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04/15/14

Accrual Basis

Chelsea's Chocolates - Alex Grosset
Trial Balance
As of November 30, 2014

	Nov 30, 14	
	Debit	Credit
Bank Chequing	39,538.40	
Bank Savings	18,580.00	
Inventory:Chocolate	5,150.00	
Inventory:Other Candy Ingredients	3,450.00	
Inventory:Packaging Material	600.00	
Supplies	1,500.00	
Automobile	14,000.00	
Candy Making Equipment	5,000.00	
Computer/Cash Register	4,500.00	
Display Cabinets & Shelves	3,800.00	
Range/Ovens	3,300.00	
Refrigerators	26,000.00	
GST/HST Payable		803.40
Long Term Loan		24,000.00
Capital, Chelsea Truffles		57,940.00
Revenue from Candy Sales		110,135.00
Revenue from Interest		2,000.00
Cost of Candy Ingredients	9,660.00	
Advertising	4,345.00	
Insurance	1,885.00	
Maintenance and Repairs	550.00	
Packaging Materials Used	5,050.00	
Rental Expense	40,400.00	
Supplies Expense	1,710.00	
Utilities	5,860.00	
TOTAL	<u>194,878.40</u>	<u>194,878.40</u>