

Post-Adjusted Trial Balance Sheet

As of December 31, 2023

Account Title	Debit (\$)	Credit (\$)
Cash	15,000	
Accounts Receivable	7,800	
Office Supplies	2,500	
Prepaid Rent	3,200	
Office Equipment	12,000	
Accumulated Depreciation - Equipment		2,000
Accounts Payable		4,300
Salaries Payable		1,250
Owner's Capital		25,000
Owner's Drawings	3,500	
Service Revenue		16,700
Rent Expense	4,800	
Salaries Expense	7,600	
Utilities Expense	1,450	
Total	57,850	57,850

- The post-adjusted trial balance includes all account balances after adjusting entries have been made.
- It ensures total debits equal total credits, verifying the ledger's mathematical accuracy post-adjustment.
- This document provides an updated basis for preparing the financial statements.
- Only real, personal, and nominal accounts with balances are listed.
- Errors may still exist even if debits and credits balance (e.g., omission or misclassification errors).