13. Clayton Mobile Windshield Repair recently paid $19,200 plus a $400 brokerage fee on November 01, 2011 to buy Circuit South 9%, five year semi-annual bonds payable with a $20,000 par value. Given the purchase transaction and related accrual of interest below please fill in the blanks.

**All answers should be in whole dollars with no dollar signs, or commas**

**Account and Description Debit Credit**

Long-Term Investments-Circuit South \_\_\_\_\_\_\_

Cash \_\_\_\_\_\_\_\_\_\_\_

Purchased bonds to be held to maturity

Interest Receivable \_\_\_\_\_\_\_

Interest Revenue \_\_\_\_\_\_\_\_\_\_\_