

## [Your Name]'s Quincy Bookstore

General Ledger  
December 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	Bill Payment (Check)	18	Office Supplies For You		20000 Accounts Payable	-800.00	130,703.05
12/03/2022	Deposit				-Split-	584.05	131,287.10
12/03/2022	Bill Payment (Check)	19	Educational Materials, Inc.		20000 Accounts Payable	-1,000.00	130,287.10
12/03/2022	Check	16	Mastercard		21000 Mastercard	-500.00	129,787.10
12/03/2022	Payment		In-Home Educating, Inc.		11000 Accounts Receivable	1,500.00	131,287.10
12/03/2022	Bill Payment (Check)	17	Writing Products, LLC		20000 Accounts Payable	-500.00	130,787.10
12/10/2022	Payment		St. Louis Community Schools		11000 Accounts Receivable	1,254.51	132,041.61
12/10/2022	Bill Payment (Check)	15	Writing Products, LLC		20000 Accounts Payable	-29.40	132,012.21
12/10/2022	Bill Payment (Check)	14	Educational Materials, Inc.		20000 Accounts Payable	-2,254.00	129,758.21
12/10/2022	Deposit		Walk-In Customer		12000 Undeposited Funds	103.46	129,861.67
12/11/2022	Sales Receipt	1014	Walk-In Customer		-Split-	88.43	129,950.10
12/11/2022	Sales Receipt	1013	Walk-In Customer		-Split-	223.38	130,173.48
12/13/2022	Expense	Elect	First Founded Bank of Missouri	Gaines' returned check #915	52250 Returned Payment Expense	-350.00	129,823.48
12/13/2022	Expense	Elect	First Founded Bank of Missouri	fee for Gaines' returned check #915	52250 Returned Payment Expense	-25.00	129,798.48
12/14/2022	Payment		Gaines, Jonathan		11000 Accounts Receivable	398.00	130,196.48
12/14/2022	Expense	Elect		12/01/X20XX through 12/14/20XX payroll	51800 Payroll Expense	-2,121.80	128,074.68
12/17/2022	Check	13	Manning, Elizabeth	refund of credit balance	11000 Accounts Receivable	-135.00	127,939.68
12/17/2022	Deposit				-Split-	464.49	128,404.17
12/20/2022	Payment		St. Louis Community Schools		11000 Accounts Receivable	862.40	129,266.57
12/20/2022	Sales Receipt	1021	Walk-In Customer		-Split-	589.47	129,856.04
12/28/2022	Expense			12/15/20XX through 12/28/20XX payroll	51800 Payroll Expense	-1,712.94	128,143.10
12/29/2022	Payment		In-Home Educating, Inc.		11000 Accounts Receivable	5,539.27	133,682.37
12/31/2022	Check	8	Gateway Rental		52100 Rent Expense	-1,200.00	132,482.37
12/31/2022	Check	2	MO Department of Revenue		28000 Missouri Department of Revenue Payable	-1,306.53	131,175.84
12/31/2022	Bill Payment (Check)	11	Educational Materials, Inc.		20000 Accounts Payable	-62.72	131,113.12
12/31/2022	Deposit		Kiley, Emma		12000 Undeposited Funds	162.87	131,275.99
12/31/2022	Check	3	[First & Last Name]		31300 [First and Last Name], Equity [First and Last Name], Draw	-2,000.00	129,275.99
12/31/2022	Bill Payment (Check)	10	Office Supplies For You		20000 Accounts Payable	-7.35	129,268.64
12/31/2022	Check	7	STL Utilities		52500 Utilities Expense	-257.00	129,011.64
12/31/2022	Bill Payment (Check)	12	Amazing Gifts		20000 Accounts Payable	-75.00	128,936.64
12/31/2022	Check	6	SWBTC		52400 Telephone Expense	-189.00	128,747.64
12/31/2022	Check	4	First Founded Bank of Missouri		-Split-	-512.67	128,234.97
12/31/2022	Bill Payment (Check)	9	Writing Products, LLC		20000 Accounts Payable	-79.38	128,155.59
12/31/2022	Check	5	Gateway Rental		51300 Equipment Rental Expense	0.00	128,155.59
<b>Total for 10000 Checking</b>							<b>\$ -</b>
							<b>2,714.66</b>
11000 Accounts Receivable							
	Beginning Balance						2,950.00
12/02/2022	Invoice	1003	In-Home Educating, Inc.		40100 Sales and Service Income:Book Sales	3,078.00	6,028.00
12/02/2022	Payment	1096	Kiley, Emma		12000 Undeposited Funds	-100.00	5,928.00
12/03/2022	Payment	915	Gaines, Jonathan		12000 Undeposited Funds	-350.00	5,578.00
12/03/2022	Invoice	1005	St. Louis Community Schools		-Split-	254.51	5,832.51
12/03/2022	Payment		In-Home Educating, Inc.		10000 Checking	-1,500.00	4,332.51

