

TM-1 Security, CS Solution
Payroll Journal Jan 01, 2023 to Jan 31, 2023

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|-----------------------|--------------------------|----------|----------|
| Jan 03, 2023 | J2 | 2657, WATSON, Mary | | | |
| | | 1220 | Loans Receivable-Payroll | 500.00 | - |
| | | 1100 | Bank Account | - | 500.00 |
| Jan 13, 2023 | J13 | 2662, BRAZAS, Joe | | | |
| | | 5110 | Wages Expense | 1,388.40 | - |
| | | 5120 | EI Expense | 35.14 | - |
| | | 5130 | CPP Expense | 59.42 | - |
| | | 5140 | WSIB Expense | 5.47 | - |
| | | 1100 | Bank Account | - | 1,066.80 |
| | | 2210 | Vacation Pay Payable | - | 53.40 |
| | | 2220 | EI Payable | - | 60.24 |
| | | 2225 | CPP Payable | - | 118.84 |
| | | 2230 | Income Tax Payable | - | 168.68 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.47 |
| Jan 13, 2023 | J14 | 2663, COLLINS, Jim | | | |
| | | 5110 | Wages Expense | 1,411.80 | - |
| | | 5120 | EI Expense | 35.73 | - |
| | | 5130 | CPP Expense | 60.53 | - |
| | | 5140 | WSIB Expense | 5.57 | - |
| | | 1100 | Bank Account | - | 1,083.56 |
| | | 2210 | Vacation Pay Payable | - | 54.30 |
| | | 2220 | EI Payable | - | 61.25 |
| | | 2225 | CPP Payable | - | 121.06 |
| | | 2230 | Income Tax Payable | - | 172.89 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.57 |
| Jan 13, 2023 | J15 | 2664, PEMBRY, Michael | | | |
| | | 5110 | Wages Expense | 2,000.00 | - |
| | | 5120 | EI Expense | 52.64 | - |
| | | 5130 | CPP Expense | 92.34 | - |
| | | 1100 | Bank Account | - | 1,519.75 |
| | | 2220 | EI Payable | - | 90.24 |
| | | 2225 | CPP Payable | - | 184.68 |
| | | 2230 | Income Tax Payable | - | 335.31 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| Jan 13, 2023 | J16 | 2665, WATSON, Mary | | | |
| | | 5110 | Wages Expense | 1,411.80 | - |
| | | 5120 | EI Expense | 35.73 | - |
| | | 5130 | CPP Expense | 60.53 | - |
| | | 5140 | WSIB Expense | 5.57 | - |
| | | 1100 | Bank Account | - | 1,063.56 |
| | | 1220 | Loans Receivable-Payroll | - | 20.00 |
| | | 2210 | Vacation Pay Payable | - | 54.30 |

TM-1 Security, CS Solution
Payroll Journal Jan 01, 2023 to Jan 31, 2023

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|-----------------------|----------------------|----------|----------|
| | | 2220 | EI Payable | - | 61.25 |
| | | 2225 | CPP Payable | - | 121.06 |
| | | 2230 | Income Tax Payable | - | 172.89 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.57 |
| Jan 27, 2023 | J23 | 2667, BRAZAS, Joe | | | |
| | | 5110 | Wages Expense | 1,318.20 | - |
| | | 5120 | EI Expense | 33.36 | - |
| | | 5130 | CPP Expense | 56.08 | - |
| | | 5140 | WSIB Expense | 5.20 | - |
| | | 1100 | Bank Account | - | 976.52 |
| | | 2210 | Vacation Pay Payable | - | 50.70 |
| | | 2220 | EI Payable | - | 57.19 |
| | | 2225 | CPP Payable | - | 112.16 |
| | | 2230 | Income Tax Payable | - | 156.07 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.20 |
| | | 2265 | Garnishee Payable | - | 40.00 |
| Jan 27, 2023 | J24 | 2668, COLLINS, Jim | | | |
| | | 5110 | Wages Expense | 1,248.00 | - |
| | | 5120 | EI Expense | 31.58 | - |
| | | 5130 | CPP Expense | 52.74 | - |
| | | 5140 | WSIB Expense | 4.92 | - |
| | | 1100 | Bank Account | - | 966.24 |
| | | 2210 | Vacation Pay Payable | - | 48.00 |
| | | 2220 | EI Payable | - | 54.14 |
| | | 2225 | CPP Payable | - | 105.48 |
| | | 2230 | Income Tax Payable | - | 143.46 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 4.92 |
| Jan 27, 2023 | J25 | 2669, PEMBRY, Michael | | | |
| | | 5110 | Wages Expense | 2,000.00 | - |
| | | 5120 | EI Expense | 52.64 | - |
| | | 5130 | CPP Expense | 92.34 | - |
| | | 1100 | Bank Account | - | 1,519.75 |
| | | 2220 | EI Payable | - | 90.24 |
| | | 2225 | CPP Payable | - | 184.68 |
| | | 2230 | Income Tax Payable | - | 335.31 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| Jan 27, 2023 | J26 | 2670, WATSON, Mary | | | |
| | | 5110 | Wages Expense | 1,388.40 | - |
| | | 5120 | EI Expense | 35.14 | - |
| | | 5130 | CPP Expense | 59.42 | - |
| | | 5140 | WSIB Expense | 5.47 | - |

