

Trexler, Inc.									
Work Sheet									
For Year Ended December 31, 2008									
	ACCOUNT TITLE	TRIAL BALANCE		ADJUSTMENTS		INCOME STATEMENT		BALANCE SHEET	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
1	Cash	42,789.60						42,789.60	
2	Petty Cash	500.00						500.00	
3	Notes Receivable	18,924.91						18,924.91	
4	Interest Receivable			a	160.17				160.17
5	Accounts Receivable	30,830.48						30,830.48	
6	Allowance for Uncollectible Accts.		92.49		b	1,264.05			1,356.54
7	Merchandise Inventory	51,610.22			c	159.99		51,450.23	
8	Supplies--Sales	2,898.07			d	1,695.37		1,202.70	
9	Supplies--Administrative	5,025.37			e	4,065.52		959.85	
10	Prepaid Insurance	4,069.62			f	2,633.04		1,436.58	
11	Prepaid Interest			g	1.85				1.85
12	Bond Sinking Fund	4,000.00						4,000.00	
13	Store Equipment	13,627.07						13,627.07	
14	Accum. Depr.--Store Equip.		1,308.20		h	1,294.57			2,602.77
15	Building	58,000.00						58,000.00	
16	Accum. Depr.--Building		3,219.00		i	2,900.00			6,119.00
17	Office Equipment	30,491.34						30,491.34	
18	Accum. Depr.--Office Equip.		3,079.63		j	3,018.64			6,098.27
19	Land	31,488.84						31,488.84	
20	Organization Costs	200.00			k	50.00		150.00	
21	Notes Payable		308.30						308.30
22	Interest Payable				l	4,002.57			4,002.57
23	Accounts Payable		1,942.76						1,942.76
24	Employee Income Tax Payable		246.64						246.64
25	Federal Income Tax Payable				o	501.50			501.50
26	Social Security Tax Payable		120.90		n	48.59			169.49
27	Medicare Tax Payable		27.90		n	11.21			39.11
28	Salaries Payable				m	747.46			747.46
29	Sales Tax Payable		431.63						431.63
30	Unemploy. Tax Payable--Federal		49.21		n	1.72			50.93
31	Unemploy. Tax Payable--State		332.78		n	11.61			344.39
32	Health Insur. Prem. Payable		92.49						92.49
33	Dividends Payable		9,073.50						9,073.50
34	Bonds Payable		40,000.00						40,000.00
35	Capital Stock--Common		109,000.00						109,000.00