

Extend Your Knowledge 3-3



Case: Journalizing based on source documents, posting, and preparing a trial balance

Dispose-All began operations on October 1, 2005, and is owned by Greg Duncan. It is a waste-disposal business that caters to the specialized needs of both residential and commercial customers. Dispose-All purchased 10 trucks and had 3 modified to carry a fixed box for generating full-service, hand-loading revenue. The other seven trucks were altered to accommodate roll-off bins that are dropped at a location specified by the customer, who then self-loads; the roll-off bins are collected by a Dispose-All driver when the bin is full. Initially, Duncan will manage the office himself and will contract his two sons, Everett and Jeremy, to drive. The drivers get paid by the job: \$50 per roll-off delivery and \$100 per full-service order. As demand increases, additional help will be hired.

Dispose-All set up the following chart of accounts:

Account Name	No.	Account Name	No.
Cash	101	Greg Duncan, Withdrawals	302
Accounts Receivable.....	106	Roll-off Bin Revenue	401
Prepaid Rent.....	131	Full-Service, Hand-Loading Revenue.....	402
Prepaid Security Services.....	132	Driver Expense	623
Trucks.....	153	Rent Expense.....	640
Office Equipment	163	Security Service Expense	677
Security Equipment	167	Repair Expense	684
Safety Glasses.....	169	Telephone Expense	688
Accounts Payable.....	201	Gas Utilities Expense	689
Notes Payable	251	Electrical Utilities Expense	690
Greg Duncan, Capital.....	301	Internet Expense	691

During its first month of operations, the following activities occurred (Hint: You will have to refer to the source documents on pages EYK3-3:3 to EYK3-3:23 for details):

1. Greg Duncan, the owner, invested cash into the business (Source Document 1).
2. Purchased 10 trucks (Source Documents 2(a) and 2(b)).
3. Rented a warehouse (Source Document 3).
4. Purchased office equipment (Source Document 4).
5. Purchased security equipment and service (Source Document 5).
6. Purchased safety glasses for truck drivers and bin loaders (Source Documents 6(a) and 6(b)).
7. Delivered a roll-off bin to a customer (Source Document 7).
8. Sent out a truck for a full-service client (Source Document 8).
9. The printer purchased in (4) above was repaired (Source Document 9).
10. Sent out a truck for a full-service client (Source Document 10).
11. Delivered a roll-off bin to a customer (Source Document 11).
12. Received the telephone bill today (Source Document 12).
13. Received the gas bill today (Source Document 13).
14. Sent out two trucks for a full-service client (Source Document 14).
15. Received the Internet bill today (Source Document 15).
16. Received the cell phone bill today (Source Document 16).
17. Received the electricity bill today (Source Document 17).
18. Paid the truck drivers today (Source Documents 18(a) and 18(b); the drivers are self-employed and get paid by the job).

Required

1. Open T-accounts based on the chart of accounts (provided on pages EYK3-3:24 to EYK3-3:27).
2. Journalize the October transactions on pages EYK3-3:28 to EYK3-3:31 based on source documents 1–18.
3. Post the October transactions from the general journal to the general ledger (T-accounts).
4. Prepare a trial balance at October 31, 2005 on page EYK3-3:31.
5. Prepare an income statement and statement of owner's equity for the month ended October 31, 2005, along with an October 31, 2005, balance sheet on pages EYK3-3:32 to EYK3-3:33. *Note: For simplicity, round all values on the financial statements to the nearest whole dollar.*

Superior Trucks & Custom Boxes

#4, Kwantlen Industrial Park

Kwantlen, B.C.

