

Craig's Design and Landscaping Services

GENERAL LEDGER
January 1 - February 4, 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Checking							
Beginning Balance							
01/01/2021	Check	70	Chin's Gas and Oil		Maintenance and Repair	-185.00	4,195.75
01/01/2021	Cash Expense		Chin's Gas and Oil		Automobile:Fuel	-52.14	3,958.61
01/02/2021	Payment	1886	Cool Cars		Accounts Receivable (A/R)	694.00	4,652.61
01/02/2021	Bill Payment (Check)	11	Hall Properties		Accounts Payable (A/P)	-900.00	3,752.61
01/03/2021	Expense	13	Hicks Hardware		Job Expenses:Job Materials:Sprinklers and Drip Systems	-215.66	3,536.95
01/03/2021	Check	2	Mahoney Mugs		Office Expenses	-18.08	3,518.87
01/04/2021	Sales Receipt	1003	Dylan Sollfrank		Design income	337.50	3,856.37
01/05/2021	Cash Expense		Bob's Burger Joint		Meals and Entertainment	-3.86	3,852.51
01/06/2021	Bill Payment (Check)	1	Brosnahan Insurance Agency		Accounts Payable (A/P)	-2,000.00	1,852.51
01/07/2021	Bill Payment (Check)	3	Books by Bessie		Accounts Payable (A/P)	-75.00	1,777.51
01/07/2021	Check	Debit	Squeaky Kleen Car Wash		Automobile	-19.99	1,757.52
01/07/2021	Refund	1020	Pye's Cakes		Pest Control Services	-87.50	1,670.02
01/07/2021	Payment	2064	Travis Waldron		Accounts Receivable (A/R)	103.55	1,773.57
01/07/2021	Payment		Freeman Sporting Goods:55 Twin Lane		Accounts Receivable (A/R)	50.00	1,823.57
01/07/2021	Deposit				-Split-	218.75	2,042.32
01/08/2021	Deposit				-Split-	408.00	2,450.32
01/08/2021	Bill Payment (Check)	45	Tim Philip Masonry		Accounts Payable (A/P)	-666.00	1,784.32
01/08/2021	Bill Payment (Check)	6	PG&E		Accounts Payable (A/P)	-114.09	1,670.23
01/08/2021	Expense	108	Tania's Nursery		Job Expenses	-46.98	1,623.25
01/08/2021	Cash Expense		Chin's Gas and Oil		Automobile:Fuel	-63.15	1,560.10
01/09/2021	Deposit				-Split-	868.15	2,428.25
01/09/2021	Expense	76	Pam Seitz		Legal & Professional Fees	-75.00	2,353.25
01/09/2021	Check	75	Hicks Hardware		-Split-	-228.75	2,124.50
01/12/2021	Cash Expense		Tania's Nursery		Job Expenses:Job Materials:Plants and Soil	-23.50	2,101.00
01/23/2021	Credit Card Credit				Mastercard	-900.00	1,201.00
Total for Checking						\$ -2,994.75	
Savings							
01/05/2021	Deposit			Opening Balance	Opening Balance Equity	600.00	600.00
01/09/2021	Deposit			Money to savings	Checking	200.00	800.00
Total for Savings						\$800.00	
Accounts Receivable (A/R)							
Beginning Balance							
01/02/2021	Payment	1886	Cool Cars		Checking	-694.00	5,013.02
01/05/2021	Payment		Sushi by Katsuyuki		Undeposited Funds	-80.00	4,239.02
01/06/2021	Invoice	1001	Amy's Bird Sanctuary	Front yard, hedges, and sidewalks	-Split-	108.00	4,347.02
01/06/2021	Invoice	1032	Travis Waldron		-Split-	414.72	4,761.74
01/06/2021	Invoice	1009	Travis Waldron		Services	103.55	4,865.29
01/07/2021	Invoice	1015	Paulsen Medical Supplies		-Split-	954.75	5,820.04
01/07/2021	Invoice	1023	Red Rock Diner		Pest Control Services	70.00	5,890.04
01/07/2021	Invoice	1019	Sushi by Katsuyuki		Landscaping Services	80.00	5,970.04
01/07/2021	Invoice	1010	Weiskopf Consulting		Design income	375.00	6,345.04
01/07/2021	Payment	2064	Travis Waldron		Checking	-103.55	6,241.49
01/07/2021	Payment		Freeman Sporting Goods:55 Twin Lane		Checking	-50.00	6,191.49
01/07/2021	Payment	6552	Amy's Bird Sanctuary		Undeposited Funds	-108.00	6,083.49
