

[Your Name]'s Quincy Bookstore

General Ledger
December 1-10, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
10000 Checking							
Beginning Balance							130,870.25
12/02/2022	Sales Receipt	1004	Walk-In Customer		-Split-	632.80	131,503.05
12/03/2022	Payment		In-Home Educating, Inc.		11000 Accounts Receivable	1,500.00	133,003.05
12/03/2022	Bill Payment (Check)	1003	Writing Products, LLC		20000 Accounts Payable	-500.00	132,503.05
12/03/2022	Bill Payment (Check)	1002	Office Supplies For You		20000 Accounts Payable	-800.00	131,703.05
12/03/2022	Check	Online Pmt	Mastercard		21000 Mastercard	-500.00	131,203.05
12/03/2022	Bill Payment (Check)	1001	Educational Materials, Inc.		20000 Accounts Payable	-1,000.00	130,203.05
12/03/2022	Deposit				-Split-	584.05	130,787.10
12/10/2022	Bill Payment (Check)	1004	Writing Products, LLC		20000 Accounts Payable	-29.40	130,757.70
12/10/2022	Deposit		Walk-In Customer		12000 Undeposited Funds	103.46	130,861.16
12/10/2022	Bill Payment (Check)	1005	Educational Materials, Inc.		20000 Accounts Payable	-2,254.00	128,607.16
12/10/2022	Payment		St. Louis Community Schools		11000 Accounts Receivable	1,254.51	129,861.67
Total for 10000 Checking							\$ - 1,008.58
11000 Accounts Receivable							
Beginning Balance							2,950.00
12/02/2022	Payment	1096	Kiley, Emma		12000 Undeposited Funds	-100.00	2,850.00
12/02/2022	Invoice	1003	In-Home Educating, Inc.		40100 Sales and Service Income:Book Sales	3,078.00	5,928.00
12/03/2022	Payment		In-Home Educating, Inc.		10000 Checking	-1,500.00	4,428.00
12/03/2022	Payment	915	Gaines, Jonathan		12000 Undeposited Funds	-350.00	4,078.00
12/03/2022	Invoice	1006	Kiley, Emma		-Split-	87.40	4,165.40
12/03/2022	Invoice	1005	St. Louis Community Schools		-Split-	254.51	4,419.91
12/05/2022	Invoice	1007	Manning, Elizabeth		40100 Sales and Service Income:Book Sales	270.00	4,689.91
12/05/2022	Credit Memo	1008	Kiley, Emma		40300 Sales and Service Income:Supplies Sales	-28.06	4,661.85
12/07/2022	Invoice	1009	Online Growth Schools, LLC		-Split-	3,037.36	7,699.21
12/08/2022	Invoice	1010	Kiley, Emma		-Split-	139.69	7,838.90
12/10/2022	Invoice	1012	St. Louis Community Schools		40100 Sales and Service Income:Book Sales	880.00	8,718.90
12/10/2022	Payment		St. Louis Community Schools		10000 Checking	-1,254.51	7,464.39
Total for 11000 Accounts Receivable							\$4,514.39
12000 Undeposited Funds							
12/02/2022	Sales Receipt	1002	Walk-In Customer		-Split-	134.05	134.05
12/02/2022	Payment	1096	Kiley, Emma		11000 Accounts Receivable	100.00	234.05
12/03/2022	Deposit				10000 Checking	-134.05	100.00
12/03/2022	Deposit				10000 Checking	-350.00	-250.00
12/03/2022	Deposit				10000 Checking	-100.00	-350.00
12/03/2022	Payment	915	Gaines, Jonathan		11000 Accounts Receivable	350.00	0.00
12/10/2022	Sales Receipt	1011	Walk-In Customer		-Split-	103.46	103.46
12/10/2022	Deposit		Walk-In Customer		10000 Checking	-103.46	0.00
Total for 12000 Undeposited Funds							\$0.00
12200 Prepaid Insurance							
Beginning Balance							400.00
Total for 12200 Prepaid Insurance							
12300 Supplies Inventory							
Beginning Balance							1,950.00
Total for 12300 Supplies Inventory							
18000 Inventory Asset							
Beginning Balance							101,655.00
12/02/2022	Invoice	1003	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	-1,500.00	100,155.00
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	-50.00	100,105.00
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	-50.00	100,055.00
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	-50.00	100,005.00
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	-50.00	99,955.00
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	-50.00	99,905.00
12/02/2022	Sales Receipt	1002	Walk-In Customer	Textbooks	12000 Undeposited Funds	-50.00	99,855.00
12/02/2022	Sales Receipt	1002	Walk-In Customer	Paperback Books	12000 Undeposited Funds	-12.00	99,843.00

