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| --- | --- | --- | --- |
| **Lyons Dental Clinic** | | | |
|  | **TRIAL BALANCE** |  |  |
|  | **June 30, 2021** |  |  |
| **NO.** | **ACCOUNT TITLE** | **DEBIT** | **CREDIT** |
| 101 | Cash | 417,900 |  |
| 112 | Accounts Receivable | 10,000 |  |
| 136 | Office Supplies | 2,200 |  |
| 145 | Dental Equipment | 45,000 |  |
| 156 | Medical Instrument | 75,000 |  |
| 157 | Office Fixtures | 25,000 |  |
| 201 | Accounts Payable |  | 2,650 |
| 211 | Notes Payable |  | 120,000 |
| 220 | Unearned Service Revenue |  | 1,000 |
| 311 | Share Capital-Ordinary |  | 440,000 |
| 400 | Service Revenue |  | 23,000 |
| 726 | Salaries and Wages Expense | 11,000 |  |
| 735 | Advertising Expense | 450 |  |
| 736 | Gasoline Expense | \_\_\_\_\_\_\_100 | \_\_\_\_\_\_\_\_\_\_ |
|  | **TOTAL** | **586,550** | **586,650** |
|  |  |  |  |

**Problem 2-2**