

Preparing a Trial Balance on a Worksheet Example

PREPARING A TRIAL BALANCE ON A WORK SHEET

ACCOUNT TITLE	TRIAL BALANCE	
	DEBIT	CREDIT
1 Cash	4 964.00	
2 Petty Cash	1 000.00	
3 Accts. Rec.—Oakdale School	1 500.00	
4 Accts. Rec.—Campus Internet Cafe	1 000.00	
5 Supplies	1 025.00	
6 Prepaid Insurance	1 200.00	
7 Accts. Pay.—Supply Depot		2 000.00
8 Accts. Pay.—Thomas Supply Co.		5 000
9 Kim Park, Capital		50 000.00
10 Kim Park, Drawing	6 250	
11 Income Summary		3 565.00
12 Sales		
13 Advertising Expense	2 130.00	
14 Insurance Expense		
15 Miscellaneous Expense	28.00	
16 Rent Expense	3 000.00	
17 Supplies Expense		
18 Utilities Expense	110.00	
19 Add Totals	8 815.00	8 815.00
20 Write Totals		

Account **1** Titles

Account **2** Balances

3 Single Rule

6 Double Rule

The total of all debit account balances must equal the total of all credit account balances. A proof of the equality of debits and credits in a general ledger is called a **trial balance**.

Information for the trial balance is taken from the general ledger. General ledger account titles are listed on a

trial balance in the same order as they are listed on the chart of accounts. All the account titles are listed, even if some accounts do not have balances.