

**Quincy Bookstore**  
**QBS - Journal**  
All Transactions

Tra...	Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
1	Deposit	11/30/2022				Account Opening Balance Account Opening Balance	10000 · Checking 30000 · Opening Balance Equity	130,870.25	130,870.25
								130,870.25	130,870.25
2	General Jou...	11/30/2022	1			Account Opening Balance Account Opening Balance	31100 · [Your Name], Investments 30000 · Opening Balance Equity	75,000.00	75,000.00
								75,000.00	75,000.00
3	General Jou...	11/30/2022	2			Account Opening Balance Account Opening Balance	31300 · [Your Name], Draw 30000 · Opening Balance Equity	22,765.18	22,765.18
								22,765.18	22,765.18
13	Credit Card ...	11/30/2022				Account Opening Balance Account Opening Balance	21000 · Mastercard 30000 · Opening Balance Equity	500.00	500.00
								500.00	500.00
14	Deposit	11/30/2022				Account Opening Balance Account Opening Balance	12200 · Prepaid Insurance 30000 · Opening Balance Equity	400.00	400.00
								400.00	400.00
15	Deposit	11/30/2022				Account Opening Balance Account Opening Balance	12300 · Supplies 30000 · Opening Balance Equity	1,950.00	1,950.00
								1,950.00	1,950.00
16	General Jou...	11/30/2022	5			Account Opening Balance Account Opening Balance	15100 · Original Cost 30000 · Opening Balance Equity	18,000.00	18,000.00
								18,000.00	18,000.00
17	General Jou...	11/30/2022	6			Account Opening Balance Account Opening Balance	27000 · Store Equipment & Fixture... 30000 · Opening Balance Equity	8,121.00	8,121.00
								8,121.00	8,121.00
18	Invoice	11/30/2022			In-Home Educating, Inc. In-Home Educating, Inc.	Opening balance Opening balance	11000 · Accounts Receivable 49900 · Uncategorized Income	1,500.00	1,500.00
								1,500.00	1,500.00
19	Invoice	11/30/2022			Kiley, Emma Kiley, Emma	Opening balance Opening balance	11000 · Accounts Receivable 49900 · Uncategorized Income	100.00	100.00
								100.00	100.00
20	Invoice	11/30/2022			St. Louis Community Schools St. Louis Community Schools	Opening balance Opening balance	11000 · Accounts Receivable 49900 · Uncategorized Income	1,000.00	1,000.00

**Quincy Bookstore**  
**QBS - Journal**  
All Transactions

Tra...	Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
								1,000.00	1,000.00
21	Invoice	11/30/2022			Gaines, Jonathan Gaines, Jonathan	Opening balance Opening balance	11000 · Accounts Receivable 49900 · Uncategorized Income	350.00	350.00
								350.00	350.00
22	Bill	11/30/2022			Educational Materials, Inc. Educational Materials, Inc.	Opening balance Opening balance	20000 · Accounts Payable 59000 · Uncategorized Expenses	1,000.00	1,000.00
								1,000.00	1,000.00
23	Bill	11/30/2022			Writing Products, LLC Writing Products, LLC	Opening balance Opening balance	20000 · Accounts Payable 59000 · Uncategorized Expenses	500.00	500.00
								500.00	500.00
24	Bill	11/30/2022			Office Supplies for You Office Supplies for You	Opening balance Opening balance	20000 · Accounts Payable 59000 · Uncategorized Expenses	800.00	800.00
								800.00	800.00
25	Inventory Ad...	11/30/2022				Paper Opening balance Paper Opening balance	30000 · Opening Balance Equity 12100 · Inventory Asset	1,000.00	1,000.00
								1,000.00	1,000.00
26	Inventory Ad...	11/30/2022				Paperback Books Opening bal... Paperback Books Opening bal...	30000 · Opening Balance Equity 12100 · Inventory Asset	180.00	180.00
								180.00	180.00
27	Inventory Ad...	11/30/2022				Pens, etc. Opening balance Pens, etc. Opening balance	30000 · Opening Balance Equity 12100 · Inventory Asset	250.00	250.00
								250.00	250.00
28	Inventory Ad...	11/30/2022				Stationary Opening balance Stationary Opening balance	30000 · Opening Balance Equity 12100 · Inventory Asset	225.00	225.00
								225.00	225.00
29	Inventory Ad...	11/30/2022				Textbooks Opening balance Textbooks Opening balance	30000 · Opening Balance Equity 12100 · Inventory Asset	100,000.00	100,000.00
								100,000.00	100,000.00
30	General Jou...	11/30/2022	7	*			49900 · Uncategorized Income 59000 · Uncategorized Expenses 40100 · Book Sales 40200 · Keyboarding Sales 40300 · Supplies Sales 45000 · Sales Discounts 49000 · Misc Fees Income	2,950.00	2,300.00 202,161.23 2,072.00 9,480.68 736.28 120.00
				*					
				*					
				*					
				*					
				*					
				*					