01/07/2021	Payment	5421	John Melton		Undeposited Funds	-300.00	5,783.49
01/08/2021	Invoice	1034	Rondonuwu Fruit and Vegi		-Split-	78.60	5,862.09
01/08/2021	Invoice	1033	Geeta Kalapatapu		-Split-	629.10	6,491.19
01/08/2021	Payment		Travis Waldron		Undeposited Funds	-81.00	6,410.19
01/08/2021	Payment		Amy's Bird Sanctuary		Undeposited Funds	-220.00	6,190.19
01/09/2021	Invoice	1037	Sonnenschein Family Store		-Split-	362.07	6,552.26
01/09/2021	Payment		Freeman Sporting Goods:0969 Ocean View Road		Undeposited Funds	-387.00	6,165.26
01/09/2021	Invoice	1035	Mark Cho		-Split-	314.28	6,479.54
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road		-Split-	477.50	6,957.04
01/09/2021	Payment		Cool Cars		Undeposited Funds	-1,675.52	5,281.52
Total for Accounts Receivable (A/R)						\$268.50	
Inventory Asset							
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Pump	Opening Balance Equity		
01/09/2021	Bill		Norton Lumber and Building Materials	Rock Fountain	Accounts Payable (A/P)	125.00	125.00
01/09/2021	Invoice	1035	Mark Cho	Rock Fountain	Accounts Receivable (A/R)	-125.00	0.00
01/09/2021	Invoice	1035	Mark Cho	Sprinkler Pipes	Accounts Receivable (A/R)	-10.00	-10.00
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	Rock Fountain	Accounts Receivable (A/R)	-125.00	-135.00
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	Fountain Pump	Accounts Receivable (A/R)	-10.00	-145.00
01/09/2021	Invoice	1037	Sonnenschein Family Store	Fountain Pump	Accounts Receivable (A/R)	-10.00	-155.00
01/09/2021	Invoice	1037	Sonnenschein Family Store	Rock Fountain	Accounts Receivable (A/R)	-125.00	-280.00
01/09/2021	Check	75	Hicks Hardware	Rock Fountain	Checking	125.00	-155.00
01/09/2021	Check	75	Hicks Hardware	Sprinkler Heads	Checking	11.25	-143.75
01/09/2021	Check	75	Hicks Hardware	Sprinkler Pipes	Checking	62.50	-81.25
01/09/2021	Check	75	Hicks Hardware	Fountain Pump	Checking	30.00	-51.25
01/09/2021	Bill		Norton Lumber and Building Materials	Fountain Pump	Accounts Payable (A/P)	80.00	28.75
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Pump	Opening Balance Equity	160.00	188.75
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Heads	Opening Balance Equity		188.75
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Heads	Opening Balance Equity	7.50	196.25
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Pipes	Opening Balance Equity		196.25
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Pipes	Opening Balance Equity	25.00	221.25
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Rock Fountain	Opening Balance Equity	375.00	596.25
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Rock Fountain	Opening Balance Equity		596.25
Total for Inventory Asset						\$596.25	
Undeposited Funds							
Beginning Balance							
01/05/2021	Sales Receipt	1014	Diego Rodriguez		Landscaping Services	140.00	687.15

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
01/05/2021	Payment		Sushi by Katsuyuki		Accounts Receivable (A/R)	80.00	907.15
01/07/2021	Deposit				Checking	-140.00	767.15
01/07/2021	Sales Receipt	1011	Pye's Cakes		-Split-	78.75	845.90
01/07/2021	Payment	5421	John Melton		Accounts Receivable (A/R)	300.00	1,145.90
01/07/2021	Payment	6552	Amy's Bird Sanctuary		Accounts Receivable (A/R)	108.00	1,253.90
01/07/2021	Deposit				Checking	-78.75	1,175.15
