The trial Balances before and after adjustment for xyz com at the end of its fiscal year are presented below:

XYZ Company
Trial Balance
December 31, 2024

	Before Adjustment		After Adjustment	
	Dr	Cr	Dr	Cr
Cash	10,400		10,400	
Accounts Receivable	8,800		9,500	
Office supplies	2,300		700	
Prepaid Insurance	4,000		2,500	
Office Equipment	14,000		14,000	
Accumulated Depreciation- Equipment		3,600		4,800
Accounts Payable		5,800		5,800
Salaries Payable				1,100
Unearned Rent		1,500		600
Capital		15,600		15,600
Service Revenue		34,000		34,700
Rent Revenue		11,000		11,900
Salaries Expense	17,000		18,100	
Office Supplies Expense			1,600	
Rent Expense	15,000		15,000	
Insurance Expense			1,500	
Depreciation Expense			1,200	
	71,500	**71,500**	**74,500**	**74,500**

Required:

Prepare the adjusting entries