Date	Trx #	Transaction Description	Amount Accounts Debited	Accounts Credited	100-199	Asset Accounts
		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	. ,		Checking Acct
15-Feb	2	wheel	\$950 Equipment	Owner Equity		Paypal Acct
15-Feb		clay mixer	\$400 Equipment	Owner Equity		Accounts Receivable
		Pug mill purchased on credit (owes \$600)	\$2,900 Equipment	Accts payable, Owner		Notes Receivable
15-Feb	5	Materials	\$1,200 Materials	Owner Equity		Materials - Cost of goods sold
15-Feb		Furniture	\$600 Furniture	Owner Equity		Equipment
		Studio (balance on mortgage \$15,000)	\$30,000 Building	Owner Equity		Studio and shipping supplies
		Checks from Deluxe Check Printers thru Bank				
15-Feb	ð	Sales Receipts Books, Invoices, Stationery and	\$75 Office Supplies	Cash	145	Office Supplies
15-Feb	0	Envelopes from Insty Prints with 30 days to pay	\$275 Office Supplies	Accounts Payable	150	Furniture
тэ-гер	9		\$275 Office Supplies		150	runniture
	40	Operations and Product Liability Insurance 6 month	\$ 100		100	Duildings
15-Feb		premium paid in advance by check	\$400 Insurance	Checking Acct		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
		Purchased booth space at April 30, Craft festival w				
5-Mar	13	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		Cash sales from studio sale \$845	\$845 Cash	Sales Revenue	310	Owners Equity-Capital
20-Mar	17	Payment received	\$75 Cash	Accounts Receivable		Drawing
3/21/2012		Sold vase from Website	\$50 Paypal	Sales Revenue		Revenue
0/21/2012	10	Deposited all cash and checks on hand except \$100	tee raypar		100 100	
3/22/2012	19	into checking	\$1,330 Checking	Cash	401	Sales (goods and services)
		Sold 35 pots at studio sale rcvd \$500 in checks and	¢ 1,000 011001111g			
3/24/2012	20	\$240 in cash	\$740 cash	Sales Revenue	410	Rental Receipts
3/24/2012		Received payment for credit purchase Trx 11 \$100	\$100 cash	notes receivable		Interest Received
3/26/2012		Received payment for credit purchase Trx 15 \$100	\$100 cash	Accounts Receivable	500-699	Expenses
		Received studio space monthly rent check from Eileen				
3/30/2012	23	Clay	\$125 cash	Rental Receipts	510	Advertising
		Refunded by check the purchase price of vase in Trx	V · LU U U U U U U U U U		0.0	
3/30/2012	24	18 - vase arrived broken	\$50 Sales Revenue	Checking Acct	520	Bank Fees
		Purchased boxes, bubble wrap, shipping labels, and	Studio and Shipping			
4/2/2012	25	tape	\$48 supplies	Checking Acct	530	Event Fees
	-		Professional	J		
4/3/2012	26	Joined Potters Council - paid for 1 yr membership	\$45 Membership Fees	Checking Acct	540	Insurance
		Ordered 500 lbs of clay and misc glaze chemicals -				
4/4/2012	27	paid with a check	\$345 Materials	Checking Acct	550	Interest Paid
		Delivered 50 pieces to Eye See gallery - sold to the		J		
4/4/2012	28	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		Repairs
4/4/2012		Paid by check - Telephone bill	\$44 Telephone & Internet	Checking Acct		Sales and Business Taxes
		Received checks from 3 students signing up for 8			500	
4/5/2012	31	week hand building class	\$600 Sales Revenue	Cash	590	Telephone & Internet
		Paid business portion of mortgage with business			500	
4/5/2012	32		\$270 Mortgages Payable	Checking Acct	595	Utilities
	33					Wages
					620	Postage and shipping tees
	34 35				620	Postage and shipping fees

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100-199 Asset Accounts																						
