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| ALMADEN CORPORATIONBALANCE SHEETDECEMBER 31, 2014 |
| Assets | Liabilities |  |
| Current assets | $1,887,970 | Current liabilities | $966,940 |  |  |  |
| Other assets | 5,184,626 | Long-term liabilities | 1,488,210 |  |  |  |
|   | Capital | 4,617,446 |  |  |  |  |
| $7,072,596 | $7,072,596 |  |  |  |  |  |

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| An analysis of current assets discloses the following. |
|   Cash (restricted in the amount of $301,730 for plant expansion) | $572,000 |
|   Investments in land | 186,650 |
|   Accounts receivable less allowance of $30,150 | 481,280 |
|   Inventories (LIFO flow assumption) | 648,040 |
| $1,887,970 |  |
|   |  |
| Other assets include: |  |
|   Prepaid expenses | $63,670 |
|   Plant and equipment less accumulated depreciation of $1,443,400 | 4,132,900 |
|   Cash surrender value of life insurance policy | 86,070 |
|   Unamortized bond discount | 38,246 |
|   Notes receivable (short-term) | 163,190 |
|   Goodwill | 253,290 |
|   Land | 447,260 |
| $5,184,626 |  |
|   |  |
| Current liabilities include: |  |
|   Accounts payable | $511,250 |
|   Notes payable (due 2017) | 157,570 |
|   Estimated income taxes payable | 147,030 |
|   Premium on common stock | 151,090 |
| $966,940 |  |
|   |  |
| Long-term liabilities include: |  |
|   Unearned revenue | $490,500 |
|   Dividends payable (cash) | 200,910 |
|   8% bonds payable (due May 1, 2019) | 796,800 |
| $1,488,210 |  |
|   |  |
| Capital includes: |  |
|   Retained earnings | $2,756,446 |
|   Capital stock, par value $10; authorized 200,000 shares, 186,100 shares issued | 1,861,000 |
| $4,617,446 |  |

The supplementary information below is also provided.

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| 1. | On May 1, 2014, the corporation issued at 95.2, $796,800 of bonds to finance plant expansion. The long-term bond agreement provided for the annual payment of interest every May 1. The existing plant was pledged as security for the loan. Use the straight-line method for discount amortization. |
| 2. | The bookkeeper made the following mistakes. |
| (a) | In 2012, the ending inventory was overstated by $185,020. The ending inventories for 2013 and 2014 were correctly computed. |  |
| (b) | In 2014, accrued wages in the amount of $226,730 were omitted from the balance sheet, and these expenses were not charged on the income statement. |  |
| (c)  | In 2014, a gain of $176,240 (net of tax) on the sale of certain plant assets was credited directly to retained earnings. |  |
| 3. | A major competitor has introduced a line of products that will compete directly with Almaden’s primary line, now being produced in a specially designed new plant. Because of manufacturing innovations, the competitor’s line will be of comparable quality but priced 50% below Almaden’s line. The competitor announced its new line on January 14, 2015. Almaden indicates that the company will meet the lower prices that are high enough to cover variable manufacturing and selling expenses, but permit recovery of only a portion of fixed costs. |
| 4. | You learned on January 28, 2015, prior to completion of the audit, of heavy damage because of a recent fire to one of Almaden’s two plants; the loss will not be reimbursed by insurance. The newspapers described the event in detail. |

Analyze the above information to prepare a corrected balance sheet for Almaden in accordance with proper accounting and reporting principles. Prepare a description of any notes that might need to be prepared. The books are closed and adjustments to income are to be made through retained earnings.(List current assets in order of liquidity. Enter account name only and do not provide descriptive information.)

Analyze the above information to prepare a corrected balance sheet for Almaden in accordance with proper accounting and reporting principles. Prepare a description of any notes that might need to be prepared. The books are closed and adjustments to income are to be made through retained earnings. (List current assets in order of liquidity. Enter account name only and do not provide descriptive information.)

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| ALMADEN CORPORATIONBalance SheetDecember 31, 2014 |
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