

ACCOUNTS

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CASH  
NOTES REC.  
ACCTS REC  
ALLOW. FOR DOUBTFUL  
ACCOUNTS  
BEG INV.  
PREP. INS  
FURN. & EQUIP  
A/D  
NOTES PAY  
ACCTS PAY  
BONDS PAY  
COMMON STOCK  
R/E  
SALES  
PURCHASES  
SALES SALARY EXP  
ADVERT.  
TRAVELING  
GEN. SALARIES  
PHONE  
RENT  
TAXES  
INTEREST

TOTALS

DEPR. EXP - F & E  
BAD DEBTS EXP  
INSURANCE EXP  
INTEREST RECEIVABLE  
INTEREST INC.  
PREPAID INT. EXP  
PROPERTY TAX PAY.

TOTALS

ENDING INV. 12/31

TOTALS  
NET INCOME FOR YEAR

TOTALS

TICKMARK LEGEND

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{GOTO}LEGEND~

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{HOME}{GOTO}C7~/WTB

/WTC

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Sheet1

THE SPENCER COMPANY  
December 31, 1978

TRIAL BALANCE		ADJUSTMENTS	
DR	CR	DR	CR
1,200			
16,000			
41,000			
	2,000	(b)	1,000
36,000			
900		(c)	360
67,000			
	12,000	(a)	6,700
	20,000		
	13,500		
	30,000		
	50,000		
	14,200		
	400,000		
320,000			
20,000			
2,200			
8,000			
19,000			
600			
4,800			
3,300	(d)	6,000	
1,700		(e)	500
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\$541700	\$541700		
=====	=====		
	(a)	6,700	
	(b)	1,000	
	(c)	360	
	(d)	800	
		(d)	800
	(e)	500	
		(f)	6,000
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		\$15360	\$15360
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TRACED TO SOURCE DOCUMENT

TIED TO SUPPORTING SCHEDULE

## Sheet1

ADJUSTED TRIAL BAL.		INCOME STATEMENT		BALANCE SHEET	
DR	CR	DR	CR	DR	CR
1,200					1,200
16,000					16,000
41,000					41,000
	3,000				
36,000			36,000		
540					540
67,000					67,000
	18,700				
	20,000				
	13,500 @				
	30,000				
	50,000				
	14,200				
	400,000			400,000	
320,000		320,000			
20,000		20,000			
2,200		2,200			
8,000		8,000			
19,000		19,000			
600		600			
4,800		4,800			
9,300		9,300			
1,200		1,200			
6,700		6,700			
1,000		1,000			
360		360			
800					800
	800			800	
500					500
	6,000				
-----	-----				
\$556,200	\$556,200				
=====	=====				
			40,000		40,000
		-----	-----	-----	-----
		429,160	440,800		167,040
		11,640			

Sheet1

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\$440800	\$440800	\$167040
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CR

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3,000

18,700  
20,000  
13,500  
30,000  
50,000  
14,200

6,000

-----

155,400  
11,640

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\$167040  
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