Accrual Basis Monday, August 8, 2022 02:08 PM GMT-05:00

1/5



Make sure to stay up-to-date with course information by joining our Private Facebook Group

www.facebook.com/groups/bsnsAtlasBookkeepingBasics

[Your Name]'s Quincy Bookstore

General Ledger
December 1-10, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
12/03/2022	Invoice	1005	St. Louis Community Schools	Pens, etc.	11000 Accounts Receivable	-125.00	99,718.00
12/03/2022	Invoice	1005	St. Louis Community Schools	Paper Supplies	11000 Accounts Receivable	-25.00	99,693.00
12/03/2022	Invoice	1006	Kiley, Emma	Stationary	11000 Accounts Receivable	-37.50	99,655.50
12/03/2022	Invoice	1006	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	-10.00	99,645.50
12/05/2022	Bill		Writing Products, LLC	Pens, etc.	20000 Accounts Payable	30.00	99,675.50
12/05/2022	Invoice	1007	Manning, Elizabeth	Textbooks	11000 Accounts Receivable	-100.00	99,575.50
12/05/2022	Credit Memo	1008	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	6.00	99,581.50
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Textbooks	11000 Accounts Receivable	-1,500.00	98,081.50
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Paper Supplies	11000 Accounts Receivable	-75.00	98,006.50
12/07/2022	Inventory Starting Value	START		Gift Ware - Opening inventory and value	39999 Opening Balance Equity	0.00	98,006.50
12/08/2022	Invoice	1010	Kiley, Emma	Paper Supplies	11000 Accounts Receivable	-50.00	97,956.50
12/10/2022	Sales Receipt	1011	Walk-In Customer	Stationary	12000 Undeposited Funds	-15.00	97,941.50
12/10/2022	Invoice	1012	St. Louis Community Schools	Textbooks	11000 Accounts Receivable	-400.00	97,541.50
12/10/2022	Bill		Educational Materials, Inc.	Textbooks	20000 Accounts Payable	2,300.00	99,841.50
12/10/2022	Sales Receipt	1011	Walk-In Customer	Paperback Books	12000 Undeposited Funds	-12.00	99,829.50
12/10/2022	Sales Receipt	1011	Walk-In Customer	Pens, etc.	12000 Undeposited Funds	-15.00	99,814.50
Total for 18000 Inventory Asset						\$ -	
						1,840.50	
15000 Store Equipment and Fixtures							
15100 Original Cost							
Beginning Balance							18,000.00
Total for 15100 Original Cost							
15200 Accumulated Depreciation							
Beginning Balance							-2,933.26
Total for 15200 Accumulated Depreciation							
Total for 15000 Store Equipment and Fixtures							
20000 Accounts Payable							
Beginning Balance							2,300.00
12/03/2022	Bill Payment (Check)	1002	Office Supplies For You		10000 Checking	-800.00	1,500.00
12/03/2022	Bill Payment (Check)	1003	Writing Products, LLC		10000 Checking	-500.00	1,000.00
12/03/2022	Bill Payment (Check)	1001	Educational Materials, Inc.		10000 Checking	-1,000.00	0.00
12/05/2022	Bill		Writing Products, LLC		-Split-	29.40	29.40
12/10/2022	Bill Payment (Check)	1004	Writing Products, LLC		10000 Checking	-29.40	0.00
12/10/2022	Bill		Educational Materials, Inc.		-Split-	2,254.00	2,254.00
12/10/2022	Bill Payment (Check)	1005	Educational Materials, Inc.		10000 Checking	-2,254.00	0.00
Total for 20000 Accounts Payable						\$ -	
						2,300.00	
21000 Mastercard							
Beginning Balance							500.00
12/03/2022	Check	Online Pmt	Mastercard		10000 Checking	-500.00	0.00
Total for 21000 Mastercard						\$ -500.00	
2700 Store Equipment & Fixtures Loan							
Beginning Balance							5,333.40
Total for 2700 Store Equipment & Fixtures Loan							
28000 Missouri Department of Revenue Payable							
12/02/2022	Invoice	1003	In-Home Educating, Inc.		11000 Accounts Receivable	228.00	228.00
12/02/2022	Sales Receipt	1004	Walk-In Customer		10000 Checking	46.87	274.87
12/02/2022	Sales Receipt	1002	Walk-In Customer		12000 Undeposited Funds	8.08	282.95
12/03/2022	Invoice	1005	St. Louis Community Schools		11000 Accounts Receivable	0.00	282.95
12/03/2022	Invoice	1005	St. Louis Community Schools		11000 Accounts Receivable	0.00	282.95
12/03/2022	Invoice	1005	St. Louis Community Schools		11000 Accounts Receivable	0.00	282.95
12/03/2022	Invoice	1006	Kiley, Emma		11000 Accounts Receivable	6.47	289.42
12/05/2022	Invoice	1007	Manning, Elizabeth		11000 Accounts Receivable	20.00	309.42

