

Cash		Accts Recv		All for D/A		Software Inv		Notes Payable		Accts Payable	
14500	60000 (5)	27650	105000 (4)	1500	58900	60000 (1)	(8) 2500	16000	(3) 60000	34675	
(7) 30000	(1) 60000	(1) 60000		(2) 75000	73900			13500		75000 (3)	
(14) 105000	(2) 65000	47650		1200 (4)						935 (9)	
	14700 (6)									650 (10)	
	825 (7)									2000 (11)	
	2875 (8)									53260	
	500 (12)										
	540 (18)										
149300	79440										
70060											

Net Earnings	Pre-Paid Rent	Acct dept EE	Furniture/Fixture
15425	6000 3000 (17)	1450 1750 (3)	6000

Computers	Acc Dep. Computers	Sales Revenue	COGS
24000	3000 900 (13)	90000 (1) (1) 60000	65000 (2)
		55000	

Salary Expenses	Accrued Salary Payable	SS Tax Payable	Income Tax Payable
(14) 18800	2600 (6)	500 (4) 500 (16)	1000 (4)

Heat Light expenses	Int Expenses	Office Supply Investment	Telephone Expenses
(7) 825	(8) 375	(9) 935 690 (13)	(10) 650
		245	

Eating And Travel	Sales Catalogue Expenses	Dept Expenses	Bad Dept Expenses
(17) 2000	(12) 500	(13) 1075	(14) 1200
Office Supply	Social Security Exps	Pre-Paid Insurance	Rent Expenses
(15) 690	(16) 500	(18) 1540 15 (18)	(17) 3000
			Ins Expenses
			(19) 15

