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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |  |  |
| **[ABC Company]** |
| [3 Cactus Ave. Noblesville, IN 46060] |
| [+12345678952] |
|  |  |  |  |  |  |  |  |  |  |  |
| **Accounting Spreadsheet for Small Business** |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| **Account Title** | **Debit** | **Credit** | **Adjustment** | **Adjusted** | **Income Statement** | **Balance Sheet** |
| **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** | **Debit** | **Credit** |
| Supplies | $1,500 |   | $200 |   | $1,700 |   |   |   | $1,700 |   |
| Premises | $25,300 |   |   |   | $25,300 |   |   |   | $25,300 |   |
| cash at bank | $2,200 |   |   |   | $2,200 |   |   |   | $2,200 |   |
| drawings | $15,275 |   |   |   | $15,275 |   |   |   | $15,275 |   |
| insurance Paid | $735 |   |   |   | $735 |   | $735 |   |   |   |
| wages & Salaries | $5,100 |   | $1,000 |   | $6,100 |   | $6,100 |   |   |   |
| purchases | $15,000 |   |   |   | $15,000 |   | $15,000 |   |   |   |
| Petty Cash | $3,500 |   | $1,500 |   | $5,000 |   |   |   | $5,000 |   |
| lighting | $500 |   |   |   | $500 |   | $500 |   |   |   |
| Misc. Expenses | $1,400 |   |   |   | $1,400 |   | $1,400 |   |   |   |
| cash in hand | $1,300 |   | $250 |   | $1,550 |   |   |   | $1,550 |   |
| receivables | $4,575 |   |   |   | $4,575 |   |   |   | $4,575 |   |
| vehicle | $8,940 |   |   |   | $8,940 |   |   |   | $8,940 |   |
| Repairs | $1,300 |   |   |   | $1,300 |   | $1,300 |   |   |   |
| sales |   | $36,500 |   | $500 |   | $37,000 |   | $37,000 |   |   |
| payables |   | $5,375 |   | $1,250 |   | $6,625 |   |   |   | $6,625 |
| fixtures | $14,000 |   |   |   | $14,000 |   |   |   | $14,000 |   |
| Loan |   | $5,000 |   | $1,200 |   | $6,200 |   |   |   | $6,200 |
| capital |   | $53,750 |   |   |   | $53,750 |   |   |   | $53,750 |
| Inventory |  |   |   |   |   |   |   | $1,500  | $1,500  |   |
|   |   |   |   |   |   |   |   |   |   |   |
| **Total** | **$100,625** | **$100,625** | **$2,950** | **$2,950** | **$103,575** | **$103,575** | **$25,035** | **$38,500** | **$80,040** | **$66,575** |
|  |  |  |  |  |  | **Net Income/ Loss** | **$13,465** |  |  | **$13,465** |
|  |  |  |  |  |  | **Total** | **$38,500** | **$38,500** | **$80,040** | **$80,040** |