

\*AE3-11

A partial adjusted trial balance of Sila Company at January 31, 2010, shows the following.

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| **SILA COMPANY** |
| **Adjusted Trail Balance** |
| **January 31, 2010** |
|  | **Debit**  | **Credit** |
| Supplies | $853 |  |
| Prepaid Insurance | 2,328 |  |
| Salaries Payable |  | $849 |
| Unearned Revenue |  |    709 |
| Supplies Expense |    983 |  |
| Insurance Expense |    388 |  |
| Salaries Expense |  1,766 |  |
| Service Revenue |  |  1,989 |

***Instructions***

Answer the following questions, assuming the year begins January 1.

|  |  |
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| **(a)** | If the amount in Supplies Expense is the January 31 adjusting entry, and $452 of supplies was purchased in January, what was the balance in Supplies on January 1?  |
|   | $  |
|   |   |
| **(b)** | If the amount in Insurance Expense is the January 31 adjusting entry, and the original insurance premium was for one year, what was the total premium and when was the policy purchased? |
| Total premium $       Purchase date     |
|   |   |
| **(c)** | If $3,515 of salaries was paid in January, what was the balance in Salaries Payable at December 31, 2009? |
| $  |
|   |   |
| **(d)** | If $1,618 was received in January for services performed in January, what was the balance in Unearned Revenue at December 31, 2009? |
| $  |