

Worksheet: Trial Balance & Adjustments

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Worksheet for the following company or entity: Jones General Services

For the time period having the following beginning and ending dates: January 1, 2022 through June 30, 2022

Account Title	Trial Balance (unadjusted)		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	600.00				600.00				600.00	
Accounts receivable	4,956.44				4,956.44				4,956.44	
Supplies	900.00			300.00	600.00				600.00	
Prepaid insurance	600.00			100.00	500.00				500.00	
Equipment	19,500.00				19,500.00				19,500.00	
Accumulated depreciation		4,500.00		250.00		4,750.00				4,750.00
Notes payable		6,000.00				6,000.00				6,000.00
Accounts payable		3,554.25				3,554.25				3,554.25
Interest payable		300.00				300.00				300.00
Unearned revenues		1,000.00	400.00			600.00				600.00
J. Owner, capital		6,228.29				6,228.29				6,228.29
Service revenues		12,800.00		400.00		13,200.00		13,200.00		
Rent expense	3,000.00				3,000.00		3,000.00			
Utilities expense	795.55				795.55		795.55			
Insurance expense	130.55		100.00		230.55		230.55			
Advertising expense	625.00				625.00		625.00			
Depreciation expense	1,800.00		250.00		2,050.00		2,050.00			
Travel expense	400.00				400.00		400.00			
Professional fees	850.00				850.00		850.00			
Interest expense	225.00				225.00		225.00			
Other: _____										
Other: _____										
Totals:	34,382.54	34,382.54								
New: <u>Supplies Expense</u>			300.00		300.00		300.00			
New: _____										
New: _____										
Totals:			1,050.00	1,050.00	34,632.54	34,632.54	8,476.10	13,200.00	26,156.44	21,432.54
Net Income or Loss*:							4,723.90			4,723.90
Totals:							13,200.00	13,200.00	26,156.44	26,156.44

For a blank form see **Form G21**.

*In this example there is Net Income (revenues exceeded expenses by 4,723.90) and that will require a credit to capital.