Telephone: (604) 345-67

Fax: (604) 345-67

DAY	MONTH	YEAR
01	10	2005

PURCHASER (PLEASE PRINT) Dispose-All		
ADDRESS 6110 Kwantlen Street	CITY Kwantlen	PROV BC
POSTAL CODE V0C 1T5	PHONE 345-6789	
I / WE HEREBY OFFER TO PURCHASE FROM THE ABOVE DEALER THE FOLLOWING VEHICLE ON THE TERMS AND CONDITIONS HEREIN SET FORTH, INCLUDING THE CONDITIONS ON THE BACK HEREOF.		
<input type="checkbox"/> NEW	MODEL YEAR	MAKE
<input type="checkbox"/> DEMO	MODEL NAME	
<input checked="" type="checkbox"/> USED	SERIAL No.	COLOUR
IF DEMONSTRATOR WARRANTY TIME IS MEASURED FROM: MO: N/A YR:		STOCK No.
DISTANCE TRAVELLED		PURCHASER'S INITIALS
MI		
KM		
WARRANTIES		
NEW: MANUFACTURERS WARRANTY		
USED: NO WARRANTY UNLESS STATED AS FOLLOWS:		
TRADE-IN DESCRIPTION & LIEN DISCLOSURE		TERMS OF SETTLEMENT
<input type="checkbox"/> G.S.T. NON-REGISTRANT	<input type="checkbox"/> G.S.T. REGISTRANT	SALE PRICE
G.S.T. REG. No.	ODOMETER READING	210,000
YEAR	MAKE	AIR EXCISE TAX
SERIAL No.	MODEL	TIRE LEVY
I HEREBY TRANSFER TO DEALER ALL MY RIGHTS, TITLE AND OWNERSHIP IN THE ABOVE MOTOR VEHICLE AND I DECLARE I AM THE SOLE OWNER AND POSSESSOR OF SAME AND THAT THERE IS NO MORTGAGE, LIEN, NOTE OR CLAIM OF ANY KIND OR NATURE ADVERSE TO MY RIGHTS OF, UPON OR AGAINST SAID VEHICLE OTHER THAN AS STATED BELOW.		PROTECTION PKG.
I HEREBY STATE THAT THE VEHICLE I AM TRADING IN HAS NEVER SUSTAINED DAMAGE REQUIRING REPAIRS MORE THAN \$1000.00 AND THE ODOMETER READING AS STATED ABOVE INDICATES THE TOTAL DISTANCE ACTUALLY TRAVELLED BY THIS VEHICLE.		EXTENDED WARRANTY
CUSTOMER SIGNATURE: X _____		REBATE
LIEN PAYABLE TO		ADMINISTRATION FEE
ADDRESS	ESTIMATED AMOUNT	TRADE-IN ALLOWANCE
	\$	TOTAL TRADE-IN ALLOWANCE
THIS AGREEMENT SUBJECT TO THE FOLLOWING ADDITIONAL PROVISIONS:		SUB TOTAL
* 7 JVB Trucks-to be altered 3 KZN Trucks-to be altered Custom bins-special order Financing @ 4% over 4 yrs		210,000
		PAYOUT LIEN or TRADE-IN
		BALANCE DUE
		DEPOSIT (Cash) Chq / MC / Visa
		20,000
		RECEIPT No.
		PAYABLE ON DELIVERY
		RECEIPT No.
		BALANCE DEALER FINANCED
		190,000
		DISABILITY
		LIFE INSURANCE
		REGISTRATION FEE
EXTENDED WARRANTY CONTRACT <input type="checkbox"/> ACCEPTED <input checked="" type="checkbox"/> REFUSED		TOTAL BALANCE DUE ➔
SIGNED _____		ACTUAL DELIVERY DATE
DEALER ACCEPTANCE		DAY MONTH YEAR
DATE	PURCHASER'S SIGNATURE: X 	SALESPERSON'S NAME
NAME OF OFFICIAL	PURCHASER'S SIGNATURE: X _____	SALESPERSON'S SIGNATURE
SIGNATURE		
TITLE	THIS ORDER IS NOT BINDING UNLESS ACCEPTED BY AN AUTHORIZED OFFICIAL OF THE DEALER	

Compu-Tronics

8602 Sunshine Boulevard
Kwantlen, B.C. V0C 1X1

Invoice No. 153145

Date: 04/10/05

Sales Rep: SSP

Sold to: Dispose-All
6110 Kwantlen Street
Kwantlen, B.C.
V0C 1T5

Qty	Item	SKU	Unit Price	Total
1	ACER 0100 Tablet PC	86321	3,000.00	3,000.00
1	Hansol Monitor	98222	310.00	310.00
2	Maxol PCs	61103	869.00	1738.00
1	Daphne Monitor	32167	250.00	250.00
1	Printer	12006	540.00	540.00
		Less: Discount		(583.00)