TM-1 Security, CS Solution
Payroll Journal Jan 01, 2023 to Jan 31, 2023

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|--------------------|--------------------------|------------------|------------------|
| | | 1100 | Bank Account | - | 1,046.80 |
| | | 1220 | Loans Receivable-Payroll | - | 20.00 |
| | | 2210 | Vacation Pay Payable | - | 53.40 |
| | | 2220 | EI Payable | - | 60.24 |
| | | 2225 | CPP Payable | - | 118.84 |
| | | 2230 | Income Tax Payable | - | 168.68 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.47 |
| Jan 27, 2023 | J27 | 2671, COLLINS, Jim | | | |
| | | 2210 | Vacation Pay Payable | 742.30 | - |
| | | 5120 | EI Expense | 19.54 | - |
| | | 5130 | CPP Expense | 30.08 | - |
| | | 5140 | WSIB Expense | 3.04 | - |
| | | 1100 | Bank Account | - | 654.10 |
| | | 2220 | EI Payable | - | 33.50 |
| | | 2225 | CPP Payable | - | 60.16 |
| | | 2230 | Income Tax Payable | - | 44.16 |
| | | 2260 | WSIB Payable | - | 3.04 |
| | | | | <u>14,339.12</u> | <u>14,339.12</u> |

Discovery Community College - Sage 50 2017

TM-1 Security, CS Solution
All Journal Entries Jan 01, 2023 to Jan 31, 2023

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|--|----------------------------------|----------|----------|
| Jan 02, 2023 | J1 | 2656, LandLord Plus Inc. | | | |
| | | 2670 | HST Paid on Purchases | 117.00 | - |
| | | 5400 | Rent Expense | 900.00 | - |
| | | 1100 | Bank Account | - | 1,017.00 |
| Jan 03, 2023 | J2 | 2657, WATSON, Mary | | | |
| | | 1220 | Loans Receivable-Payroll | 500.00 | - |
| | | 1100 | Bank Account | - | 500.00 |
| Jan 04, 2023 | J3 | 2589, Uniform Supply Company | | | |
| | | 2670 | HST Paid on Purchases | 104.00 | - |
| | | 5610 | Uniforms Expense | 800.00 | - |
| | | 2200 | Accounts Payable | - | 904.00 |
| Jan 06, 2023 | J4 | 1332, Government Agencies | | | |
| | | 1100 | Bank Account | 4,746.00 | - |
| | | 1200 | Accounts Receivable | - | 4,746.00 |
| Jan 06, 2023 | J5 | 871, 3221, Mr. Earl Begg | | | |
| | | 1100 | Bank Account | 565.00 | - |
| | | 2650 | HST Charged on Sales | - | 65.00 |
| | | 4100 | Revenue - Services | - | 500.00 |
| Jan 10, 2023 | J6 | 59442, Supplies Canada Inc. | | | |
| | | 1380 | Prepaid Supplies, Insurance etc. | 210.00 | - |
| | | 2670 | HST Paid on Purchases | 27.30 | - |
| | | 2200 | Accounts Payable | - | 237.30 |
| Jan 12, 2023 | J7 | 2658, Hydro-GTA Company | | | |
| | | 2200 | Accounts Payable | 706.25 | - |
| | | 1100 | Bank Account | - | 706.25 |
| Jan 13, 2023 | J8 | 2589Di, Uniform Supply Company | | | |
| | | 2200 | Accounts Payable | 16.00 | - |
| | | 5610 | Uniforms Expense | - | 16.00 |
| Jan 13, 2023 | J9 | 2659, Uniform Supply Company | | | |
| | | 2200 | Accounts Payable | 2,357.00 | - |
| | | 1100 | Bank Account | - | 2,357.00 |
| Jan 01, 2023 | J10 | Ded Dec 2022, Receiver General - Payroll | | | |
| | | 2220 | EI Payable | 691.00 | - |
| | | 2225 | CPP Payable | 534.00 | - |
| | | 2230 | Income Tax Payable | 1,875.00 | - |
| | | 2200 | Accounts Payable | - | 3,100.00 |
| Jan 13, 2023 | J11 | 2660, Receiver General - Payroll | | | |
| | | 2200 | Accounts Payable | 3,100.00 | - |

TM-1 Security, CS Solution
All Journal Entries Jan 01, 2023 to Jan 31, 2023

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|------------------------------|-----------------------|----------|----------|
| | | 1100 | Bank Account | - | 3,100.00 |
| Jan 13, 2023 | J12 | 2661, Receiver General - HST | | | |
| | | 2650 | HST Charged on Sales | 6,108.00 | - |
| | | 1100 | Bank Account | - | 3,481.05 |
| | | 2670 | HST Paid on Purchases | - | 2,626.95 |
| Jan 13, 2023 | J13 | 2662, BRAZAS, Joe | | | |
| | | 5110 | Wages Expense | 1,388.40 | - |
| | | 5120 | EI Expense | 35.14 | - |
| | | 5130 | CPP Expense | 59.42 | - |
| | | 5140 | WSIB Expense | 5.47 | - |
| | | 1100 | Bank Account | - | 1,066.80 |
| | | 2210 | Vacation Pay Payable | - | 53.40 |
| | | 2220 | EI Payable | - | 60.24 |
| | | 2225 | CPP Payable | - | 118.84 |
| | | 2230 | Income Tax Payable | - | 168.68 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.47 |
| Jan 13, 2023 | J14 | 2663, COLLINS, Jim | | | |
| | | 5110 | Wages Expense | 1,411.80 | - |
| | | 5120 | EI Expense | 35.73 | - |
| | | 5130 | CPP Expense | 60.53 | - |
| | | 5140 | WSIB Expense | 5.57 | - |
| | | 1100 | Bank Account | - | 1,083.56 |
| | | 2210 | Vacation Pay Payable | - | 54.30 |
| | | 2220 | EI Payable | - | 61.25 |
| | | 2225 | CPP Payable | - | 121.06 |
| | | 2230 | Income Tax Payable | - | 172.89 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.57 |
| Jan 13, 2023 | J15 | 2664, PEMBRY, Michael | | | |
| | | 5110 | Wages Expense | 2,000.00 | - |
| | | 5120 | EI Expense | 52.64 | - |
| | | 5130 | CPP Expense | 92.34 | - |
| | | 1100 | Bank Account | - | 1,519.75 |
| | | 2220 | EI Payable | - | 90.24 |
| | | 2225 | CPP Payable | - | 184.68 |
| | | 2230 | Income Tax Payable | - | 335.31 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| Jan 13, 2023 | J16 | 2665, WATSON, Mary | | | |
| | | 5110 | Wages Expense | 1,411.80 | - |
| | | 5120 | EI Expense | 35.73 | - |
| | | 5130 | CPP Expense | 60.53 | - |
| | | 5140 | WSIB Expense | 5.57 | - |

