

Account	Incorrect Trial Balance		Item	Dr.	Cr.	Corrected Trial Balance	
	Dr.	Cr.		Column	Column	Dr.	Cr.
Cash		3,240	(1) (3) (6)	+3,240 +180 -1,300	-3,240	2,120	
Accounts Receivable	2,500		(3)	-180		2,320	
Supplies	1,900		(4)	-1,500		400	
Equipment	5,700		(4)	+1,500		7,200	
Accounts Payable		2,450	(9)		-666		1,784
Unearned Revenue	2,500		(2) (7)	-2,500	+2,500 -725		1,775
Common Stock		5,000					5,000
Retained Earnings		2,000					2,000
Dividends			(10)	+1,000		1,000	
Service Revenue		4,545	(5) (7)		+621 +725		5,891
Salaries Expense	2,400		(8) (10)	+950 -1,000		2,350	
Office Expense	1,060					1,060	
	\$16,060	\$17,235				\$16,450	\$16,450