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		Kiln \$2000 owing on credit purchase	\$2,700 Equipment, Notes Payable	1.2		Checking Acct
15-Feb		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		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
15-Feb		Checks from Deluxe Check Printers thru Bank		Cash		Office Supplies
тэ-гер	0	Sales Receipts Books, Invoices, Stationery and	\$75 Office Supplies	Cash	140	Office Supplies
15-Feb	۹	Envelopes from Insty Prints with 30 days to pay	\$275 Office Supplies	Accounts Payable	150	Furniture
10-1 00	5				150	
15-Feb	10	Operations and Product Liability Insurance 6 month	\$400 Insurance	Checking Acct	160	Buildings
		premium paid in advance by check	· · · · · · · · · · · · · · · · · · ·	Sales Revenue		
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		check	\$225 Event Fees	Checking Acct		Notes Payable
6-Mar		Sold set of dinnerware, received check	\$435 Cash	Sales Revenue		Mortgages Payable
8-Mar	15	Sold pair of lamp bases with 14 days to pay	\$240 Accounts Receivable	Sales Revenue		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
		Deposited all cash and checks on hand except \$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				
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
3/26/2012	22	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				
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			_
4/3/2012	26	Joined Potters Council - paid for 1 yr membership	\$45 Membership Fees	Checking Acct	540	Insurance
	~7	Ordered 500 lbs of clay and misc glaze chemicals -				
4/4/2012	27	paid with a check	\$345 Materials	Checking Acct	550	Interest Paid
4/4/0040	20	Delivered 50 pieces to Eye See gallery - sold to the	#1.000 Assounts Dessivable	Colos Devenue	500	Duefersiewel Mensheushin Free
4/4/2012	-	gallery on credit with 30 days to pay	\$1,000 Accounts Receivable	Sales Revenue		Professional Membership Fees
4/4/2012		Paid by check - electric bill	\$165 Utilities	Checking Acct		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
		Paid business portion of mortgage with business				10.1911
4/5/2012		check	\$270 Mortgages Payable	Checking Acct		Utilities
	33					Wages
	34				620	Postage and shipping fees
	35					
	36					

37					
38					
39					
40					
41					
42					
43					
44					
45					

100-199 Asset Accounts																					
101 Cash (currency, checks)		Asset A				Asset Ac			Liability			Owner				Expense Ed				Expense Ed	quity Acct
102 Checking Acct	10				135				ages Payable		310				540					Sales & Bu	
103 Paypal Acct	Deb	it/Increase	Credit/De		Debit	/Increase	Credit/Decrease	Debit/Decreas	e Credit	Increase	Debit/D	ecrease)	Credit/Increase			crease	Credit/De	crease	Debit/	Increase	Credit/Decreas
110 Accounts Receivable		12 \$75		\$1,330	1	\$2,700		32 \$	270 7	\$15,000			beg bal \$2,500		10	\$400					
115 Notes Receivable		4 \$435			2								1 \$700								
125 Materials - Cost of goods sold	1	16 \$845			3								2 \$950								
135 Equipment	1	17 \$75			4	\$2,900							3 \$400								
141 Studio and shipping supplies	2	20 \$740											4 \$2,300								
145 Office Supplies	2	21 \$100											5 \$1,200								
150 Furniture		22 \$100											6 \$600								
160 Buildings		23 \$125											7 \$15,000								
200-299 Liability Accounts	3	\$600																			
210 Accounts Payable						\$6,950		\$	270	\$15,000						\$400		\$0		\$0	
220 Notes Payable					bal	\$6,950			bal	\$14,730				t	bal	\$400			bal	\$0	
230 Mortgages Payable																					
300-399 Owners Equity Accounts						Asset Ac	count	Reven	ue Equity Acc			\$0.00	\$23,650							Expense Ed	quity Acct