01/08/2021	Payment		Travis Waldron		Accounts Receivable (A/R)	81.00	1,256.15
01/08/2021	Deposit				Checking	-300.00	956.15
01/08/2021	Payment		Amy's Bird Sanctuary		Accounts Receivable (A/R)	220.00	1,176.15
01/08/2021	Deposit				Checking	-108.00	1,068.15
01/09/2021	Deposit				Checking	-81.00	987.15
01/09/2021	Deposit				Checking	-80.00	907.15
01/09/2021	Deposit				Checking	-460.40	446.75
01/09/2021	Deposit				Checking	-226.75	220.00
01/09/2021	Payment		Freeman Sporting Goods:0969 Ocean View Road		Accounts Receivable (A/R)	387.00	607.00
01/09/2021	Deposit				Checking	-220.00	387.00
01/09/2021	Payment		Cool Cars		Accounts Receivable (A/R)	1,675.52	2,062.52
Total for Undeposited Funds						\$1,375.37	
Truck							
Original Cost							
Beginning Balance							13,495.00
Total for Original Cost							
Total for Truck							
Accounts Payable (A/P)							
Beginning Balance							1,972.39
01/02/2021	Bill		Brosnahan Insurance Agency	Opening Balance	Miscellaneous	2,000.00	3,972.39
01/02/2021	Bill Payment (Check)	11	Hall Properties		Checking	-900.00	3,072.39
01/02/2021	Bill		Brosnahan Insurance Agency		Insurance	241.23	3,313.62
01/06/2021	Bill Payment (Check)	1	Brosnahan Insurance Agency		Checking	-2,000.00	1,313.62
01/06/2021	Bill		Norton Lumber and Building Materials		Job Expenses:Job Materials:Decks and Patios	103.55	1,417.17
01/07/2021	Bill Payment (Credit Card)	1	Cal Telephone		Mastercard	-74.36	1,342.81
01/07/2021	Bill		Diego's Road Warrior Bodyshop		Maintenance and Repair:Equipment Repairs	755.00	2,097.81
01/07/2021	Bill Payment (Check)	3	Books by Bessie		Checking	-75.00	2,022.81
01/08/2021	Bill Payment (Check)	6	PG&E		Checking	-114.09	1,908.72
01/08/2021	Bill Payment (Check)	45	Tim Philip Masonry		Checking	-666.00	1,242.72
01/09/2021	Bill		Norton Lumber and Building Materials		-Split-	205.00	1,447.72
01/09/2021	Bill Payment (Credit Card)	1	Norton Lumber and Building Materials		Mastercard	-103.55	1,344.17
01/09/2021	Bill		Robertson & Associates		Legal & Professional Fees:Accounting	315.00	1,659.17
01/09/2021	Bill Payment (Credit Card)	1	Cal Telephone		Mastercard	-56.50	1,602.67
Total for Accounts Payable (A/P)						\$ -369.72	
Mastercard							
Beginning Balance							366.09
01/03/2021	Expense	50	Tania's Nursery		Job Expenses:Job Materials:Plants and Soil	82.45	448.54
01/07/2021	Expense		Lee Advertising		Advertising	74.86	523.40
01/07/2021	Bill Payment (Credit Card)	1	Cal Telephone		Accounts Payable (A/P)	74.36	597.76
01/07/2021	Expense	1	Ellis Equipment Rental		Equipment Rental	112.00	709.76
01/09/2021	Expense	1	Chin's Gas and Oil		Automobile:Fuel	52.56	762.32
01/09/2021	Bill Payment (Credit Card)	1	Cal Telephone		Accounts Payable (A/P)	56.50	818.82
01/09/2021	Bill Payment (Credit Card)	1	Norton Lumber and Building Materials		Accounts Payable (A/P)	103.55	922.37
01/14/2021	Credit Card Expense		Squeaky Kleen Car Wash		Automobile	19.99	942.36
01/14/2021	Credit Card Expense		Bob's Burger Joint	Bought lunch for crew 102	Meals and Entertainment	18.97	961.33
01/15/2021	Credit Card Expense		Hicks Hardware		Job Expenses:Job Materials:Decks and Patios	42.40	1,003.73
01/21/2021	Credit Card Expense		Squeaky Kleen Car Wash		Automobile	19.99	1,023.72
01/23/2021	Credit Card Credit			Monthly Payment	Checking	-900.00	123.72
02/03/2021	Credit Card Expense				Automobile	34.00	157.72