Accrual Basis Monday, August 8, 2022 02:08 PM GMT-05:00

2/5



Make sure to stay up-to-date with course information by joining our Private Facebook Group

www.facebook.com/groups/bsnsAtlasBookkeepingBasics



[Your Name]'s Quincy Bookstore

General Ledger
December 1-10, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
12/05/2022	Credit Memo	1008	Kiley, Emma		11000 Accounts Receivable	-2.08	307.34
12/07/2022	Invoice	1009	Online Growth Schools, LLC		11000 Accounts Receivable	0.00	307.34
12/07/2022	Invoice	1009	Online Growth Schools, LLC		11000 Accounts Receivable	0.00	307.34
12/07/2022	Invoice	1009	Online Growth Schools, LLC		11000 Accounts Receivable	0.00	307.34
12/08/2022	Invoice	1010	Kiley, Emma		11000 Accounts Receivable	4.79	312.13
12/10/2022	Invoice	1012	St. Louis Community Schools		11000 Accounts Receivable	0.00	312.13
12/10/2022	Invoice	1012	St. Louis Community Schools		11000 Accounts Receivable	0.00	312.13
12/10/2022	Sales Receipt	1011	Walk-In Customer		12000 Undeposited Funds	7.66	319.79
12/10/2022	Invoice	1012	St. Louis Community Schools		11000 Accounts Receivable	0.00	319.79
Total for 28000 Missouri Department of Revenue Payable						\$319.79	
31000 [First and Last Name], Equity							
31100 [First and Last Name], Investments							
Beginning Balance							75,000.00
Total for 31100 [First and Last Name], Investments							
31300 [First and Last Name], Draw							
Beginning Balance							-22,765.18
Total for 31300 [First and Last Name], Draw							
Total for 31000 [First and Last Name], Equity							
39999 Opening Balance Equity							
Beginning Balance							170,909.40
12/07/2022	Inventory Starting Value	START		Gift Ware - Opening inventory and value	18000 Inventory Asset	0.00	170,909.40
Total for 39999 Opening Balance Equity						\$0.00	
40000 Sales and Service Income							
40100 Book Sales							
Beginning Balance							202,161.23
12/02/2022	Invoice	1003	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	2,850.00	205,011.23
12/02/2022	Sales Receipt	1002	Walk-In Customer	Textbooks	12000 Undeposited Funds	80.00	205,091.23
12/02/2022	Sales Receipt	1002	Walk-In Customer	Paperback Books	12000 Undeposited Funds	20.97	205,112.20
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	79.99	205,192.19
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	95.99	205,288.18
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	125.00	205,413.18
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	139.95	205,553.13
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	145.00	205,698.13
12/05/2022	Invoice	1007	Manning, Elizabeth	Textbooks	11000 Accounts Receivable	250.00	205,948.13
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Textbooks	11000 Accounts Receivable	3,300.00	209,248.13
12/10/2022	Sales Receipt	1011	Walk-In Customer	Paperback Books	12000 Undeposited Funds	20.97	209,269.10
12/10/2022	Invoice	1012	St. Louis Community Schools	Textbooks	11000 Accounts Receivable	880.00	210,149.10
Total for 40100 Book Sales						\$7,987.87	
40200 Keyboarding Sales							
Beginning Balance							2,072.00
12/02/2022	Sales Receipt	1002	Walk-In Customer	Keyboarding Services	12000 Undeposited Funds	25.00	2,097.00
12/08/2022	Invoice	1010	Kiley, Emma	Keyboarding Services	11000 Accounts Receivable	75.00	2,172.00
Total for 40200 Keyboarding Sales						\$100.00	
40300 Supplies Sales							
Beginning Balance							9,480.68
12/03/2022	Invoice	1005	St. Louis Community Schools	Paper Supplies	11000 Accounts Receivable	34.95	9,515.63
12/03/2022	Invoice	1006	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	25.98	9,541.61
12/03/2022	Invoice	1006	Kiley, Emma	Stationary	11000 Accounts Receivable	54.95	9,596.56
12/03/2022	Invoice	1005	St. Louis Community Schools	Pens, etc.	11000 Accounts Receivable	224.75	9,821.31
12/05/2022	Credit Memo	1008	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	-25.98	9,795.33
12/07/2022	Invoice	1009	Online Growth Schools,	Paper Supplies	11000 Accounts Receivable	74.85	9,870.18

