

| Date | Trx # | Transaction Description | Amount | Accounts Debited | Accounts Credited | | | 100-199 | Asset Accounts |
|-----------|-------|--|----------|------------------------------|----------------------|--|--|---------|--------------------------------|
| 15-Feb | beg | Joe invests money to open business checking acct | \$2,500 | Cash | Owner Equity | | | 101 | Cash (currency, checks) |
| 15-Feb | 1 | Kiln \$2000 owing on credit purchase | \$2,700 | Equipment, Notes Payable | Owner Equity | | | 102 | Checking Acct |
| 15-Feb | 2 | wheel | \$950 | Equipment | Owner Equity | | | 103 | Paypal Acct |
| 15-Feb | 3 | clay mixer | \$400 | Equipment | Owner Equity | | | 110 | Accounts Receivable |
| 15-Feb | 4 | Pug mill purchased on credit (owes \$600) | \$2,900 | Equipment | Accts payable, Owner | | | 115 | Notes Receivable |
| 15-Feb | 5 | Materials | \$1,200 | Materials | Owner Equity | | | 125 | Materials - Cost of goods sold |
| 15-Feb | 6 | Furniture | \$600 | Furniture | Owner Equity | | | 135 | Equipment |
| 15-Feb | 7 | Studio (balance on mortgage \$15,000) | \$30,000 | Building | Owner Equity | | | 141 | Studio and shipping supplies |
| 15-Feb | 8 | Checks from Deluxe Check Printers thru Bank | \$75 | Office Supplies | Cash | | | 145 | Office Supplies |
| 15-Feb | 9 | Sales Receipts Books, Invoices, Stationery and Envelopes from Insty Prints with 30 days to pay | \$275 | Office Supplies | Accounts Payable | | | 150 | Furniture |
| 15-Feb | 10 | Operations and Product Liability Insurance 6 month premium paid in advance by check | \$400 | Insurance | Checking Acct | | | 160 | Buildings |
| 19-Feb | 11 | Credit sale with buyer to pay \$100/month for 4 months | \$400 | Notes receivable | Sales Revenue | | | 200-299 | Liability Accounts |
| 28-Feb | 12 | Buyer commissioned set of 6 nesting bowls for \$150 paid \$75 deposit | \$150 | Cash, Accts Receivable | Sales Revenue | | | 210 | Accounts Payable |
| 5-Mar | 13 | Purchased booth space at April 30, Craft festival w check | \$225 | Event Fees | Checking Acct | | | 220 | Notes Payable |
| 6-Mar | 14 | Sold set of dinnerware, received check | \$435 | Cash | Sales Revenue | | | 230 | Mortgages Payable |
| 8-Mar | 15 | Sold pair of lamp bases with 14 days to pay | \$240 | Accounts Receivable | Sales Revenue | | | 300-399 | Owners Equity Accounts |
| 17-Mar | 16 | Cash sales from studio sale \$845 | \$845 | Cash | Sales Revenue | | | 310 | Owners Equity-Capital |
| 20-Mar | 17 | Payment received | \$75 | Cash | Accounts Receivable | | | 320 | Drawing |
| 3/21/2012 | 18 | Sold vase from Website | \$50 | Paypal | Sales Revenue | | | 400-499 | Revenue |
| 3/22/2012 | 19 | Deposited all cash and checks on hand except \$100 into checking | \$1,330 | Checking | Cash | | | 401 | Sales (goods and services) |
| 3/24/2012 | 20 | Sold 35 pots at studio sale rcvd \$500 in checks and \$240 in cash | \$740 | cash | Sales Revenue | | | 410 | Rental Receipts |
| 3/24/2012 | 21 | Received payment for credit purchase Trx 11 \$100 | \$100 | cash | notes receivable | | | 420 | Interest Received |
| 3/26/2012 | 22 | Received payment for credit purchase Trx 15 \$100 | \$100 | cash | Accounts Receivable | | | 500-699 | Expenses |
| 3/30/2012 | 23 | Received studio space monthly rent check from Eileen Clay | \$125 | cash | Rental Receipts | | | 510 | Advertising |
| 3/30/2012 | 24 | Refunded by check the purchase price of vase in Trx 18 - vase arrived broken | \$50 | Sales Revenue | Checking Acct | | | 520 | Bank Fees |
| 4/2/2012 | 25 | Purchased boxes, bubble wrap, shipping labels, and tape | \$48 | Studio and Shipping supplies | Checking Acct | | | 530 | Event Fees |
| 4/3/2012 | 26 | Joined Potters Council - paid for 1 yr membership | \$45 | Professional Membership Fees | Checking Acct | | | 540 | Insurance |
| 4/4/2012 | 27 | Ordered 500 lbs of clay and misc glaze chemicals - paid with a check | \$345 | Materials | Checking Acct | | | 550 | Interest Paid |
| 4/4/2012 | 28 | Delivered 50 pieces to Eye See gallery - sold to the gallery on credit with 30 days to pay | \$1,000 | Accounts Receivable | Sales Revenue | | | 560 | Professional Membership Fees |
| 4/4/2012 | 29 | Paid by check - electric bill | \$165 | Utilities | Checking Acct | | | 570 | Repairs |
| 4/4/2012 | 30 | Paid by check - Telephone bill | \$44 | Telephone & Internet | Checking Acct | | | 580 | Sales and Business Taxes |
| 4/5/2012 | 31 | Received checks from 3 students signing up for 8 week hand building class | \$600 | Sales Revenue | Cash | | | 590 | Telephone & Internet |
| 4/5/2012 | 32 | Paid business portion of mortgage with business check | \$270 | Mortgages Payable | Checking Acct | | | 595 | Utilities |
| | 33 | | | | | | | 600 | Wages |
| | 34 | | | | | | | 620 | Postage and shipping fees |
| | 35 | | | | | | | | |
| | 36 | | | | | | | | |

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| Owner Equity | | |
|---------------------|-----------------|----------|
| 310 Capital | | |
| Debit/Decrease | Credit/Increase | |
| | beg bal | \$2,500 |
| | 1 | \$700 |
| | 2 | \$950 |
| | 3 | \$400 |
| | 4 | \$2,300 |
| | 5 | \$1,200 |
| | 6 | \$600 |
| | 7 | \$15,000 |
| | | |
| | \$0.00 | \$23,650 |
| | bal | \$23,650 |
| | | |
| Owner Equity | | |
| 320 Drawing | | |
| Debit/Increase | Credit/Decrease | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | \$0.00 | \$0 |
| bal | \$0 | |
| | | |
| Expense Equity Acct | | |
| 510 Advertising | | |
| Debit/Increase | Credit/Decrease | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | \$0.00 | \$0 |
| bal | \$0 | |
| | | |
| Expense Equity Acct | | |
| 520 Bank Fees | | |
| Debit/Increase | Credit/Decrease | |
| | | |
| | | |
| | | |
| | | |
| | \$0.00 | \$0 |
| bal | \$0 | |
| | | |
| Expense Equity Acct | | |
| 530 Event Fees | | |
| Debit/Increase | Credit/Decrease | |
| 13 | \$225.00 | |
| | | |
| | | |
| | | |
| | | |
| | \$225.00 | \$0 |
| bal | \$225 | |

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