Accrual Basis Thursday, August 11, 2022 02:59 PM GMT-05:00

1/9



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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
12/03/2022	Invoice	1006	Kiley, Emma		-Split-	85.65	4,418.16
12/05/2022	Credit Memo	1008	Kiley, Emma		40300 Sales and Service Income:Supplies Sales	-28.06	4,390.10
12/05/2022	Invoice	1007	Manning, Elizabeth		40100 Sales and Service Income:Book Sales	270.00	4,660.10
12/07/2022	Payment		Kiley, Emma		-Split-	0.00	4,660.10
12/07/2022	Invoice	1009	Online Growth Schools, LLC		-Split-	3,037.36	7,697.46
12/08/2022	Invoice	1010	Kiley, Emma		-Split-	136.90	7,834.36
12/10/2022	Invoice	1012	St. Louis Community Schools		-Split-	862.40	8,696.76
12/10/2022	Payment		St. Louis Community Schools		10000 Checking	-1,254.51	7,442.25
12/12/2022	Invoice	1015	Gaines, Jonathan		40200 Sales and Service Income:Keyboarding Sales	8.00	7,450.25
12/13/2022	Payment	1265	Kiley, Emma		12000 Undeposited Funds	-57.59	7,392.66
12/13/2022	Invoice	1016	Gaines, Jonathan		-Split-	390.00	7,782.66
12/14/2022	Payment		Gaines, Jonathan		10000 Checking	-398.00	7,384.66
12/14/2022	Payment	10-283	Manning, Elizabeth		12000 Undeposited Funds	-270.00	7,114.66
12/15/2022	Payment	1278	Kiley, Emma		12000 Undeposited Funds	-136.90	6,977.76
12/17/2022	Check	13	Manning, Elizabeth	refund of credit balance	10000 Checking	135.00	7,112.76
12/17/2022	Credit Memo	1018	Manning, Elizabeth		40100 Sales and Service Income:Book Sales	-135.00	6,977.76
12/17/2022	Invoice	1017	St. Louis Community Schools		40100 Sales and Service Income:Book Sales	1,000.00	7,977.76
12/20/2022	Payment		St. Louis Community Schools		10000 Checking	-862.40	7,115.36
12/20/2022	Invoice	1020	Gaines, Jonathan		-Split-	84.25	7,199.61
12/21/2022	Invoice	1022	Gaines, Jonathan		-Split-	84.25	7,283.86
12/22/2022	Invoice	1023	Kiley, Emma		-Split-	162.87	7,446.73
12/28/2022	Payment	127	Kiley, Emma		12000 Undeposited Funds	-162.87	7,283.86
12/29/2022	Invoice	1025	In-Home Educating, Inc.		-Split-	12,306.33	19,590.19
12/29/2022	Payment		In-Home Educating, Inc.		10000 Checking	-5,539.27	14,050.92
<b>Total for 11000 Accounts Receivable</b>						<b>\$11,100.92</b>	
12000 Undeposited Funds							
12/02/2022	Payment	1096	Kiley, Emma		11000 Accounts Receivable	100.00	100.00
12/02/2022	Sales Receipt	1002	Walk-In Customer		-Split-	134.05	234.05
12/03/2022	Deposit				10000 Checking	-100.00	134.05
12/03/2022	Payment	915	Gaines, Jonathan		11000 Accounts Receivable	350.00	484.05
12/03/2022	Deposit				10000 Checking	-350.00	134.05
12/03/2022	Deposit				10000 Checking	-134.05	0.00
12/10/2022	Deposit		Walk-In Customer		10000 Checking	-103.46	-103.46
12/10/2022	Sales Receipt	1011	Walk-In Customer		-Split-	103.46	0.00
12/13/2022	Payment	1265	Kiley, Emma		11000 Accounts Receivable	57.59	57.59
12/14/2022	Payment	10-283	Manning, Elizabeth		11000 Accounts Receivable	270.00	327.59
12/15/2022	Payment	1278	Kiley, Emma		11000 Accounts Receivable	136.90	464.49
12/17/2022	Deposit				10000 Checking	-57.59	406.90
12/17/2022	Deposit				10000 Checking	-270.00	136.90
12/17/2022	Deposit				10000 Checking	-136.90	0.00
12/28/2022	Payment	127	Kiley, Emma		11000 Accounts Receivable	162.87	162.87
12/31/2022	Deposit		Kiley, Emma		10000 Checking	-162.87	0.00
<b>Total for 12000 Undeposited Funds</b>						<b>\$0.00</b>	
12200 Prepaid Insurance							
Beginning Balance							400.00
<b>Total for 12200 Prepaid Insurance</b>							
12300 Supplies Inventory							
Beginning Balance							1,950.00
<b>Total for 12300 Supplies Inventory</b>							
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

