Cloud\_Ware Student Name

**JOURNAL**

**October 1-30, 2014**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **DATE** | **TRANSACTION TYPE** | **NUM** | **NAME** | **MEMO/DESCRIPTION** | **ACCOUNT** | **DEBIT** | **CREDIT** |
| 10/01/2014 | Journal Entry | 1 |  |  | 101 Checking | $50,000.00 |  |
|  |  |  |  |  | 135 Computer Equipment | $10,000.00 |  |
|  |  |  |  | Owner invested cash and computer equipment for stock | 301 Common Stock |  | $60,000.00 |
|  |  |  |  |  |  | **$60,000.00** | **$60,000.00** |
| 10/02/2014 | Check | 1010 | Valley Insurance |  | 101 Checking |  | $3,000.00 |
|  |  |  |  | Paid insurance for  one year | 125 Prepaid Insurance | $3,000.00 |  |
|  |  |  |  |  |  | **$3,000.00** | **$3,000.00** |
| 10/03/2014 | Check | 1011 | U.S. Post Office |  | 101 Checking |  | $47.00 |
|  |  |  |  | Shipping and delivery | 627 Shipping and delivery expense | $47.00 |  |
|  |  |  |  |  |  | **$47.00** | **$47.00** |
| 10/03/2014 | Check | 1012 | Bayside News |  | 101 Checking |  | $75.00 |
|  |  |  |  | Subscription | 605 Dues & Subscriptions | $75.00 |  |
|  |  |  |  |  |  | **$75.00** | **$75.00** |
| 10/04/2014 | Check | 1013 | SRP Gas |  | 101 Checking |  | $79.00 |
|  |  |  |  | Paid monthly bill | 635 Utilities | $79.00 |  |
|  |  |  |  |  |  | **$79.00** | **$79.00** |
| 10/05/2014 | Check | 1014 | Ogburn Rentals |  | 101 Checking |  | $6,000.00 |
|  |  |  |  | Paid rent for 3 months | 123 Prepaid Rent | $6,000.00 |  |
|  |  |  |  |  |  | **$6,000.00** | **$6,000.00** |
| 10/10/2014 | Check | 1015 | Office Supply Store |  | 101 Checking |  | $106.52 |
|  |  |  |  | Bought office supplies | 621 Office Supplies | $106.52 |  |
|  |  |  |  |  |  | **$106.52** | **$106.52** |
| 10/12/2014 | Check | 1016 | City Telephone |  | 101 Checking |  | $76.19 |
|  |  |  |  | Paid monthly bill | 633  Telephone | $76.19 |  |
|  |  |  |  |  |  | **$76.19** | **$76.19** |
| 10/15/2014 | Check | 1017 | Vincent Albert |  | 101 Checking |  | $140.00 |
|  |  |  |  | Repair & Maintenance | 625 Repair & Maintenance | $140.00 |  |
|  |  |  |  |  |  | **$140.00** | **$140.00** |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 10/16/2014 | Sales Receipt | 1001 | Cash Sales |  | 101 Checking | $2,500.00 |  |
|  |  |  |  | Cash sales | 401 Sales |  | $2,500.00 |
|  |  |  |  |  |  | **$2,500.00** | **$2,500.00** |
| 10/17/2014 | Transfer |  |  | First Trust Bank | 205 Loan Payable |  | $5,000.00 |
|  |  |  |  | First Trust Bank | 101 Checking | $5,000.00 |  |
|  |  |  |  |  |  | **$5,000.00** | **$5,000.00** |
| 10/19/2014 | Check | 1018 | Office Supply Store |  | 101 Checking |  | $100.34 |
|  |  |  |  | Bought office supplies | 621 Office Supplies | $100.34 |  |
|  |  |  |  |  |  | **$100.34** | **$100.34** |
| 10/20/2014 | Check | 1019 | RBW  Advertising |  | 101 Checking |  | $125.00 |
|  |  |  |  | Advertising expense | 601  Advertising | $125.00 |  |
|  |  |  |  |  |  | **$125.00** | **$125.00** |
| 10/20/2014 | Sales Receipt | 1002 | Cash Sales |  | 101 Checking | $2,000.00 |  |
|  |  |  |  | Cash sales | 401 Sales |  | $2,000.00 |
|  |  |  |  |  |  | **$2,000.00** | **$2,000.00** |
| 10/23/2014 | Check | 1020 | AT&R  Mobility |  | 101 Checking |  | $82.13 |
|  |  |  |  | Cell phone service | 633  Telephone | $82.13 |  |
|  |  |  |  |  |  | **$82.13** | **$82.13** |
| 10/25/2014 | Check | 1021 | Journal of Accounting Online |  | 101 Checking |  | $75.00 |
|  |  |  |  | Paid for subscription | 605 Dues & Subscriptions | $75.00 |  |
|  |  |  |  |  |  | **$75.00** | **$75.00** |
| 10/29/2014 | Check | 1022 | UR  Deliveries |  | 101 Checking |  | $42.40 |
|  |  |  |  | Paid for delivery | 609 Freight & Delivery | $42.40 |  |
|  |  |  |  |  |  | **$42.40** | **$42.40** |
| 10/30/2014 | Check | ATM | Reynard Restaurant |  | 101 Checking |  | $126.40 |
|  |  |  |  | Paid for meal with clients | 619 Meals and Entertainment | $126.40 |  |
|  |  |  |  |  |  | **$126.40** | **$126.40** |
| 10/30/2014 | Sales Receipt | 1003 | Cash Sales |  | 101 Checking | $1,500.00 |  |

Cash sales 401 Sales $1,500.00

**$1,500.00 $1,500.00**

10/30/2014 Check 1023 Wood Paper Supply

101 Checking $425.22

Paid for stationery 629

Stationery & Printing

$425.22

**$425.22 $425.22**

10/30/2014 Check 1024 UR

Deliveries

101 Checking $22.25

Paid for delivery 609 Freight & Delivery

$22.25

**$22.25 $22.25**

10/30/2014 Check 1025 Office Supply Store

101 Checking $19.99

Bought office supplies 621 Office

Supplies

$19.99

**$19.99 $19.99**

**TOTAL $81,542.44 $81,542.44**

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1/28/2014