**Quincy Bookstore**  
**QBS - Journal**  
All Transactions

Tra...	Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
				*			50100 · Purchases	111,887.54	
				*			50200 · Merchandise Discounts		1,691.31
				*			51000 · Bank Service Charges	75.00	
				*			51100 · Computer and Internet Ex...	755.36	
				*			51200 · Depreciation Expense	2,933.26	
				*			51300 · Equipment Rental Expense	1,005.18	
				*			51410 · Fire Insurance	1,122.00	
				*			51420 · Liability Insurance	3,278.00	
				*			51500 · Interest Expense	2,851.77	
				*			51600 · Janitorial Expense	399.24	
				*			51700 · Miscellaneous Expense	1,218.67	
				*			51800 · Payroll Expenses	46,016.88	
				*			51900 · Postage and Delivery Exp...	412.68	
				*			52000 · Printing & Reproduction E...	609.72	
				*			52100 · Rent Expense	13,200.00	
				*			52200 · Repairs & Maintenance E...	630.50	
				*			52300 · Supplies Expense	536.37	
				*			52400 · Telephone Expense	2,079.00	
				*			52500 · Utilities Expense	4,163.40	
				*			15200 · Accumulated Depreciation		2,933.26
				*			27000 · Store Equipment & Fixture...	2,787.60	
				*			30000 · Opening Balance Equity	21,110.03	
								220,758.48	220,758.48
31	Sales Receipt	12/02/2022	1		Walk-In Customer		12000 · Undeposited Funds	134.05	
					Walk-In Customer	Keyboarding	40200 · Keyboarding Sales		25.00
					Walk-In Customer	-MULTIPLE-	40100 · Book Sales		100.97
					Walk-In Customer	-MULTIPLE-	12100 · Inventory Asset		62.00
					Walk-In Customer	-MULTIPLE-	50100 · Purchases	62.00	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		8.08
								196.05	196.05
32	Invoice	12/02/2022	1		In-Home Educating, Inc.		11000 · Accounts Receivable	3,078.00	
					In-Home Educating, Inc.	Textbooks	40100 · Book Sales		2,850.00
					In-Home Educating, Inc.	Textbooks	12100 · Inventory Asset		1,500.00
					In-Home Educating, Inc.	Textbooks	50100 · Purchases	1,500.00	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		228.00
								4,578.00	4,578.00
33	Payment	12/02/2022	1096		Kiley, Emma		12000 · Undeposited Funds	100.00	
					Kiley, Emma		11000 · Accounts Receivable		100.00
								100.00	100.00
35	Sales Receipt	12/02/2022	2		Walk-In Customer		10000 · Checking	632.80	
					Walk-In Customer	Textbooks	40100 · Book Sales		585.93
					Walk-In Customer	Textbooks	12100 · Inventory Asset		250.00
					Walk-In Customer	Textbooks	50100 · Purchases	250.00	

**Quincy Bookstore**  
**QBS - Journal**  
All Transactions

Tra...	Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		46.87
								882.80	882.80
36	Invoice	12/03/2022	2		St. Louis Community Schools		11000 · Accounts Receivable	259.70	
					St. Louis Community Schools	-MULTIPLE-	40300 · Supplies Sales		259.70
					St. Louis Community Schools	-MULTIPLE-	12100 · Inventory Asset		150.00
					St. Louis Community Schools	-MULTIPLE-	50100 · Purchases	150.00	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable	0.00	
								409.70	409.70
37	Payment	12/03/2022	915		Gaines, Jonathan		12000 · Undeposited Funds	350.00	
					Gaines, Jonathan		11000 · Accounts Receivable		350.00
								350.00	350.00
38	Invoice	12/03/2022	3		Kiley, Emma		11000 · Accounts Receivable	87.40	
					Kiley, Emma	-MULTIPLE-	40300 · Supplies Sales		80.93
					Kiley, Emma	-MULTIPLE-	12100 · Inventory Asset		47.50
					Kiley, Emma	-MULTIPLE-	50100 · Purchases	47.50	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		6.47
								134.90	134.90
39	Payment	12/03/2022			In-Home Educating, Inc.		10000 · Checking	1,500.00	
					In-Home Educating, Inc.		11000 · Accounts Receivable		1,500.00
								1,500.00	1,500.00
40	Check	12/03/2022	1		Mastercard		10000 · Checking		500.00
					Mastercard		21000 · Mastercard	500.00	
								500.00	500.00
44	Deposit	12/03/2022				Deposit	10000 · Checking	584.05	
					-MULTIPLE-	Deposit	12000 · Undeposited Funds		584.05
								584.05	584.05
45	Bill Pmt -Ch...	12/03/2022	1001		Educational Materials, Inc.	Opening balance	10000 · Checking		1,000.00
					Educational Materials, Inc.	Opening balance	20000 · Accounts Payable	1,000.00	
								1,000.00	1,000.00
46	Bill Pmt -Ch...	12/03/2022	1002		Office Supplies for You	Opening balance	10000 · Checking		800.00
					Office Supplies for You	Opening balance	20000 · Accounts Payable	800.00	
								800.00	800.00
47	Bill Pmt -Ch...	12/03/2022	1003		Writing Products, LLC	Opening balance	10000 · Checking		500.00
					Writing Products, LLC	Opening balance	20000 · Accounts Payable	500.00	

**Quincy Bookstore**  
**QBS - Journal**  
 All Transactions

Tra...	Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
								500.00	500.00
<b>TOTAL</b>								<b><u>596,805.41</u></b>	<b><u>596,805.41</u></b>