TM-1 Security, CS Solution
All Journal Entries Jan 01, 2023 to Jan 31, 2023

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|----------------|----------------------------------|----------|----------|
| | | 1100 | Bank Account | - | 1,063.56 |
| | | 1220 | Loans Receivable-Payroll | - | 20.00 |
| | | 2210 | Vacation Pay Payable | - | 54.30 |
| | | 2220 | EI Payable | - | 61.25 |
| | | 2225 | CPP Payable | - | 121.06 |
| | | 2230 | Income Tax Payable | - | 172.89 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.57 |
| Jan 18, 2023 | J17 | 3222 | Your Name Software Inc. | | |
| | | 1200 | Accounts Receivable | 3,390.00 | - |
| | | 2650 | HST Charged on Sales | - | 390.00 |
| | | 4100 | Revenue - Services | - | 3,000.00 |
| Jan 20, 2023 | J18 | 3222Adj CM685 | Your Name Software Inc. | | |
| | | 2650 | HST Charged on Sales | 26.00 | - |
| | | 4110 | Revenue - Adjustments | 200.00 | - |
| | | 1200 | Accounts Receivable | - | 226.00 |
| Jan 20, 2023 | J19 | 59442Di | Supplies Canada Inc. | | |
| | | 2200 | Accounts Payable | 4.20 | - |
| | | 1380 | Prepaid Supplies, Insurance etc. | - | 4.20 |
| Jan 20, 2023 | J20 | 2666 | Supplies Canada Inc. | | |
| | | 2200 | Accounts Payable | 639.90 | - |
| | | 1100 | Bank Account | - | 639.90 |
| Jan 27, 2023 | J21 | 5689 | Computers R Us | | |
| | | 1100 | Bank Account | 4,520.00 | - |
| | | 1200 | Accounts Receivable | - | 4,520.00 |
| Jan 27, 2023 | J22 | 1256 | Your Name Software Inc. | | |
| | | 1100 | Bank Account | 3,164.00 | - |
| | | 1200 | Accounts Receivable | - | 3,164.00 |
| Jan 27, 2023 | J23 | 2667 | BRAZAS, Joe | | |
| | | 5110 | Wages Expense | 1,318.20 | - |
| | | 5120 | EI Expense | 33.36 | - |
| | | 5130 | CPP Expense | 56.08 | - |
| | | 5140 | WSIB Expense | 5.20 | - |
| | | 1100 | Bank Account | - | 976.52 |
| | | 2210 | Vacation Pay Payable | - | 50.70 |
| | | 2220 | EI Payable | - | 57.19 |
| | | 2225 | CPP Payable | - | 112.16 |
| | | 2230 | Income Tax Payable | - | 156.07 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.20 |
| | | 2265 | Garnishee Payable | - | 40.00 |

TM-1 Security, CS Solution
All Journal Entries Jan 01, 2023 to Jan 31, 2023

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|-----------------------|--------------------------|----------|----------|
| Jan 27, 2023 | J24 | 2668, COLLINS, Jim | | | |
| | | 5110 | Wages Expense | 1,248.00 | - |
| | | 5120 | EI Expense | 31.58 | - |
| | | 5130 | CPP Expense | 52.74 | - |
| | | 5140 | WSIB Expense | 4.92 | - |
| | | 1100 | Bank Account | - | 966.24 |
| | | 2210 | Vacation Pay Payable | - | 48.00 |
| | | 2220 | EI Payable | - | 54.14 |
| | | 2225 | CPP Payable | - | 105.48 |
| | | 2230 | Income Tax Payable | - | 143.46 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 4.92 |
| Jan 27, 2023 | J25 | 2669, PEMBRY, Michael | | | |
| | | 5110 | Wages Expense | 2,000.00 | - |
| | | 5120 | EI Expense | 52.64 | - |
| | | 5130 | CPP Expense | 92.34 | - |
| | | 1100 | Bank Account | - | 1,519.75 |
| | | 2220 | EI Payable | - | 90.24 |
| | | 2225 | CPP Payable | - | 184.68 |
| | | 2230 | Income Tax Payable | - | 335.31 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| Jan 27, 2023 | J26 | 2670, WATSON, Mary | | | |
| | | 5110 | Wages Expense | 1,388.40 | - |
| | | 5120 | EI Expense | 35.14 | - |
| | | 5130 | CPP Expense | 59.42 | - |
| | | 5140 | WSIB Expense | 5.47 | - |
| | | 1100 | Bank Account | - | 1,046.80 |
| | | 1220 | Loans Receivable-Payroll | - | 20.00 |
| | | 2210 | Vacation Pay Payable | - | 53.40 |
| | | 2220 | EI Payable | - | 60.24 |
| | | 2225 | CPP Payable | - | 118.84 |
| | | 2230 | Income Tax Payable | - | 168.68 |
| | | 2250 | Medical Plan Payable | - | 15.00 |
| | | 2260 | WSIB Payable | - | 5.47 |
| Jan 27, 2023 | J27 | 2671, COLLINS, Jim | | | |
| | | 2210 | Vacation Pay Payable | 742.30 | - |
| | | 5120 | EI Expense | 19.54 | - |
| | | 5130 | CPP Expense | 30.08 | - |
| | | 5140 | WSIB Expense | 3.04 | - |
| | | 1100 | Bank Account | - | 654.10 |
| | | 2220 | EI Payable | - | 33.50 |
| | | 2225 | CPP Payable | - | 60.16 |
| | | 2230 | Income Tax Payable | - | 44.16 |
| | | 2260 | WSIB Payable | - | 3.04 |

