Work Sheet

Post closing trial balance

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  | Dr | Cr |
|  | Cash  A/R  Supplies  Prepaid Insurance  Equipment  Notes Payable  A/P  Ending Capital (30000-1400-1000)  Interest payable  Accumulated Depreciation  Total |  | 5400  2800  1000  2200  60000  71400 | 40000  2400  27600  500  900  71400 |