

**Sample Operating Company**  
**Account Trial Balance**  
**For Period 01/2009**

Selection Criteria: Accts: 102000 - 999999  
 Sort Order: Account Number

Account Description	Period Beg Balance	Period Debits	Period Credits	Period End Balance
102000 Checking - Operating	2,319,734.08	0.00	817.33	2,318,916.75
110000 Inventory	-6,885.00	0.00	0.00	-6,885.00
120000 Accounts Receivable	5,976.56	0.00	0.00	5,976.56
125000 Owner Deficits Receivable	-43,696.24	39,075.56	0.00	-4,620.68
150000 Expense Clearing	101,304.08	0.00	1,475.00	99,829.08
200000 Accounts Payable	-4,002.68	0.00	0.00	-4,002.68
210000 Minimum and Legal Suspense	-38,589.10	0.00	39,216.68	-77,805.78
220000 Sales Taxes Payable	-364.68	0.00	0.00	-364.68
225000 Severance Taxes Payable	-4,154.20	0.00	12.50	-4,166.70
240000 Fixed Exp Payable	-1,250.00	1,050.00	0.00	-200.00
250000 Revenue Clearing	54,058.88	3,335.00	0.00	57,393.88
264000 Payroll - FICA	-7,737.60	0.00	0.00	-7,737.60
266000 Payroll - Medicare	-1,809.60	0.00	0.00	-1,809.60
268000 Payroll - State WH	-1,577.72	0.00	0.00	-1,577.72
270000 Payroll - Local WH	-624.00	0.00	0.00	-624.00
272000 Payroll - FUTA	-13.12	0.00	0.00	-13.12
274000 Payroll - SUTA	13.12	0.00	0.00	13.12
276000 Child Support	-6,300.00	0.00	0.00	-6,300.00
350000 Retained Earnings	-325,054.50	0.00	0.00	-325,054.50
402000 Gas Production Income	0.00	0.00	1,722.26	-1,722.26
404000 Oil Production Income	0.00	0.00	234.38	-234.38
410000 Well Administration Income	0.00	0.00	625.00	-625.00
412000 Pumping Income	0.00	0.00	375.00	-375.00
504000 Gas Taxes	0.00	7.59	0.00	7.59
700800 Administrative Fees	0.00	350.00	0.00	350.00
703800 Pumping	0.00	210.00	0.00	210.00
720000 Tangible Drilling Costs	0.00	450.00	0.00	450.00
	<hr/> 2,039,028.28	<hr/> 44,478.15	<hr/> 44,478.15	<hr/> 2,039,028.28