

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								

[illegible]

[illegible]

[illegible]

[illegible]

		Total Assets \$19,280			