# Lighting Center, Inc.

# Work Sheet

For Year Ended December 31, 20 --

		TRIAL BALANCE		ADJUST FINDWITH		INCOME STATEMENT		BALANCE PHEET		r
	ACCOUNT TITLE	CHRIST	CREEKT	CHRIST	CARDIT	DEBOT	CREST	04947	CREDE	L
1	Cash	14 2 5 8 00						14 2 5 8 00		
	Petty Cash	50000						50000		i
ı	Accounts Receivable	22 3 1 8 25						22 3 1 8 25		
ø	Allow. for Uncoll. Acets.		108880		7 1 5 2 5 00				261380	
٠	Merchandise Inventory	219 2 4 8 25			* 215425			217 0 9 4 00		I
ī	Supplies-Office	351015			* 301512			4 9 5 03		I
¥	Supplies—Store	482819			* 3 8 1 5 32			101287		
	Prepaid Insurance	12 0 0 0 00			*10 0 0 0 00			2 0 0 0 00		I
	Office Equipment	23 1 8 5 00						23 1 8 5 00		
	Acc. Depr.—Office Equip.		8 4 5 0 00		* 405000				12 5 0 0 00	-
i	Store Equipment	46 18 4 00						46 18 4 00		
ú	Acc. Depr.—Store Equip.		12 2 8 0 00		w 602500				18 3 0 5 00	I
i	Accounts Payable		24 1 5 8 20						24 1 5 8 20	ŀ
4	Federal Income Tax Payable				5286				5 2 86	F
	Emp. Income Tax Payable		105500						1 0 5 5 00	Ī
	Social Security Tax Payable		7 4 7 60	$-\Pi\Pi\Pi$	-				7 4 7 60	-
	Medicare Tax Payable		17484						17484	ŀ
	Sales Tax Payable		2 2 4 8 25						2 2 4 8 25	Į.
	Unemploy. Tax Payable—Fed.		2 5 60						2 5 60	ŀ
	Unemploy, Tax Payable—State		1 7 2 80						1 7 2 80	ŀ
_	Health Insur. Premiums Payable		7 5 0 00						75000	F
ď	U.S. Savings Bonds Payable		1 0 0 00						10000	ŀ
	United Way Donations Payable		7 0 00						7 0 00	
id	Dividends Payable		10 0 0 0 00						10 0 0 0 00	
	Capital Stock		100 0 0 0 00						100 0 0 0 00	F
	Retained Earnings		107 2 4 6 92						107 2 4 6 92	

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Patrick R. Delaney, O. Ray Whittington

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