

Purity Water

Step 1 - Part 1

Journal					
DATE		ACCOUNTS	POST. REF.	Dr.	Cr.
Jun	1	Salary Expenses		550	
		Cash [Paid Receptionist Salary]			550
	2	Land		17,000	
		Cash [Paid cash to aquire land]			17,000
	3	Rent Expense		1,800	
		Pre Paid Assets [Paid rent at new location]			1,800
	4	Cash		1,900	
		Service Revenue [Performed service work]			1,900
	5	Cash		400	
		Accounts Recievable [Received payment on Account]			400
	8	Supplies		600	
		Accounts Payable [Purchased Supplies on account]			600
	11	Accounts Recievable		2,800	
		Service Revenue [Billed for service performed]			2,800
	13	Cash		10,000	
		Common Stock [Sold Stock to Mel Hollingsworth]			10,000
	16	Salary Expenses		550	
		Cash [Paid Receptionist Salary]			550
	17	Cash		1,400	
		Service Revenue			1,400
	18	Cash		900	

[illegible]

[illegible]