TYPE OF PAYMENT: On account
Payable in 30 days
from date of sale

TOTAL: \$5,254.00

Prevent Security Systems

P.O. Box 8765
 Kwantlen, B.C. Canada T0C 1X1

(604) 987-6543

STATEMENT

DATE Oct. 05, 2005

ACCOUNT NUMBER 8711

Dispose-All
 Kwantlen Street
 Kwantlen, B.C. V0C 1T5

REFERENCE	DATE	CODE	DESCRIPTION	AMOUNT	BALANCE
8711	01/10/05		Installation of system plus hardware including perimeter coverage		3,145.00
			Monitoring fees for SIX months OCT/2005 to MAR/2006 (\$60/month)		360.00
PAYMENT DUE ON RECEIPT OF STATEMENT ***Please test alarm system regularly to ensure the complete system in good working order all the time, including transmit signals to CENTRAL STATION***					
CODES	C - CR MEMO D - DR MEMO	P - PAYMENT I - INVOICE	A - DISCOUNT ALLOWED F - FINANCE CHARGE	PLEASE PAY	\$ 3,505.00
30 DAYS		60 DAYS		90 DAYS	
				120 DAYS	

10/10/05	ML	Rx Glasses		\$6,050	\$6,050	0 00	0 00	Dispose-All
DATE	REF	SERVICES RENDERED	TAX	FEEES CHARGED	FEEES PAID	BALANCE	PREVIOUS BALANCE	NAME

Glasses Galore
OPTICIANS

B 1132

No. 102, 2731 Kwantlen Way
Mountain View Professional Centre
Kwantlen, B.C. V0C 1T1
Telephone: (604) 123-8111
Fax: (604) 123-8112

SERVICES RENDERED

- AR Anti Reflective
- BL Bifocal Lenses
- C Coating
- CL Contact Lenses
- CS Contact Solution
- F Frames
- F&L Frames & Lenses
- H Hardex
- HL High Index Lenses
- ⓪ Other
- PL Progressive Lenses
- S Solutions
- SG Sunglasses
- SL Single Vision Lenses
- T Tint
- TL Trifocal Lenses
- R Repair

THIS IS YOUR RECEIPT FOR FEES PAID AND/OR
A STATEMENT OF YOUR BALANCE TO DATE.
PLEASE RETAIN FOR YOUR RECORDS AS NO
DUPLICATE WILL BE ISSUED.

Details: Safety glasses

PAYMENT RECEIVED WITH THANKS

BY 

0003		DATE		October 10, 2005	
TO		Glasses Galore		0003	
RE:		Safety Glasses		DATE	
GST AMOUNT		GST #		\$ 6,050.00	
BALANCE FORWARD	24,000	XX	DOLLARS	100	
THIS CHEQUE	6,050	Dispose-All			
DEPOSITS	-0-	PER _____			
OTHER	-0-	PER _____			
BALANCE	17,950	PER _____			

