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		Cash (currency, checks)
		Kiln \$2000 owing on credit purchase		Equipment, Notes Payable			Checking Acct
		The state of the s	+ =,				Paypal Acct
							Accounts Receivable
							Notes Receivable
							Materials - Cost of goods sold
							Equipment
							Studio and shipping supplies
							Office Supplies
							Furniture
						100	Tarmare
						160	Buildings
							Liability Accounts
						200-299	Liability Accounts
						210	Accounts Dayable
		Purchased booth space at April 30, Craft festival w				210	Accounts Payable
5-Mar	13	check	\$225	Event Fees	Checking Acct	220	Notes Payable
6-Mar		Sold set of dinnerware, received check	, -	Cash	Sales Revenue		Mortgages Payable
		Sold pair of lamp bases with 14 days to pay		Accounts Receivable	Sales Revenue	300-399	Owners Equity Accounts
		Cash sales from studio sale \$845		Cash	Sales Revenue		Owners Equity-Capital
20-Mar				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	\$1,330	Checking	Cash	401	Sales (goods and services)
J/22/20 12		Sold 35 pots at studio sale rcvd \$500 in checks and	ψ1,000	on contract	Cuon		Sales (goods and services)
3/24/2012	20	\$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		Interest Received
		Received payment for credit purchase Trx 15 \$100	\$100	cash	Accounts Receivable		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					
3/30/2012	24	18 - vase arrived broken	\$50	Sales Revenue	Checking Acct		Bank Fees
						530	Event Fees
						540	Insurance
						550	Interest Paid
							Professional Membership Fees
						570	Repairs
						580	Sales and Business Taxes
						590	Telephone & Internet
							Utilities
						600	Wages
							Postage and shipping fees
	35						
	36						
	37						
	38						
	38 39						
	38						

43				
44				
45				

100 100	Asset Accounts								
	Cash (currency, checks)								
	Checking Acct								
	Paypal Acct								
	Accounts Receivable								
	Notes Receivable								
	Materials - Cost of goods sold								
	Equipment								
	Studio and shipping supplies								
	Office Supplies								
	Furniture								
	Buildings								
	Liability Accounts								
	Accounts Payable								
220	Notes Payable								
	Mortgages Payable								
	Owners Equity Accounts		Revenue E						
	Owners Equity-Capital	401							
	Drawing	Debit/D	ecrease	Credit/I	ncrease				
	Revenue	24	\$50						
401	Sales (goods and services)								
	Rental Receipts			14	\$435				
420	Interest Earned			15	\$240				
500-699	Expenses			16	\$845				
510	Advertising			18	\$50				
520	Bank Fees			20	\$740				
530	Event Fees								
540	Insurance								
550	Interest Paid								
560	Professional Membership Fees								
	Repairs								
	Sales and Business Taxes								
590	Telephone & Internet								
	Utilities								
	Wages								
	Postage and shipping fees								

			1							1	
		\$50		\$2,310							
			bal	\$2,260							
			Dui	Ψ2,200							
		Revenue F	Equity Acct								
	410	Dont D	equity Acct								
		Rent Re									
	Debit/De	ecrease	Credit/	Increase							
			23	\$125							
		\$0		\$125							
				φ123 0405							
			bal	\$125							
						Expense E	Equity Acct				
					530	Event	Fees				
						ncrease		Credit/Decrease			
					12	\$225.00	0.0010	2 001 0000			
					13	φΖΖΟ.00					
						\$225.00		\$0			
					bal	\$225					

	Profit and Lo	ss Statement	
	March 1 -	- 31, 2012	
Acct No.	Revenue		
	Sales (goods		
401	and services)	\$2260	
410	Rental Receipts	\$125	
	Total Revenue	\$2385	
	Expenses		
530	Event Fees	\$225	
	Total Expenses	\$225	
Total Profit (Loss)			
for the period		\$2160	