

#	Name of Account	Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
101	Bank	28,121.80				28,121.80				28,121.80	
103	Petty Cash Fund	50.00				50.00				50.00	
105	Accounts Receivable Control	3,644.25				3,644.25				3,644.25	
106	Inventory			6,085.00	1	6,085.00				6,085.00	
108	Insurance Prepaid	113.40				113.40				113.40	
120	Land	40,000.00				40,000.00				40,000.00	
121	Building	160,000.00				160,000.00				160,000.00	
122	Accum Deprec: Building			3	10,670.00		10,670.00				10,670.00
123	Furniture & Equipment	8,584.28				8,584.28				8,584.28	
124	Accum Deprec: Furn & Equip			3	1,690.00		1,690.00				1,690.00
125	Vehicles	15,000.00				15,000.00				15,000.00	
126	Accum Deprec: Vehicles			3	4,500.00		4,500.00				4,500.00
127	Tools & Equipment	1,697.76				1,697.76				1,697.76	
128	Accum Deprec: Tools & Equip			3	510.00		510.00				510.00
201	Accounts Payable Control		7,465.50				7,465.50				7,465.50
206	GST Payable		5,674.67				5,674.67				5,674.67
207	GST-ITC	2,533.64				2,533.64				2,533.64	
208	PST Payable		2,531.48				2,531.48				2,531.48
211	Salaries Payable		-				-				-
212	Federal Income Tax Payable		627.60				627.60				627.60
213	Provincial Income Tax Payable		392.20				392.20				392.20
214	CPP Payable		755.68				755.68				755.68
215	EI Payable		365.38				365.38				365.38
216	Life/Health Plan Payable		92.00				92.00				92.00
220	Mortgage Payable		148,428.85				148,428.85				148,428.85
301	Capital, Henri Martin		40,000.00				40,000.00				40,000.00
302	Drawings, Henri Martin	25,500.00				25,500.00				25,500.00	
303	Capital, Wes Corbett		40,000.00				40,000.00				40,000.00
304	Drawings, Wes Corbett	25,200.00				25,200.00				25,200.00	
310	Current Earnings										
401	Sales Paint & Supplies		151,396.00				151,396.00	151,396.00			
402	Sales Wallpaper		79,140.00				79,140.00	79,140.00			
403	Sales Service		65,600.00				65,600.00	65,600.00			
406	Sales Discounts	558.02				558.02		558.02			
407	Bad Debt Recoveries		200.00				200.00		200.00		

