

Inspire Health

GL Chart of Accounts

September 21, 2016 / 3:31 pm

Account Number	Description	Account Group/Sub-Group	Sales Account	Designation
11110	Petty Cash	Cash	No	Debit
11120	RBC Bank	Cash	No	Debit
11120	RBC-USD	Cash	No	Debit
11120	RBC Bank-XEU	Cash	No	Debit
11130	Cash Receipts	Cash	No	Debit
11130	Cash and Cheque Receipts	Cash	No	Debit
11140	Amex	Cash	No	Debit
11150	MasterCard	Cash	No	Debit
11160	Visa	Cash	No	Debit
11210	Accounts Receivable - Trade-USD	Accounts Receivable	No	Debit
11210	Accounts Receivable - Trade	Accounts Receivable	No	Debit
11220	(Allowance - Doubtful Accts.)	Accounts Receivable	No	Credit
11280	Advances Receivable	Other Receivables	No	Debit
11290	Vendor Rebates Receivable	Other Receivables	No	Debit
11300	Inventory at Cost - General	Inventory	No	Debit
11302	Inventory at Cost - Accessories	Inventory	No	Debit
11303	Inventory at Cost - Equipment	Inventory	No	Debit
11304	Inventory at Cost - Games	Inventory	No	Debit
11305	Inventory at Cost - Supplements	Inventory	No	Debit
11306	Inventory at Cost - Weights	Inventory	No	Debit
11310	Inventory - Raw Material	Inventory	No	Debit
11315	Inventory Variance	Inventory	No	Debit
11320	Prepaid Insurance	Prepaid Expense	No	Debit
11330	Prepaid Deposits	Prepaid Expense	No	Debit
11340	Prepaid Rent	Prepaid Expense	No	Debit
12100	Office Furniture & Fixtures	Property, Plant & Equipment/Furniture	No	Debit
12110	(Accumulated Amortization)	Property, Plant & Equipment/Furniture	No	Debit
12200	Machinery - Plant and Equip.	Property, Plant & Equipment/Machinery	No	Debit
12210	(Accumulated Amortization)	Property, Plant & Equipment/Machinery	No	Credit
12300	Computer Equipment	Property, Plant & Equipment/Computer	No	Debit
12310	(Accumulated Amortization)	Property, Plant & Equipment/Computer	No	Credit
12400	Automotive Equipment	Property, Plant & Equipment/Automotive	No	Debit
12410	(Accumulated Amortization)	Property, Plant & Equipment/Automotive	No	Credit
13300	Incorporation Costs	Other Assets/Incorporation Costs	No	Debit
13310	(Accumulated Amortization)	Other Assets/Incorporation Costs	No	Credit
21110	Bank Loan Payable	Notes Payable	No	Credit
21120	Accounts Payable-USD	Accounts Payable	No	Credit
21120	Accounts Payable	Accounts Payable	No	Credit
21130	Accrued Payables-USD	Other Accrual of Payables	No	Credit
21130	Accrued Payables	Other Accrual of Payables	No	Credit
21131	Accrued Freight	Other Accrual of Payables	No	Credit
21132	Accrued Duty & Brokerage	Other Accrual of Payables	No	Credit
21135	Customer Deposits	Other Accrual of Payables	No	Credit
21138	Payroll Clearing	Other Current Liabilities	No	Debit
21140	Employees' Income Tax Payable	Other Current Liabilities	No	Credit
21150	Employees' CPP Payable	Other Current Liabilities	No	Credit
21160	Employees' E.I. Payable	Other Current Liabilities	No	Credit
21170	Employees' Workers Comp. Pble.	Other Current Liabilities	No	Credit
21180	Employees' Pension Payable	Other Current Liabilities	No	Credit
21190	Employees' Union Dues Payable	Other Current Liabilities	No	Credit
21200	Employees' Accrued Vacation	Other Current Liabilities	No	Credit
21300	BC Provincial Sales Tax Payable-USD	Other Current Liabilities	No	Credit