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2/9



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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
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	Paper Supplies	11000 Accounts Receivable	-75.00	99,506.50
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Textbooks	11000 Accounts Receivable	-1,500.00	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
12/11/2022	Sales Receipt	1014	Walk-In Customer	Paper Supplies	10000 Checking	-50.00	99,764.50
12/11/2022	Sales Receipt	1014	Walk-In Customer	Pens, etc.	10000 Checking	-5.00	99,759.50
12/11/2022	Sales Receipt	1014	Walk-In Customer	Stationary	10000 Checking	-7.50	99,752.00
12/11/2022	Sales Receipt	1013	Walk-In Customer	Paperback Books	10000 Checking	-60.00	99,692.00
12/11/2022	Sales Receipt	1013	Walk-In Customer	Pens, etc.	10000 Checking	-10.00	99,682.00
12/14/2022	Bill		Office Supplies For You	Stationary	20000 Accounts Payable	30.00	99,712.00
12/17/2022	Invoice	1017	St. Louis Community Schools	Textbooks	11000 Accounts Receivable	-400.00	99,312.00
12/17/2022	Vendor Credit		Office Supplies For You	Stationary	20000 Accounts Payable	-37.50	99,274.50
12/17/2022	Vendor Credit		Office Supplies For You	Stationary	20000 Accounts Payable	15.00	99,289.50
12/17/2022	Credit Memo	1018	Manning, Elizabeth	Textbooks	11000 Accounts Receivable	50.00	99,339.50
12/20/2022	Invoice	1020	Gaines, Jonathan	Stationary	11000 Accounts Receivable	-7.50	99,332.00
12/20/2022	Sales Receipt	1021	Walk-In Customer	Gift Ware	10000 Checking	-5.00	99,327.00
12/20/2022	Sales Receipt	1021	Walk-In Customer	Textbooks	10000 Checking	-50.00	99,277.00
12/20/2022	Sales Receipt	1021	Walk-In Customer	Textbooks	10000 Checking	-200.00	99,077.00
12/20/2022	Invoice	1020	Gaines, Jonathan	Pens, etc.	11000 Accounts Receivable	-10.00	99,067.00
12/21/2022	Invoice	1022	Gaines, Jonathan	Stationary	11000 Accounts Receivable	-7.50	99,059.50
12/21/2022	Invoice	1022	Gaines, Jonathan	Pens, etc.	11000 Accounts Receivable	-10.00	99,049.50
12/22/2022	Invoice	1023	Kiley, Emma	Paperback Books	11000 Accounts Receivable	-12.00	99,037.50
12/22/2022	Invoice	1023	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	-15.00	99,022.50
12/22/2022	Invoice	1023	Kiley, Emma	Gift Ware	11000 Accounts Receivable	-25.00	98,997.50
12/23/2022	Bill		Amazing Gifts	Gift Ware	20000 Accounts Payable	75.00	99,072.50
12/29/2022	Invoice	1025	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	-2,250.00	96,822.50
12/29/2022	Invoice	1025	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	-3,000.00	93,822.50
12/29/2022	Bill		Office Supplies For You	Stationary	20000 Accounts Payable	7.50	93,830.00
12/29/2022	Bill		Educational Materials, Inc.	Paperback Books	20000 Accounts Payable	64.00	93,894.00
12/29/2022	Bill		Writing Products, LLC	Pens, etc.	20000 Accounts Payable	81.00	93,975.00
<b>Total for 18000 Inventory Asset</b>						<b>\$ -</b>	
						<b>7,680.00</b>	
15000 Store Equipment and Fixtures							
15100 Original Cost							
Beginning Balance							18,000.00
<b>Total for 15100 Original Cost</b>							
15200 Accumulated Depreciation							
Beginning Balance							-2,933.26
<b>Total for 15200 Accumulated Depreciation</b>							

