

	Debit	Credit
Cash.....	\$ 8,310	
Accounts Receivable.....	6,000	
Supplies.....	750	
Prepaid Advertising.....	1,800	
Equipment.....	14,400	
Accumulated Depreciation: Equipment.....		\$ 5,000
Unearned Management Fees.....		3,900
Capital Stock.....		5,000
Retained Earnings.....		2,400
Management Fees Earned.....		17,500
Salaries Expense.....	6,400	
Utilities Expense.....	240	
Rent Expense.....	900	
	<u>\$38,800</u>	<u>\$38,800</u>