Date	Trx #	Transaction Description	Amount	Accounts Debited	Accounts Credited	100-199	Asset Accounts
15-Feb	bea	Joe invests money to open business checking acct	\$2,500	Cash	Owner Equity	10	Cash (currency, checks)
15-Feb		Kiln \$2000 owing on credit purchase		Equipment, Notes Payable			Checking Acct
15-Feb		wheel		Equipment	Owner Equity		Paypal Acct
15-Feb		clay mixer		Equipment	Owner Equity		Accounts Receivable
15-Feb		Pug mill purchased on credit (owes \$600)		Equipment	Accts payable, Owner		Notes Receivable
15-Feb		Materials		Materials	Owner Equity		Materials - Cost of goods sold
15-Feb		Furniture		Furniture	Owner Equity		Equipment
15-Feb		Building		Building	Owner Equity		Studio and shipping supplies
15-Feb		Checks from Deluxe Check Printers thru Bank		Office Supplies	Cash		Office Supplies
10-1 CD	- 0	Sales Receipts Books, Invoices, Stationery and	Ψίδ	Office Supplies	Oddii	140	office Supplies
15-Feb	9	Envelopes from Insty Prints with 30 days to pay	\$275	Office Supplies	Accounts Payable	150	Furniture
10-1 CD		Operations and Product Liability Insurance 6 month	ΨΣΙΟ	Office Supplies	Accounts I ayabic	100	Turriture
15-Feb	10	premium paid in advance by check	\$400	Insurance	Checking Acct	160	Buildings
19-Feb		Credit sale with buyer to pay \$100/month for 4 months		Notes receivable	Sales Revenue		Liability Accounts
19-1 60	11		φ400	Notes receivable	Sales Neverlue	200-299	Liability Accounts
20 Eab	10	Buyer commissioned set of 6 nesting bowls for \$150 paid \$75 deposit	¢150	Cash, Accts Receivable	Sales Revenue	21/	Accounts Dayable
20-гер	12	Purchased booth space at April 30, Craft festival w	\$130	Casii, Accis Receivable	Sales Revenue	210	Accounts Payable
5-Mar	13	check	\$225	Event Fees	Checking Acct	220	Notes Payable
6-Mar				Cash	Sales Revenue		Mortgages Payable
8-Mar		Sold pair of lamp bases with 14 days to pay		Accounts Receivable	Sales Revenue		Owners Equity Accounts
17-Mar		Cash sales from studio sale \$845		Cash	Sales Revenue		Owners Equity-Capital
		Payment received		Cash	Accounts Receivable		Drawing
		Sold vase from Website		Paypal	Sales Revenue		Revenue
3/2 1/2012	10	Deposited all cash and checks on hand except \$100	φου	Гаураі	Sales Neverlue	400-499	Reveilue
3/22/2012	19	into checking	?	?	Cash	40:	Sales (goods and services)
0,22,2012		Sold 35 pots at studio sale rcvd \$500 in checks and		•	Guon	10	Sales (goods and services)
3/24/2012	20	\$240 in cash	\$740			410	Rental Receipts
3/24/2012	21	Received payment for credit purchase Trx 11 \$100					Interest Received
3/26/2012	22	Received payment for credit purchase Trx 15 \$100				500-699	Expenses
		Received studio space monthly rent check from Eileen					•
3/30/2012	23		\$125			510	Advertising
		Refunded by check the purchase price of vase in Trx					
3/30/2012	24	18 - vase arrived broken	?			520	Bank Fees
4/0/0040	0-	Purchased boxes, bubble wrap, shipping labels, and	0.40			500	
4/2/2012		•	\$48				Event Fees
4/3/2012	26	Joined Potters Council - paid for 1 yr membership	\$45			540	Insurance
4/4/2012	27	Ordered 500 lbs of clay and misc glaze chemicals - paid with a check	\$345			550	Interest Paid
4/4/2012	21	Delivered 50 pieces to Eye See gallery - sold to the	ΨΟΨΟ			330	TitleTest Faid
4/4/2012	28	gallery on credit with 30 days to pay	\$1,000			560	Professional Membership Fees
4/4/2012		Paid by check - electric bill	\$165				Repairs
		Paid by check - Telephone bill	\$44				Sales and Business Taxes
<u>_</u>		Received checks from 3 students signing up for 8	+ / ·				
4/5/2012	31	week hand building class	\$600			590	Telephone & Internet
		Paid business portion of mortgage with business					
4/5/2012		check	\$270				Utilities
	33					600	Wages
	34					620	Postage and shipping fees
	35						
	36						
	37						

3	8				
3	9				
4	0				
4	1				
4	2				
4	3				
4	4				
4	5				

200 Section Floridate							
March State Stat	100-199 Asset Accounts						
Windows Wind		Asset Account	Asset Account	Liability	Owner Equity	Expense Equity Acct	Expense Equity Acct
Windows Control Cont	102 Checking Acct		141 Studio and Shipping Supplies	230 Mortgages Payable			580 Sales & Bus. Taxes
18 18 18 18 18 18 18 18	103 Paypal Acct		Debit/Increase Credit/Decrease	Debit/Decrease Credit/Increase			
If the content content is a content content in the content content content is a content content in the content content in the content content in the content							
## Company of the com					1 \$700		
## Section of Control	125 Materials - Cost of goods sold	16 \$845					
H. Cane and experience of the control of the contro	135 Equipment						