310 Owners Equity-Capital					141	Studio and Sh	nipping Sup	401	Sales				bal \$23,650						590	Telephone a	& Internet
320 Drawing					Debit	/Increase	Credit/Decrease	Debit/Decreas	e Credit	Increase					Debit/In	crease	Credit/De	crease	Debit/	Increase	Credit/Decreas
400-499 Revenue					25				\$50 11			Owner	Equity						30		
401 Sales (goods and services)									12	\$150	320										
410 Rental Receipts		\$3,095		\$1,330					14			ncrease									
420 Interest Expense	bal	\$1,765		.,					15												
500-699 Expenses		÷.,.00							16												
510 Advertising		Asset A	Account						18												
520 Bank Fees	10	2 Checkin	ng Acct						20	\$740											
530 Event Fees		it/Increase	Credit/De	ecrease					28												
540 Insurance	beg bal		8	\$75					31												
550 Interest Paid		\$2,500	10			\$48	\$0		31	φουυ						\$0		\$0		\$44	
		\$1,330	10	\$400 \$225	bal	\$48									bal			\$U	bal	\$44	
560 Professional Membership Fees					Dai	ə48								C	Jai	\$0			Dai		
570 Repairs			24		_	A	agu mt					60.00				Evener E	with a first			Ever see 5	with Anot
580 Sales and Business Taxes			25			Asset Ac						\$0.00				Expense E				Expense Ed	
590 Telephone & Internet			26		145						bal	\$0				Interest E			595		
595 Utilities			27	\$345	Debit	/Increase	Credit/Decrease								Debit/In	crease	Credit/De	crease		Increase	Credit/Decreas
600 Wages			29		8	\$75						Expense E	Equity Acct						29	\$165	
620 Postage and shipping fees			30	\$44	9	\$275					510	Adver	rtising								
			32	\$270							Debit/Ir	ncrease	Credit/Decrease								
		\$3,830		\$1,667																	
	bal	\$2,163							\$50	\$4,460											
						\$350			la el	\$4,410						\$0		\$0		\$165	
									bal	φ 4 ,410											
					bal	\$350			Dai	\$4,410				t	bal	\$0			bal	\$165	
					bal	\$350			Dai	\$ 4 ,410				t	bal				bal	\$165	
		Asset A	Account		bal				bai	94,410		\$0.00	\$0	t		\$0	uity Acct		bal		muity Acct
	10	Asset A				Asset Ac	count		Dai	φ+,+10	bal	\$0.00		t		\$0 Expense Ed	quity Acct			Expense Ed	quity Acct
	10	3 Pay	Pal		150	Asset Act	count			φ4,410	bal	\$0.00 \$0		E	560	\$0 Expense Eo Prof. Mem	berships		600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count					\$0		t	560 Debit/In	\$0 Expense Eo Prof. Mem crease	quity Acct berships Credit/De	crease	600	Expense Ed	quity Acct es Credit/Decreas
	Deb	3 Pay	Pal Credit/De	ecrease	150	Asset Act	count		ue Equity Acc			\$0 Expense E	Equity Acct	t	560	\$0 Expense Eo Prof. Mem crease	berships	crease	600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count	410 Rei	ue Equity Acc		520	\$0 Expense E Bank	Equity Acct Fees	t	560 Debit/In	\$0 Expense Eo Prof. Mem crease	berships	crease	600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count		ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E	Equity Acct	t	560 Debit/In	\$0 Expense Eo Prof. Mem crease	berships	crease	600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count	410 Rei	ue Equity Acc	Increase	520	\$0 Expense E Bank	Equity Acct Fees	Ľ	560 Debit/In	\$0 Expense Eo Prof. Mem crease	berships	crease	600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count	410 Rei	ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E Bank	Equity Acct Fees		560 Debit/In	\$0 Expense Eo Prof. Mem crease	berships	crease	600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count	410 Rei	ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E Bank	Equity Acct Fees		560 Debit/In	\$0 Expense Eo Prof. Mem crease	berships		600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count	410 Rei	ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E Bank	Equity Acct Fees		560 Debit/In	\$0 Expense Eo Prof. Mem crease	berships	crease	600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count	410 Rei	ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E Bank	Equity Acct Fees		560 Debit/In	\$0 Expense Eo Prof. Mem crease	berships	crease	600	Expense Eo Wag	es