Accrual Basis Thursday, August 11, 2022 02:59 PM GMT-05:00

3/9



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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for 15000 Store Equipment and Fixtures</b>							
20000 Accounts Payable							
Beginning Balance							2,300.00
12/03/2022	Bill Payment (Check)	19	Educational Materials, Inc.		10000 Checking	-1,000.00	1,300.00
12/03/2022	Bill Payment (Check)	18	Office Supplies For You		10000 Checking	-800.00	500.00
12/03/2022	Bill Payment (Check)	17	Writing Products, LLC		10000 Checking	-500.00	0.00
12/05/2022	Bill		Writing Products, LLC		-Split-	29.40	29.40
12/10/2022	Bill		Educational Materials, Inc.		-Split-	2,254.00	2,283.40
12/10/2022	Bill Payment (Check)	15	Writing Products, LLC		10000 Checking	-29.40	2,254.00
12/10/2022	Bill Payment (Check)	14	Educational Materials, Inc.		10000 Checking	-2,254.00	0.00
12/14/2022	Bill		Office Supplies For You		-Split-	29.40	29.40
12/17/2022	Vendor Credit		Office Supplies For You		18000 Inventory Asset	-37.50	-8.10
12/17/2022	Bill Payment (Check)	1007	Office Supplies For You		-Split-		-8.10
12/23/2022	Bill		Amazing Gifts		18000 Inventory Asset	75.00	66.90
12/29/2022	Bill		Educational Materials, Inc.		-Split-	62.72	129.62
12/29/2022	Bill		Writing Products, LLC		-Split-	79.38	209.00
12/29/2022	Bill		Office Supplies For You		-Split-	7.35	216.35
12/31/2022	Bill Payment (Check)	11	Educational Materials, Inc.		10000 Checking	-62.72	153.63
12/31/2022	Bill Payment (Check)	9	Writing Products, LLC		10000 Checking	-79.38	74.25
12/31/2022	Bill Payment (Check)	10	Office Supplies For You		10000 Checking	-7.35	66.90
12/31/2022	Bill Payment (Check)	12	Amazing Gifts		10000 Checking	-75.00	-8.10
<b>Total for 20000 Accounts Payable</b>							<b>\$ - 2,308.10</b>
21000 Mastercard							
Beginning Balance							500.00
12/03/2022	Check	16	Mastercard		10000 Checking	-500.00	0.00
12/15/2022	Expense		Mastercard		-Split-	97.62	97.62
12/17/2022	Credit Card Credit		Walmart		51100 Computer and Internet Expense	-47.21	50.41
12/17/2022	Expense		Walmart		51100 Computer and Internet Expense	57.38	107.79
12/23/2022	Expense		US Postmaster		51900 Postage and Delivery Expense	25.00	132.79
<b>Total for 21000 Mastercard</b>							<b>\$ -367.21</b>
2700 Store Equipment & Fixtures Loan							
Beginning Balance							5,333.40
12/31/2022	Check	4	First Founded Bank of Missouri		10000 Checking	-303.51	5,029.89
<b>Total for 2700 Store Equipment &amp; Fixtures Loan</b>							<b>\$ -303.51</b>
28000 Missouri Department of Revenue Payable							
12/02/2022	Sales Receipt	1002	Walk-In Customer		12000 Undeposited Funds	8.08	8.08
12/02/2022	Sales Receipt	1004	Walk-In Customer		10000 Checking	46.87	54.95
12/02/2022	Invoice	1003	In-Home Educating, Inc.		11000 Accounts Receivable	228.00	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	1005	St. Louis Community Schools		11000 Accounts Receivable	0.00	282.95
12/03/2022	Invoice	1006	Kiley, Emma		11000 Accounts Receivable	6.34	289.29
12/05/2022	Invoice	1007	Manning, Elizabeth		11000 Accounts Receivable	20.00	309.29
12/05/2022	Credit Memo	1008	Kiley, Emma		11000 Accounts Receivable	-2.08	307.21
12/07/2022	Invoice	1009	Online Growth Schools, LLC		11000 Accounts Receivable	0.00	307.21

