

H. Bruin Real Estate Service
Trial Balance
March 31, 20xx

101	Bank	18,338.10	
102	Office Furniture & Equipment	3,570.00	
110	A/R Michael Benson	1,000.00	
301	Capital, H. Bruin		18,000.00
401	Commission Revenue		6,375.00
501	Rent Expense	1,350.00	
503	Office Supplies Expense	33.00	
505	Telephone Expense	83.90	
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		24,375.00	24,375.00
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Chapter 3: Exercise 3 continued

Red River Moving & Storage Services
Trial Balance
February 28, 20xx

101	Bank	23,310.00	
106	A/R Jack Swain	1,975.00	
112	Moving Van	40,000.00	
113	Office Equipment	1,390.00	
201	A/P Peckoff Equipment		1,390.00
220	Bank Loan Payable		15,000.00
301	Capital, J. Herta		45,000.00
401	Moving Service Revenue		7,605.00
402	Storage Fees Revenue		180.00
405	Interest Revenue		200.00
501	Gasoline Expense	400.00	
502	Maintenance Expense	150.00	
503	Rent Expense	2,000.00	
504	Utilities Expense	150.00	
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		69,375.00	69,375.00
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Chapter 3: Exercise 4 continued

Rainbow Rub & Furniture Cleaning
Trial Balance
October 31, 20xx

101	Bank	5,313.00	
111	A/R Jooni's Dress Shoppe	345.00	
112	A/R Ellen Nash	145.00	
120	Cleaning Equipment	11,000.00	
130	Store Fixtures	3,000.00	
140	Delivery Equipment	16,900.00	
202	A/P Bruce Auto Sales		10,000.00
220	Bank Loan Payable		5,000.00
301	Capital, J. Grady		24,000.00
401	Service Revenue		1,805.00
501	Advertising Expense	185.00	
502	Cleaning Supplies Expense	800.00	
503	Rent Expense	925.00	
504	Salaries Expense	2,100.00	
505	Telephone Expense	27.00	
506	Utilities Expense	65.00	
		<u>40,805.00</u>	<u>40,805.00</u>

Chapter 3: Exercise 5 continued

Family Shoe Store
Trial Balance
May 31, 20xx

101	Bank	11,202.43	
102	A/R W.A. Crow	67.63	
103	A/R R.G. Dragovic	115.38	
104	A/R W.F. Lobato	68.15	
106	Delivery Truck	12,000.00	
107	Store Fixtures	16,500.00	
201	A/P Canada Auto Sales		6,000.00
202	A/P Dominion Shoe Co.		650.00
203	A/P Royal Stationery		186.70
301	Capital, E. Martin		35,000.00
401	Sales		3,998.59
501	Purchases	3,950.00	
502	General Expense	145.00	
503	Rent Expense	1,600.00	
504	Supplies Expense	186.70	
		<u>45,835.29</u>	<u>45,835.29</u>

Chapter 3: Exercise 6**Chapter 3: Exercise 7**

Adamson Company
 Trial Balance
 February 28, 20--

101	Bank	7,400.00	
104	Investment in Bonds	5,000.00	
110	Accounts Receivable	13,795.00	
121	Insurance Prepaid	720.00	
130	Land	30,000.00	
135	Building	130,000.00	
160	Equipment	15,000.00	
201	Accounts Payable		10,800.00
211	Mortgage Payable		130,000.00
301	Capital, Jerri Adamson		45,000.00
401	Sales Revenue		75,875.00
410	Interest Revenue		755.00
501	Purchases	50,040.00	
504	Rent Expense	6,000.00	
508	Property Tax Expense	1,200.00	
511	Supplies Expense	455.00	
515	Interest Expense	1,500.00	
519	Utilities Expense	1,320.00	
		<u>262,430.00</u>	<u>262,430.00</u>

Timbor Specialty Co.
 Trial Balance
 December 31, 20--

105	Bank	13,000.00	
111	A/R Johnson Bros.	11,370.00	
113	A/R Liston Fuels Ltd.	10,860.00	
120	Furniture & Equipment	9,375.00	
125	Trucks & Vans	28,400.00	
140	Land	50,000.00	
145	Building	103,000.00	
202	A/P Dillon Drill Works		2,035.00
205	A/P Royal Rubber		1,040.00
211	Mortgage Payable		47,600.00
301	Capital, Robert Steel		140,000.00
410	Sales		192,760.00
415	Interest Revenue		425.00
417	Rental Revenue		4,285.00
501	Purchases	138,700.00	
520	Advertising Expense	4,320.00	
522	Business Tax Expense	800.00	
525	Delivery Expense	1,590.00	
530	Interest Expense	575.00	
533	Office Supplies Expense	305.00	
535	Packing Supplies Expense	450.00	
537	Rent Expense	15,400.00	
		<u>388,145.00</u>	<u>388,145.00</u>