

## Larry's Landscaping &amp; Garden Supply

## Trial Balance

As of December 15, 2003

	Dec 15, 03	
	Debit	Credit
Checking	35,411.06	
Cash Expenditures	225.23	
Savings	5,887.50	
Barter Account	0.00	
Accounts Receivable	35,730.02	
Employee advances	0.00	
Inventory Asset	6,937.08	
Undeposited Funds	0.00	
Truck:Accumulated Depreciation		1,725.00
Truck:Original Purchase	13,750.00	
Accounts Payable		2,554.57
CalOil Card		1,403.99
QuickBooks Credit Card:QBCC Field Office		45.00
QuickBooks Credit Card:QBCC Home Office		25.00
Payments on Account	1,520.00	
Payroll Liabilities		2,731.75
Sales Tax Payable		2,086.50
Bank Loan		6,013.06
Opening Bal Equity	4,104.30	
Owner's Equity:Owner's Draw	5,000.00	
Retained Earnings		67,724.26
Landscaping Services:Design Services		13,510.00
Landscaping Services:Job Materials:Misc Materials		141.30
Landscaping Services:Job Materials:Decks & Patios		45.00
Landscaping Services:Job Materials:Fountains & Garden Lig...		6,803.40
Landscaping Services:Job Materials:Plants and Sod		5,341.95
Landscaping Services:Job Materials:Sprinklers & Drip syste...		3,887.21
Landscaping Services:Labor:Installation		24,407.00
Landscaping Services:Labor:Maintenance & Repairs		3,564.50
Markup Income		815.00
Retail Sales		383.03
Service		6,610.00
Cost of Goods Sold	4,220.25	
Automobile:Insurance	427.62	
Automobile:Fuel	55.93	
Automobile:Maintenance & Repairs	254.50	
Bank Service Charges	73.50	
Delivery Fee	15.00	
Insurance:Disability	150.00	
Insurance:Liability	855.00	
Insurance:Worker's Comp	630.00	
Interest Expense	127.74	
Job Expenses:Job Materials:Decks & Patio	0.00	
Job Expenses:Job Materials:Fountains & Garden Lighting	1,150.00	
Job Expenses:Job Materials:Plants & Sod	902.25	
Job Expenses:Permits	0.00	
Job Expenses:Subcontractors	375.00	
Mileage Reimbursement	4.50	
Payroll Expenses	28,733.60	
Professional Fees:Legal	375.00	
Rent	2,400.00	
Repairs:Equipment Repairs	45.00	
Tools and Misc. Equipment	735.00	
Uncategorized Expenses	0.00	
Utilities:Gas and Electric	424.42	
Utilities:Telephone	149.96	
Utilities:Water	81.17	
Misc Income		842.00
Interest Income		91.11
<b>TOTAL</b>	<b>150,750.63</b>	<b>150,750.63</b>