

Inspire Health

Trial Balance

Period August 31, 2016

September 21, 2016 / 3:31 pm

Account	Opening Balance		Period Change		Closing Balance	
	Debit	Credit	Debit	Credit	Debit	Credit
11120 RBC Bank		636,980.71				636,980.71
11120-USD RBC-USD		9,840.48		3,308.50		13,148.98
11120-XEU RBC Bank-XEU		8,653.80				8,653.80
11130 Cash and Cheque Receipts	1,375,191.30				1,375,191.30	
11130-USD Cash Receipts	4,579.69				4,579.69	
11140 Amex	21,550.00				21,550.00	
11150 MasterCard	13,250.00				13,250.00	
11160 Visa	48,540.30				48,540.30	
11210 Accounts Receivable - Trade	1,401,956.80				1,401,956.80	
11210-USD Accounts Receivable - Trade-USD	3,690.00				3,690.00	
11300 Inventory at Cost - General	830,205.75			5,860.51	824,345.24	
11302 Inventory at Cost - Accessories	881.19			13.00	868.19	
11303 Inventory at Cost - Equipment		162,651.78				162,651.78
11304 Inventory at Cost - Games	1,052.54				1,052.54	
11305 Inventory at Cost - Supplements	11,097.16		5,873.51		16,970.67	
11306 Inventory at Cost - Weights		8,368.94				8,368.94
11315 Inventory Variance	428.59				428.59	
21110 Bank Loan Payable	1,288.26				1,288.26	
21120 Accounts Payable		839.50				839.50
21120-USD Accounts Payable-USD	156.94			1,444.30		1,287.36
21130 Accrued Payables		1,808,618.89				1,808,618.89
21130-USD Accrued Payables-USD	699.44				699.44	
21131 Accrued Freight		1,200.00				1,200.00
21135 Customer Deposits		13,630.85				13,630.85
21140 Employees' Income Tax Payable		34,673.89				34,673.89
21150 Employees' CPP Payable		17,612.20				17,612.20
21160 Employees' E.I. Payable		8,558.06				8,558.06
21200 Employees' Accrued Vacation		8,688.08				8,688.08
21300 BC Provincial Sales Tax Payable		195,598.70				195,598.70
21300-USD BC Provincial Sales Tax Payable-USD		244.16				244.16
21400 G.S.T. Collected		126,248.24				126,248.24
21400-USD G.S.T. Collected-USD		174.40				174.40
21410 G.S.T. Input Credits	20,283.72				20,283.72	
21410-USD G.S.T. Input Credits-USD	171.07				171.07	
21440 Employee Social		150.00				150.00
35500 Retained Earnings	***	730,560.16				730,560.16
41100 Sales - General		1,101.84				1,101.84
41100-USD Sales - General-USD		3,690.00				3,690.00
41100/VAN Sales - General		8,267.39				8,267.39
41200 Sales - Accessories		5,496.48				5,496.48
41300 Sales - Equipment		68,697.00				68,697.00
41300-USD Sales - Equipment-USD		109.09				109.09
41400 Sales - Games		270.00				270.00
41500 Sales - Supplements		403.92				403.92
41600 Sales - Weights		10,908.00				10,908.00
42000 Labor Service		200.00				200.00
51900 Freight Charged		357.65				357.65
71100 Production Wages	52,453.44				52,453.44	
71110 Cost of Goods Sold - General	0.05				0.05	
71110/VAN Cost of Goods Sold - General	1,452.55				1,452.55	
71120 Cost of Goods Sold - Accessories	3,266.83				3,266.83	
71130 Cost of Goods Sold - Equipment	41,562.84				41,562.84	
71140 Cost of Goods Sold - Games	135.00				135.00	

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71150 Cost of Goods Sold - Supplements	224.17				224.17	
71160 Cost of Goods Sold - Weights	6,103.57				6,103.57	
82350 Postage Expense	21,730.53				21,730.53	
82350-USD Postage Expense-USD	5,228.70		4,752.80		9,981.50	
82400 Office Wages & Salaries	1,508.00				1,508.00	
82401 Production Wages	1,508.00				1,508.00	
82410 E.I. - Employers Share	981.89				981.89	
82420 C.P.P. - Employers Share	1,702.77				1,702.77	
91210 Discount (Taken)		211.68				211.68
91400 Gain or Loss on Currency	124.81				124.81	
	3,873,005.90		10,626.31		3,877,601.76	
		3,873,005.89		10,626.31		3,877,601.75
		Out of balance by 0.01				Out of balance by 0.01

*** includes retained earnings of 320,481.51 from previous year(s) not yet posted to General Ledger account 35500