Accrual Basis Monday, August 8, 2022 02:08 PM GMT-05:00

3/5



Make sure to stay up-to-date with course information by joining our Private Facebook Group

www.facebook.com/groups/bsnsAtlasBookkeepingBasics


[Your Name]'s Quincy Bookstore

General Ledger
December 1-10, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
			LLC				
12/08/2022	Invoice	1010	Kiley, Emma	Paper Supplies	11000 Accounts Receivable	59.90	9,930.08
12/10/2022	Sales Receipt	1011	Walk-In Customer	Pens, etc.	12000 Undeposited Funds	44.85	9,974.93
12/10/2022	Sales Receipt	1011	Walk-In Customer	Stationary	12000 Undeposited Funds	29.98	10,004.91
Total for 40300 Supplies Sales						\$524.23	
Total for 40000 Sales and Service Income						\$6,612.10	
45000 Sales Discounts							
Beginning Balance							-736.28
12/03/2022	Invoice	1005	St. Louis Community Schools	Discount	11000 Accounts Receivable	-5.19	-741.47
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Discount	11000 Accounts Receivable	-337.49	-1,078.96
Total for 45000 Sales Discounts						\$ -342.68	
49000 Misc Fees Income							
Beginning Balance							120.00
Total for 49000 Misc Fees Income							
50000 Cost of Goods Sold							
50100 Purchases							
Beginning Balance							111,887.54
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	111,937.54
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	111,987.54
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	112,037.54
12/02/2022	Invoice	1003	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	1,500.00	113,537.54
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	113,587.54
12/02/2022	Sales Receipt	1002	Walk-In Customer	Paperback Books	12000 Undeposited Funds	12.00	113,599.54
12/02/2022	Sales Receipt	1002	Walk-In Customer	Textbooks	12000 Undeposited Funds	50.00	113,649.54
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	113,699.54
12/03/2022	Invoice	1005	St. Louis Community Schools	Paper Supplies	11000 Accounts Receivable	25.00	113,724.54
12/03/2022	Invoice	1005	St. Louis Community Schools	Pens, etc.	11000 Accounts Receivable	125.00	113,849.54
12/03/2022	Invoice	1006	Kiley, Emma	Stationary	11000 Accounts Receivable	37.50	113,887.04
12/03/2022	Invoice	1006	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	10.00	113,897.04
12/05/2022	Invoice	1007	Manning, Elizabeth	Textbooks	11000 Accounts Receivable	100.00	113,997.04
12/05/2022	Credit Memo	1008	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	-6.00	113,991.04
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Paper Supplies	11000 Accounts Receivable	75.00	114,066.04
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Textbooks	11000 Accounts Receivable	1,500.00	115,566.04
12/08/2022	Invoice	1010	Kiley, Emma	Paper Supplies	11000 Accounts Receivable	50.00	115,616.04
12/10/2022	Sales Receipt	1011	Walk-In Customer	Stationary	12000 Undeposited Funds	15.00	115,631.04
12/10/2022	Invoice	1012	St. Louis Community Schools	Textbooks	11000 Accounts Receivable	400.00	116,031.04
12/10/2022	Sales Receipt	1011	Walk-In Customer	Paperback Books	12000 Undeposited Funds	12.00	116,043.04
12/10/2022	Sales Receipt	1011	Walk-In Customer	Pens, etc.	12000 Undeposited Funds	15.00	116,058.04
Total for 50100 Purchases						\$4,170.50	
50200 Merchandise Discounts							
Beginning Balance							-1,691.31
12/05/2022	Bill		Writing Products, LLC		20000 Accounts Payable	-0.60	-1,691.91
12/10/2022	Bill		Educational Materials, Inc.		20000 Accounts Payable	-46.00	-1,737.91
Total for 50200 Merchandise Discounts						\$ -46.60	
Total for 50000 Cost of Goods Sold						\$4,123.90	
Not Specified							
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Subtotal	11000 Accounts Receivable		
Total for Not Specified							
51000 Bank Service Charges							
Beginning Balance							75.00
Total for 51000 Bank Service Charges							
51100 Computer and Internet Expense							
Beginning Balance							755.36