Accrual Basis Thursday, August 11, 2022 02:59 PM GMT-05:00

4/9



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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
12/07/2022	Invoice	1009	Online Growth Schools, LLC		11000 Accounts Receivable	0.00	307.21
12/07/2022	Invoice	1009	Online Growth Schools, LLC		11000 Accounts Receivable	0.00	307.21
12/08/2022	Invoice	1010	Kiley, Emma		11000 Accounts Receivable	4.70	311.91
12/10/2022	Sales Receipt	1011	Walk-In Customer		12000 Undeposited Funds	7.66	319.57
12/10/2022	Invoice	1012	St. Louis Community Schools		11000 Accounts Receivable	0.00	319.57
12/10/2022	Invoice	1012	St. Louis Community Schools		11000 Accounts Receivable	0.00	319.57
12/10/2022	Invoice	1012	St. Louis Community Schools		11000 Accounts Receivable	0.00	319.57
12/11/2022	Sales Receipt	1013	Walk-In Customer		10000 Checking	16.55	336.12
12/11/2022	Sales Receipt	1014	Walk-In Customer		10000 Checking	6.55	342.67
12/17/2022	Invoice	1017	St. Louis Community Schools		11000 Accounts Receivable	0.00	342.67
12/17/2022	Invoice	1017	St. Louis Community Schools		11000 Accounts Receivable	0.00	342.67
12/17/2022	Credit Memo	1018	Manning, Elizabeth		11000 Accounts Receivable	-10.00	332.67
12/20/2022	Sales Receipt	1021	Walk-In Customer		10000 Checking	43.66	376.33
12/20/2022	Invoice	1020	Gaines, Jonathan		11000 Accounts Receivable	3.28	379.61
12/21/2022	Invoice	1022	Gaines, Jonathan		11000 Accounts Receivable	3.28	382.89
12/22/2022	Invoice	1023	Kiley, Emma		11000 Accounts Receivable	12.06	394.95
12/29/2022	Invoice	1025	In-Home Educating, Inc.		11000 Accounts Receivable	911.58	1,306.53
12/31/2022	Check	2	MO Department of Revenue	Pay annual sales tax	10000 Checking	-1,306.53	0.00
<b>Total for 28000 Missouri Department of Revenue Payable</b>						<b>\$0.00</b>	
31000 [First and Last Name], Equity							
31100 [First and Last Name], Investments							
Beginning Balance							75,000.00
<b>Total for 31100 [First and Last Name], Investments</b>							
31300 [First and Last Name], Draw							
Beginning Balance							-22,765.18
12/31/2022	Check	3	[First & Last Name]	monthly withdrawal	10000 Checking	-2,000.00	-24,765.18
<b>Total for 31300 [First and Last Name], Draw</b>						<b>\$ -</b>	<b>2,000.00</b>
<b>Total for 31000 [First and Last Name], Equity</b>						<b>\$ -</b>	<b>2,000.00</b>
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
<b>Total for 39999 Opening Balance Equity</b>						<b>\$0.00</b>	
40000 Sales and Service Income							
40100 Book Sales							
Beginning Balance							202,161.23
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	79.99	202,241.22
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	95.99	202,337.21
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	125.00	202,462.21
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	139.95	202,602.16
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	145.00	202,747.16
12/02/2022	Sales Receipt	1002	Walk-In Customer	Textbooks	12000 Undeposited Funds	80.00	202,827.16
12/02/2022	Sales Receipt	1002	Walk-In Customer	Paperback Books	12000 Undeposited Funds	20.97	202,848.13
12/02/2022	Invoice	1003	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	2,850.00	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

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5/9



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## [Your Name]'s Quincy Bookstore