	141 Studio and shipping supplies						
1	145 Office Supplies						
March Marc	150 Furniture						
Second							
Fig.	200-200 Liability Accounts				7 \$50,000		
20 10 10 10 10 10 10 10	210 Assourts Develop	\$1.420 \$0	60 60	02 02		\$400 \$0	\$0 \$0
## Company Com	200 Aleksa Devekta						
Second			Dai \$0	Dai \$0		Dai \$400	Dai \$0
33 Octoo Cash*Caple	230 Mortgages Payable						
10 10 10 10 10 10 10 10							Expense Equity Acct
100-98 1					bal \$38,650		
## 150 150		beg bal \$2,500 8 \$75				Debit/Increase Credit/Decrease	Debit/Increase Credit/Decrease
## Supplied Representation 1	400-499 Revenue						
Column C	401 Sales (goods and services)		9 \$275		320 Drawing		
## Company of the com	410 Rental Receipts	13 \$225		14 \$435	Debit/Increase Credit/Decrease		
Second	420 Interest Expense			15 \$240			
State Stat	500-699 Expenses						
March Marc				12 \$0.10			
March State Stat	520 Bank Fees						
Montane Mont							
Mail Interaction Mail Association Mail Associ	540 Incurance	\$2.500 6700					
Main Principal Princip	550 Interest Paid		6350 60			20 20	\$0 \$0
Manual Process Manual Record Manual Reco		υαι φ1,000					50 \$0
10 100						Dai \$U	uai \$0
Section Control Cont	5/0 Repairs	Asset Account	Asset Account				
12 17 17 17 18 10 18 18 18 18 18 18	Sales and Business Taxes						
Second S			Debit/Increase Credit/Decrease		bal \$0		
10 10 10 10 10 10 10 10	595 Utilities	12 \$75 17 \$75	6 \$600			Debit/Increase Credit/Decrease	Debit/Increase Credit/Decrease
September and religions parts of the property files 1	600 Wages	15 \$240			Expense Equity Acct		
131 577 590 50 50 50 50 50 50 5							
Second							
Second							
Second							
Second							
Second							
Second							
Asset Account Asset Accoun		bal \$240	bal \$600	bal \$2,070			\$0 \$0
Asset Account Asset Accoun						30 30	
Asset Account Asset Accoun				12 1400		bal \$0	bal \$0
Asset Account Asset Accoun						bal \$0	bal \$0
Asset Account Asset Accoun					\$0.00 \$0	bal \$0	bal \$0
Asset Account Asset Account Revenue Equity Acct Stormer Equi						bal \$0 Expense Equity Acct	bal \$0 Expense Equity Acct
150 Suddings 150						bal \$0 Expense Equity Acct 560 Prof. Memberships	bal \$0 Expense Equity Acct 600 Wages
Debthrorase		Asst Account	Asset Account		bal \$0	bal \$0 Expense Equity Acct 560 Prof. Memberships	bal \$0 Expense Equity Acct
11 \$400			Asset Account	Revenue Equity Acct	bal \$0 Expense Equity Acct	bal \$0 Expense Equity Acct 560 Prof. Memberships	bal \$0 Expense Equity Acct 600 Wages
Separate		115 Notes Receivalbe	160 Building	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships	bal \$0 Expense Equity Acct 600 Wages
SALO SO SO SO SO SO SO SO		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships	bal \$0 Expense Equity Acct 600 Wages
SALO SO SO SO SO SO SO SO		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships	Expense Equity Acct 600 Wages
SALO SO SO SO SO SO SO SO		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships	Expense Equity Acct 600 Wages
SALO SO SO SO SO SO SO SO		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships	Expense Equity Acct 600 Wages
SALO SO SO SO SO SO SO SO		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships	Expense Equity Acct 600 Wages
SALO SO SO SO SO SO SO SO		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships	Expense Equity Acct 600 Wages
SALO SO SO SO SO SO SO SO		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships	Expense Equity Acct 600 Wages
Second S		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease
bal \$400 bal \$30,000 bal \$0 ba		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease
bal \$400 bal \$30,000 bal \$0 ba		115 Notes Receivalbe Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease	Revenue Equity Acct 410 Rent Received	Expense Equity Acct 520 Bank Fees	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease
Asset Account Liability Revenue Equity Acct Expense Equity Acct Postage Acct Acct Postage Acct Postage Acct Postage Acct Postage Acct		115 Notes Receivable Debit/Increase Credit/Decrease 11 \$400	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase	Expense Equity Acct 520 Bank Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease
Asset Account Liability		115 Notes Receivalbe Debit/Increase Credit/Decrease 11 \$400 \$400 \$0	160 Building	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase	bal \$0 Expense Equity Acct Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0.00 \$0	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease
Asset Account Liability		115 Notes Receivalbe Debit/Increase Credit/Decrease 11 \$400 \$400 \$0	160 Building	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase	bal \$0 Expense Equity Acct Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0.00 \$0	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease
Asset Account Liability Revenue Equity Acct Expense Equity Acct Expense Equity Acct Acct Postage Asset Account Liability Revenue Equity Acct Expense Equity Acct Expense Equity Acct Acct Postage Asset Account Payable Asset Account Payable Asset Account Payable Asset Account Payable Asset Account		115 Notes Receivalbe Debit/Increase Credit/Decrease 11 \$400 \$400 \$0	160 Building	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase	bal \$0 Expense Equity Acct Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0.00 \$0	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease So So So bal \$0 So So
Naterials 210 Accounts Payable Accounts Pay		115 Notes Receivalbe Debit/Increase Credit/Decrease 11 \$400 \$400 \$0	160 Building	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase	bal \$0 Expense Equity Acct Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0.00 \$0	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease S0 \$0 bal \$0 Expense
125 Materials 210 Accounts Payable 420 Interest Received 530 Event Fees 570 Repairs 600 Shipping		115 Notes Receivable	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 \$0	S0	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Crediv/Decrease S0 \$0 \$0 bal \$0 \$0	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$0 \$0 \$0 bal \$0 \$0 Expense Equity
125 Materials 210 Accounts Payable 420 Interest Received 530 Event Fees 570 Repairs 600 Shipping		115 Notes Receivable	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 \$0	S0	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Crediv/Decrease S0 \$0 \$0 bal \$0 \$0	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$0 \$0 \$0 bal \$0 \$0 Expense Equity Acct
Debt/Increase Debt/Decrease Debt/Decrease Debt/Decrease Debt/Increase Debt/Increas		115 Notes Receivable	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 \$0	S0	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Crediv/Decrease S0 \$0 \$0 bal \$0 \$0	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$ 50 \$0 bal \$0 \$0 Expense Equity Acct Expense Equity Acct Postage
1 \$2,000 1 \$2,000 1 \$2,000 1 \$2,000		115 Notes Receivable	Building Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct	bal \$0 Expense Equity Acct 520 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0.00 \$0.00 \$0.00 Expense Equity Acct	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease Credit/Decrease \$0 \$0 \$0 \$0 \$0 bal \$0 \$0 Expense Equity Acct	Expense Equity Acct SO Wages Debit/increase Credit/Decrease SO SO bal SO SO Expense Equity Acct Postage & & & & & & & & & & & & & & & & & & &
4 \$600 9 \$275 9 \$275 9 9 \$275 9 9 \$275 9 9 \$275 9 9 \$275 9 9 \$275 9 9 9 9 9 9 9 9 9		115 Notes Receivable	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct Expense Equity Acct	bal \$0 Expense Guity Acct 600 Wages Debit/Increase Credit/Decrease \$0 \$0 \$0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
9 \$275 \$1,200 \$0 \$0 \$2,875 \$0 \$0 \$0 \$225,00 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
\$1,200 \$0 \$0 \$2,875 \$0 \$0 \$0 \$2,875 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		115 Notes Receivable Debit/Increase Credit/Decrease	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
State Stat		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
State Stat		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
State Stat		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
State Stat		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
State Stat		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
State Stat		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
State Stat		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 S0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
State Stat		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	Expense Equity Acct S20 Bank Fees Debit/Increase Credit/Decrease \$0.00 \$0 bal \$0 Expense Equity Acct S30 Event Fees Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal \$0 \$0 Expense Equity Acct	bal \$0 Expense Guity Acct 600 Wages Debit/Increase Credit/Decrease \$0 \$0 \$0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping
Asset Account Liability 135 Equipment 220 Notes Payable Debt/Decrease Credit/Decrease Debt/Decrease Credit/Increase 1 \$2,700		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	bal \$0 Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease \$0 \$0 \$0 bal \$0 \$0 Expense Equity Acct 570 Repairs Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$0 \$0 \$0 bal \$0 \$0 bal \$0 Expense Equity Acct Postage 8 600 Shipping Debit/Increase Credit/Decrease
135 Equipment 220 Notes Payable		115 Notes Receivable Debit/Increase Credit/Decrease 11 \$400	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct \$0 Wages Debit/Increase \$0 \$0 \$0 bal \$0 \$0 bal \$0 \$0 Expense Equity Acct Fostage & 600 Shipping Debit/Increase Credit/Decrease
135 Equipment 220 Notes Payable		115 Notes Receivable Debit/Increase Credit/Decrease 11 \$400	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 \$0 Expense Equity Acct Forting Acct Expense Equity Acct Postage & 600 Shipping Debit/Incre
Debit/Increase		115 Notes Receivable Debit/Increase Credit/Decrease	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$ 50 \$ \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6
1 \$2,700 2 \$950 3 \$400		115 Notes Receivable Debit/Increase Credit/Decrease	160 Building Debit/Increase Credit/Decrease 7 \$30,000	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$ 50 \$ \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6 \$ 6
1 \$2,700 2 \$950 3 \$400		115 Notes Receivable Debit/Increase Credit/Decrease	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 \$0 Expense Equity Acct Forting Acct Expense Equity Acct Postage & 600 Shipping Debit/Incre
2 \$950 3 \$400		115 Notes Receivable Debit/Increase Credit/Decrease 11 \$400	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 \$0 Expense Equity Acct Forting Acct Expense Equity Acct Postage & 600 Shipping Debit/Incre
3 \$400		115	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 \$0 Expense Equity Acct Forting Acct Expense Equity Acct Postage & 600 Shipping Debit/Incre
		115 Notes Receivable	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Guity Acct 600 Wages Debit/Increase Credit/Decrease \$0 \$0 \$0 bal \$0 \$0 Expense Equity Acct Fostage & 600 Shipping Debit/Increase Credit/Dec
		115 Notes Receivable Debit/Increase Credit/Decrease 11 \$400	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 \$0 Expense Equity Acct Forting Acct Expense Equity Acct Postage & 600 Shipping Debit/Incre
		115 Notes Receivable Debit/Increase Credit/Decrease	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$0 \$0 \$0 bal \$0 \$0 Expense Equity Acct Postage & 600 Shipping Debit/Increase Credit/Dec
		115 Notes Receivable Debit/Increase Credit/Decrease	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 \$0 bal \$0 Expense Equity Acct Fortility Acct Credit/Decrease Credit/Decrease Credit/Decrease Credit/Decrease Expense Equity Acct Postage & & 600 Shipping Debit/Incre Credit/Dec
		115 Notes Receivable Debit/Increase Credit/Decrease	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease \$00 \$0 bal \$0 Expense Equity Acct Fortility Acct Credit/Decrease Credit/Decrease Credit/Decrease Credit/Decrease Expense Equity Acct Postage & & 600 Shipping Debit/Incre Credit/Dec
		115 Notes Receivable Debit/Increase Credit/Decrease	Debit/Increase	Revenue Equity Acct 410 Rent Received Debit/Decrease Credit/Increase \$0 \$0 \$0 bal \$0 Revenue Equity Acct 420 Interest Received Debit/Decrease Credit/Increase	Expense Equity Acct	Expense Equity Acct 560 Prof. Memberships Debit/Increase Credit/Decrease S0 S0 S0 bal S0 S0 Expense Equity Acct Expense Equity Acct Credit/Decrease Expense Equity Acct S70 Repairs Debit/Increase Credit/Decrease	bal \$0 Expense Equity Acct 600 Wages Debit/Increase Credit/Decrease Credit/Decrease S0 \$0 bal \$0 Expense Equity Acct Postage 600 Shipping Debit/Incre Credit/Decrease Credit/Decrease Credit/Decrease Credit/Decrease Credit/Decrease Equity Acct Postage 8 G00 Shipping Debit/Incre Credit/Dec

							_								_		-
		\$6,950	\$0	\$0		\$0											
		\$0,000	40	 Ψ		ΨU								+			-
	bal	\$6,950			bal	\$0											

assets	equals	Liabilities	plus	owners equity								
				owners equity	equals	investments	minuus	Draws	plus	Revenue	minus	expenses
\$1430		\$2875		. ,		\$38650				\$2070		\$400
\$1800												\$225
\$240												
\$400												
\$1200												
\$6950												
\$350												
\$600												
\$30000												
\$42970		\$2875		\$40095		\$38650		0		\$2070		\$625
				\$42970								
				\$0								