

Sample Rental Properties Inc. (Illustrative)

Year End: December 31, 2025 | Trial balance by map number

Senior Manager: GA (3/16/2026) Partner: GA (3/16/2026) EQCR: VB (3/18/2026)

SAMPLE DOCUMENT — illustrative format only. Client name and all figures below are fictitious and do not represent any real client or engagement.

	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/24	Amount Chg	%Chg
1021 Bank	12,288.74	0.00	0.00	12,288.74	A. 1	3,235.07	9,053.67	280
111.1000 Cash	12,288.74	0.00	0.00	12,288.74		3,235.07	9,053.67	280
1210 Accounts Receivable	(38,981.75)	19,247.32	0.00	(19,734.43)		1,273.74	(21,008.17)	(1649)
115.1060 Accounts receivable	(38,981.75)	19,247.32	0.00	(19,734.43)	C. 2 C. 3 C. 4	1,273.74	(21,008.17)	(1649)
1500 Land	70,317.94	0.00	0.00	70,317.94		54,367.25	15,950.69	29
151.1600 Land	70,317.94	0.00	0.00	70,317.94	U. 2	54,367.25	15,950.69	29
1600 Buildings and Improvements	556,110.80	0.00	0.00	556,110.80		560,847.77	(4,736.97)	(1)
155.1680 Buildings	556,110.80	0.00	0.00	556,110.80	U. 2	560,847.77	(4,736.97)	(1)
1650 Accum Amort- Building	(101,681.75)	(18,648.55)	0.00	(120,330.30)		(59,785.80)	(60,544.50)	101
156.1681 Buildings - acc amort	(101,681.75)	(18,648.55)	0.00	(120,330.30)	U. 2	(59,785.80)	(60,544.50)	101
1762 Furniture and Equipment	51,098.84	0.00	0.00	51,098.84		58,006.40	(6,907.56)	(12)
157.1740 Equipment	51,098.84	0.00	0.00	51,098.84	U. 2	58,006.40	(6,907.56)	(12)
1763 Accum Amort Furniture	(51,001.28)	(227.12)	0.00	(51,228.40)		(32,710.01)	(18,518.39)	57
158.1741 Equipment - acc amort	(51,001.28)	(227.12)	0.00	(51,228.40)	U. 2	(32,710.01)	(18,518.39)	57
2140 Accrued Liability	(1,506.90)	0.00	0.00	(1,506.90)		(723.63)	(783.27)	108
215.2620 Accounts payable and accrued liabil	(1,506.90)	0.00	0.00	(1,506.90)	CC. 2	(723.63)	(783.27)	108
2160 GST/HST Payable	922.09	393.94	0.00	1,316.03		2,379.16	(1,063.13)	(45)
217.2680.10 Goods and services tax payable	922.09	393.94	0.00	1,316.03	FF.8A FF.8B FF.8C	2,379.16	(1,063.13)	(45)
2950 Shareholder Distributions	(696,848.34)	0.00	0.00	(696,848.34)		(693,046.40)	(3,801.94)	1
235.3261.01 Due to (from) individ shareholde	(696,848.34)	0.00	0.00	(696,848.34)	MM. 1	(693,046.40)	(3,801.94)	1
3000 Capital Stock	(128.24)	(42.83)	0.00	(171.07)		(171.07)	0.00	0
271.3500.01 Common shares Class #1	(128.24)	(42.83)	0.00	(171.07)		(171.07)	0.00	0
3999 Retained Earnings	79,581.37	35,225.27	0.00	114,806.64		105,549.56	9,257.08	9
274.3660 Retained earnings (Deficit) - begin	79,581.37	35,225.27	0.00	114,806.64	ok	105,549.56	9,257.08	9
NETINC Net Income (Loss)	23,411.30	(21,512.52)	0.00	1,898.78		9,257.08	(7,358.30)	(79)
275.3680 Net income (Loss)	23,411.30	(21,512.52)	0.00	1,898.78		9,257.08	(7,358.30)	(79)
4900 Rental Income	0.00	(53,309.94)	0.00	(53,309.94)		(78,459.47)	25,149.53	(32)
8850 Property Managment Fees	0.00	24,093.93	0.00	24,093.93		29,449.61	(5,355.68)	(18)
351.8140 Rental income	0.00	(29,216.01)	0.00	(29,216.01)	70	(49,009.86)	19,793.85	(40)
6100 Amortization Expense	0.00	9,617.21	0.00	9,617.21		17,278.17	(7,660.96)	(44)

APPROVED BY: _____

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521.8670 Amortization	0.00	9,617.21	0.00	9,617.21	U. 2	17,278.17	(7,660.96)	(44)
7600 Insurance Expense	0.00	608.52	0.00	608.52		433.79	174.73	40
523.8690 Insurance	0.00	608.52	0.00	608.52		433.79	174.73	40
8700 Professional Fees	2,820.21	0.00	0.00	2,820.21		3,728.36	(908.15)	(24)
531.8860 Professional fees	2,820.21	0.00	0.00	2,820.21	40. 2	3,728.36	(908.15)	(24)
8800 Management Fees	15,358.10	0.00	0.00	15,358.10		14,127.56	1,230.54	9
533.8910 Occupancy fee	15,358.10	0.00	0.00	15,358.10	40. 1	14,127.56	1,230.54	9
8710 Property Tax	5,492.17	0.00	0.00	5,492.17		6,360.70	(868.53)	(14)
543.9180 Property taxes	5,492.17	0.00	0.00	5,492.17	40. 3	6,360.70	(868.53)	(14)
9500 Utilities	1,184.56	0.00	0.00	1,184.56		933.78	250.78	27
547.9220 Utilities	1,184.56	0.00	0.00	1,184.56	40. 4	933.78	250.78	27
8500 Janitorial Expense	0.00	840.45	0.00	840.45	70	978.04	(137.59)	(14)
8900 Repairs and Maintenance	0.00	1,437.27	0.00	1,437.27	70	1,448.46	(11.19)	(1)
581.9284 Repairs and maintenance	0.00	2,277.72	0.00	2,277.72		2,426.50	(148.78)	(6)
8860 Interest on refund	(1.91)	0.00	0.00	(1.91)		0.00	(1.91)	0
321.8100 Interest income	(1.91)	0.00	0.00	(1.91)	FF.8B	0.00	(1.91)	0
TOTAL – Income Statement	23,411.30	(21,512.52)	0.00	1,898.78		9,257.08	(7,358.30)	(79)