

# ELIUD'S LEASING COMPANY (WORKSHEET) December 31, 20\_\_

	Trial Balance		Adjustment		Adjusted Trial Balance		Income Statement	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	70,800				70,800			
Account Receivable	490				490			
Prepaid Rent	12,000		1,000		11,000			
Unexpired Insurance	2,700			4,000	2,700			
Office Supplies	1,700				2,700			
Rental Equipment	180,000			700	180,000			
Notes Payable		100,000				100,000		
Account Payable		19,700				19,700		
Earnings Rental Fees		11,000	48,700			11,000		
And Tomas, Capital		150,000				150,000		
And Tomas, Drawing	2,000				2,000			
Interest Payable				750		750		
Accum. Dep. - Rental Equip.				15,000		15,000		
Salaries Payable				1,000		1,000		
Income Statement accounts		14,450						
Rental Fees Earned		14,450		148,400		148,400		
Repairs Expense	3,000		10,000		13,000			
Maintenance Expense	4,000				4,000			
Supplies Expense	2,700				2,700			
Depreciation Expense			4,000			4,000		
Interest Expense			750			750		
Amortization Expense			15,000			15,000		
Supplies Expense			700			700		
Total	277,420	277,420	137,900	137,900	274,120	274,120		

# Eliuds Leasing Inc Answers

**M Walker**



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