Dispose-All
6110 Kwantlen Street
Kwantlen, B.C. V0C 1T5

PAY to the order of
Six-Thousand and Fifty

CIBC
Canadian Imperial Bank of Commerce
123 MAIN STREET
CITY, PROVINCE A1B 2C3

RE: Safety Glasses

Security Features Included

PER _____

PER _____

PER _____

MP THIS DOCUMENT CONTAINS SECURITY FEATURES - SEE REVERSE

Dispose-All
6110 Kwantlen Street
Kwantlen, B.C. V0C 1T5

PAY to the order of
Six-Thousand and Fifty

CIBC
Canadian Imperial Bank of Commerce
123 MAIN STREET
CITY, PROVINCE A1B 2C3

RE: Safety Glasses

Security Features Included

PER _____

PER _____

PER _____

MP THIS DOCUMENT CONTAINS SECURITY FEATURES - SEE REVERSE

Dispose-All
6110 Kwantlen Street
Kwantlen, B.C. V0C 1T5

PAY to the order of
Six-Thousand and Fifty

CIBC
Canadian Imperial Bank of Commerce
123 MAIN STREET
CITY, PROVINCE A1B 2C3

RE: Safety Glasses

Security Features Included

PER _____

PER _____

PER _____

MP THIS DOCUMENT CONTAINS SECURITY FEATURES - SEE REVERSE

⑆0001⑆ ⑆12345⑆0101⑆ 1234567890⑆

<h1 style="margin: 0;">DISPOSE-ALL</h1> <p style="margin: 0;">“Waste Disposal Made Easy”</p> <p style="margin: 0;">6110 Kwantlen Street Kwantlen, B.C. V0C 1T5 Phone: (604) 345-6789 Fax: (604) 345-6790</p>		<h2 style="margin: 0;">INVOICE</h2> <p style="margin: 0; font-size: 24px;">N 0001</p> <p style="margin: 0;">Date: <u>Oct. 11, 2005</u></p>	
Sold To: <u>JenStar Manufacturing</u> Job Site: <u>#83 Industrial Park</u> Contact: <u>Jim</u> Ph. <u>318-7654</u>		Issued by: <u></u> Unit <u>1 & 2</u> P.O.# _____ Method of Payment On Account #: <u>0001</u> Cash: _____ Cheque #: _____ Credit Card: Visa MC Amex Card # _____ Expiry Date: _____ Auth. #: _____	
Billing Information Address: <u>#83 Industrial Park</u> _____ Ph. <u>318-7654</u> Fax. _____ ATTENTION: _____			
Type of Service	Description	Unit Price	Amount
ROLL-OFF BIN:	15 cu yd., 30 cu yd., <u>40 cu yd.</u>	350.00	700.00
FULL SERVICE HAND-LOADING:	Delivery <u>Rental</u> Other Loading, Hauling, Disposal		
Please make all cheques payable to DISPOSE-ALL and write your invoice number on the front of your cheque. Payment is due upon receipt of service. Outstanding accounts past 30 days will be charged at the rate of 1.5% per month (compounded). <p style="text-align: center;"><i>Thank You, we appreciate your business</i></p>			
Signature _____		Total Due	\$700.00

DISPOSE-ALL
"Waste Disposal Made Easy"

6110 Kwantlen Street
 Kwantlen, B.C. V0C 1T5
 Phone: (604) 345-6789
 Fax: (604) 345-6790

INVOICE

N 0002

Date: Oct. 11, 2005

Sold To: JenStar Manufacturing

Issued by:  Unit FS1

Job Site: #83 Industrial Park

P.O.# _____

Contact: Jim Ph. 318-7654

Method of Payment

Billing Information

On Account #: 0001

Address: #83 Industrial Park

Cash: _____

Ph. 318-7654 Fax. _____

Cheque #: _____

Credit Card: Visa MC Amex

ATTENTION: _____

Card # _____

Expiry Date: _____

Auth. #: _____

Type of Service	Description	Unit Price	Amount
ROLL-OFF BIN:	15 cu yd., 30 cu yd., 40 cu yd.		
	Delivery Rental Other		
FULL SERVICE HAND-LOADING:	Loading, Hauling, Disposal	500.00	500.00
Please make all cheques payable to DISPOSE-ALL and write your invoice number on the front of your cheque. Payment is due upon receipt of service. Outstanding accounts past 30 days will be charged at the rate of 1.5% per month (compounded). <i>Thank You, we appreciate your business</i>			
Signature _____		Total Due	<u>\$500.00</u>

