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09/20/11

Accrual Basis

**Wells' Consulting Services**  
**Trial Balance - BEFORE ADJUSTMENTS**  
As of January 31, 2014

	Jan 31, 14	
	Debit	Credit
Cash	119,925.00	
Accounts Receivable	5,200.00	
Prepaid Insurance	6,000.00	
Prepaid Rent	4,000.00	
Supplies	8,050.00	
Equipment	23,800.00	
Equipment:Accumulated Depreciation		183.00
Accounts Payable		6,900.00
Carolyn Wells, Capital		128,667.00
Carolyn Wells, Drawing	12,000.00	
Fees Income		80,450.00
Advertising Expense	5,600.00	
Maintenance Expense	8,075.00	
Salaries Expense	20,500.00	
Telephone Expense	875.00	
Utilities Expense	2,175.00	
<b>TOTAL</b>	<b><u>216,200.00</u></b>	<b><u>216,200.00</u></b>