

**ACCOUNT ANALYSIS**  
**Interest on long term debt analysis**  
**December 31, 2002**

**ACCOUNT # 5405 - Interest on Long-term Debt**

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<u>DETAILS</u>	<u>AMOUNT</u>
Interest on Royal Bank loan per KK.1m	\$ 8,956.31
Reverse prior year interest accrual	(842.00)
Accrued interest - end of year	<u>795.00</u>
Balance as listed	8,909.31
Balance per General ledger	<u>50.39</u>
General Ledger variance	<u>\$ 8,858.92</u>

Variance explanation:

This is an example of how our working papers alert you to differences between the working paper analysis and the general ledger.