

**Quincy Bookstore
Journal
All Transactions**

Trans #	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 & Fixtur... 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

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								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 A...	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 A...	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 A...	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 A...	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 A...	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	2,950.00 736.28	 2,300.00 202,161.23 2,072.00 9,480.68 120.00

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				*			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 & Fixtur...	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	

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Trans #	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	
								500.00	500.00

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								500.00	500.00
48	Invoice	12/05/2022	4		Manning, Elizabeth		11000 · Accounts Receivable	270.00	
					Manning, Elizabeth	Textbooks	40100 · Book Sales		250.00
					Manning, Elizabeth	Textbooks	12100 · Inventory Asset		100.00
					Manning, Elizabeth	Textbooks	50100 · Purchases	100.00	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		20.00
								370.00	370.00
49	Bill	12/05/2022			Writing Products, LLC		20000 · Accounts Payable		30.00
					Writing Products, LLC	Pens, etc.	12100 · Inventory Asset	30.00	
								30.00	30.00
50	Bill	12/13/2022			Educational Materials, Inc.		20000 · Accounts Payable		2,300.00
					Educational Materials, Inc.	Textbooks	12100 · Inventory Asset	2,300.00	
								2,300.00	2,300.00
51	Credit Memo	12/07/2022	5		Kiley, Emma		11000 · Accounts Receivable		28.06
					Kiley, Emma	Pens, etc.	40300 · Supplies Sales	25.98	
					Kiley, Emma	Pens, etc.	12100 · Inventory Asset	8.79	
					Kiley, Emma	Pens, etc.	50100 · Purchases		8.79
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable	2.08	
								36.85	36.85
52	Invoice	12/07/2022	6		Online Growth Schools, LLC		11000 · Accounts Receivable	3,037.36	
					Online Growth Schools, LLC	Textbooks	40100 · Book Sales		3,300.00
					Online Growth Schools, LLC	-MULTIPLE-	12100 · Inventory Asset		1,575.00
					Online Growth Schools, LLC	-MULTIPLE-	50100 · Purchases	1,575.00	
					Online Growth Schools, LLC	Paper Supplies	40300 · Supplies Sales		74.85
					Online Growth Schools, LLC		45000 · Sales Discounts	337.49	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable	0.00	
								4,949.85	4,949.85
54	Invoice	12/08/2022	7		Kiley, Emma		11000 · Accounts Receivable	139.69	
					Kiley, Emma	Keyboarding	40200 · Keyboarding Sales		75.00
					Kiley, Emma	Paper Supplies	40300 · Supplies Sales		59.90
					Kiley, Emma	Paper Supplies	12100 · Inventory Asset		50.00
					Kiley, Emma	Paper Supplies	50100 · Purchases	50.00	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		4.79
								189.69	189.69
56	Sales Receipt	12/08/2022	3		Walk-In Customer		12000 · Undeposited Funds	103.46	
					Walk-In Customer	-MULTIPLE-	40300 · Supplies Sales		74.83
					Walk-In Customer	Paperback Books	40100 · Book Sales		20.97
					Walk-In Customer	-MULTIPLE-	12100 · Inventory Asset		40.18
					Walk-In Customer	-MULTIPLE-	50100 · Purchases	40.18	

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Trans #	Type	Date	Num	Adj	Name	Memo	Account	Debit	Credit
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		7.66
								143.64	143.64
57	Invoice	12/10/2022	8		St. Louis Community Schools		11000 · Accounts Receivable	880.00	
					St. Louis Community Schools	Textbooks	40100 · Book Sales		880.00
					St. Louis Community Schools	Textbooks	12100 · Inventory Asset		400.00
					St. Louis Community Schools	Textbooks	50100 · Purchases	400.00	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable	0.00	
								1,280.00	1,280.00
58	Payment	12/10/2022			St. Louis Community Schools		10000 · Checking	1,254.51	
					St. Louis Community Schools		11000 · Accounts Receivable		1,259.70
					St. Louis Community Schools		45000 · Sales Discounts	5.19	
								1,259.70	1,259.70
59	Deposit	12/10/2022				Deposit	10000 · Checking	103.46	
					Walk-In Customer	Deposit	12000 · Undeposited Funds		103.46
								103.46	103.46
60	Bill Pmt -Ch...	12/10/2022	1004		Writing Products, LLC		10000 · Checking		29.40
					Writing Products, LLC		20000 · Accounts Payable	30.00	
					Writing Products, LLC		50200 · Merchandise Discounts		0.60
								30.00	30.00
61	Sales Receipt	12/11/2022	4		Walk-In Customer		10000 · Checking	223.38	
					Walk-In Customer	Paperback Books	40100 · Book Sales		134.85
					Walk-In Customer	-MULTIPLE-	12100 · Inventory Asset		68.79
					Walk-In Customer	-MULTIPLE-	50100 · Purchases	68.79	
					Walk-In Customer	Pens, etc.	40300 · Supplies Sales		71.98
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		16.55
								292.17	292.17
62	Sales Receipt	12/11/2022	5		Walk-In Customer		10000 · Checking	88.43	
					Walk-In Customer	-MULTIPLE-	40300 · Supplies Sales		81.88
					Walk-In Customer	-MULTIPLE-	12100 · Inventory Asset		61.89
					Walk-In Customer	-MULTIPLE-	50100 · Purchases	61.89	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable		6.55
								150.32	150.32
63	Invoice	12/12/2022	9		Gaines, Jonathan		11000 · Accounts Receivable	8.00	
					Gaines, Jonathan	Keyboarding	40200 · Keyboarding Sales		8.00
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable	0.00	
								8.00	8.00
64	Item Receipt	12/12/2022			Amazing Gifts	Received items (bill to follow)	20000 · Accounts Payable		75.00