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21300	BC Provincial Sales Tax Payable	Other Current Liabilities	No	Credit
21310	Manitoba Provincial Sales Tax	Other Current Liabilities	No	Credit
21320	Saskatchewan Provincial Sales Tax	Other Current Liabilities	No	Credit
21350	Q.S.T. Input Tax Refunds	Other Current Liabilities	No	Credit
21400	G.S.T. Collected	Other Current Liabilities	No	Credit
21400	G.S.T. Collected-USD	Other Current Liabilities	No	Credit
21410	G.S.T. Input Credits-USD	Other Current Liabilities	No	Debit
21410	G.S.T. Input Credits	Other Current Liabilities	No	Debit
21440	Employee Social	Other Current Liabilities	No	Credit
21500	Corp. Tax Payable (Federal)	Other Current Liabilities	No	Credit
21510	Corp. Tax Payable (Prov.)	Other Current Liabilities	No	Credit
21900	Inter-Departmental Transfer	Other Current Liabilities	No	Debit
28110	Due To Shareholders	Long Term Debt	No	Credit
31110	Preferred Stock Issued	Equity/Share Capital	No	Credit
31120	Common Stock Issued	Equity/Share Capital	No	Credit
35500	Retained Earnings	Equity	No	Credit
35600	Current Earnings	Equity	No	Credit
41100	Sales - General	Gross Sales	Yes	Credit
41100	Sales - General-USD	Gross Sales	Yes	Credit
41100MON	Sales - General	Gross Sales	Yes	Credit
41100TOR	Sales - General	Gross Sales	Yes	Credit
41100VAN	Sales - General	Gross Sales	Yes	Credit
41200	Sales - Accessories	Gross Sales	Yes	Credit
41300	Sales - Equipment	Gross Sales	Yes	Credit
41300	Sales - Equipment-USD	Gross Sales	Yes	Credit
41400	Sales - Games	Gross Sales	Yes	Credit
41500	Sales - Supplements	Gross Sales	Yes	Credit
41600	Sales - Weights	Gross Sales	Yes	Credit
42000	Labor Service	Gross Sales	No	Debit
42010	Labor Production	Gross Sales	No	Debit
51900	Freight Charged	Gross Sales	Yes	Credit
61950	Sales - Returns & Allowances	Gross Sales	Yes	Credit
71100	Production Wages	Cost of Goods Sold	No	Debit
71110	Cost of Goods Sold - General	Cost of Goods Sold	No	Debit
71110MON	Cost of Goods Sold - General	Cost of Goods Sold	No	Debit
71110TOR	Cost of Goods Sold - General	Cost of Goods Sold	No	Debit
71110VAN	Cost of Goods Sold - General	Cost of Goods Sold	No	Debit
71120	Cost of Goods Sold - Accessories	Cost of Goods Sold	No	Debit
71130	Cost of Goods Sold - Equipment	Cost of Goods Sold	No	Debit
71140	Cost of Goods Sold - Games	Cost of Goods Sold	No	Debit
71150	Cost of Goods Sold - Supplements	Cost of Goods Sold	No	Debit
71160	Cost of Goods Sold - Weights	Cost of Goods Sold	No	Debit
82100	Advertising Expenses	Operating Expense	No	Debit
82105	Accounting	Operating Expense	No	Debit
82110	Amortization of Incorp. Costs	Operating Expense	No	Debit
82120	Automotive Expenses	Operating Expense	No	Debit
82130	Bad Debt Expense	Operating Expense	No	Debit
82140	Bank Charges Expense	Operating Expense	No	Debit
82160	Business Tax Expense	Operating Expense	No	Debit
82165	Computer Expense	Operating Expense	No	Debit
82170	Delivery Expense	Operating Expense	No	Debit
82180	Amortization - Office Furnish.	Operating Expense	No	Debit
82185	Amortization - Plant & Equip.	Operating Expense	No	Debit
82190	Amortization - Computers	Operating Expense	No	Debit
82195	Amortization - Automotive	Operating Expense	No	Debit

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82250	Freight on Purchases	Operating Expense	No	Debit
82290	Interest Expense	Interest Expense	No	Debit
82310	Insurance Expense	Operating Expense	No	Debit
82315	Legal	Operating Expense	No	Debit
82320	Office Expense	Operating Expense	No	Debit
82330	Other Facilities Costs	Operating Expense	No	Debit
82350	Postage Expense	Operating Expense	No	Debit
82350	Postage Expense-USD	Operating Expense	No	Debit
82360	Printing & Stationery	Operating Expense	No	Debit
82370	Rent Expense	Operating Expense	No	Debit
82380	Telephone Expense	Operating Expense	No	Debit
82385	Meals & Entertainment	Operating Expense	No	Debit
82386	Travel	Operating Expense	No	Debit
82390	Utilities Expense	Operating Expense	No	Debit
82400	Office Wages & Salaries	Operating Expense	No	Debit
82401	Production Wages	Operating Expense	No	Debit
82402	Prodcution Wages - Reclaimed	Operating Expense	No	Debit
82410	E.I. - Employers Share	Operating Expense	No	Debit
82420	C.P.P. - Employers Share	Operating Expense	No	Debit
82430	W.C.B. - Employers Expense	Operating Expense	No	Debit
82440	Employment Benefits	Operating Expense	No	Debit
82900	Unallocated Expenses	Operating Expense	No	Debit
91100	Interest (Earned)	Interest Income	No	Credit
91210	Discount (Taken)	Other Revenues and Expenses	No	Debit
91220	Discount Given	Other Revenues and Expenses	No	Debit
91230	A/R Service Charges (Earned)	Other Revenues and Expenses	No	Debit
91300	Gain or Loss on Asset Disposal	Gain/Loss on Asset Disposal	No	Debit
91400	Gain or Loss on Currency	Other Revenues and Expenses	No	Debit
97000	Income Tax Expense	Income Tax Expense	No	Debit