BEST ELECTRONIC SERVICE
 1116 SKYVIEW STREET
 KWANTLEN, B.C. V0C 1B3
 PHONE: (604) 866-6666
 FAX: (604) 866-6667

PAGE #:1

REFERENCE NO. NO. DE REFERENCE 2865058		PRODUCT PRODUIT BRAND NAME MARQUE PRINTER (PRT) LASER		ACCESSORIES INCLUDED/ACCESSOIRES INCLUS TONER				
CUSTOMER'S LAST NAME/NOM DE FAMILLE DU CLIENT DISPOSE-ALL			FIRST NAME/PRENOM	AREA CODE CODE REGIONAL	BILL TO TELEPHONE FACTURER AU TEL	SERVICE CENTRE NO./NO. DU CENTRE DE SERVICE		
ADDRESS/ADRESSE 6110 KWANTLEN STREET			APT. NO./APP. NO.	AREA CODE CODE REGIONAL (604)	RES. TELEPHONE TELEPHONE RES. 345-6789	MODEL NO./NO. DE MODELE 1100		
CITY/VILLE KWANTLEN, B.C.		PROV.	POSTAL CODE/POSTAL V0C 1T5	AREA CODE/ CODE REGIONAL (604)	BUS. TELEPHONE TELEPHONE BUS. 345-6790	SERIAL NO./NO. DE SERIE USJD002926		
COMPLAINT/PLAINT REPEAT SERVICE REPETE <input type="checkbox"/> FEEDS MULTIPLE PAGES								
WORK PERFORMED TRAVAIL EFFECTUE REPLACED PART LISTED. CLEAN & SERVICE SCANNER ASSY, FUSER ASSY & PAPER FEED ASSY. TEST RUN UNIT (OK).								
DATE CALL REC'D DATE DE LA PLAINTE 26/OCT/05	DATE PROMISED DATE PROMISE / /	DATE STARTED SERVICE A COMMENCE LE 26/OCT/05	DATE COMPLETED SERVICE A FINI LE 26/OCT/05	R.T. 0	CHARGE TIME TEMPS FACTURE 0	ORDER WRITTEN BY & NO./COMMANDE ECRITE PAR & NO. NG		
QTY. QTE	IN-WARR. SOUS GAR.	PART NUMBER No. DE LA PIÈCE	REF #	PART DESCRIPTION DESCRIPTION DE LA PIÈCE		CODE CODE	AMOUNT MONTANT	
1		RF5-2886-000		SEPARATION ARM @ 25.00			25.00	
RECEIPT OF GOODS/REÇU DES MARCHANDISES X  CUSTOMER'S SIGNATURE/SIGNATURE DU CLIENT			<input type="checkbox"/> CASH COMPTANT		<input type="checkbox"/> CHEQUE CHEQUE	<input checked="" type="checkbox"/> ACCOUNT	LABOUR ??? ???	TOTAL PARTS TOTAL PIÈCES 25.00
SPECIAL SHIPPING AND/OR BILLING INSTRUCTIONS INSTRUCTIONS SPECIALES D'ENVOIS ET/OU DE FACTURATIONS **CUSTOMER CHARGE** TERMS/WARRANTY CONDITIONS/GARANTIE LABOUR WARRANTY - 60 DAYS PARTS WARRANTY - 30 DAYS			ESTIMATE ESTIMATION \$		IN SHOP EN RESERVE DE		TOTAL LABOUR TOTAL MAIN D'OEUVRE 90.00	
			X CUSTOMER'S APPROVAL/APPROUVE PAR LE CLIENT		DIAGNOSTIC CHARGE CHARGE DIAGNOSTIQUE		DELIVERY UNFAISON 0.00	
			X ALF 20 TECHNICIAN'S SIGNATURE & NO. SIGNATURE DU TECHNICIEN & NO.		TOTAL		115.00	

REFERENCE NO.
NO. DE REFERENCE
2865058

SERVICE CENTRE-CENTRE DE SERVICE

PICK UP DATE-PRET LE

BEST ELECTRONIC SERVICE
 THANK YOU FOR YOUR BUSINESS. HAVE A NICE DAY!

26/OCT/05

RECEIPT OF GOODS
REÇU DES MARCHANDISES

DISPOSE-ALL
"Waste Disposal Made Easy"

6110 Kwantlen Street
 Kwantlen, B.C. V0C 1T5
 Phone: (604) 345-6789
 Fax: (604) 345-6790

INVOICE

N 0003

Date: Oct. 26, 2005

Sold To: T. Philips

Issued by:  Unit FS1

Job Site: 2118 Sea Avenue

P.O.# _____

Contact: Mr. Philips Ph. 329-7601

Method of Payment

Billing Information

On Account #: 0002

Address: _____

Cash: _____

Cheque #: _____

Ph. _____ Fax. _____

Credit Card: Visa MC Amex

ATTENTION: _____

Card # _____

Expiry Date: _____

Auth. #: _____

Type of Service	Description	Unit Price	Amount
ROLL-OFF BIN:	15 cu yd., 30 cu yd., 40 cu yd.		
	Delivery Rental Other		
FULL SERVICE HAND-LOADING:	Loading, Hauling, Disposal	500.00	500.00
Please make all cheques payable to DISPOSE-ALL and write your invoice number on the front of your cheque. Payment is due upon receipt of service. Outstanding accounts past 30 days will be charged at the rate of 1.5% per month (compounded). <i>Thank You, we appreciate your business</i>			
Signature _____		Total Due	500.00

