

Adjusting Entries			
12/31/2004			
Account			
#		<u>Dr</u>	<u>Cr</u>
504	Depreciation	2,081	
151	Accumulated Depreciation		2,081
220	Deferred Revenue	1,500	
400	Delivery Revenue		1,500
530	Interest Expense	350	
230	Notes Payable		350
531	Bank Charges	24	
101	Cash in Bank	-	24
		<u>\$ 3,955</u>	<u>\$ 3,955</u>