

## Preparing a Trial Balance on a Worksheet Example

### PREPARING A TRIAL BALANCE ON A WORK SHEET

TechKnow Consulting				2	Account Balances
Work Sheet					
For Month Ended August 31, 20--					
ACCOUNT TITLE	1		2		
	TRIAL BALANCE				
	DEBIT		CREDIT		
1 Cash	4964 00				
2 Petty Cash	100 00				
3 Accts. Rec.—Oakdale School	150 00				
4 Accts. Rec.—Campus Internet Cafe	100 00				
5 Supplies	1025 00				
6 Prepaid Insurance	1200 00				
7 Accts. Pay.—Supply Depot			200 00		
8 Accts. Pay.—Thomas Supply Co.			500 00		
9 Kim Park, Capital			5000 00		
10 Kim Park, Drawing	625 00				
11 Income Summary					
12 Sales			3565 00		
13 Advertising Expense	213 00				
14 Insurance Expense					
15 Miscellaneous Expense	28 00				
16 Rent Expense	300 00				
17 Supplies Expense					
18 Utilities Expense	110 00				
19 Add Totals	8815 00		8815 00		
20 Write Totals					

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.