	Deb	03 Pay it/Increase	Pal Credit/De	ecrease	150 Debit	Asset Act	count	410 Rei	ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E Bank	Equity Acct Fees		560 Debit/In	\$0 Expense Eo Prof. Mem crease	berships		600	Expense Eo Wag	es
	Deb	13 Pay tt/Increase 18 \$50	Pal Credit/De		150 Debit	Asset Ac Furnitu VIncrease \$600	count ure Credit/Decrease	410 Rei	ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E Bank	Equity Acct Fees		560 Debit/In	\$0 Prof. Mem crease \$45	berships		600	Expense Eco Wag Increase	es
	Deb 1	3 Pay tt/Increase 8 \$50 \$50 \$50	Pal Credit/De	ecrease	150 Debit 6	Asset Acc Furnitu VIncrease \$ \$600 \$600	count ure Credit/Decrease	410 Rei	ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E Bank	Equity Acct Fees		560 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45	berships	so so	600 Debit/	Expense Ec Wag Increase	es
	Deb	13 Pay tt/Increase 18 \$50	Pal Credit/De		150 Debit	Asset Ac Furnitu VIncrease \$600	count ure Credit/Decrease	410 Rei	ue Equity Acc nt Received e Credit	Increase	520	\$0 Expense E Bank	Equity Acct Fees		560 Debit/In	\$0 Prof. Mem crease \$45	berships		600	Expense Eco Wag Increase	es
	Deb 1	33 Pay tt/Increase 8 18 \$50 \$50 \$50 \$50 \$50	Pal Credit/De		150 Debit 6	Asset Acc Furnitu VIncrease \$ \$600 \$600	count ure Credit/Decrease	410 Rei	ue Equity Acc t Received Credit 23	Increase \$125	520	\$0 Expense E Bank ncrease	Equity Acct Fees Credit/Decrease		560 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45	berships		600 Debit/	Expense Ec Wag Increase	es
	bal	3 Pay tt/Increase 8 \$50 \$50 \$50 \$50 Asset A	Pal Credit/De		150 Debit 6	Asset Acc Furnitu VIncrease \$ \$600 \$600	count ure Credit/Decrease	410 Rei	ue Equity Acc tt Received Credit 23 \$0	\$125	520 Debit/ir	\$0 Expense E Bank ncrease \$0.00	Equity Acct Fees Credit/Decrease		560 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45	berships		600 Debit/	Expense Ec Wag Increase	es
	Deb 1 bal	13 Pay it/Increase 18 \$50 \$50 \$50 \$50 Asset A 0 Accts Re	Pal Credit/De	\$0	150 Debit 6	Asset Acc Furnitu VIncrease \$ \$600 \$600	count ure Credit/Decrease	410 Rei	ue Equity Acc t Received Credit 23	Increase \$125	520	\$0 Expense E Bank ncrease	Equity Acct Fees Credit/Decrease		560 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45	berships		600 Debit/	Expense Ec Wag Increase	es
	Deb	Asset A Asset A Asset A Asset A Asset A	Pal Credit/De Credit/De	\$0 ecrease	150 Debit 6	Asset Ac Furnitu //increase \$600 \$600 \$600	count ure Credit/Decrease	410 Rei	ue Equity Acc th Received Credit 23 23 50 bal	Increase \$125 \$125 \$125	520 Debit/Ir	\$0 Expense E Bank ncrease \$0.00 \$0.00	Equity Acct Fees Credit/Decrease		560 Debit/In 26	\$0 Expense E Prof. Mem crease \$45 \$45 \$45 \$45	berships Credit/De		600 Debit/	Expense Ec Wag Increase	Credit/Decreas
	Deb 1 bal	33 Pay it/Increase 88 88 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$20 \$50 \$20 \$50 \$20 \$50 \$20 \$250	Credit/De	\$0 ecrease \$75	150 Debit 6 bal	Asset Acc Furnitu VIncrease \$600 \$600 \$600 \$600 \$600	count ure Credit/Decrease \$0 \$0	410 Rei Debit/Decreas	ue Equity Acc e Credit 23 50 bal ue Equity Acc	Increase \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank Increase \$0.00 \$0.00 \$0 Expense E	Credit/Decrease		560 Debit/In 26	\$0 Expense E Prof. Mem crease \$45 \$45 \$45 \$45 \$45	credit/De		bal	Expense Ec Wag Increase \$0 \$0 \$0 \$0	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Pay it/Increase 8 8 