TM-1 Security, CS Solution
All Journal Entries Jan 01, 2023 to Jan 31, 2023

| | | <u>Account Number</u> | <u>Account Description</u> | <u>Debits</u> | <u>Credits</u> |
|--------------|-----|--|---------------------------------|------------------|------------------|
| Jan 31, 2023 | J28 | Bank Statement, Bank charges to Jan 28 | | | |
| | | 5420 | Bank Charges & Interest Expense | 63.00 | - |
| | | 1100 | Bank Account | - | 63.00 |
| | | | Service charges | | |
| Jan 31, 2023 | J29 | 2672, Kermit Larson | | | |
| | | 2670 | HST Paid on Purchases | 78.00 | - |
| | | 5585 | Outside Services | 600.00 | - |
| | | 1100 | Bank Account | - | 678.00 |
| Jan 31, 2023 | J30 | Jan-Adj-1, Month-end payroll accrual; Mr. Pembry | | | |
| | | 5110 | Wages Expense | 880.00 | - |
| | | 2205 | Payroll Accrual | - | 880.00 |
| | | | Accrual Jan 28-31 | | |
| | | | | <u>50,760.77</u> | <u>50,760.77</u> |

Discovery Community College - Sage 50 2017

TM-1 Security, CS Solution
General Journal Jan 01, 2023 to Jan 31, 2023

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|--|---------------------------------|--------|---------|
| Jan 31, 2023 | J28 | Bank Statement, Bank | charges to Jan 28 | | |
| | | 5420 | Bank Charges & Interest Expense | 63.00 | - |
| | | 1100 | Bank Account | - | 63.00 |
| | | | Service charges | | |
| Jan 31, 2023 | J30 | Jan-Adj-1, Month-end payroll accrual; Mr. Pembry | | | |
| | | 5110 | Wages Expense | 880.00 | - |
| | | 2205 | Payroll Accrual | - | 880.00 |
| | | | Accrual Jan 28-31 | | |
| | | | | 943.00 | 943.00 |

Discovery Community College - Sage 50 2017

TM-1 Security, CS Solution
Trial Balance As at Jan 31, 2023

| Ac... | Account Description | Debits | Credits |
|-------|------------------------------------|------------------|------------------|
| 1100 | Bank Account | 37,341.67 | - |
| 1200 | Accounts Receivable | 3,390.00 | - |
| 1210 | Allowance for Bad Debts | - | 3,000.00 |
| 1220 | Loans Receivable-Payroll | 460.00 | - |
| 1380 | Prepaid Supplies, Insurance etc. | 2,873.40 | - |
| 1510 | Furniture & Cabinets | 22,800.00 | - |
| 1515 | Accum. Deprec. Furniture & Cabi... | - | 6,600.00 |
| 2200 | Accounts Payable | - | 0.00 |
| 2205 | Payroll Accrual | - | 880.00 |
| 2210 | Vacation Pay Payable | - | 1,441.80 |
| 2220 | EI Payable | - | 568.29 |
| 2225 | CPP Payable | - | 1,126.96 |
| 2230 | Income Tax Payable | - | 1,697.45 |
| 2250 | Medical Plan Payable | - | 240.00 |
| 2260 | WSIB Payable | - | 320.24 |
| 2265 | Garnishee Payable | - | 40.00 |
| 2650 | HST Charged on Sales | - | 429.00 |
| 2670 | HST Paid on Purchases | 326.30 | - |
| 3100 | Common Stock | - | 1,000.00 |
| 3201 | Retained Earnings | - | 62,871.45 |
| 3230 | Dividends Declared | - | 0.00 |
| 4100 | Revenue - Services | - | 3,500.00 |
| 4110 | Revenue - Adjustments | 200.00 | - |
| 5110 | Wages Expense | 13,046.60 | - |
| 5120 | EI Expense | 331.50 | - |
| 5130 | CPP Expense | 563.48 | - |
| 5140 | WSIB Expense | 35.24 | - |
| 5400 | Rent Expense | 900.00 | - |
| 5410 | Advertising Expense | 0.00 | - |
| 5420 | Bank Charges & Interest Expense | 63.00 | - |
| 5430 | Insurance Expense | 0.00 | - |
| 5440 | Office Supplies Expense | 0.00 | - |
| 5450 | Telephone Expense | 0.00 | - |
| 5460 | Hydro/Water Expense | 0.00 | - |
| 5570 | Truck Expense- gas, repairs | 0.00 | - |
| 5580 | Truck Lease Expense | 0.00 | - |
| 5585 | Outside Services | 600.00 | - |
| 5590 | Legal Expense | 0.00 | - |
| 5600 | Depreciation Expense- All | 0.00 | - |
| 5610 | Uniforms Expense | 784.00 | - |
| 5620 | Bad Debts Expense | 0.00 | - |
| | | <u>83,715.19</u> | <u>83,715.19</u> |

TM-1 Security, CS Solution
Income Statement Jan 01, 2023 to Jan 31, 2023

REVENUE

Revenue

| | |
|-----------------------|----------|
| Revenue - Services | 3,500.00 |
| Revenue - Adjustments | -200.00 |

Revenue & Sales: Net 3,300.00

TOTAL REVENUE 3,300.00

EXPENSE

Operating Expenses

| | | |
|---------------------------------|-----------|-----------|
| Wages Expense | 13,046.60 | |
| EI Expense | 331.50 | |
| CPP Expense | 563.48 | |
| WSIB Expense | 35.24 | |
| Total Wages & Benefits | | 13,976.82 |
| Rent Expense | | 900.00 |
| Advertising Expense | | 0.00 |
| Bank Charges & Interest Expense | | 63.00 |
| Insurance Expense | | 0.00 |
| Office Supplies Expense | | 0.00 |
| Telephone Expense | | 0.00 |
| Hydro/Water Expense | | 0.00 |
| Truck Expense- gas, repairs | | 0.00 |
| Truck Lease Expense | | 0.00 |
| Outside Services | | 600.00 |
| Legal Expense | | 0.00 |
| Depreciation Expense- All | | 0.00 |
| Uniforms Expense | | 784.00 |
| Bad Debts Expense | | 0.00 |

