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| **[ABC Company]** | | | | | | | | | | | | | | | | | | | |
| [3 Cactus Ave. Noblesville, IN 46060] | | | | | | | | | | | | | | | | | | | |
| [+12345678952] | | | | | | | | | | | | | | | | | | | |
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| **Accounting Spreadsheet for Small Business** | | | | | | | | | | | | | | | | | | | |
|  |  |  | |  | |  | |  | | |  | |  | |  |  | |  |
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| **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** |