

A Service Business
Worksheet
For the Year Ending December 2012

If your teacher's name is not Mr. Boulton then the Excel file that made this has been stolen

	Accounts	Acc. No.	Trial Balance		Adjustments		Income Statement		Balance Sheet			
			DR	CR	DR	CR	DR	CR	DR	CR		
1	Bank	100	26,700.00			5	2,354.00			24,346.00		1
2	Accounts Receivable	105	11,625.00				118.00			11,507.00		2
3	Allowance for Doubtful Accounts	110		295.00	118.00						177.00	3
4	Supplies	115	6,300.00			6	1,500.00			4,800.00		4
5	Prepaid Insurance	120	14,900.00			4	5,767.74			9,132.26		5
6	Building	125	184,100.00							184,100.00		6
7	Accumulated Amortization - Building	130		49,891.10		3	13,420.89				63,311.99	7
8	Office Equipment	135	49,600.00							49,600.00		8
9	Accumulated Amortization - Equipment	140		41,310.00		1	2,430.00				43,740.00	9
10	Automobile	145	47,500.00							47,500.00		10
11	Accumulated Amortization - Automobile	150		12,639.56		2	2,091.63				14,731.19	11
12	Accounts Payable	200		2,850.00							2,850.00	12
13	Salaries Payable	205				7	3,100.00				3,100.00	13
14	HST Payable	210		1,000.00							1,000.00	14
15	HST Recoverable	215	760.00							760.00		15
16	Loan Payable	220		17,700.00							17,700.00	16
17	Mortgage Payable	225		100,000.00	10,000.00						90,000.00	17
18	J. Boulton, Capital	300		85,749.34							85,749.34	18
19	J. Boulton, Drawings	305	13,000.00							13,000.00		19
20	Fees Earned	400		61,500.00					61,500.00			20
21	Automobile Expense	600	2,200.00					2,200.00				21
22	Delivery Expense	620	2,000.00					2,000.00				22
23	Loss on Disposal of Fixed Asset	625	2,300.00					2,300.00				23
24	Salaries Expense	660	9,500.00		3,100.00	7		12,600.00				24
25	Utilities Expense	680	2,450.00					2,450.00				25
26			372,935.00	372,935.00								26
27	Current Portion of Mortgage Payable	206				8	10,000.00				10,000.00	27
28	Amortization Expense - Automobile	610			2,091.63	2		2,091.63				28
29	Amortization Expense - Building	611			13,420.89	3		13,420.89				29
30	Amortization Expense - Equipment	612			2,430.00	1		2,430.00				30
31	Insurance Expense	630			5,767.74	4		5,767.74				31
32	Interest Expense	640			2,354.00	5		2,354.00				32
33	Supplies Expense	670			1,500.00	6		1,500.00				33
34					40,782.26		40,782.26	49,114.26	61,500.00	344,745.26	332,359.52	34
35								12,385.74			12,385.74	35
36								61,500.00	61,500.00	344,745.26	344,745.26	36