

11:50 AM
11/29/11
Accrual Basis

Appendix A
The Fashion Rack TB File before AJES Haddock 2nd Ed KEY
Trial Balance BEFORE AJES
As of October 31, 2010

| | Oct 31, 10 | |
|------------------------------------|-------------------|-------------------|
| | Debit | Credit |
| Cash | 48,330.40 | |
| Accounts Receivable | 12,738.50 | |
| Allowance for Doubtful Accounts | | 420.00 |
| Merchandise Inventory | 88,996.00 | |
| Prepaid Advertising | 3,600.00 | |
| Prepaid Insurance | 8,400.00 | |
| Supplies | 5,150.00 | |
| Equipment | 83,000.00 | |
| Equipment:Accum. Depr. - Equipment | | 7,050.00 |
| Accounts Payable | | 5,870.00 |
| Employee Income Tax Payable | | 1,020.00 |
| FUTA | | 630.00 |
| Medicare Tax Payable | | 324.00 |
| Salaries Payable | 0.00 | |
| Sales Tax Payable | | 3,387.50 |
| Social Security Tax Payable | | 1,404.00 |
| SUTA | | 1,852.00 |
| Teresa Lojay, Capital | | 203,252.00 |
| Teresa Lojay, Drawing | 6,500.00 | |
| Sales | | 68,350.00 |
| Sales:Sales Returns and Allowances | 600.00 | |
| Freight In | 300.00 | |
| Purchases | 16,370.00 | |
| Purchases Discounts | | 462.40 |
| Purchases Returns & Allowances | | 430.00 |
| Advertising Expense | 2,225.00 | |
| Janitorial Services Expense | 275.00 | |
| Payroll Taxes Expense | 1,566.00 | |
| Rent Expense | 4,200.00 | |
| Salaries Expense | 10,800.00 | |
| Telephone Expense | 520.00 | |
| Utilities Expense | 881.00 | |
| TOTAL | 294,451.90 | 294,451.90 |