

Carol's Closet

Work Sheet

For Year Ended December 31, 20--

ACCOUNT TITLE	ASSETS		LIABILITIES		EQUITY		TOTAL	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash	28,548.00							
Prepaid Cash	3,000.00							
Accounts Receivable	32,518.00							
Allow. for Doubt. Accts.		5,500.00						
Merchandise Inventory	12,000.00		9,500.00				2,500.00	
Supplies—Office	6,000.00			4,700.00				1,300.00
Supplies—Store	4,200.00			3,600.00				600.00
Prepaid Insurance	12,000.00							
Office Equipment	28,000.00							
Acc. Depr.—Office Equipment		5,500.00						
Store Equipment	42,000.00							
Acc. Depr.—Store Equipment		12,000.00						
Accounts Payable		21,500.00						
Federal Income Tax Payable								
Emp. Income Tax Pay.		6,200.00						
Social Security Tax Payable		8,000.00						
Medicare Tax Payable		1,000.00						
Sales Tax Payable		3,400.00						
Unemployment Tax Pay—Fed.		2,000.00						
Unemployment Tax Pay—State		2,000.00						
Health Ins. Premiums Pay.		9,000.00						
U.S. Savings Bonds Payable		7,000.00						
United Way Donations Pay.		1,000.00						
Dividends Payable		10,000.00						
Capital Stock		20,000.00						
Retained Earnings		172,000.00						

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LL Leslie



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