

ABC Corporation, Inc.
WORKING TRIAL BALANCE

March 31, 2000

Prepared By: _____

Reviewed By: _____

Client No: 12345

Page 1

<u>Description</u>	<u>Acct</u>	<u>Last Year</u> <u>DR (CR)</u>	<u>Unadjusted</u> <u>DR (CR)</u>	<u>REF</u>	<u>Adjustments</u> <u>DR (CR)</u>	<u>ADJUSTED</u> <u>DR</u>	<u>BALANCE</u> <u>CR</u>
Cash in Checking	1010	34,508.42	48,743.36			48,743.36	
Cash in Savings	1020	125,702.38	128,383.42			128,383.42	
A/R Employee	1110	1,494.00	1,194.00			1,194.00	
Furniture & Fixtures	1500	28,600.00	28,600.00			28,600.00	
Accumulated Depreciation	1510	(6,170.87)	(11,274.35)				11,274.35
Transportation Equipment	1520	65,230.00	65,230.00			65,230.00	
Accumulated Depreciation	1530	(9,535.99)	(13,439.95)				13,439.95
Computer & Office Machines	1560	6,850.00	6,850.00			6,850.00	
Accumulated Depreciation	1570	(1,592.51)	(2,962.55)				2,962.55
Organizational Costs	1890	500.00	500.00			500.00	
Accumulated Amortization	1895	(12.51)	(62.55)				62.55
Accounts Payable	2010	(9,832.54)	(10,256.31)				10,256.31
FICA Withholding	2020	(859.32)	(859.32)				859.32
Medicare Withholding	2025	(200.96)	(200.96)				200.96
Federal Withholding	2030	(915.00)	(915.00)				915.00
State Withholding	2040	(1,223.55)	(1,223.85)				1,223.85
Unemployment Tax Payable	2050	(424.60)	(423.85)				423.85
Accrued Sales Tax	2070	(1,452.85)	(1,645.63)				1,645.63
Note Payable-Auto	2600	(27,151.62)	(21,284.95)				21,284.95
Note Payable-Line of Credit	2610	(43,979.90)	(36,965.60)				36,965.60

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Page 2

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Note Payable-Officer	2690	(12,852.14)	(852.14)				852.14
Capital Stock	3000	(10,000.00)	(10,000.00)				10,000.00
Retained Earnings	3080	(128,988.93)	(152,608.10)				152,608.10
		<u>7,691.51</u>	<u>14,525.67</u>		<u>0.00</u>	<u>279,500.78</u>	<u>264,975.11</u>
Net Income (Loss)		(7,691.51)	(14,525.67)				14,525.67
		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>279,500.78</u>	<u>279,500.78</u>

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Page 3

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Sales	4000	(69,152.88)	(79,492.84)				79,492.84
Purchases	5000	27,149.01	30,521.64			30,521.64	
Direct Labor	5020	9,000.00	9,000.00			9,000.00	
Advertising	6000	125.00	125.00			125.00	
Amortization	6040	12.51	12.51			12.51	
Bank Charges	6090	41.52	39.46			39.46	
Contributions	6120	50.00	50.00			50.00	
Depreciation	6150	2,594.37	2,594.37			2,594.37	
Dues & Subscriptions	6170	200.00	200.00			200.00	
Entertainment	6230	351.20	490.58			490.58	
Insurance - Health	6310	425.36	375.36			375.36	
Insurance - Vehicles	6340	650.88	650.88			650.88	
Interest	6360	1,591.90	1,325.42			1,325.42	
Office Supplies	6490	229.01	259.53			259.53	
Officer's Salary	6530	12,000.00	12,000.00			12,000.00	
On-Line Service	6540	89.85	89.85			89.85	
Parking	6650	195.00	195.00			195.00	
Professional Fees	6720	1,295.00	1,405.00			1,405.00	
Rent	6740	3,300.00	3,300.00			3,300.00	
Taxes - Payroll	6830	2,018.85	2,014.27			2,014.27	

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Page 4

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Telephone	6900	157.02	228.70			228.70	
Telephone - Mobile	6905	130.92	157.68			157.68	
Vehicle - Gas	6980	463.78	502.06			502.06	
Vending	7000	35.45	75.12			75.12	
Interest Income	8000	(670.26)	(670.26)				670.26
Penalties	8510	25.00	25.00			25.00	
		<u>(7,691.51)</u>	<u>(14,525.67)</u>		<u>0.00</u>	<u>65,637.43</u>	<u>80,163.10</u>
Net Income (Loss)		7,691.51	14,525.67			14,525.67	
		<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>80,163.10</u>	<u>80,163.10</u>