Total for Mastercard						\$ -208.37	
Board of Equalization Payable							
Beginning Balance							231.92
01/06/2021	Invoice	1032	Travis Waldron		Accounts Receivable (A/R)	30.72	262.64
01/06/2021	Invoice	1001	Amy's Bird Sanctuary		Accounts Receivable (A/R)	8.00	270.64
01/08/2021	Invoice	1034	Rondonuwu Fruit and Vegi		Accounts Receivable (A/R)	3.60	274.24
01/08/2021	Invoice	1033	Geeta Kalapatapu		Accounts Receivable (A/R)	46.60	320.84
01/09/2021	Invoice	1037	Sonnenschein Family Store		Accounts Receivable (A/R)	26.82	347.66
01/09/2021	Invoice	1035	Mark Cho		Accounts Receivable (A/R)	23.28	370.94
Total for Board of Equalization Payable						\$139.02	
Loan Payable							
01/06/2021	Journal Entry			Opening Balance	-Split-	4,000.00	4,000.00
Total for Loan Payable						\$4,000.00	
Notes Payable							
01/06/2021	Journal Entry			Opening Balance	-Split-	25,000.00	25,000.00
Total for Notes Payable						\$25,000.00	
Opening Balance Equity							
Beginning Balance							18,495.00
01/05/2021	Deposit				Savings	600.00	19,095.00
01/06/2021	Journal Entry			Opening Balance	-Split-	-25,000.00	-5,905.00
01/06/2021	Journal Entry			Opening Balance	-Split-	-4,000.00	-9,905.00
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Pipes	Opening Balance Equity	25.00	-9,880.00
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Pipes	Inventory Asset		-9,880.00
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Heads	Opening Balance Equity	7.50	-9,872.50
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Heads	Inventory Asset		-9,872.50
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Pump	Opening Balance Equity	160.00	-9,712.50
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Rock Fountain	Opening Balance Equity	375.00	-9,337.50
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Pump	Inventory Asset		-9,337.50
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Rock Fountain	Inventory Asset		-9,337.50
Total for Opening Balance Equity						\$ -27,832.50	
Retained Earnings							
Beginning Balance							2,325.52

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Total for Retained Earnings							
Design income							
01/04/2021	Sales Receipt	1003	Dylan Sollfrank	Custom Design	Checking	337.50	337.50
01/07/2021	Invoice	1010	Weiskopf Consulting	Custom Design	Accounts Receivable (A/R)	375.00	712.50
01/07/2021	Invoice	1015	Paulsen Medical Supplies	Custom Design	Accounts Receivable (A/R)	300.00	1,012.50
01/08/2021	Invoice	1033	Geeta Kalapatapu	Custom Design	Accounts Receivable (A/R)	262.50	1,275.00
Total for Design income						\$1,275.00	
Discounts given							
01/07/2021	Invoice	1015	Paulsen Medical Supplies	Discount	Accounts Receivable (A/R)	-50.25	-50.25
01/07/2021	Sales Receipt	1011	Pye's Cakes	Discount	Undeposited Funds	-8.75	-59.00
Total for Discounts given						\$ -59.00	
Landscaping Services							
01/05/2021	Sales Receipt	1014	Diego Rodriguez	Weekly Gardening Service	Undeposited Funds	140.00	140.00
01/06/2021	Invoice	1001	Amy's Bird Sanctuary	Weekly Gardening Service	Accounts Receivable (A/R)	100.00	240.00
01/07/2021	Invoice	1019	Sushi by Katsuyuki	Weekly Gardening Service	Accounts Receivable (A/R)	80.00	320.00
01/08/2021	Invoice	1034	Rondonuwu Fruit and Vegi	Tree and Shrub Trimming	Accounts Receivable (A/R)	30.00	350.00
