

Dixie Machinery
 Work Sheet
 For the Year Ended December 31, 20—

ACCOUNT TITLE	TRIAL BALANCE		ADJUSTMENTS		ADJUSTED TRIAL BALANCE		INCOME STATEMENT		BALANCE SHEET	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash	825									
Accounts Receivable	300									
Prepaid Insurance	500									
Office Equipment	5,050									
Accumulated Depr.— Office Equipment		180								
Accounts Payable		250								
Salaries Payable										
Bill McCowan, Capital		2,370								
Bill McCowan, Drawing	1,100									
Repair Revenue		15,140								
Salaries Expense	8,025									
Rent Expense	1,500									
Utilities Expense	640									
Insurance Expense										
Depreciation Expense— Office Equipment										
	17,940	17,940								