Total Operating Expenses 16,323.82

TOTAL EXPENSE 16,323.82

NET INCOME -13,023.82

TM-1 Security, CS Solution
Balance Sheet As at Jan 31, 2023

ASSET**Current Assets**

| | | |
|----------------------------------|-----------|-----------|
| Bank Account | | 37,341.67 |
| Accounts Receivable | 3,390.00 | |
| Allowance for Bad Debts | -3,000.00 | |
| Accounts Receivable: Net | | 390.00 |
| Loans Receivable-Payroll | | 460.00 |
| Prepaid Supplies, Insurance etc. | | 2,873.40 |

Current Assets Total 41,065.07

Capital Assets

| | | |
|----------------------------------|-----------|-----------|
| Furniture & Cabinets | 22,800.00 | |
| Accum. Deprec. Furniture & Ca... | -6,600.00 | |
| Furniture/Cabinets Net | | 16,200.00 |

Capital Assets: Net 16,200.00

TOTAL ASSET 57,265.07

LIABILITY**Current Liabilities**

| | | |
|-----------------------|----------|----------|
| Accounts Payable | | 0.00 |
| Payroll Accrual | | 880.00 |
| Vacation Pay Payable | | 1,441.80 |
| EI Payable | 568.29 | |
| CPP Payable | 1,126.96 | |
| Income Tax Payable | 1,697.45 | |
| Payroll Taxes Payable | | 3,392.70 |
| Medical Plan Payable | | 240.00 |
| WSIB Payable | | 320.24 |
| Garnishee Payable | | 40.00 |
| HST Charged on Sales | 429.00 | |
| HST Paid on Purchases | -326.30 | |
| HST Payable/Refund | | 102.70 |

Total Current Liabilities 6,417.44

TOTAL LIABILITY 6,417.44

EQUITY**Share Capital**

| | | |
|--------------|--|----------|
| Common Stock | | 1,000.00 |
|--------------|--|----------|

Share Capital Total 1,000.00

Retained Earnings

Printed On: Feb 24, 2018

TM-1 Security, CS Solution
Balance Sheet As at Jan 31, 2023

| | |
|---------------------------------|-------------------------|
| Retained Earnings | 62,871.45 |
| Dividends Declared | 0.00 |
| Net Income from Statement | -13,023.82 |
| Retained Earnings: Total | <u>49,847.63</u> |
| TOTAL EQUITY | <u>50,847.63</u> |
| LIABILITIES AND EQUITY | <u><u>57,265.07</u></u> |

Discovery Community College - Sage 50 2017

TM-1 Security, CS Solution Employee Summary for 2023

BRAZAS, Joe

SIN _____ 705 916 914 Birthdate _____ Apr 28, 1990

| | | |
|--|---------------------------------|-------------------------|
| Tax Table _____ Ontario | Regular _____ 2,400.00 | EI _____ 48.93 |
| Federal Claim _____ 11,635.00/yr | Overtime _____ 202.50 | QPIP _____ 0.00 |
| Provincial Claim _____ 10,171.00/yr | Overtime 2 _____ 0.00 | CPP _____ 115.50 |
| Pay Periods _____ 26/yr | Salary _____ 0.00 | QPP _____ 0.00 |
| WSIB Rate _____ 0.41% | Commission _____ 0.00 | Tax _____ 324.75 |
| Insurable _____ Yes | Reimburse _____ 0.00 | Tax (Que) _____ 0.00 |
| Pensionable _____ Yes | Income 4 _____ 0.00 | Medical _____ 30.00 |
| EI Factor _____ 1.40 | Income 5 _____ 0.00 | Deduction 2 _____ 0.00 |
| Vacation _____ 4.00% | Income 6 _____ 0.00 | Deduction 3 _____ 0.00 |
| Retained _____ Yes | Income 7 _____ 0.00 | Garnishee _____ 40.00 |
| Vacation on Vacation Paid _____ No | Income 8 _____ 0.00 | Deduction 5 _____ 0.00 |
| Regular _____ 15.00/Hour | Income 9 _____ 0.00 | Deduction 6 _____ 0.00 |
| Overtime _____ 22.50/Hour | Income 10 _____ 0.00 | Deduction 7 _____ 0.00 |
| Overtime 2 _____ 0.00/Hour | Income 11 _____ 0.00 | Deduction 8 _____ 0.00 |
| Salary _____ 0.00/Period | Income 12 _____ 0.00 | Deduction 9 _____ 0.00 |
| Commission _____ 0.00/Period | Income 13 _____ 0.00 | Deduction 10 _____ 0.00 |
| Reimburse _____ 0.00/Period | Income 14 _____ 0.00 | Deduction 11 _____ 0.00 |
| Income 4 _____ 0.00/Period | Income 15 _____ 0.00 | Deduction 12 _____ 0.00 |
| Income 5 _____ 0.00/Period | Income 16 _____ 0.00 | Deduction 13 _____ 0.00 |
| Income 6 _____ 0.00/Period | Income 17 _____ 0.00 | Deduction 14 _____ 0.00 |
| Income 7 _____ 0.00/Period | Income 18 _____ 0.00 | Deduction 15 _____ 0.00 |
| Income 8 _____ 0.00/Period | Income 19 _____ 0.00 | Deduction 16 _____ 0.00 |
| Income 9 _____ 0.00/Period | Income 20 _____ 0.00 | Deduction 17 _____ 0.00 |
| Income 10 _____ 0.00/Period | Advances Paid _____ 0.00 | Deduction 18 _____ 0.00 |
| Income 11 _____ 0.00/Period | Benefits _____ 0.00 | Deduction 19 _____ 0.00 |
| Income 12 _____ 0.00/Period | Vacation Paid _____ 0.00 | Deduction 20 _____ 0.00 |
| Income 13 _____ 0.00/Period | | |
| Income 14 _____ 0.00/Period | Gross Pay _____ 2,602.50 | |
| Income 15 _____ 0.00/Period | Less Benefits _____ 0.00 | |
| Income 16 _____ 0.00/Period | Loans Owing _____ 0.00 | Withheld _____ 559.18 |
| Income 17 _____ 0.00/Period | | Net Pay _____ 2,043.32 |
| Income 18 _____ 0.00/Period | Gross Paid _____ 2,602.50 | |
| Income 19 _____ 0.00/Period | Advances Owing _____ 0.00 | |
| Income 20 _____ 0.00/Period | Vacation Owed _____ 524.10 | |
| Benefits _____ 0.00/Period | EI Ins. Earnings _____ 2,602.50 | |
| Benef. (Que) _____ 0.00/Period | Pens. Earnings _____ 2,602.50 | |
| Additional Federal Tax _____ 0.00/Period | Pension Adjust... _____ 0.00 | |
| Additional Quebec Tax _____ 0.00/Period | RPP/DPSP Reg... _____ | |
| | Benef. (Que) _____ 0.00 | |
| Days 1 _____ 0.00 | Days 2 _____ 0.00 | Days 3 _____ 0.00 |
| Days 4 _____ 0.00 | Days 5 _____ 0.00 | |

