Professor Wayne Campbell recently lectured on adjusting entries. As he did so, he prepared T-accounts on a marker board to illustrate the key points he was making.

As he was erasing his illustrations from the board, Candice Greenhaw arrived late to class. She was only able to copy the following portions of the T-account illustrations from the board.

You are to help Candice recreate the lecture by completing the missing portions of each T-account. Then, prepare the adjusting entries for December 31, 20X1.

Example 1:

| Unearned Revenues | | | | Revenues | | |
|---|---|---|---|---|---|---|
| 12/31/X1 | 18,000 | 25,000 | 12/1/X1 | | 178,976 | Various |
| | | 23,900 | 12/15/X1 | | | 12/31/X1 |
| | 18,000 | | | | | |
| | | 30,900 | | | | |

Example 2:

| Prepaid Insurance | | | Insurance Expense | |
|---|---|---|---|---|
| Beg. Bal. | 15,000 | | 12/31/X1 | |
| 12/10/X1 | 5,000 | | | |
| | 20,000 | | | |
| | 13,000 | | | |

Example 3:

| Salaries Expense | | | Salaries Payable | |
|---|---|---|---|---|
| Various | 21,500 | | | 12/31/X1 |
| 12/15/X1 | 2,500 | | | |
| 12/31/X1 | | | | |
| | 27,000 | | | |

Example 4:

| Depreciation Expense | | | | Accumulated Depreciation | |
|---|---|---|---|---|---|
| Various | 23,900 | | | | 89,000 | Beg. Bal. |
| 12/31/X1 | | | | | | 12/31/X1 |
| | 25,200 | | | | | |

Example 5:

| Supplies | | | | Supplies Expense | |
|---|---|---|---|---|---|
| Beg. Bal. | 0 | 12/31/X1 | | | |
| 12/9/X1 | 3,400 | | | | |
| | 3,400 | | | | |
| | 1,600 | | | | |