Accrual Basis Monday, August 8, 2022 02:08 PM GMT-05:00

4/5



Make sure to stay up-to-date with course information by joining our Private Facebook Group

www.facebook.com/groups/bsnsAtlasBookkeepingBasics


[Your Name]'s Quincy Bookstore

General Ledger
December 1-10, 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for 51100 Computer and Internet Expense							
51200	Depreciation Expense						
	Beginning						2,933.26
	Balance						
Total for 51200 Depreciation Expense							
51300	Equipment Rental Expense						
	Beginning						1,005.18
	Balance						
Total for 51300 Equipment Rental Expense							
51400	Insurance Expense						
51410	Fire Insurance						
	Beginning						1,122.00
	Balance						
Total for 51410 Fire Insurance							
51420	Liability Insurance						
	Beginning						3,278.00
	Balance						
Total for 51420 Liability Insurance							
Total for 51400 Insurance Expense							
51500	Interest Expense						
	Beginning						2,851.77
	Balance						
Total for 51500 Interest Expense							
51600	Janitorial Expense						
	Beginning						399.24
	Balance						
Total for 51600 Janitorial Expense							
51700	Miscellaneous Expense						
	Beginning						1,218.67
	Balance						
Total for 51700 Miscellaneous Expense							
51800	Payroll Expense						
	Beginning						46,016.88
	Balance						
Total for 51800 Payroll Expense							
51900	Postage and Delivery Expense						
	Beginning						412.68
	Balance						
Total for 51900 Postage and Delivery Expense							
52000	Printing & Reproduction Expense						
	Beginning						609.72
	Balance						
Total for 52000 Printing & Reproduction Expense							
52100	Rent Expense						
	Beginning						13,200.00
	Balance						
Total for 52100 Rent Expense							
52200	Repairs & Maintenance Expense						
	Beginning						630.50
	Balance						
Total for 52200 Repairs & Maintenance Expense							
52300	Supplies Expense						
	Beginning						536.37
	Balance						
Total for 52300 Supplies Expense							
52400	Telephone Expense						
	Beginning						2,079.00
	Balance						
Total for 52400 Telephone Expense							
52500	Utilities Expense						
	Beginning						4,163.40
	Balance						
Total for 52500 Utilities Expense							

Accrual Basis Monday, August 8, 2022 02:08 PM GMT-05:00

5/5



Make sure to stay up-to-date with course information by joining our Private Facebook Group

www.facebook.com/groups/bsnsAtlasBookkeepingBasics