Sage 50 2017

TM-1 Security, CS Solution Employee Summary for 2023

| | | | | | |
|---------------------------------|--------------|-------------------------|-----------------|--------------------|----------|
| COLLINS, Jim | SIN _____ | 502 611 551 | Birthdate _____ | Feb 16, 1973 | |
| Tax Table _____ | Ontario | Regular _____ | 2,400.00 | EI _____ | 62.04 |
| Federal Claim _____ | 11,635.00/yr | Overtime _____ | 157.50 | QPIP _____ | 0.00 |
| Provincial Claim _____ | 10,171.00/yr | Overtime 2 _____ | 0.00 | CPP _____ | 143.35 |
| Pay Periods _____ | 26/yr | Salary _____ | 0.00 | QPP _____ | 0.00 |
| WSIB Rate _____ | 0.41% | Commission _____ | 0.00 | Tax _____ | 360.51 |
| Insurable _____ | Yes | Reimburse _____ | 0.00 | Tax (Que) _____ | 0.00 |
| Pensionable _____ | Yes | Income 4 _____ | 0.00 | Medical _____ | 30.00 |
| EI Factor _____ | 1.40 | Income 5 _____ | 0.00 | Deduction 2 _____ | 0.00 |
| Vacation _____ | 4.00% | Income 6 _____ | 0.00 | Deduction 3 _____ | 0.00 |
| Retained _____ | Yes | Income 7 _____ | 0.00 | Garnishee _____ | 0.00 |
| Vacation on Vacation Paid _____ | No | Income 8 _____ | 0.00 | Deduction 5 _____ | 0.00 |
| Regular _____ | 15.00/Hour | Income 9 _____ | 0.00 | Deduction 6 _____ | 0.00 |
| Overtime _____ | 22.50/Hour | Income 10 _____ | 0.00 | Deduction 7 _____ | 0.00 |
| Overtime 2 _____ | 0.00/Hour | Income 11 _____ | 0.00 | Deduction 8 _____ | 0.00 |
| Salary _____ | 0.00/Period | Income 12 _____ | 0.00 | Deduction 9 _____ | 0.00 |
| Commission _____ | 0.00/Period | Income 13 _____ | 0.00 | Deduction 10 _____ | 0.00 |
| Reimburse _____ | 0.00/Period | Income 14 _____ | 0.00 | Deduction 11 _____ | 0.00 |
| Income 4 _____ | 0.00/Period | Income 15 _____ | 0.00 | Deduction 12 _____ | 0.00 |
| Income 5 _____ | 0.00/Period | Income 16 _____ | 0.00 | Deduction 13 _____ | 0.00 |
| Income 6 _____ | 0.00/Period | Income 17 _____ | 0.00 | Deduction 14 _____ | 0.00 |
| Income 7 _____ | 0.00/Period | Income 18 _____ | 0.00 | Deduction 15 _____ | 0.00 |
| Income 8 _____ | 0.00/Period | Income 19 _____ | 0.00 | Deduction 16 _____ | 0.00 |
| Income 9 _____ | 0.00/Period | Income 20 _____ | 0.00 | Deduction 17 _____ | 0.00 |
| Income 10 _____ | 0.00/Period | Advances Paid _____ | 0.00 | Deduction 18 _____ | 0.00 |
| Income 11 _____ | 0.00/Period | Benefits _____ | 0.00 | Deduction 19 _____ | 0.00 |
| Income 12 _____ | 0.00/Period | Vacation Paid _____ | 742.30 | Deduction 20 _____ | 0.00 |
| Income 13 _____ | 0.00/Period | | | | |
| Income 14 _____ | 0.00/Period | Gross Pay _____ | 3,299.80 | | |
| Income 15 _____ | 0.00/Period | Less Benefits _____ | 0.00 | | |
| Income 16 _____ | 0.00/Period | Loans Owing _____ | 0.00 | Withheld _____ | 595.90 |
| Income 17 _____ | 0.00/Period | | | Net Pay _____ | 2,703.90 |
| Income 18 _____ | 0.00/Period | Gross Paid _____ | 3,299.80 | | |
| Income 19 _____ | 0.00/Period | | | | |
| Income 20 _____ | 0.00/Period | Advances Owing _____ | 0.00 | | |
| Benefits _____ | 0.00/Period | Vacation Owed _____ | 0.00 | | |
| Benef. (Que) _____ | 0.00/Period | EI Ins. Earnings _____ | 3,299.80 | | |
| Additional Federal Tax _____ | 0.00/Period | Pens. Earnings _____ | 3,299.80 | | |
| Additional Quebec Tax _____ | 0.00/Period | Pension Adjust... _____ | 0.00 | | |
| | | RPP/DPSP Reg.... _____ | | | |
| | | | | | |
| | | Benef. (Que) _____ | 0.00 | | |
| Days 1 _____ | 0.00 | Days 2 _____ | 0.00 | Days 3 _____ | 0.00 |
| Days 4 _____ | 0.00 | Days 5 _____ | 0.00 | | |

