The trial balance before and after adjustment for ABC Com at the end of its fiscal year presented below:

ABC Com
Trial Balance
31st Dec 2024

	Before Adjustment		After Adjustment	
	Dr	Cr	Dr	Cr
Cash	6,700		6,700	
Accounts Receivable	400		1,100	
Prepaid Rent	1,500		900	
Supplies	1,200		1,000	
Equipment	15,000		15,000	
Accumulated Depreciation				350
Notes payable		5000		5000
Accounts payable		1510		1510
Salaries payable				400
Interest payable				50
Unearned rent		900		500
Capital		14000		14,000
Drawings	600		600	
Commission revenue		14,000		14,700
Rent Revenue		400		800
Salaries expense	9,000		9,400	
Rent Expense	900		1,500	
Depreciation Expense			350	
Supplies Expense			200	
Utilities Expense	510		510	
Interest Expense			50	
	35,810	35,810	37,310	37,310

Requirement:
Journalize the adjusting entries.