

Prob. 3–2A

a. Supplies Expense	1,645	
Supplies.....		1,645
Supplies used (\$2,145 – \$500).		
b. Depreciation Expense.....	1,375	
Accumulated Depreciation.....		1,375
Depreciation for year.		
c. Rent Expense	4,525	
Prepaid Rent.....		4,525
Rent expired.		
d. Wages Expense.....	2,200	
Wages Payable.....		2,200
Accrued wages.		
e. Unearned Fees	4,675	
Fees Earned		4,675
Fees earned (\$6,175 – \$1,500).		
f. Accounts Receivable	6,780	
Fees Earned		6,780
Accrued fees.		