Evaluate the following items, and determine the correct amount to report on the income statement for each using the accrual basis of accounting for the referenced period of time.

- **Revenues**: A Company had beginning accounts receivable of $8,000. The company reported cash basis revenues of $100,000. The ending accounts receivable amounted to $18,000.

- **Supplies**: B Company purchased $25,000 of supplies. Supplies on hand decreased by $5,000 during the period.

- **Rent**: C Company started the year with no prepaid rent, and ended the year with $1,000 in prepaid rent. Rent expense on a cash basis was $13,000.

- **Equipment**: At the beginning of the year, D Company purchased and expensed an item of equipment for $20,000. The equipment has a 4-year life and will be worthless after four years.

- **Wages**: There were no wages payable at the beginning of the year. E Company paid $145,000 in wages during the year and owed an additional $12,000 at year’s end.