

Prob. 3–4A
2010

Mar. 31	Supplies Expense	2,625	
	Supplies		2,625
	Supplies used (\$3,600 – \$975).		
31	Insurance Expense	4,450	
	Prepaid Insurance		4,450
	Insurance expired (\$5,650 – \$1,200).		
31	Depreciation Expense—Buildings	3,600	
	Accumulated Depreciation—Buildings		3,600
	Depreciation (\$53,100 – \$49,500).		
31	Depreciation Expense—Trucks	1,500	
	Accumulated Depreciation—Trucks		1,500
	Depreciation (\$13,300 – \$11,800).		
31	Utilities Expense	600	
	Accounts Payable		600
	Accrued utilities expense (\$7,520 – \$6,920).		
31	Salary Expense	1,180	
	Salaries Payable		1,180
	Accrued salaries (\$74,780 – \$73,600).		
31	Unearned Service Fees	2,300	
	Service Fees Earned		2,300
	Service fees earned (\$154,980 – \$152,680).		