

ABC Company
Worksheet
October 31, 2016

Account Title	Acct. No.	Trail Balance		Income Statement		Balance Sheet	
		Debit	Credit	Debit	Credit	Debit	Credit
Cash	100	7800				7800	
Accounts Receivable	101	2600				2600	
Office Supplies	102	695				695	
Land	103	25000				25000	
Building	104	110000				110000	
Training Equipment	105	99235				99235	
Accounts Payable	200		10700				10700
Bank Loan	201		63000				63000
Mortgage Payable	202		80000				80000
R. Millar, Capital	300		90680				90680
R. Millar, Drawings	301	1500				1500	
Members' Fees	400		12530		12530		
Sports Equipment Rental	401		560		560		
Towel Rental	402		150		150		
Salaries Expense	500	4650		4650			
Advertising Expense	501	2700		2700			
Telephone Expense	502	190		190			
Maintenance Expense	503	600		600			
License Expense	504	1100		1100			
Interest Expense	505	1500		1500			
Laundry Expense	506	50		50			
TOTAL		<u>257620</u>	<u>257620</u>	<u>10790</u>	<u>13240</u>	<u>246830</u>	<u>246830</u>
Net Income				<u>2450</u>		<u>2450</u>	
				<u><u>13240</u></u>	<u><u>13240</u></u>	<u><u>246830</u></u>	<u><u>246830</u></u>