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$20 \$25 \$21 \$275 \$5 \$240	Credit/De Credit/De	\$0 ecrease \$75	150 Debit 6 bal	Asset Ac Furnitz VIncrease \$600 \$600 \$600 \$600 \$600 \$600	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Eventse	Equity Acct Fees Credit/Decrease S0 S0 Equity Acct Fees		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Pay it/Increase 8 8 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$20 \$25 \$21 \$275 \$5 \$240	Credit/De Credit/De	\$0 ecrease \$75	150 Debit 6 bal	Asset Ac Furnitz VIncrease \$600 \$600 \$600 \$600 \$600 \$600	count are Credil/Decrease \$0 \$0 count ng	410 Rei Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Eventse	Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense E Prof. Mem crease \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ec Wag Increase \$0 \$0 \$0 \$0	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Pay it/Increase 8 8 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$2 \$75 \$5 \$240	Credit/De Credit/De	\$0 ecrease \$75	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count ure Credit/Decrease \$0 \$0	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Pay it/Increase 8 8 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$20 \$25 \$21 \$275 \$5 \$240	Credit/De Credit/De	\$0 ecrease \$75	bal	Asset Action //Increase \$\$600 \$600 \$600 \$600 \$600 \$600 \$600 \$600	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Eventse	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Pay it/Increase 8 8 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$20 \$25 \$21 \$275 \$5 \$240	Credit/De Credit/De	\$0 ecrease \$75	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Pay it/Increase 8 8 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$20 \$25 \$21 \$275 \$5 \$240	Credit/De Credit/De	\$0 ecrease \$75	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Pay it/Increase 8 8 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$20 \$25 \$21 \$275 \$5 \$240	Credit/De Credit/De	\$0 ecrease \$75	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Pay it/Increase 8 8 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$20 \$25 \$21 \$275 \$5 \$240	Credit/De Credit/De	\$0 ecrease \$75	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Payu/lincrease 18 \$50 8 \$50 \$50 \$50 \$50 \$50 0 Acset A 10 Acset Re 10 Acset SRe	Pal Credit/De Credit/De ccecunt ccecunt Credit/De Credit/De	\$0 ecrease \$75 \$100	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	bal	33 Payulincrease 18 \$50 8 \$50 \$50 \$50 \$60 \$60	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	Deb 1 bai 11 Deb	33 Payu/Increase 18 \$50 8 \$50 \$50 \$50 \$50 \$50 0 Acset A 10 Acset Re VIncrease \$75 5 \$2402 8 \$1,000	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count are Credil/Decrease \$0 \$0 count ng	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	bal	33 Payulincrease 18 \$50 8 \$50 \$50 \$50 \$60 \$60	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100	bal	Asset Aco	count ure Credit/Decrease count ng Credit/Decrease	410 Ren Debit/Decreas	so credit s Credit bal ue Equity Acc bal ue Equity Acc st Received s Credit	S125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank Increase \$0.00 \$0.00 \$0 Expense E Evense E Evense E \$225.00	Equity Acct Fees Credit/Decrease S0 Credit/Decrease Credit/Decrease Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Et Prof. Mem <u>crease</u> \$45 \$45 \$45 \$45 \$45 Expense Et Repe crease	credit/De Credit/De	\$0 crease	bal 600	Expense Ex Wag Increase	es Credit/Decreas
