

N21

DLJ

5/2/2014

EARTHWEAR CLOTHIERS
Analysis of Accrued Real Estate Taxes
31/12/13

Cash disbursements for real estate tax payments	233,911Γ	Beginning balance 12 monthly accruals for real estate taxes	€22,333‡ 235,245
		Ending balance	€23,667L√
			F

F = Footed.

‡ = Agreed to prior years' working papers.

√ = Amount of real estate taxes accrued appears reasonable.

Γ = Payments traced to real estate tax bills and cash disbursements journal.

L = Agreed to general ledger.