Purity Water Step 1 - Part 1

		Journal			
D	ATE	ACCOUNTS	POST. REF.	Dr. 550	Cr.
Jun	1	Salary Expenses			
		Cash [Paid			55(
		Receptionist Salary]			
	2	Land		17,000	
		Cash			17,000
		[Paid cash to aquire land]			
	3	Rent Expense		1,800	
		Pre Paid Assets [Paid			1,800
		rent at new location]			
	4	Cash		1,900	
		Service Revenue [Performed			1,900
		service work]			
	5	Cash		400	
		Accounts Recievable			400
		[Received payment on			
		Account]			
	8	Supplies		600	
		Accounts Payable			600
		[Purchased Supplies on			
		account]			
	11	Accounts Recievable		2,800	
		Service Revenue			2,800
		[Billed for service performed]			
	13	Cash		10,000	
	13	Cash Common Stock [Sold		10,000	10.000
		Stock to Mel Hollingsworth]			10,000
		Stock to Wei Hollingsworth			
	16	Salary Expenses		550	
		Cash [Paid			550
		Receptionist Salary]			
	17	Cash		1,400	
		Service Revenue			1,400
	18	Cash		900	

	Accounts Recievable		900
	[Received payment for services		
	performed]		
1	9 PrePaid Advertising	325	
	Cash		325
	[Bought ad in Yellow Pages]		
2	Notes Payable	800	
	Cash		800
	[Paid on account]		
2	2 Accounts Payable	3,600	
	Office Furnature [Purchased		3,600
	furnature on Account]		
2	4 Miscellaneous Expense	250	
	Cash		250
	[Paid Misc expenses]		
2	6 Accounts Recievable	1,300	
	Service Revenue		1,300
	[Billed for service performed]		
2	8 Cash	1,600	
	Accounts Recievable		1,600
	[Received payment for services		
	performed]		
3	0 Cash	690	
	Expense		690
	[Paid utilites]		
3		550	
	Cash [Paid		550
	Receptionist Salary]		
3		3,100	
	Cash	,	3,100
	[Paid out dividends]		,
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