General Ledger  
December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
12/11/2022	Sales Receipt	1013	Walk-In Customer	Paperback Books	10000 Checking	134.85	210,283.95
12/17/2022	Invoice	1017	St. Louis Community Schools	Textbooks	11000 Accounts Receivable	1,000.00	211,283.95
12/17/2022	Credit Memo	1018	Manning, Elizabeth	Textbooks	11000 Accounts Receivable	-125.00	211,158.95
12/20/2022	Sales Receipt	1021	Walk-In Customer	Textbooks	10000 Checking	439.96	211,598.91
12/20/2022	Sales Receipt	1021	Walk-In Customer	Textbooks	10000 Checking	89.95	211,688.86
12/22/2022	Invoice	1023	Kiley, Emma	Paperback Books	11000 Accounts Receivable	26.97	211,715.83
12/29/2022	Invoice	1025	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	5,997.00	217,712.83
12/29/2022	Invoice	1025	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	5,397.75	223,110.58
<b>Total for 40100 Book Sales</b>						<b>\$20,949.35</b>	
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
12/12/2022	Invoice	1015	Gaines, Jonathan	Keyboarding Services	11000 Accounts Receivable	8.00	2,180.00
12/20/2022	Invoice	1020	Gaines, Jonathan	Keyboarding Services	11000 Accounts Receivable	40.00	2,220.00
12/21/2022	Invoice	1022	Gaines, Jonathan	Keyboarding Services	11000 Accounts Receivable	40.00	2,260.00
<b>Total for 40200 Keyboarding Sales</b>						<b>\$188.00</b>	
40300 Supplies Sales							
Beginning Balance							9,480.68
12/03/2022	Invoice	1006	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	25.98	9,506.66
12/03/2022	Invoice	1005	St. Louis Community Schools	Pens, etc.	11000 Accounts Receivable	224.75	9,731.41
12/03/2022	Invoice	1006	Kiley, Emma	Stationary	11000 Accounts Receivable	54.95	9,786.36
12/03/2022	Invoice	1005	St. Louis Community Schools	Paper Supplies	11000 Accounts Receivable	34.95	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, LLC	Paper Supplies	11000 Accounts Receivable	74.85	9,870.18
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	Stationary	12000 Undeposited Funds	29.98	9,960.06
12/10/2022	Sales Receipt	1011	Walk-In Customer	Pens, etc.	12000 Undeposited Funds	44.85	10,004.91
12/11/2022	Sales Receipt	1014	Walk-In Customer	Paper Supplies	10000 Checking	59.90	10,064.81
12/11/2022	Sales Receipt	1013	Walk-In Customer	Pens, etc.	10000 Checking	71.98	10,136.79
12/11/2022	Sales Receipt	1014	Walk-In Customer	Stationary	10000 Checking	12.99	10,149.78
12/11/2022	Sales Receipt	1014	Walk-In Customer	Pens, etc.	10000 Checking	8.99	10,158.77
12/20/2022	Invoice	1020	Gaines, Jonathan	Pens, etc.	11000 Accounts Receivable	25.98	10,184.75
12/20/2022	Sales Receipt	1021	Walk-In Customer	Gift Ware	10000 Checking	15.90	10,200.65
12/20/2022	Invoice	1020	Gaines, Jonathan	Stationary	11000 Accounts Receivable	14.99	10,215.64
12/21/2022	Invoice	1022	Gaines, Jonathan	Stationary	11000 Accounts Receivable	14.99	10,230.63
12/21/2022	Invoice	1022	Gaines, Jonathan	Pens, etc.	11000 Accounts Receivable	25.98	10,256.61
12/22/2022	Invoice	1023	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	26.97	10,283.58
12/22/2022	Invoice	1023	Kiley, Emma	Gift Ware	11000 Accounts Receivable	99.95	10,383.53
<b>Total for 40300 Supplies Sales</b>						<b>\$902.85</b>	
<b>Total for 40000 Sales and Service Income</b>						<b>\$22,040.20</b>	
45000 Sales Discounts							
Beginning Balance							-736.28
12/03/2022	Invoice	1005	St. Louis Community Schools	Discount	11000 Accounts Receivable	-5.19	-741.47
12/03/2022	Invoice	1006	Kiley, Emma	Discount	11000 Accounts Receivable	-1.62	-743.09
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Discount	11000 Accounts Receivable	-337.49	-1,080.58
12/08/2022	Invoice	1010	Kiley, Emma	Discount	11000 Accounts Receivable	-2.70	-1,083.28
12/10/2022	Invoice	1012	St. Louis Community Schools	Discount	11000 Accounts Receivable	-17.60	-1,100.88
12/22/2022	Invoice	1023	Kiley, Emma	Discount	11000 Accounts Receivable	-3.08	-1,103.96
<b>Total for 45000 Sales Discounts</b>						<b>\$ -367.68</b>	
49000 Misc Fees Income							
Beginning Balance							120.00
12/13/2022	Invoice	1016	Gaines, Jonathan	Returned Payment Fee	11000 Accounts Receivable	40.00	160.00