<h1 style="margin: 0;">DISPOSE-ALL</h1> <p style="margin: 0;">“Waste Disposal Made Easy”</p> <p style="margin: 0;">6110 Kwantlen Street Kwantlen, B.C. V0C 1T5 Phone: (604) 345-6789 Fax: (604) 345-6790</p>		<h2 style="margin: 0;">INVOICE</h2> <p style="margin: 0; font-size: 24px;">N 0004</p> <p style="margin: 0;">Date: <u>Oct. 27, 2005</u></p>	
Sold To: <u>DPG Construction</u> Job Site: <u>86 River Way</u> Contact: <u>Doris</u> Ph. <u>321-6888</u>		Issued by: <u></u> Unit <u>1</u> P.O.# _____ Method of Payment On Account #: <u>0003</u> Cash: _____ Cheque #: _____ Credit Card: <input type="checkbox"/> Visa <input type="checkbox"/> MC <input type="checkbox"/> Amex Card # _____ Expiry Date: _____ Auth. #: _____	
Billing Information Address: <u>86 River Way</u> _____ Ph. <u>321-6888</u> Fax. _____ ATTENTION: <u>Doris Fenning</u>			
Type of Service	Description	Unit Price	Amount
ROLL-OFF BIN: FULL SERVICE HAND-LOADING:	15 cu yd., <u>30 cu yd.</u> , 40 cu yd. Delivery <u>Rental</u> Other Loading, Hauling, Disposal	280.00	280.00
Please make all cheques payable to DISPOSE-ALL and write your invoice number on the front of your cheque. Payment is due upon receipt of service. Outstanding accounts past 30 days will be charged at the rate of 1.5% per month (compounded). <p style="text-align: center;"><i>Thank You, we appreciate your business</i></p>			
Signature _____		Total Due	_____ \$280.00

DISPOSE-ALL

INVOICE DATE: 31-Oct-05
CLIENT SINCE: 01-Oct-05
PAGE 1 of 1

CLIENT No. 012345



*AIRTIME SUMMARY		
	PHONE mm:ss	AMOUNT
Daytime Minutes	267:41	\$0.00
Weekend Minutes	129:12	0.00
Evening Minutes	11:07	0.00
Total	407.60	\$0.00

INVOICE SUMMARY	
CURRENT CHARGES *	
Long Distance, Roaming and Other Call Charges	\$150.00
Network and Licensing Charges	73.12
	6.95
Total Current Charges	\$230.07
YOUR LAST BILL	
Amount of last bill	\$-0-
Payment	-0-
Total Previous Charges Brought Forward	\$-0-
Total Amount Due	\$230.07



INVOICE DATE: 31-Oct-05
CLIENT No. 012345

DISPOSE-ALL
6110 KWANTLEN STREET
KWANTLEN, B.C.
V0C 1T5

Telephone/PC Banking No. 12345

Please detach this portion and return with your payment.

Payable at most financial institutions or mail your payment with the remittance stub. Please make cheque payable to: TELSCO Mobility.

Full payment due by
15-Nov-05: \$230.07

Full payment due if received
after 15-Nov-05: \$234.67

Amount paid:

02001012345678000000300700000000009

00 1 2 3 4 5 6

78

CamFore Gas

CUSTOMER COPY

DISPOSE-ALL
KWANTLEN STREET
KWANTLEN, B.C. V0C 1T5

ACCOUNT NUMBER	STATEMENT DATE
01 77773 01 8	Oct. 31, 2003

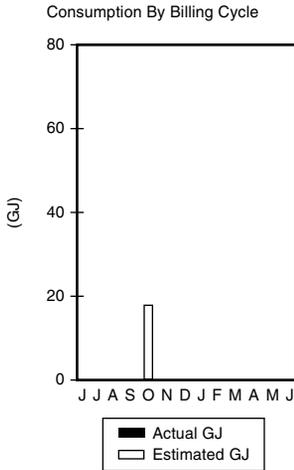
AMOUNT DUE **466.98**

CURRENT CHARGES DUE DATE Nov. 05, 2005

AMOUNT PAID

METER NUMBER	BILLING PERIOD		# DAYS	READINGS/CODES		DIFF (MCF)	CONVERSION FACTOR	ENERGY USED (GJ)	RATE (\$/GJ)	TOTAL \$
	FROM	TO		FROM	TO					
T00001-11111	OCT. 1	OCT. 31	31	538A	543A	5x	1.02087-	5.10		

