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Notice the dropdown below that gives the options to select the unadjusted, adjusted or post-closing trial balance. The option you choose will be the values used to populate the income statement and balance sheet tabs.

Unadjusted 

Freedom Fireworks

Trial Balance

January 31, 2019

Account Title	Debit	Credit
<input type="checkbox"/> Cash	\$ 11,200	
<input type="checkbox"/> Accounts Receivable	34,000	
<input type="checkbox"/> Allowance for Uncollectible Accounts		1,800
<input type="checkbox"/> Inventory	152,000	
<input type="checkbox"/> Land	67,300	
<input type="checkbox"/> Buildings	120,000	
<input type="checkbox"/> Accumulated Depreciation		9,600
<input type="checkbox"/> Accounts Payable		17,700
<input type="checkbox"/> Common Stock		200,000
<input type="checkbox"/> Retained Earnings		155,400
Total	\$ 384,500	\$ 384,500

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