13,100
Salary Payable				900		900
Unearned Revenue		400	200			200
Income Tax Payable				600		600
Common Stock		20,000				20,000
Retained Earnings		18,800				18,800
Dividends	3,200				3,200	
Service Revenue		7,000		500		7,500
Rent Expense			1,000		1,000	
Salary Expense	900		900		1,800	
Supplies Expense			300		300	
Depreciation Expense			400		400	
Utilities Expense	500				500	
Income Tax Expense			600		600	
Totals	**59,300**	**59,300**	**3,700**	**3,700**	**61,500**	**61,500**

The **adjusted trial balance** shows the final numbers for the period: use this to create the ___________________________