SERVICE ID	CYCLE	RATE CODE	CHARGE DATE
98765	11	A1 Commercial	OCT. 31, 2005



PREVIOUS BALANCE 0.00
 PAYMENT THANK YOU 0.00
 BALANCE FORWARD 0.00

CURRENT CHARGES
 DELIVERY CHARGE - FIXED 100.00
 DELIVERY CHARGE - VARIABLE 50.00
 COST OF GAS 256.98
 MUNICIPAL FRANCISE FEE/CHARGE 60.00
 CURRENT BILLING 466.98 466.98

AMOUNT DUE **466.98**

MESSAGE CENTRE

Planning to build a fence or remove tree roots? Be sure to contact B.C. One Call at 1-800-123-4555 before you dig. With 48 hours notice, this free service locates underground lines so that you can complete your projects safely. CarrFore Gas is proud to support this important safety service for customers.

CamFore Gas

PLEASE RETURN THIS PORTION WITH YOUR PAYMENT

INQUIRIES PLEASE REFER TO THIS ACCOUNT NUMBER

0555500301 000005550000005555 01 77777 3 01 8 00000555

LOCATION 6110 KWANTLEN STREET,
KWANTLEN, B.C. T0C 1T5

DISPOSE-ALL
KWANTLEN STREET
KWANTLEN, B.C. V0C 1T5

AMOUNT DUE **466.98**

CURRENT CHARGES DUE DATE Nov. 05, 2005

AMOUNT PAID

DISPOSE-ALL
"Waste Disposal Made Easy"

6110 Kwantlen Street
 Kwantlen, B.C. V0C 1T5
 Phone: (604) 345-6789
 Fax: (604) 345-6790

INVOICE

N 0005

Date: Oct. 31, 2005

Sold To: Warner PreFab Homes

Issued by:  Unit 2 & 3

Job Site: #14 Industrial Park

P.O.# _____

Contact: Phil Ph. 324-5678

Method of Payment

Billing Information

On Account #: 0004

Address: #14 Industrial Park

Cash: _____

Ph. 324-5678 Fax. _____

Cheque #: _____

ATTENTION: Phil

Credit Card: Visa MC Amex

Card # _____

Expiry Date: _____

Auth. #: _____

Type of Service	Description	Unit Price	Amount
ROLL-OFF BIN:	15 cu yd., 30 cu yd., 40 cu yd.		
	Delivery Rental Other		
FULL SERVICE HAND-LOADING:	Loading, Hauling, Disposal	500.00	1,000.00
Please make all cheques payable to DISPOSE-ALL and write your invoice number on the front of your cheque. Payment is due upon receipt of service. Outstanding accounts past 30 days will be charged at the rate of 1.5% per month (compounded). <i>Thank You, we appreciate your business</i>			
Signature _____		Total Due	\$1,000.00

CONNECTION CABLE SERVICE PREPARE TO BE CONNECTED

Customer Service Center
 (604) 123-4567
 M-F 7:30am-9:00pm
 Sat & Sun 8am-6pm

Repair Service
 (604) 123-4568
 24 hours/7 days

Internet Technical Support
 (604) 123-4569
 24 hours/7 days

Customer Name: **Dispose-All**
 Account Number: **1234567**
 Service Address: **6110 Kwantlen Street**
 Service Period: **01-Oct-05 to 31-Oct-05**

Visit us at online

Invoice Date: **Oct. 31, 2005**

<p>Call us today to bundle Connection Cable services and save!</p>	<h3>Your Commercial Services</h3>	
	Previous Balance 0.00 Payment Received - Thank You 0.00 Outstanding Balance 0.00	
	Commercial Bundle Connection Cable Service High Speed Internet Bundle 250.00	
<p>Enjoy the best in entertainment and value with our Total Home Bundle. Inquire today.</p>	<p>Please Pay Amount Due by 15-Nov-05 \$250.00</p> <p>Thankyou for keeping your account current and choosing Connection Cable Service as your entertainment provider.</p>	
<p>Visit us online to receive, view and pay your bill online.</p>		

Please complete and return this portion with your payment or refer to the back of the invoice for other payment options.

