

UNCORRECTED MISTATEMENTS

Passed Journal Entries JE # 1		2200.15a	
Pass on recording the reclassification of the copier lease from operating to capital			
2998	Net Assets/Equity	6,873.00	
2998	Net Assets/Equity	32,355.00	
5325	Interest Exp	6,289.00	
5700	Depreciation Expense	38,826.00	
CLA004	Capital Lease	194,132.00	
2400	Accum Depreciation		71,182.00
2998	Net Assets/Equity		44,400.00
5443	Equip Rent/Lease		53,280.00
CLA005	Capital Lease - ST		49,223.00
CLA006	Capital Lease - LT		60,390.00
Total		<u>278,475.00</u>	<u>278,475.00</u>