

**THE CORNER DRESS SHOP
TRIAL BALANCE
FEBRUARY 28, 2022**

| Account Titles and Description | Dr. | | | | Cr. | | | | | | | |
|---|-----|---|---|---|-----|-----|----|----|---|----|----|----|
| Cash | 30 | 7 | 7 | 5 | 31 | | | | | | | |
| Petty Cash | | | | 5 | 0 | 00 | | | | | | |
| Accounts Receivable | 8 | 2 | 9 | 1 | 85 | | | | | | | |
| Office Supplies | | | | 6 | 2 | 4 | 30 | | | | | |
| Prepaid Rent | 1 | 8 | 0 | 0 | 00 | | | | | | | |
| Prepaid Insurance | 1 | 0 | 0 | 0 | 00 | | | | | | | |
| GST Prepaid | | | | 4 | 3 | 6 | 34 | | | | | |
| Inventory | 8 | 3 | 0 | 9 | 00 | | | | | | | |
| Computer and Office Equipment | 5 | 0 | 0 | 0 | 00 | | | | | | | |
| Acc. Dep'n—Computer & Office Equipment | | | | | | | | 2 | 6 | 1 | 12 | |
| Computer Software | | | | 7 | 3 | 9 | 00 | | | | | |
| Acc. Dep'n—Computer Software | | | | | | | | | 6 | 1 | 58 | |
| Delivery Truck | 12 | 0 | 0 | 0 | 00 | | | | | | | |
| Acc. Dep'n—Delivery Truck | | | | | | | | | 3 | 4 | 0 | 00 |
| Accounts Payable | | | | | | | | 4 | 7 | 8 | 8 | 99 |
| Income Taxes Payable | | | | | | | | 1 | 1 | 0 | 8 | 82 |
| EI Payable | | | | | | | | 4 | 0 | 8 | 79 | |
| CPP Payable | | | | | | | | 8 | 1 | 0 | 30 | |
| Medical Plan Payable | | | | | | | | 1 | 1 | 2 | 00 | |
| Charitable Donations Payable | | | | | | | | 1 | 8 | 0 | 00 | |
| GST Collected | | | | | | | | 2 | 3 | 1 | 3 | 65 |
| Rent Received in Advance | | | | | | | | 6 | 0 | 0 | 00 | |
| Betty Loeb, Capital | | | | | | | | 48 | 0 | 7 | 8 | 80 |
| Betty Loeb, Withdrawals | 7 | 3 | 0 | 0 | 00 | | | | | | | |
| Sales | | | | | | | | 59 | 8 | 6 | 5 | 05 |
| Cost of Goods Sold | 19 | 0 | 7 | 3 | 38 | | | | | | | |
| Wages Expense | 18 | 1 | 2 | 0 | 00 | | | | | | | |
| CPP Expense | | | | 8 | 1 | 0 | 30 | | | | | |
| EI Expense | | | | 4 | 7 | 6 | 92 | | | | | |
| Insurance Expense | | | | 2 | 0 | 0 | 00 | | | | | |
| Rent Expense | 1 | 8 | 0 | 0 | 00 | | | | | | | |
| Dep'n Expense—Computer & Office Equipment | | | | 2 | 6 | 1 | 12 | | | | | |
| Dep'n Expense—Software | | | | | 6 | 1 | 58 | | | | | |
| Dep'n Expense—Delivery Truck | | | | 3 | 4 | 0 | 00 | | | | | |
| Accounting Expense | | | | 1 | 4 | 6 | 00 | | | | | |
| | 118 | 9 | 2 | 9 | 10 | 118 | 9 | 2 | 9 | 10 | | |

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