Account Number
1234567

Amount Due **\$250.00**
By 15-Nov-05

Amount Enclosed

Dispose-All
 6110 KWANTLEN STREET
 KWANTLEN, B.C.
 V0C 1T5

CONNECTION CABLE SERVICE
 PO BOX 1234 STN MAIN
 KWANTLEN, B.C.
 V0C 1T2

987654321 000001234 5



Mountain Utilities

Your utilities bill

Statement Date **October 31, 2005**

DISPOSE-ALL

For service at 6110 Kwantlen Street
Kwantlen, B.C.

Your account number 87654

Here's what you owe

Amount of your last bill	\$0.00
Payments we processed <i>Thank you</i>	0.00
New charges	218.96
Electric energy	218.96
Total payment now due	218.96
Payment due after Nov. 16, 2005	\$223.34

HIGHLIGHTS OF THIS BILLING

- Number of days in the period: 31
Average temperature: ? Average precipitation: 0 mm
Total electric energy you used: 368.96 kWh
Your average daily electric energy cost: \$7.06

Tear off here

0000000067899000000999900000011110000000023456789

Payment return slip

Please complete and return this slip with your payment. Make your cheque or money order payable to MOUNTAIN UTILITIES. For other payment options, please turn over.

Your account number	Total payment due	Payment due after Nov. 16, 2005
87564	\$218.96	\$223.34



Questions?

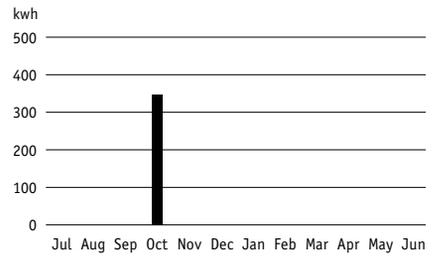
Account enquiries?

Call (604) 123-7666
Fax (604) 123-7667

Monday to Friday 7 am - 10 pm
Saturday 8 am - 8 pm
Sunday & Stat. Holidays 9 am - 6 pm



YOUR ELECTRIC ENERGY USE AT A GLANCE



DISPOSE-ALL

**6110 KWANTLEN STREET
KWANTLEN, B.C.
V0C 1T5**

Mountain Utilities

Payment enclosed

\$

**MOUNTAIN UTILITIES
PO BOX 987
KWANTLEN, B.C.
V0C 2T2**



0005		DATE		October 31, 2005	
TO		Jeremy Duncan		0005	
RE:		Delivery Contract		October 31, 2005	
GST AMOUNT	GST #			DATE	
				October 31, 2005	
BALANCE FORWARD		17,800		\$	400.00
THIS CHEQUE		400		XX	DOLLARS
DEPOSITS		-0-			
OTHER		-0-			
BALANCE		17,400			

Dispose-All		6110 Kwantlen Street Kwantlen, B.C. V0C 1T5	
PAY to the order of		Jeremy Duncan	
Four-Hundred		100	
CIBC Canadian Imperial Bank of Commerce		Dispose-All	
123 MAIN STREET CITY, PROVINCE A1B 2C3		Security Insurance Financial	
RE: Delivery Contract (2@RO; 3@FS)		PER _____	
		PER _____	
		PER _____	
⑈00⑈ ⑆ 12345⑈010⑆ 1234567890⑈			

Working Papers

Parts 1 and 3

Cash		101

Accounts Receivable		106

Prepaid Rent		131

Prepaid Security Services		132

Trucks		153

Office Equipment		163

Security Equipment		167

Safety Glasses		169

Accounts Payable		201

Notes Payable		251

Greg Duncan, Capital		301

Greg Duncan, Withdrawals		302

Roll-off Bin Revenue		401

Full-Service, Hand-Loading Revenue		402

Driver Expense		623

Rent Expense		640

Security Service Expense		677

Repair Expense		684

Telephone Expense		688

Gas Utilities Expense		689

Electrical Utilities Expense		690

Internet Expense		691

Part 2

1. **GENERAL JOURNAL** Page ____

Date	Account Titles and Explanation	PR	Debit	Credit

2(a) and (b).

3.

4.

5.

6(a) and (b).

7.

GENERAL JOURNAL

Page _____

Date	Account Titles and Explanation	PR	Debit	Credit

8.

9.

10.

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12.

13. **GENERAL JOURNAL** Page ____

Date	Account Titles and Explanation	PR	Debit	Credit

14.

15.

16.

17.

18(a).

