

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		(c)	360
900		(a)	6,700
67,000	12,000		
	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. DR	CR	INCOME STATEMENT		BALANCE SHEET DR
		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			
-----	-----			
\$556200	\$556200			
=====	=====			
			40,000	40,000
		429,160	440,800	167,040
		11,640		

Sheet1

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\$440800	\$440800	\$167040
=====	=====	=====

CR

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3,000

18,700

20,000

13,500

30,000

50,000

14,200

6,000

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155,400

11,640

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\$167040  
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