Sage 50 2017

TM-1 Security, CS Solution Employee Summary for 2023

PEMBRY, Michael

SIN _____ 403 689 714 Birthdate _____ Apr 14, 1967

| | | | | | |
|---------------------------|-----------------|-------------------|----------|--------------|----------|
| Tax Table | Ontario | Regular | 0.00 | EI | 75.20 |
| Federal Claim | 11,635.00/yr | Overtime | 0.00 | QPIP | 0.00 |
| Provincial Claim | 10,171.00/yr | Overtime 2 | 0.00 | CPP | 184.68 |
| Pay Periods | 26/yr | Salary | 4,000.00 | QPP | 0.00 |
| WSIB Rate | 0.00% | Commission | 0.00 | Tax | 670.62 |
| Insurable | Yes | Reimburse | 0.00 | Tax (Que) | 0.00 |
| Pensionable | Yes | Income 4 | 0.00 | Medical | 30.00 |
| EI Factor | 1.40 | Income 5 | 0.00 | Deduction 2 | 0.00 |
| Vacation | 0.00% | Income 6 | 0.00 | Deduction 3 | 0.00 |
| Retained | No | Income 7 | 0.00 | Garnishee | 0.00 |
| Vacation on Vacation Paid | No | Income 8 | 0.00 | Deduction 5 | 0.00 |
| Regular | 0.00/Hour | Income 9 | 0.00 | Deduction 6 | 0.00 |
| Overtime | 0.00/Hour | Income 10 | 0.00 | Deduction 7 | 0.00 |
| Overtime 2 | 0.00/Hour | Income 11 | 0.00 | Deduction 8 | 0.00 |
| Salary | 2,000.00/Period | Income 12 | 0.00 | Deduction 9 | 0.00 |
| Commission | 0.00/Period | Income 13 | 0.00 | Deduction 10 | 0.00 |
| Reimburse | 0.00/Period | Income 14 | 0.00 | Deduction 11 | 0.00 |
| Income 4 | 0.00/Period | Income 15 | 0.00 | Deduction 12 | 0.00 |
| Income 5 | 0.00/Period | Income 16 | 0.00 | Deduction 13 | 0.00 |
| Income 6 | 0.00/Period | Income 17 | 0.00 | Deduction 14 | 0.00 |
| Income 7 | 0.00/Period | Income 18 | 0.00 | Deduction 15 | 0.00 |
| Income 8 | 0.00/Period | Income 19 | 0.00 | Deduction 16 | 0.00 |
| Income 9 | 0.00/Period | Income 20 | 0.00 | Deduction 17 | 0.00 |
| Income 10 | 0.00/Period | Advances Paid | 0.00 | Deduction 18 | 0.00 |
| Income 11 | 0.00/Period | Benefits | 0.00 | Deduction 19 | 0.00 |
| Income 12 | 0.00/Period | Vacation Paid | 0.00 | Deduction 20 | 0.00 |
| Income 13 | 0.00/Period | | | | |
| Income 14 | 0.00/Period | Gross Pay | 4,000.00 | | |
| Income 15 | 0.00/Period | Less Benefits | 0.00 | | |
| Income 16 | 0.00/Period | Loans Owing | 0.00 | Withheld | 960.50 |
| Income 17 | 0.00/Period | | | Net Pay | 3,039.50 |
| Income 18 | 0.00/Period | Gross Paid | 4,000.00 | | |
| Income 19 | 0.00/Period | | | | |
| Income 20 | 0.00/Period | Advances Owing | 0.00 | | |
| Benefits | 0.00/Period | Vacation Owed | 0.00 | | |
| Benef. (Que) | 0.00/Period | EI Ins. Earnings | 4,000.00 | | |
| Additional Federal Tax | 0.00/Period | Pens. Earnings | 4,000.00 | | |
| Additional Quebec Tax | 0.00/Period | Pension Adjust... | 0.00 | | |
| | | RPP/DPSP Reg.... | | | |
| | | Benef. (Que) | 0.00 | | |
| Days 1 | 0.00 | Days 2 | 0.00 | Days 3 | 0.00 |
| Days 4 | 0.00 | Days 5 | 0.00 | | |