Accrual Basis Thursday, August 11, 2022 02:59 PM GMT-05:00

6/9



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General Ledger  
December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for 49000 Misc Fees Income</b>						<b>\$40.00</b>	
50000 Cost of Goods Sold							
50100 Purchases							
Beginning Balance							111,887.54
12/02/2022	Invoice	1003	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	1,500.00	113,387.54
12/02/2022	Sales Receipt	1002	Walk-In Customer	Textbooks	12000 Undeposited Funds	50.00	113,437.54
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	113,487.54
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	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	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	113,637.54
12/02/2022	Sales Receipt	1004	Walk-In Customer	Textbooks	10000 Checking	50.00	113,687.54
12/02/2022	Sales Receipt	1002	Walk-In Customer	Paperback Books	12000 Undeposited Funds	12.00	113,699.54
12/03/2022	Invoice	1005	St. Louis Community Schools	Pens, etc.	11000 Accounts Receivable	125.00	113,824.54
12/03/2022	Invoice	1005	St. Louis Community Schools	Paper Supplies	11000 Accounts Receivable	25.00	113,849.54
12/03/2022	Invoice	1006	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	10.00	113,859.54
12/03/2022	Invoice	1006	Kiley, Emma	Stationary	11000 Accounts Receivable	37.50	113,897.04
12/05/2022	Credit Memo	1008	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	-6.00	113,891.04
12/05/2022	Invoice	1007	Manning, Elizabeth	Textbooks	11000 Accounts Receivable	100.00	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	Pens, etc.	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	Stationary	12000 Undeposited Funds	15.00	116,058.04
12/11/2022	Sales Receipt	1013	Walk-In Customer	Paperback Books	10000 Checking	60.00	116,118.04
12/11/2022	Sales Receipt	1014	Walk-In Customer	Pens, etc.	10000 Checking	5.00	116,123.04
12/11/2022	Sales Receipt	1014	Walk-In Customer	Paper Supplies	10000 Checking	50.00	116,173.04
12/11/2022	Sales Receipt	1013	Walk-In Customer	Pens, etc.	10000 Checking	10.00	116,183.04
12/11/2022	Sales Receipt	1014	Walk-In Customer	Stationary	10000 Checking	7.50	116,190.54
12/17/2022	Credit Memo	1018	Manning, Elizabeth	Textbooks	11000 Accounts Receivable	-50.00	116,140.54
12/17/2022	Invoice	1017	St. Louis Community Schools	Textbooks	11000 Accounts Receivable	400.00	116,540.54
12/17/2022	Vendor Credit		Office Supplies For You	Stationary	20000 Accounts Payable	-15.00	116,525.54
12/20/2022	Invoice	1020	Gaines, Jonathan	Pens, etc.	11000 Accounts Receivable	10.00	116,535.54
12/20/2022	Invoice	1020	Gaines, Jonathan	Stationary	11000 Accounts Receivable	7.50	116,543.04
12/20/2022	Sales Receipt	1021	Walk-In Customer	Gift Ware	10000 Checking	5.00	116,548.04
12/20/2022	Sales Receipt	1021	Walk-In Customer	Textbooks	10000 Checking	50.00	116,598.04
12/20/2022	Sales Receipt	1021	Walk-In Customer	Textbooks	10000 Checking	200.00	116,798.04
12/21/2022	Invoice	1022	Gaines, Jonathan	Pens, etc.	11000 Accounts Receivable	10.00	116,808.04
12/21/2022	Invoice	1022	Gaines, Jonathan	Stationary	11000 Accounts Receivable	7.50	116,815.54
12/22/2022	Invoice	1023	Kiley, Emma	Paperback Books	11000 Accounts Receivable	12.00	116,827.54
12/22/2022	Invoice	1023	Kiley, Emma	Pens, etc.	11000 Accounts Receivable	15.00	116,842.54
12/22/2022	Invoice	1023	Kiley, Emma	Gift Ware	11000 Accounts Receivable	25.00	116,867.54
12/29/2022	Invoice	1025	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	3,000.00	119,867.54
12/29/2022	Invoice	1025	In-Home Educating, Inc.	Textbooks	11000 Accounts Receivable	2,250.00	122,117.54
<b>Total for 50100 Purchases</b>						<b>\$10,230.00</b>	
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
12/14/2022	Bill		Office Supplies For You		20000 Accounts Payable	-0.60	-1,738.51
12/29/2022	Bill		Writing Products, LLC		20000 Accounts Payable	-1.62	-1,740.13
12/29/2022	Bill		Educational Materials, Inc.		20000 Accounts Payable	-1.28	-1,741.41
12/29/2022	Bill		Office Supplies For You		20000 Accounts Payable	-0.15	-1,741.56
<b>Total for 50200 Merchandise Discounts</b>						<b>\$ -50.25</b>	

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7/9



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## [Your Name]'s Quincy Bookstore