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	Weekly Gardening Service	Accounts Receivable (A/R)	87.50	437.50
Total for Landscaping Services						\$437.50	
Job Materials							
Fountains and Garden Lighting							
01/06/2021	Invoice	1032	Travis Waldron	Garden Rocks	Accounts Receivable (A/R)	84.00	84.00
01/07/2021	Invoice	1015	Paulsen Medical Supplies	Rock Fountain	Accounts Receivable (A/R)	275.00	359.00
01/07/2021	Invoice	1015	Paulsen Medical Supplies	Garden Rocks	Accounts Receivable (A/R)	180.00	539.00
01/08/2021	Invoice	1033	Geeta Kalapatapu	Rock Fountain	Accounts Receivable (A/R)	275.00	814.00
01/08/2021	Invoice	1034	Rondonuwu Fruit and Vegi	Garden Lighting	Accounts Receivable (A/R)	45.00	859.00
01/08/2021	Invoice	1033	Geeta Kalapatapu	Fountain Pump	Accounts Receivable (A/R)	45.00	904.00
01/09/2021	Invoice	1037	Sonnenschein Family Store	Concrete for fountain installation	Accounts Receivable (A/R)	47.50	951.50
Total for Fountains and Garden Lighting						\$951.50	
Plants and Soil							
01/06/2021	Invoice	1032	Travis Waldron	Sod	Accounts Receivable (A/R)	300.00	300.00
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	2 cubic ft. bag	Accounts Receivable (A/R)	50.00	350.00
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	Sod	Accounts Receivable (A/R)	50.00	400.00
Total for Plants and Soil						\$400.00	
Total for Job Materials						\$1,351.50	
Labor							
Installation							
01/07/2021	Invoice	1015	Paulsen Medical Supplies	Installation of landscape design	Accounts Receivable (A/R)	250.00	250.00
Total for Installation						\$250.00	
Total for Labor						\$250.00	
Total for Landscaping Services with sub-accounts						\$2,039.00	
Pest Control Services							
01/07/2021	Sales Receipt	1011	Pye's Cakes	Pest Control Services	Undeposited Funds	87.50	87.50
01/07/2021	Invoice	1023	Red Rock Diner	Pest Control Services	Accounts Receivable (A/R)	70.00	157.50
01/07/2021	Refund	1020	Pye's Cakes	Refund - Pest control was ineffective	Checking	-87.50	70.00
Total for Pest Control Services						\$70.00	
Sales of Product Income							
01/09/2021	Invoice	1035	Mark Cho	Rock Fountain	Accounts Receivable (A/R)	275.00	275.00
01/09/2021	Invoice	1037	Sonnenschein Family Store	Fountain Pump	Accounts Receivable (A/R)	12.75	287.75
01/09/2021	Invoice	1037	Sonnenschein Family Store	Rock Fountain	Accounts Receivable (A/R)	275.00	562.75
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	Fountain Pump	Accounts Receivable (A/R)	15.00	577.75
01/09/2021	Invoice	1035	Mark Cho	Sprinkler Pipes	Accounts Receivable (A/R)	16.00	593.75
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	Rock Fountain	Accounts Receivable (A/R)	275.00	868.75
Total for Sales of Product Income						\$868.75	
Services							
01/06/2021	Invoice	1009	Travis Waldron	Lumber	Accounts Receivable (A/R)	103.55	103.55
Total for Services						\$103.55	
Cost of Goods Sold							
01/09/2021	Invoice	1037	Sonnenschein Family Store	Rock Fountain	Accounts Receivable (A/R)	125.00	125.00
01/09/2021	Invoice	1037	Sonnenschein Family Store	Fountain Pump	Accounts Receivable (A/R)	10.00	135.00
01/09/2021	Invoice	1035	Mark Cho	Rock Fountain	Accounts Receivable (A/R)	125.00	260.00
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	Rock Fountain	Accounts Receivable (A/R)	125.00	385.00
01/09/2021	Invoice	1035	Mark Cho	Sprinkler Pipes	Accounts Receivable (A/R)	10.00	395.00