Sage 50 2017

TM-1 Security, CS Solution Employee Summary for 2023

WATSON, Mary

SIN _____ 210 383 204 Birthdate _____ Sep 13, 1985

| | | | | | |
|---------------------------|--------------|-------------------|----------|--------------|----------|
| Tax Table | Ontario | Regular | 2,400.00 | EI | 50.62 |
| Federal Claim | 11,635.00/yr | Overtime | 292.50 | QPIP | 0.00 |
| Provincial Claim | 10,171.00/yr | Overtime 2 | 0.00 | CPP | 119.95 |
| Pay Periods | 26/yr | Salary | 0.00 | QPP | 0.00 |
| WSIB Rate | 0.41% | Commission | 0.00 | Tax | 341.57 |
| Insurable | Yes | Reimburse | 0.00 | Tax (Que) | 0.00 |
| Pensionable | Yes | Income 4 | 0.00 | Medical | 30.00 |
| EI Factor | 1.40 | Income 5 | 0.00 | Deduction 2 | 0.00 |
| Vacation | 4.00% | Income 6 | 0.00 | Deduction 3 | 0.00 |
| Retained | Yes | Income 7 | 0.00 | Garnishee | 0.00 |
| Vacation on Vacation Paid | No | Income 8 | 0.00 | Deduction 5 | 0.00 |
| Regular | 15.00/Hour | Income 9 | 0.00 | Deduction 6 | 0.00 |
| Overtime | 22.50/Hour | Income 10 | 0.00 | Deduction 7 | 0.00 |
| Overtime 2 | 0.00/Hour | Income 11 | 0.00 | Deduction 8 | 0.00 |
| Salary | 0.00/Period | Income 12 | 0.00 | Deduction 9 | 0.00 |
| Commission | 0.00/Period | Income 13 | 0.00 | Deduction 10 | 0.00 |
| Reimburse | 0.00/Period | Income 14 | 0.00 | Deduction 11 | 0.00 |
| Income 4 | 0.00/Period | Income 15 | 0.00 | Deduction 12 | 0.00 |
| Income 5 | 0.00/Period | Income 16 | 0.00 | Deduction 13 | 0.00 |
| Income 6 | 0.00/Period | Income 17 | 0.00 | Deduction 14 | 0.00 |
| Income 7 | 0.00/Period | Income 18 | 0.00 | Deduction 15 | 0.00 |
| Income 8 | 0.00/Period | Income 19 | 0.00 | Deduction 16 | 0.00 |
| Income 9 | 0.00/Period | Income 20 | 0.00 | Deduction 17 | 0.00 |
| Income 10 | 0.00/Period | Advances Paid | 0.00 | Deduction 18 | 0.00 |
| Income 11 | 0.00/Period | Benefits | 0.00 | Deduction 19 | 0.00 |
| Income 12 | 0.00/Period | Vacation Paid | 0.00 | Deduction 20 | 0.00 |
| Income 13 | 0.00/Period | | | | |
| Income 14 | 0.00/Period | Gross Pay | 2,692.50 | | |
| Income 15 | 0.00/Period | Less Benefits | 0.00 | | |
| Income 16 | 0.00/Period | Loans Owing | 460.00 | Withheld | 542.14 |
| Income 17 | 0.00/Period | | | Net Pay | 2,610.36 |
| Income 18 | 0.00/Period | Gross Paid | 3,152.50 | | |
| Income 19 | 0.00/Period | | | | |
| Income 20 | 0.00/Period | Advances Owing | 0.00 | | |
| Benefits | 0.00/Period | Vacation Owed | 917.70 | | |
| Benef. (Que) | 0.00/Period | EI Ins. Earnings | 2,692.50 | | |
| Additional Federal Tax | 0.00/Period | Pens. Earnings | 2,692.50 | | |
| Additional Quebec Tax | 0.00/Period | Pension Adjust... | 0.00 | | |
| | | RPP/DPSP Reg.... | | | |
| | | Benef. (Que) | 0.00 | | |
| Days 1 | 0.00 | Days 2 | 0.00 | Days 3 | 0.00 |
| Days 4 | 0.00 | Days 5 | 0.00 | | |

Sage 50 2017

TM-1 Security, CS Solution

Cheque Log for 1100 Bank Account from Jan 01, 2023 to Jan 31, 2023

| Cheque No. | Cheque Type | Payee | Amount | Cheque Date | Times Printed | Entered into system | JE# | JE Date |
|------------|-------------|----------------------------|----------|--------------|---------------|---------------------|-----|--------------|
| 2656 | Payment | LandLord Plus Inc. | 1,017.00 | Jan 02, 2023 | 0 | Yes | J1 | Jan 02, 2023 |
| 2657 | Payroll | WATSON, Mary | 500.00 | Jan 03, 2023 | 0 | Yes | J2 | Jan 03, 2023 |
| 2658 | Payment | Hydro-GTA Company | 706.25 | Jan 12, 2023 | 0 | Yes | J7 | Jan 12, 2023 |
| 2659 | Payment | Uniform Supply Company | 2,357.00 | Jan 13, 2023 | 0 | Yes | J9 | Jan 13, 2023 |
| 2660 | Payment | Receiver General - Payroll | 3,100.00 | Jan 13, 2023 | 0 | Yes | J11 | Jan 13, 2023 |
| 2661 | Payment | Receiver General - HST | 3,481.05 | Jan 13, 2023 | 0 | Yes | J12 | Jan 13, 2023 |
| 2662 | Payroll | BRAZAS, Joe | 1,066.80 | Jan 13, 2023 | 0 | Yes | J13 | Jan 13, 2023 |
| 2663 | Payroll | COLLINS, Jim | 1,083.56 | Jan 13, 2023 | 0 | Yes | J14 | Jan 13, 2023 |
| 2664 | Payroll | PEMBRY, Michael | 1,519.75 | Jan 13, 2023 | 0 | Yes | J15 | Jan 13, 2023 |
| 2665 | Payroll | WATSON, Mary | 1,063.56 | Jan 13, 2023 | 0 | Yes | J16 | Jan 13, 2023 |
| 2666 | Payment | Supplies Canada Inc. | 639.90 | Jan 20, 2023 | 0 | Yes | J20 | Jan 20, 2023 |
| 2667 | Payroll | BRAZAS, Joe | 976.52 | Jan 27, 2023 | 0 | Yes | J23 | Jan 27, 2023 |
| 2668 | Payroll | COLLINS, Jim | 966.24 | Jan 27, 2023 | 0 | Yes | J24 | Jan 27, 2023 |
| 2669 | Payroll | PEMBRY, Michael | 1,519.75 | Jan 27, 2023 | 0 | Yes | J25 | Jan 27, 2023 |
| 2670 | Payroll | WATSON, Mary | 1,046.80 | Jan 27, 2023 | 0 | Yes | J26 | Jan 27, 2023 |
| 2671 | Payroll | COLLINS, Jim | 654.10 | Jan 27, 2023 | 0 | Yes | J27 | Jan 27, 2023 |
| 2672 | Payment | Kermit Larson | 678.00 | Jan 31, 2023 | 0 | Yes | J29 | Jan 31, 2023 |