

## Trial Balance

A trial balance is an internal document (not a financial statement) which is used to prove that the total amount of debits in the general ledger is equal to the total amount of credits in the general ledger. This is done by listing each account and then placing the account balance in the appropriate Debit or Credit column.

Name of Company or Organization: Jones General Services

## Trial Balance

As of this date: June 30, 2022

Account Number	Account Title	Account Balance	
		Debit	Credit
1010	Cash	600.00	
1200	Accounts receivable	4,956.44	
1400	Supplies	900.00	
1500	Prepaid insurance	600.00	
1620	Equipment	19,500.00	
1790	Accumulated depreciation		4,500.00
2010	Notes payable		6,000.00
2020	Accounts payable		3,554.25
2100	Interest payable		300.00
2300	Unearned revenues		1,000.00
2800	J. Owner, capital		6,228.29
3100	Service revenues		12,800.00
4200	Rent expense	3,000.00	
4220	Utilities expense	795.55	
4250	Insurance expense	130.55	
5210	Advertising expense	625.00	
5290	Depreciation expense	1,800.00	
5400	Travel expense	400.00	
6100	Professional fees	850.00	
7100	Interest expense	225.00	
Totals		\$ 34,382.54	\$ 34,382.54

*Note: The total of the debit column must be equal to the total of the credit column.*