	'		Fitnes	ss Junction				
			Wo	orksheet				
			For Year Ended	December 31, 2	2008			
	Trial Balance		Adjustments		Income Statement		Balance Sheet	
Account Title	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	\$ 59,400.95							
Petty Cash	\$ 200.00							
Accounts Receivable	\$ 26,904.78							
Merchandise Inventory	\$ 534,876.50							
Supplies – Office	\$ 875.06							
Supplies – Store	\$ 2,776.69							
Prepaid Insurance	\$ 5,118.28							
Accounts Payable		\$ 26,547.51						
Employee Inc. Tax Pay.		\$ 1,587.00						
Soc. Sec. Tax Payable		\$ 2,208.82						
Medicare Tax Payable		\$ 509.74						
Sales Tax Payable		\$ 10,629.71						
Unemp. Tax Pay - Fed		\$ 44.74						
Unemp. Tax Pay - State		\$ 302.00						
Health Ins. Premiums Pay.		\$ 912.00						
US Savings Bonds Pay.		\$ 330.00						
United Way Don. Payable		\$ 150.00						
Andrew Duncan, Capital		\$ 268,622.73						
Andrew Duncan, Drawing	\$ 30,512.03	<b>,</b>						
Jessica Morris, Capital	¥,	\$ 290,238.15						
Jessica Morris, Drawing	\$ 30,022.00	<del>+ 200,200.10</del>						
Income Summary	+ 55,522.65							
Sales		\$1,024,145.75						
Purchases	\$ 674.215.41	Ψ 1,02 1,1 10.7 0						
Advertising Expense	\$ 12,622.40							
Credit Card Fee Expense	\$ 10,269.37							
Insurance Expense	+ 10,200.07							
Miscellaneous Expense	\$ 6,495.25							
Payroll Taxes Expense	\$ 19,373.33							
Rent Expense	\$ 12,000.00							
Salary Expense	\$ 191,247.62							
Supplies Expense – Office	Ψ 101,247.02							
Supplies Expense – Store	1							
Utilities Expense	\$ 9,318.48							
синись Ехрепьс	\$1,626,228.15	\$1,626,228,15						
Net Income	÷ 1,525,225110	+ 1,525,225.10			1			
NOT INCOME								
				1	l .	l		1