

CASH	
1/1/X1	85,000
#1	15,230

REVENUES	
	15,230 #1

ACCOUNTS RECEIVABLE	
1/1/X1	54,300

SUPPLIES EXPENSE	

ACCOUNTS PAYABLE	
	31,275 1/1/X1

UTILITIES EXPENSE	

The T-accounts reveal that ending Accounts Receivable amount to \$ \_\_\_\_\_, and ending Accounts Payable amount to \$ \_\_\_\_\_.