

Company L			
Trial Balance			
As of April 30			
Account Title	Account No.	Balance	
		Debit	Credit
Cash	101	\$59,465	
Accounts receivable	106	4,490	
Office supplies	124	4,200	
Prepaid insurance	128	2,400	
Prepaid rent	131	9,000	
Office equipment	163	34,000	
Accounts payable	201		\$600
Common stock	307		106,000
Dividends	319	5,500	
Services revenue	403		12,890
Utilities expense	690	435	
Totals		\$119,490	\$119,490

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Chapter Problem Solutions

Michael Brown



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