	bal	33 Payulincrease 18 \$50 8 \$50 \$50 \$50 \$60 \$60	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100	bal	Asset Active Asset Active Asset Active Asset Active Asset Active Building Asset Active Asset Asset Active Asset	count ure Credit/Decrease count ng Credit/Decrease	410 Ren Debit/Decreas	ue Equity Acc e Credit 23 \$0 bal ue Equity Acc	\$125 \$125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank I ncrease \$0.00 \$0 Expense E Event ncrease	Equity Acct Fees Credit/Decrease S0 Credit/Decrease Credit/Decrease Credit/Decrease		Debit/In 26 Debit/In 26	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 \$45 \$45 \$45	credit/De Credit/De	\$0	bal 600	Expense Ecc Wag Increase \$0 \$0 \$0 \$0 Postage &	es Credit/Decreas
	bal	33 Payulincrease 18 \$50 8 \$50 \$50 \$50 \$60 \$60	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100	bel 160 6 160 Debit 7	Asset Aco	count Gredit/Decrease Credit/Decrease \$0 \$0 count ng Credit/Decrease \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bal	33 Payulincrease 18 \$50 8 \$50 \$50 \$50 \$60 \$60	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100	bal	Asset Aco	count Gredit/Decrease Credit/Decrease \$0 \$0 count ng Credit/Decrease \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	410 Ren Debit/Decreas	so credit s Credit bal ue Equity Acc bal ue Equity Acc st Received s Credit	S125 \$125 \$125	520 Debit/Ir bal	\$0 Expense E Bank Increase \$0.00 \$0.00 \$0 Expense E Evense E Evense E \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		Debit/In 26 Debit/In 26	\$0 Expense Et Prof. Mem <u>crease</u> \$45 \$45 \$45 \$45 \$45 Expense Et Repe crease	credit/De Credit/De	\$0 crease	bal 600	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bal	33 Payulincrease 18 \$50 8 \$50 \$50 \$50 \$60 \$60	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100	bel 160 6 160 Debit 7	Asset Aco Furnits //Increase \$ \$6000 \$6000 \$60000	count ure Credit/Decrease sount ng Credit/Decrease \$0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bal	33 Payi/lincrease 18 \$50 8 \$50 \$50 \$50 \$50 \$50 0 \$50 \$50 \$50 0 \$60 0 Acts Ret Wincrease 2 \$75 5 \$240 8 \$1,000 \$1,315 \$1,140	Pal Credit/De Cr	\$0 ecrease \$75 \$100	bal	Asset Aco Furnitu /Increase S600 \$600 \$600 \$600 \$600 \$600 \$600 \$600	count Credit/Decrease Credit/Decrease S0 S0 Count Credit/Decrease S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bal bal	33 Payulincrease 18 \$50 88 \$50 \$50 \$50 \$60 \$60 \$1,315 \$1,140 Asset A Asset A	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100	bal bal bal 210	Asset Aco	count Gredit/Decrease Credit/Decrease \$0 count ng Gredit/Decrease \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	Deb 1 bal 11 Deb 1 1 2 2 1	33 Payi/increase 18 \$50 8 \$50 Asset A \$50 0 Acts R4 10 Acts R5 \$1,315 \$1,315 \$1,316 \$1,140 \$1,315 \$1,140 \$1,50 \$1,50 \$1,50 \$1,50	Pal Credit/De Cr	\$0 <u>screase</u> \$75 \$100 \$175	bal bal bal 210	Asset Aco	count are Credit/Decrease count ag Credit/Decrease Credit/Decrease \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bai bai	33 PayWincrease 18 \$50 18 \$50 10 Asset A 10 Accts Rev 11 Accts Rev 12 \$7575 5 \$2404 18 \$1,315 \$1,140 Accts Rev 15 Notes Rev 16 Notes Rev	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100 \$175	bal bal bal 210	Asset Aco	count re Credit/Decrease Credit/Decrease \$0 count ng Credit/Decrease \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bai bai	33 Payi/increase 18 \$50 8 \$50 Asset A \$50 0 Acts R4 10 Acts R5 \$1,315 \$1,315 \$1,316 \$1,140 \$1,315 \$1,140 \$1,50 \$1,50 \$1,50 \$1,50 \$1,50 \$1,50	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100 \$175	bal bal bal 210	Asset Aco	count Gredit/Decrease Credit/Decrease S0 S0 