

**Purity Water**  
**Step 1 - Part 2**

Note: there will be extra lines. Do not forget to put the a

Cash (asset)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
May	31	Bal.			
Jun	1	Salary Expense			550
	2	Land			17,000
	3	Rent Expense			1,800
	4	Service Revenue		1,900	
	5	Accounts Recievable		400	
	13	Common Stock		10,000	
	16	Salary Expense			550
	17	Service Revenue		1,400	
	18	Accounts Recievable		900	
	19	Avertising Expense			325
	21	Notes Payable			800
	24	Misc Expense			250
	28	Accounts Recievable		1,600	
	30	Utilities Expense			690
	30	Salary Expense			550
	30	Dividends			3,100

Accounts Recievable (asset)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
		Bal.			
Jun	5	Cash			400
	11	Service Revenue		2,800	
	18	Cash			900
	26	Service Revenue		1,300	
	28	Cash			1,600

Supplies (asset)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
		Bal.			
Jun	8	Accounts Payable		600	

Land (asset)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
		Bal.			
Jun	2	Cash		17,000	
Equipment Office (asset)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
		Bal.			
Jun	22	Accounts Payable		3,600	
Accounts Payable (liability)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
		Bal.			
Jun	8	Supplies			600
Jun	22	Equipment Office			3,600
Notes Payable (liability)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
		Bal.			
Jun	21	Cash		800	
Common Stock (Equity)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
		Bal.			
Jun	13	Cash			10,000
Dividends (Equity)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
		Bal.			
Jun	30	Cash		3,100	
Service Revenue (Revenue)					
DATE		ITEM	POST. REF.	DEBIT	CREDIT

		<b>Bal.</b>			
Jun	4	Cash			1,900
	11	Accounts Recieveable			2,800
	17	Cash			1,400
	26	Accounts Recieveable			1,300

### Salary Expense

			POST.		
DATE		ITEM	REF.	DEBIT	CREDIT
		Bal.			
Jun	1	Cash		550	
	16	Cash		550	
	30	Cash		550	

### Utilities Expense

			POST.		
DATE		ITEM	REF.	DEBIT	CREDIT
		Bal.			
Jun	30	Cash		690	

### Rent Expense

			POST.		
DATE		ITEM	REF.	DEBIT	CREDIT
		Bal.			
June	3	cash		1,800	

### Advertising Expense

			POST.		
DATE		ITEM	REF.	DEBIT	CREDIT
		Bal.			
Jun	19	Cash		325	

### Miscelianeous Expense.

			POST.		
DATE		ITEM	REF.	DEBIT	CREDIT
		Bal.			
Jun	24	Cash		250	

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Vehicles					
DATE		ITEM	POST. REF.	DEBIT	CREDIT
May	31				

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BALANCE	
DEBIT	CREDIT
40,050	
39,500	
22,500	
20,700	
22,600	
23,000	
33,000	
32,450	
33,850	
34,750	
34,425	
33,625	
33,375	
34,975	
34,285	
33,735	
30,635	

BALANCE	
DEBIT	CREDIT
\$30,635	
30,235	
33,035	
32,135	
33,435	
31,835	

BALANCE	
DEBIT	CREDIT
31,835	
32,435	

BALANCE	
DEBIT	CREDIT
32,435	
49,435	

BALANCE	
DEBIT	CREDIT
49,435	
53,035	

BALANCE	
DEBIT	CREDIT
53,035	
53,635	
57,235	

BALANCE	
DEBIT	CREDIT
57,235	
56,435	

BALANCE	
DEBIT	CREDIT
56,435	
66,435	

BALANCE	
DEBIT	CREDIT
66,435	
63,335	

BALANCE	
DEBIT	CREDIT

63,335	
65,235	
68,035	
69,435	
70,735	

BALANCE	
DEBIT	CREDIT
70,735	
71,285	
71,835	
72,385	

BALANCE	
DEBIT	CREDIT
72,385	
73,075	

BALANCE	
DEBIT	CREDIT
73,075	
74,875	

BALANCE	
DEBIT	CREDIT
74,875	
75,200	

BALANCE	
DEBIT	CREDIT
75,200	
75,450	

BALANCE	
DEBIT	CREDIT
35,800	









































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