General Ledger  
December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
<b>Total for 50000 Cost of Goods Sold</b>						<b>\$10,179.75</b>	
51000 Bank Service Charges							
Beginning Balance							75.00
<b>Total for 51000 Bank Service Charges</b>							
51100 Computer and Internet Expense							
Beginning Balance							755.36
12/15/2022	Expense		Mastercard	toner cartridge	21000 Mastercard	47.21	802.57
12/17/2022	Credit Card Credit		Walmart	returned incorrect toner cartridge	21000 Mastercard	-47.21	755.36
12/17/2022	Expense		Walmart	toner cartridge	21000 Mastercard	57.38	812.74
<b>Total for 51100 Computer and Internet Expense</b>						<b>\$57.38</b>	
51200 Depreciation Expense							
Beginning Balance							2,933.26
<b>Total for 51200 Depreciation Expense</b>							
51300 Equipment Rental Expense							
Beginning Balance							1,005.18
12/31/2022	Check	5	Gateway Rental		10000 Checking		1,005.18
<b>Total for 51300 Equipment Rental Expense</b>							
51400 Insurance Expense							
51410 Fire Insurance							
Beginning Balance							1,122.00
<b>Total for 51410 Fire Insurance</b>							
51420 Liability Insurance							
Beginning Balance							3,278.00
<b>Total for 51420 Liability Insurance</b>							
<b>Total for 51400 Insurance Expense</b>							
51500 Interest Expense							
Beginning Balance							2,851.77
12/31/2022	Check	4	First Founded Bank of Missouri		10000 Checking	209.16	3,060.93
<b>Total for 51500 Interest Expense</b>						<b>\$209.16</b>	
51600 Janitorial Expense							
Beginning Balance							399.24
12/15/2022	Expense		Mastercard	cleaning supplies	21000 Mastercard	22.18	421.42
<b>Total for 51600 Janitorial Expense</b>						<b>\$22.18</b>	
51700 Miscellaneous Expense							
Beginning Balance							1,218.67
<b>Total for 51700 Miscellaneous Expense</b>							
51800 Payroll Expense							
Beginning Balance							46,016.88
12/14/2022	Expense		Elect		10000 Checking	2,121.80	48,138.68
12/28/2022	Expense				10000 Checking	1,712.94	49,851.62
<b>Total for 51800 Payroll Expense</b>						<b>\$3,834.74</b>	
51900 Postage and Delivery Expense							
Beginning Balance							412.68
12/23/2022	Expense		US Postmaster	stamps	21000 Mastercard	25.00	437.68
<b>Total for 51900 Postage and Delivery Expense</b>						<b>\$25.00</b>	
52000 Printing & Reproduction Expense							
Beginning Balance							609.72
<b>Total for 52000 Printing &amp; Reproduction Expense</b>							
52100 Rent Expense							
Beginning Balance							13,200.00

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8/9



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General Ledger  
December 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Balance							
12/31/2022	Check	8	Gateway Rental		10000 Checking	1,200.00	14,400.00
<b>Total for 52100 Rent Expense</b>						<b>\$1,200.00</b>	
52200 Repairs & Maintenance Expense							
Beginning Balance							630.50
<b>Total for 52200 Repairs &amp; Maintenance Expense</b>							
52250 Returned Payment Expense							
12/13/2022	Expense	Elect	First Founded Bank of Missouri		10000 Checking	350.00	350.00
12/13/2022	Expense	Elect	First Founded Bank of Missouri		10000 Checking	25.00	375.00
12/13/2022	Invoice	1016	Gaines, Jonathan	Payment returned by Bank - Check #915	11000 Accounts Receivable	-350.00	25.00
<b>Total for 52250 Returned Payment Expense</b>						<b>\$25.00</b>	
52300 Supplies Expense							
Beginning Balance							536.37
12/15/2022	Expense		Mastercard	office supplies	21000 Mastercard	28.23	564.60
<b>Total for 52300 Supplies Expense</b>						<b>\$28.23</b>	
52400 Telephone Expense							
Beginning Balance							2,079.00
12/31/2022	Check	6	SWBTC		10000 Checking	189.00	2,268.00
<b>Total for 52400 Telephone Expense</b>						<b>\$189.00</b>	
52500 Utilities Expense							
Beginning Balance							4,163.40
12/31/2022	Check	7	STL Utilities		10000 Checking	257.00	4,420.40
<b>Total for 52500 Utilities Expense</b>						<b>\$257.00</b>	
Not Specified							
12/07/2022	Invoice	1009	Online Growth Schools, LLC	Subtotal	11000 Accounts Receivable		
12/07/2022	Payment		Kiley, Emma	Created by QB Online to link credits to charges.	11000 Accounts Receivable	0.00	0.00
12/17/2022	Bill Payment (Check)	1007	Office Supplies For You		20000 Accounts Payable	0.00	0.00
<b>Total for Not Specified</b>						<b>\$0.00</b>	

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9/9



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