count ng Credit/Decrease S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bai bai	33 PayWincrease 18 \$50 18 \$50 10 Asset A 10 Accts Rev 11 Accts Rev 12 \$7575 5 \$2404 18 \$1,315 \$1,140 Accts Rev 15 Notes Rev 16 Notes Rev	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100 \$175	bal bal bal 210	Asset Aco	count Credit/Decrease Credit/Decrease \$0 count ng Credit/Decrease \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bai bai	33 PayWincrease 18 \$50 18 \$50 10 Asset A 10 Accts Rev 11 Accts Rev 12 \$7575 5 \$2404 18 \$1,315 \$1,140 Accts Rev 15 Notes Rev 16 Notes Rev	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100 \$175	bal bal bal 210	Asset Aco	count Gredit/Decrease Credit/Decrease S0 S0 count ng Credit/Decrease S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bai bai	33 PayWincrease 18 \$50 18 \$50 10 Asset A 10 Accts Rev 11 Accts Rev 12 \$7575 5 \$2404 18 \$1,315 \$1,140 Accts Rev 15 Notes Rev 16 Notes Rev	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100 \$175	bal bal bal 210	Asset Aco	count Gredit/Decrease Credit/Decrease S0 S0 count ng Credit/Decrease S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bai bai	33 PayWincrease 18 \$50 18 \$50 10 Asset A 10 Accts Rev 11 Accts Rev 12 \$7575 5 \$2404 18 \$1,315 \$1,140 Accts Rev 15 Notes Rev 16 Notes Rev	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100 \$175	bal bal bal 210	Asset Aco	count Gredit/Decrease Credit/Decrease S0 S0 count ng Credit/Decrease S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>
	bai bai	33 PayWincrease 18 \$50 18 \$50 10 Asset A 10 Accts Rev 11 Accts Rev 12 \$7575 5 \$2404 18 \$1,315 \$1,140 Accts Rev 15 Notes Rev 16 Notes Rev	Pal Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De Credit/De	\$0 ecrease \$75 \$100 \$175	bal bal bal 210	Asset Aco	count Gredit/Decrease Credit/Decrease S0 S0 count ng Credit/Decrease S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	410 Ren Debit/Decreas	S0 S0 S0 S0 S0 S0 S0 S0 S0 S0	\$125 \$125 \$125 \$125	520 Debit/ir bal 530 Debit/ir 13	\$0 Expense E Bank Increase \$0.00 \$0 Expense E Event Increase \$225.00	Equity Acct Fees Credit/Decrease S0 Equity Acct Fees Credit/Decrease S0		560 Debit/In 26 Debit/In 570 Debit/In	\$0 Expense Ec Prof. Mem crease \$45 \$45 \$45 \$45 Expense Ec Repo crease	credit/De Credit/De	\$0 crease	bal 600 Debit	Expense Ex Wag Increase	es <u>Credit/Decreas</u>

					\$0		\$2,875
	\$400	\$1	100			bal	\$2,875
bal	\$300						
					Liabi	lity	
 	Asset Ac	a a unt		220	Notes Pa	ny	
 				220	J Notes Pa	ayable	
125				Debit	/Decrease	Credit	Increase
Debit/I	ncrease	Credit/Decrease	e				
5	\$1,200						
27	\$345						
 21	\$345						
 					\$0		
							\$0
	\$1,545		\$0			bal	\$0
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									

		Joe Potter Ce	ramics		
		Balance Shee			
		As Of March 5, 201			
		Assets	Liabilities		
		700010	Liabilities		
101	Cash (currency, checks)	\$1765	210	Accounts Payable	\$2,875
	Checking Acct	\$2163		Notes Payable	· · · · · · · · · · · · · · · · · · ·
	Paypal Acct	\$50		Mortgages Payable	\$14,730
			Total		
	Accounts Receivable		Liabilities		\$17,605
115	Notes Receivable	\$300			
105	Mataviala Cast of goods cold	¢4E4E	Owners		
125	Materials - Cost of goods sold	φ1040	Equity	Owners Equity-	
135	Equipment	\$6950	310	Capital	\$23,650
155	Equipment	φ0950	510	Sales (goods and	ψ23,030
141	Studio and shipping supplies	\$48	401	services)	\$4,410
	Office Supplies	\$350		Rental Receipts	\$125
	Furniture	\$600			· · · · · ·
160	Buildings	\$30000	Expenses		\$879
			Total		
	- · · · ·		Liabilities		• • • • • • •
	Total Assets	\$44911	& Equity		\$44,911

	Total Assets \$19,280		