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			207		0.07 0	1.7	1	. 3	-	15	1
	DATE		ACCOUNT TITLE	CIK.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASE DISCOUNT	CASH	
	<u></u>			10000	0.000	DEBIT	CREDIT	THE PERSON NAMED IN COLUMN	CREDIT	No.	
1	Dec.	1	Rent expense	372	6160	1,200.00				1,200.00	1
2		2	Utilities expense	373	6190	346.20				346.20	2
3		.)	Miscellaneous expense	374	6140	72.00				72.00	3.
4		3	Spencer Industries	375	250			580.00	11.60	568.40	4
5		10	Supplies - office	376	1145	174.00			000000	174.00	5
6		11	Evans Supply	377	230			1,170.00		1,170,00	6
1		12	Supplies - store	378	1150	264.00		200		264.00	7
1		15	Advertising expense	379	6110	415.00				415.00	1
9		15	Armstrong Medical	380	210			1,272.00		1,272.00	9
10		1.5	Employee income tax payable	381	2120	342.00				1,288,38	10
11			Social security tax payable		2130	767.00					11
12			Medicare tax payable		2135	179.38					12
13		15	Salary expense	382	6170	2,930.00				2,313.85	13
16			Employee income tax payable		2120		162.00				14
15			Social security tax psyable		2130		181.66				15
16			Medicare tax payable		2135	- 3	42.49				18
17.			Health insurance premiums payable		2170		170.00				17
11			U.S. savings bonds payable		2180		30.00				18
19	1 1		United way donations payable		2190		30.00	8	- 3		19
20		23	Ogdes Instruments	383	240	1,000		2,200.00		2,200,00	20
21		28	Credit card fee expense	M46	6120	342.00			- 8	342.00	21
22		31	Carried forward			7,031.58	616.15	5,222.00	11.60	11,625.83	22
23									Š		23

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Claudia Bienias Gilbertson

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Te Wrk Pap, C21 Acct Multicolumn Chp 17-24 9e Claudia Bienias Gilbertson, 2008-02-01 Accounting Claudia B. Gilbertson, Kenton E. Ross, Lehman, South-Western Educational Publishing, 1998-09 The Teacher's Editions of the Working Papers provide solutions to the problems South-Western Century 21 Accounting Kenton E. Ross, South-western Publishing Company, 2000

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