101 Cash (currency, checks)			ccount			Asset Acc	ount		Liability			Owner					quity Acct			Expense	Equity Acct	
102 Checking Acct	101				135				Mortgages Paya		310				540					580 Sales & E		
103 Paypal Acct		ncrease	Credit/D		Debit/	Increase	Credit/Decrease			dit/Increase	Debit/[Decrease	Credit/Increase				Credit/Dec	crease		Debit/Increase	Credit/De	crease
110 Accounts Receivable	12	\$75		\$1,330	1	\$2,700		32	\$270	7 \$15,000			beg bal \$2,5		10	\$400					-	
115 Notes Receivable	14 16	\$435			2	\$950								00								
125 Materials - Cost of goods sold	16	\$845			3	\$400							2 \$								-	
135 Equipment	17 20	\$75 \$740			4	\$2,900							4 \$2,3	00								
141 Studio and shipping supplies 145 Office Supplies	20	\$740 \$100											4 \$2,- 5 \$1,2									
150 Furniture	21 22	\$100											6 \$1									
160 Buildings	22	\$100											7 \$15,0									
200-299 Liability Accounts	31	\$600										-	7 \$15,1	00								
210 Accounts Payable		\$000				\$6,950	\$0		\$270	\$15,000						\$400		\$0		\$	n	\$0
220 Notes Payable					bal	\$6,950	40		bal	\$14,730					bal	\$400		φU	bal	S		ψŪ
230 Mortgages Payable					bui	\$0,000			Dui	¢11,700					oui	¢100			bai	Ç.		
300-399 Owners Equity Accounts						Asset Acc	ount		Revenue Equity	ct		\$0.00	\$23,0	50						Expense	Equity Acct	
310 Owners Equity-Capital					141	Studio and Shi		401					bal \$23,0							590 Telephone		
320 Drawing					Debit/	Increase	Credit/Decrease			dit/Increase					Debit/In	crease	Credit/Dec	crease		Debit/Increase		crease
400-499 Revenue					25	\$48		24		11 \$400		Owner	Equity							30 \$4-		
401 Sales (goods and services)										12 \$150	320	0 Dra										
410 Rental Receipts		\$3,095		\$1,330						14 \$435	Debit/	Increase										
420 Interest Expense	bal	\$1,765								15 \$240												
500-699 Expenses										16 \$845												
510 Advertising		Asset A								18 \$50												
520 Bank Fees	102		ng Acct							20 \$740												
530 Event Fees		ncrease	Credit/D	ecrease						28 \$1,000												
540 Insurance	beg bal	\$2,500								31 \$600												
550 Interest Paid	19	\$1,330				\$48	\$0								h	\$0		\$0		\$4		\$0
560 Professional Membership Fees			13		bal	\$48									bal	\$0			bal	\$4-	9	
570 Repairs			24			A	a					80.05		¢0		European E	and the state of the state			E	Coulder Arrest	
580 Sales and Business Taxes			25			Asset Acc					h -1	\$0.00		\$0		Expense E					Equity Acct	
590 Telephone & Internet			26	\$45	145						bal	\$0				Interest E				595 Uti		
595 Utilities			27		Debit/	Increase	Credit/Decrease								Debit/In	crease	Credit/Dec	crease		Debit/Increase		crease
600 Wages			29		8	\$75					54	Expense E	quity Acct							29 \$16	5	
620 Postage and shipping fees			30		9	\$275						0 Adve										
			32	\$270							Debit/	Increase	Credit/Decrease	_							-	
		\$3,830		\$1,667																		
	bal	\$3,830		\$1,007					\$50	\$4,460												
	Del	ψ2,105				\$350	\$0		bal	\$4,410						\$0		\$0		\$16	5	\$0
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Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 15 28	Pay ncrease \$50 \$50 \$50 Asset A Accts Re ncrease \$75 \$240 \$1,000	Pal Credit/D credit/D credit/D Credit/D 22	\$0 ecrease \$75 \$100	bal	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	credit/Decrease		Rent Receive: Cri Cri So bal Revenue Equity) Interest Receive: Cri Cri	Sillincrease 33 \$125 33 \$125 3125 3125 3125 34 34 34 34 34 34 34 34 34 34 34 34 34	52(Debit/ bal 53(Debit/	\$0 Expense for Bank Increase \$0.00 \$0 Expense for Event Increase 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/In 26 bal	Expense E Prof. Men crease \$45 \$45 \$45 \$45 \$45 Expense E Rep crease	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct .crease
Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 15 28	Pay ncrease \$50 \$50 \$50 Asset A Accts Re ncrease \$75 \$240 \$1,000	Pal Credit/D credit/D credit/D Credit/D 22	\$0 ecrease \$75 \$100	bal	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	cunt g Credit/Decrease \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0		\$0 Rent Receiver.	S0	522 Debit/ bal 531 Debit/ 1:	\$0 Expense f 0 Bank Increase \$0.00 \$0 Expense f 0 Evense f 0 Evense f 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/in 26 bal 570 Debit/in	Expense E Prof. Men crease \$45 \$45 \$45 \$45 Expense E Rep crease \$0	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct .crease
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Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 12 15 28 bal bal	Pay ncrease \$50 \$50 Asset A Accts Re \$75 \$240 \$1,000 \$1,315 \$1,315 \$1,140 Asset A	Pal Credit/D Credit/D Credit/D Credit/D 177 22	\$0 ecrease \$75 \$100 \$175	150 Debit 6 bal bal bal bal 210	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	credi/Decrease		\$0 Rent Receiver.	S0	522 Debit/ bal 531 Debit/ 1:	\$0 Expense f 0 Bank Increase \$0.00 \$0 Expense f 0 Evense f 0 Evense f 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/in 26 bal 570 Debit/in	Expense E Prof. Men crease \$45 \$45 \$45 \$45 Expense E Rep crease \$0	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct
Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 12 15 28 bal bal	Pay ncrease \$50 \$50 Asset A Accts Re ncrease \$1,000 \$1,315 \$1,315 \$1,140 \$1,345 \$1,405	Pal Credit/D Credit/D Credit/D Credit/D 177 22	\$0 ecrease \$75 \$100 \$175	150 Debit 6 bal bal bal bal 210	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	credi/Decrease		\$0 Rent Receiver.	S0	522 Debit/ bal 531 Debit/ 1:	\$0 Expense f 0 Bank Increase \$0.00 \$0 Expense f 0 Evense f 0 Evense f 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/in 26 bal 570 Debit/in	Expense E Prof. Men crease \$45 \$45 \$45 \$45 Expense E Rep crease \$0	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct
Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 12 15 28 bal bal	Pay ncrease \$50 \$50 Asset A Accts Re ncrease \$1,000 \$1,315 \$1,315 \$1,140 \$1,345 \$1,405	Pal Credit/D Credit/D Credit/D Credit/D 177 22	\$0 ecrease \$75 \$100 \$175	150 Debit 6 bal bal bal bal 210	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	credi/Decrease		\$0 Rent Receiver.	S0	522 Debit/ bal 531 Debit/ 1:	\$0 Expense f 0 Bank Increase \$0.00 \$0 Expense f 0 Evense f 0 Evense f 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/in 26 bal 570 Debit/in	Expense E Prof. Men crease \$45 \$45 \$45 \$45 Expense E Rep crease \$0	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct
Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 12 15 28 bal bal	Pay ncrease \$50 \$50 Asset A Accts Re ncrease \$1,000 \$1,315 \$1,315 \$1,140 \$1,345 \$1,405	Pal Credit/D Credit/D Credit/D Credit/D 177 22	\$0 ecrease \$75 \$100 \$175	150 Debit 6 bal bal bal bal 210	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	credi/Decrease		\$0 Rent Receiver.	S0	522 Debit/ bal 531 Debit/ 1:	\$0 Expense f 0 Bank Increase \$0.00 \$0 Expense f 0 Evense f 0 Evense f 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/in 26 bal 570 Debit/in	Expense E Prof. Men crease \$45 \$45 \$45 \$45 Expense E Rep crease \$0	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct
Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 12 15 28 bal bal	Pay ncrease \$50 \$50 Asset A Accts Re ncrease \$1,000 \$1,315 \$1,315 \$1,140 \$1,345 \$1,405	Pal Credit/D Credit/D Credit/D Credit/D 177 22	\$0 ecrease \$75 \$100 \$175	150 Debit 6 bal bal bal bal 210	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	credi/Decrease		\$0 Rent Receiver.	S0	522 Debit/ bal 531 Debit/ 1:	\$0 Expense f 0 Bank Increase \$0.00 \$0 Expense f 0 Evense f 0 Evense f 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/in 26 bal 570 Debit/in	Expense E Prof. Men crease \$45 \$45 \$45 \$45 Expense E Rep crease \$0	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct
Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 12 15 28 bal bal	Pay ncrease \$50 \$50 Asset A Accts Re ncrease \$1,000 \$1,315 \$1,315 \$1,140 \$1,345 \$1,405	Pal Credit/D Credit/D Credit/D Credit/D 177 22	\$0 ecrease \$75 \$100 \$175	150 Debit 6 bal bal bal bal 210	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	credi/Decrease		\$0 Rent Receiver.	S0	522 Debit/ bal 531 Debit/ 1:	\$0 Expense f 0 Bank Increase \$0.00 \$0 Expense f 0 Evense f 0 Evense f 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/in 26 bal 570 Debit/in	Expense E Prof. Men crease \$45 \$45 \$45 \$45 Expense E Rep crease \$0	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct
Image: Product of the sector of the secto	Debit/i 18 bal 110 Debit/i 12 15 28 bal bal	Pay ncrease \$50 \$50 Asset A Accts Re ncrease \$1,000 \$1,315 \$1,315 \$1,140 \$1,345 \$1,405	Pal Credit/D Credit/D Credit/D Credit/D 177 22	\$0 ecrease \$75 \$100 \$175	150 Debit 6 bal bal bal bal 210	Asset Acc Furnitu Increase \$600 \$600 \$600 \$600 \$600 \$600 \$600 \$60	re Credit/Decrease		\$0 Rent Receiver.	S0	522 Debit/ bal 531 Debit/ 1:	\$0 Expense f 0 Bank Increase \$0.00 \$0 Expense f 0 Evense f 0 Evense f 3 \$225.00	iquity Acct Fees Credit/Decrease	\$0 50 50 50	560 Debit/in 26 bal 570 Debit/in	Expense E Prof. Men crease \$45 \$45 \$45 \$45 Expense E Rep crease \$0	uberships Credit/Dec	\$0 Crease	bal	Expense 600 We Debit/Increase \$ 600 Postage Debit/Increase	Credit/De Credit/De Credit/De	\$0 .cct
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bal	\$300							
					Liabi	lity		
	Asset A	ccount		220	Notes Pa	avable		
105				 Data		Or all		
125				Debit/L	Decrease	Credit	Increase	
Debit/I	ncrease	Credit/	Decrease					
5	\$1,200							
27	\$345							
	010							
					\$0		\$0	
	\$1,545		\$0			bal	\$0	
			<u>۵</u> 0			uai	ຸລຸເ	
bal	\$1,545							

assets	equals	Liabilities	plus	owners equity									
				owners equity	equals	investments	minuus	Draws	plus	Revenue	minus	expenses	
\$1765		\$2875				\$23650				\$4410		\$40	C
\$2163		\$14730								\$125		\$22	5
\$50												\$4	5
\$1140												\$44	4
\$300												\$16	5
\$1545													
\$6950													
\$48													
\$350													
\$600													
\$30000													
\$44911	equals	\$17605	plus	\$27306		\$23650		0		\$4535		\$87	9
			sum	\$44911									
	left- right=			\$0									