

## Coastal Aquatics

## Worksheet

For Year Ended December 31, 20 --

	1	2	3	4	5	6	7	8	
	ACCOUNT TITLE	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	18,485.00						18,485.00	1
2	Petty Cash	300.00						300.00	2
3	Accounts Receivable	15,485.25						15,485.25	3
4	Allowance for Uncoll. Accts.		524.84		2,120.00				2,644.84
5	Merchandise Inventory	248,752.25			13,848.05			234,904.20	5
6	Supplies - Office	5,485.25			4,828.10			657.15	6
7	Supplies - Store	4,578.36			3,945.25			633.11	7
8	Prepaid Insurance	6,200.00			5,400.00			800.00	8
9	Office Equipment	35,487.25						35,487.25	9
10	Accum. Depr. - Office Equip.		12,485.25		6,120.00				18,605.25
11	Store Equipment	40,849.50						40,849.50	11
12	Accum. Depr. - Store Equip.		15,483.25		5,060.00				20,543.25
13	Accounts Payable		18,482.28						18,482.28
14	Federal Income Tax Payable								
15	Employee Inc. Tax Payable		998.00						998.00
16	Social Security Tax Payable		774.07						774.07
17	Medicare Tax Payable		181.03						181.03
18	Sales Tax Payable		1,848.35						1,848.35
19	Unemploy. Tax Pay. - Fed.		24.00						24.00
20	Unemploy. Tax Pay. - State		162.00						162.00
21	Health Ins. Premiums Pay.		950.00						950.00
22	U.S. Savings Bonds Payable		80.00						80.00
23	United Way Donations Pay.		75.00						75.00
24	Dividends Payable		10,000.00						10,000.00
25	Capital Stock		175,000.00						175,000.00
26	Retained Earnings		12,577.45						12,577.45
27	Dividends	21,000.00						21,000.00	
28	Income Summary			13,848.05		13,848.05			
29	Sales		845,828.09				845,828.09		
30	Sales Discount	648.25				648.25			
31	Sales Ret. and Allowances	8,157.27				8,157.27			
32	Purchases	389,184.01				389,184.01			
33	Purchases Discount		4,615.25				4,615.25		
34	Purchases Ret. And Allow.		9,497.00				9,497.00		
35	Advertising Expense	15,280.00				15,280.00			
36	Cash Short and Over	12.85					12.85		
37	Credit Card Fee Expense	6,482.27				6,482.27			
38	Depr. Exp. - Office Equip.			6,120.00		6,120.00			
39	Depr. Exp. - Store Equip.			5,060.00		5,060.00			
40	Insurance Expense			5,400.00		5,400.00			
41	Miscellaneous Expense	4,568.97				4,568.97			
42	Payroll Taxes Expense	16,184.25				16,184.25			
43	Rent Expense	24,000.00				24,000.00			
44	Salary Expense	204,180.85				204,180.85			
45	Supplies Expense - Office			4,828.10		4,828.10			
46	Supplies Expense - Store			3,945.25		3,945.25			
47	Uncollectible Accounts Exp.			2,120.00		2,120.00			
48	Utilities Expense	4,264.28				4,264.28			
49	Federal Income Tax Expense	40,000.00				40,000.00			

# Pkg Century 21 Accounting Multi Column Journal

**Gilbertson**



## **Pkg Century 21 Accounting Multi Column Journal:**

**Century 21 Accounting** Swanson, Melanie H. Ross, Hanson, Gilbert, 1994 *The Balance Sheet*, 1991 *Century 21 Accounting* Kenton E. Ross, 2000 **Books In Print 2004-2005** Ed Bowker Staff, Staff Bowker, Ed, 2004 *Business Education Forum*, 1994 *Century 21 Accounting* Claudia Bienias Gilbertson, Mark W. Lehman, Debra Harmon Gentene, 2014 **Working Papers for Gilbertson** Gilbertson, 2013-01-16 Printed Working Papers help you efficiently complete end of lesson end of chapter and reinforcement activities as well as improved chapter study guides InfoWorld, 1987-01-12 InfoWorld is targeted to Senior IT professionals Content is segmented into Channels and Topic Centers InfoWorld also celebrates people companies and projects *Modelling Water Flow in Unsaturated Porous Media* Adam Szymkiewicz, 2012-10-11 The book focuses on two issues related to mathematical and numerical modelling of flow in unsaturated porous media In the first part numerical solution of the governing equations is discussed with particular emphasis on the spatial discretization of highly nonlinear permeability coefficient The second part deals with large scale flow in heterogeneous porous media of binary structure Upscaled models are developed and it is shown that the presence of material heterogeneities may give rise to additional non equilibrium terms in the governing equations or to hysteresis in the averaged constitutive relationships **South-Western Century 21 Accounting** Claudia Bienias Gilbertson, Mark W. Lehman, Kenton E. Ross, South-Western Educational Publishing, 2006 Century 21 Accounting Multicolumn Jrnl Working Papers 1-17 Claudia Bienias Gilbertson, Mark W. Lehman, Debra Harmon Gentene, 2018-03 Printed Working Papers help students efficiently complete end of lesson end of chapter and reinforcement activities as well as improved chapter study guides Students complete these printed forms and review documents manually *Century 21 Accounting*, 2003 ICP Quarterly International Computer Programs, inc, 1971 **Century 21 Accounting: Multicolumn Journal, 2012 Update** Claudia Bienias Gilbertson, Mark W. Lehman, 2012-09-20 No other accounting text takes you further or gives you more With CENTURY 21 ACCOUNTING MULTICOLUMN JOURNAL 9E 2012 UPDATE you place the advantage of more than 100 years of accounting success into your students hands with the latest from this authoritative leader in accounting education Each advantage you find in CENTURY 21 ACCOUNTING MULTICOLUMN JOURNAL reflects guidance from a Teacher Review Board of more than 60 experienced educators just like you and input from a first of its kind Student Advisory Board This edition's fresh clean presentation addresses your contemporary classroom needs as effectively today as this best selling text did more than a century ago when it redefined the accounting course CENTURY 21 ACCOUNTING MULTICOLUMN JOURNAL starts with the five column multicolumn journal before moving into special journals in Part Two This is the only text to offer you a choice in accounting presentation The ninth edition's new student driven design integrates commercial technology such as Microsoft Excel Peachtree R and QuickBooks R into the end of every chapter and offers the market's first online working papers A unique focus on financial literacy and emphasis on character as well as companies selected by

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