#### Reinforcement Activity 2 Part B

29 Sales

30 Sales Discount

33 Purchases Discount

32 Punchases

31 Sales Returns and Allowances

#### Medical Services Comp. Work Sheet For Year Ended December 3

Trial Balance Adjustment Account Title Debit: Credit Debit. 18Cash 40,126,14 2 Petty Cash 250.00 3 Accounts Receivable 14,689.34 4 Allow, For Uncoll, Accts. 102.12 6d0 5 Merchandise Inventory 34,521.56 0 6 Supplies - Office 4,316.60 0.63 7 Supplies - Store 4,823.00 (65) SSPrepaid Insurance 8,000,00 (ie) 900ffice Equipment 13,752.00 10 Acc. Depr. - office Equipment 2,210.00 (10) 11 Store Equipment 10,259.00 12 Acc. Depr. Store Equipment 5,844,00 (20) 1.3 Accounts Payable 9.696.85 14 Federal Income Tax Payable ONE 15 Emp. Income Tax Payable 351.00 16 Social Security Tax Payable 750.20 17 Medicare Tax Payable 175.46 18 Sales Tax Payable 2,061.61 19 Unemployment Tax Pay. - Fed 18.40 20 Unemployment Tax Pay. - State 124.20 2.1 Health Ins. Premiums Payable 340.00 2.2 U.S. Savings Bonds Payable 60.00 23 United Way Donations Pay. 60.00 24 Dividends Payable 7,500.00 2.5 Capital Stock 10,000.00 26 Retained Earnings 38,718.01 27 Dividends 30,000.00 28 Income Summary 1,243.55

264.87

1,680.00

131.176.10

342,447,00

1,908.95

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**Kenton E. Ross** 

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