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					Amazing Gifts	Gift Ware	12100 · Inventory Asset	75.00	
								75.00	75.00
65	Payment	12/13/2022	1265		Kiley, Emma Kiley, Emma Kiley, Emma		12000 · Undeposited Funds 11000 · Accounts Receivable 45000 · Sales Discounts	57.59 4.54	62.13
								62.13	62.13
66	Check	12/13/2022	Elect		Gaines, Jonathan Gaines, Jonathan	returned by bank - NSF returned by bank - NSF	10000 · Checking 52250 · Returned Payment Expen...	350.00	350.00
								350.00	350.00
67	Check	12/13/2022	Elect		First Founded Bank of Missouri First Founded Bank of Missouri	NSF fee from bank for Gaines NSF fee from bank for Gaines	10000 · Checking 52250 · Returned Payment Expen...	25.00	25.00
								25.00	25.00
68	Invoice	12/13/2022	10		Gaines, Jonathan Gaines, Jonathan Gaines, Jonathan MO Dept of Revenue - Sales Tax	This amount is DUE UPON RE... Returned Item - Returned chec... Returned Payment Fee MO Sales Tax	11000 · Accounts Receivable 52250 · Returned Payment Expen... 49000 · Misc Fees Income 25500 · Sales Tax Payable	390.00 0.00	350.00 40.00
								390.00	390.00
69	Payment	12/14/2022	10-...		Manning, Elizabeth Manning, Elizabeth		12000 · Undeposited Funds 11000 · Accounts Receivable	270.00	270.00
								270.00	270.00
70	Payment	12/14/2022			Gaines, Jonathan Gaines, Jonathan		10000 · Checking 11000 · Accounts Receivable	398.00	398.00
								398.00	398.00
71	Bill	12/14/2022			Office Supplies for You Office Supplies for You	Stationary	20000 · Accounts Payable 12100 · Inventory Asset	30.00	30.00
								30.00	30.00
72	Check	12/14/2022	Elect			12/01/20XX through 12/14/20XX 12/01/20XX through 12/14/20XX	10000 · Checking 51800 · Payroll Expenses	2,121.80	2,121.80
								2,121.80	2,121.80
73	Payment	12/15/2022	1278		Kiley, Emma Kiley, Emma		12000 · Undeposited Funds 11000 · Accounts Receivable	136.90	136.90
								136.90	136.90
74	Credit Card ...	12/15/2022			Walmart Walmart		21000 · Mastercard 51600 · Janitorial Expense	22.18	97.62

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					Walmart		52300 · Supplies Expense	28.23	
					Walmart		51100 · Computer and Internet Ex...	47.21	
								97.62	97.62
75	Invoice	12/17/2022	11		St. Louis Community Schools		11000 · Accounts Receivable	1,000.00	
					St. Louis Community Schools	Textbooks	40100 · Book Sales		1,000.00
					St. Louis Community Schools	Textbooks	12100 · Inventory Asset		400.00
					St. Louis Community Schools	Textbooks	50100 · Purchases	400.00	
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable	0.00	
								1,400.00	1,400.00
76	Credit	12/17/2022	721		Office Supplies for You		20000 · Accounts Payable	37.50	
					Office Supplies for You	Stationary	12100 · Inventory Asset		37.50
					Office Supplies for You	Stationary	12100 · Inventory Asset	15.00	
					Office Supplies for You	Stationary	50100 · Purchases		15.00
								52.50	52.50
77	Credit Memo	12/17/2022	12		Manning, Elizabeth		11000 · Accounts Receivable		135.00
					Manning, Elizabeth	Textbooks	40100 · Book Sales	125.00	
					Manning, Elizabeth	Textbooks	12100 · Inventory Asset	50.00	
					Manning, Elizabeth	Textbooks	50100 · Purchases		50.00
					MO Dept of Revenue - Sales Tax	MO Sales Tax	25500 · Sales Tax Payable	10.00	
								185.00	185.00
78	Check	12/17/2022	1005		Manning, Elizabeth		10000 · Checking		135.00
					Manning, Elizabeth		11000 · Accounts Receivable	135.00	
								135.00	135.00
79	Credit Card ...	12/17/2022			Walmart		21000 · Mastercard	47.21	
					Walmart		51100 · Computer and Internet Ex...		47.21
								47.21	47.21
80	Credit Card ...	12/17/2022			Walmart		21000 · Mastercard		57.38
					Walmart		51100 · Computer and Internet Ex...	57.38	
								57.38	57.38
82	Deposit	12/17/2022				Deposit	10000 · Checking	464.49	
					-MULTIPLE-	Deposit	12000 · Undeposited Funds		464.49
								464.49	464.49
83	Bill Pmt -Ch...	12/17/2022	1006		Educational Materials, Inc.		10000 · Checking		2,254.00
					Educational Materials, Inc.		20000 · Accounts Payable	2,300.00	
					Educational Materials, Inc.		50200 · Merchandise Discounts		46.00
								2,300.00	2,300.00

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84	Bill Pmt -Ch...	12/17/2022	1007		Office Supplies for You		10000 · Checking		29.40
					Office Supplies for You		20000 · Accounts Payable	30.00	
					Office Supplies for You		50200 · Merchandise Discounts		0.60
								30.00	30.00
TOTAL								<u>616,577.12</u>	<u>616,577.12</u>