

PINT CORPORATION & SUBSIDIARY

Consolidated Balance Sheet Worksheet

December 31, 20X8

	Pint Corporation	Saloon Company	Consolidation Entries		Consolidated
			DR	CR	
Assets					
Cash and receivables	\$ 105,000 ✓	\$ 59,000 ✓			\$ 164,000
Inventory	164,000 ✓	104,000 ✓			268,000
Buildings & equipment (net)	321,000 ✓	297,000 ✓			618,000
Investment in Saloon Company	230,400 ✓	0 ✓			230,400
Total Assets	\$ 820,400	\$ 460,000	\$ 0	\$ 0	\$ 1,280,400
Liabilities & Equity					
Accounts payable	\$ 121,400 ✓	\$ 76,000 ✓			\$ 197,400
Common stock	186,000 ✓	146,000 ✓			332,000
Retained earnings	513,000 ✓	238,000 ✓			751,000
NCI in NA of Saloon Company					
Total Liabilities & Equity	\$ 820,400	\$ 460,000	\$ 0	\$ 0	\$ 1,280,400

Consolidation Journal Entry Examples

Patrick Vollmar



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