

Feb. 5	Prepaid Insurance	2460	
	Cash		2460
(To record payment of insurance)			
Feb. 5	Cash	2920	
	Loss on Disposal of Plant Assets	470	
	Equipment		3390
(To record sale of equipment)			
Feb. 16	Accounts Receivable	2890	
	Service Revenue		2890
Feb. 17	Cash	432	
	Unearned Service Revenue		432
Feb. 18	Accounts Payable	220	
	Cash		220
Feb. 20	Treasury Stock	900	
	Cash		900
Feb. 23	Accounts Receivable	3180	
	Service Revenue		3180
Feb. 24	Salaries and Wages Expense	2880	
	Cash		2880
Feb. 25	Cash	1850	
	Accounts Receivable		1850

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Stephen L. Nelson, John A. Tracy



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