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09/20/17

Accrual Basis

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Johnson's Consulting Service
Trial Balance AFTER ADJUSTING ENTRIES
As of January 31, 2020

	Jan 31, 20	
	Debit	Credit
Cash	112,285.00	
Accounts Receivable	4,470.00	
Prepaid Insurance	7,700.00	
Prepaid Rent	0.00	
Supplies	5,200.00	
Equipment	26,000.00	
Equipment:Accumulated Depreciation		366.00
Accounts Payable		10,500.00
Trayton Eli's, Capital		128,667.00
Trayton Eli's, Drawing	12,000.00	
Fees Income		94,970.00
Advertising Expense	7,200.00	
Depreciation Expense - Eqpmnt	183.00	
Insurance Expense	700.00	
Maintenance Expense	11,215.00	
Rent Expense	4,000.00	
Salaries Expense	32,800.00	
Supplies Expense	7,050.00	
Telephone Expense	1,025.00	
Utilities Expense	2,675.00	
TOTAL	234,503.00	234,503.00