

Purity Water**Step 1 - Part 1****Journal**

DATE		ACCOUNTS	POST. REF.	Dr.	Cr.
Jun	1	Salary Expenses		550	
		Cash			550
	2	Land		17,000	
		Cash			17,000
	3	Rent Expense		1,800	
		Cash			1,800
	4	Cash		1,900	
		Service Revenue			1,900
	5	Cash		400	
		Accounts Recievable			400
	8	Supplies		600	
		Accounts Payable			600
	11	Accounts Recievable		2,800	
		Service Revenue			2,800
	13	Cash		10,000	
		Common Stock			10,000
	16	Salary Expenses		550	
		Cash			550
	17	Cash		1,400	
		Service Revenue			1,400
	18	Cash		900	
		Accounts Recievable			900
	19	Advertising Expense		325	
		Cash			325
	21	Notes Payable		800	
		Cash			800
	22	Equiptment Office		3,600	
		Accounts Payable			3,600
	24	Miscellaneous Expense		250	
		Cash			250
	26	Accounts Recievable		1,300	
		Service Revenue			1,300
	28	Cash		1,600	
		Accounts Recievable			1,600
	30	Utilities Expense		690	
		Cash			690

[illegible]