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road	Fountain Pump	Accounts Receivable (A/R)	10.00	405.00
Total for Cost of Goods Sold						\$405.00	
Advertising							
01/07/2021	Expense		Lee Advertising		Mastercard	74.86	74.86
Total for Advertising						\$74.86	
Automobile							
01/07/2021	Check	Debit	Squeaky Kleen Car Wash		Checking	19.99	19.99
01/14/2021	Credit Card Expense		Squeaky Kleen Car Wash		Mastercard	19.99	39.98
01/21/2021	Credit Card Expense		Squeaky Kleen Car Wash		Mastercard	19.99	59.97
02/03/2021	Credit Card Expense				Mastercard	34.00	93.97
Total for Automobile						\$93.97	
Fuel							
01/01/2021	Cash Expense		Chin's Gas and Oil		Checking	52.14	52.14
01/08/2021	Cash Expense		Chin's Gas and Oil		Checking	63.15	115.29
01/09/2021	Expense	1	Chin's Gas and Oil		Mastercard	52.56	167.85
Total for Fuel						\$167.85	
Total for Automobile with sub-accounts						\$261.82	
Equipment Rental							
01/07/2021	Expense	1	Ellis Equipment Rental	Equipment rental for 5 days	Mastercard	112.00	112.00
Total for Equipment Rental						\$112.00	
Insurance							
01/02/2021	Bill		Brosnahan Insurance Agency		Accounts Payable (A/P)	241.23	241.23
Total for Insurance						\$241.23	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	SPLIT	AMOUNT	BALANCE
Job Expenses							
01/08/2021	Expense	108	Tania's Nursery		Checking	46.98	46.98
Total for Job Expenses						\$46.98	
Job Materials							
Decks and Patios							
01/06/2021	Bill		Norton Lumber and Building Materials	Lumber	Accounts Payable (A/P)	103.55	103.55
01/15/2021	Credit Card Expense		Hicks Hardware		Mastercard	42.40	145.95
Total for Decks and Patios						\$145.95	
Plants and Soil							
01/03/2021	Expense	50	Tania's Nursery		Mastercard	82.45	82.45
01/12/2021	Cash Expense		Tania's Nursery		Checking	23.50	105.95
Total for Plants and Soil						\$105.95	
Sprinklers and Drip Systems							
01/03/2021	Expense	13	Hicks Hardware		Checking	215.66	215.66
Total for Sprinklers and Drip Systems						\$215.66	
Total for Job Materials						\$467.56	
Total for Job Expenses with sub-accounts						\$514.54	
Legal & Professional Fees							
01/09/2021	Expense	76	Pam Seitz	Counsel	Checking	75.00	75.00
Total for Legal & Professional Fees						\$75.00	
Accounting							
01/09/2021	Bill		Robertson & Associates		Accounts Payable (A/P)	315.00	315.00
Total for Accounting						\$315.00	
Total for Legal & Professional Fees with sub-accounts						\$390.00	
Maintenance and Repair							
01/01/2021	Check	70	Chin's Gas and Oil		Checking	185.00	185.00
Total for Maintenance and Repair						\$185.00	
Equipment Repairs							
01/07/2021	Bill		Diego's Road Warrior Bodyshop	Repairs on the truck	Accounts Payable (A/P)	755.00	755.00
Total for Equipment Repairs						\$755.00	
Total for Maintenance and Repair with sub-accounts						\$940.00	
Meals and Entertainment							
01/05/2021	Cash Expense		Bob's Burger Joint		Checking	3.86	3.86
01/14/2021	Credit Card Expense		Bob's Burger Joint		Mastercard	18.97	22.83
Total for Meals and Entertainment						\$22.83	
Office Expenses							
01/03/2021	Check	2	Mahoney Mugs	Office Supplies	Checking	18.08	18.08
Total for Office Expenses						\$18.08	
Miscellaneous							
01/02/2021	Bill		Brosnahan Insurance Agency		Accounts Payable (A/P)	2,000.00	2,000.00
Total for Miscellaneous						\$2,000.00	