

# Craig's Design and Landscaping Services

## JOURNAL

January 1 - February 4, 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
01/01/2021	Cash Expense		Chin's Gas and Oil		Checking Automobile:Fuel	\$52.14	\$52.14
						<b>\$52.14</b>	<b>\$52.14</b>
01/01/2021	Check	70	Chin's Gas and Oil		Checking Maintenance and Repair	\$185.00	\$185.00
						<b>\$185.00</b>	<b>\$185.00</b>
01/02/2021	Bill		Brosnahan Insurance Agency	Opening Balance	Accounts Payable (A/P) Miscellaneous	\$2,000.00	\$2,000.00
						<b>\$2,000.00</b>	<b>\$2,000.00</b>
01/02/2021	Bill		Brosnahan Insurance Agency		Accounts Payable (A/P) Insurance	\$241.23	\$241.23
						<b>\$241.23</b>	<b>\$241.23</b>
01/02/2021	Payment	1886	Cool Cars		Checking Accounts Receivable (A/R)	\$694.00	\$694.00
						<b>\$694.00</b>	<b>\$694.00</b>
01/02/2021	Bill Payment (Check)	11	Hall Properties		Checking Accounts Payable (A/P)	\$900.00	\$900.00
						<b>\$900.00</b>	<b>\$900.00</b>
01/03/2021	Check	2	Mahoney Mugs	Office Supplies	Checking Office Expenses	\$18.08	\$18.08
						<b>\$18.08</b>	<b>\$18.08</b>
01/03/2021	Expense	50	Tania's Nursery		Mastercard Job Expenses:Job Materials:Plants and Soil	\$82.45	\$82.45
						<b>\$82.45</b>	<b>\$82.45</b>
01/03/2021	Expense	13	Hicks Hardware		Checking Job Expenses:Job Materials:Sprinklers and Drip Systems	\$215.66	\$215.66
						<b>\$215.66</b>	<b>\$215.66</b>
01/04/2021	Sales Receipt	1003	Dylan Sollfrank	Custom Design	Checking Design income	\$337.50	\$337.50
						<b>\$337.50</b>	<b>\$337.50</b>
01/05/2021	Deposit			Opening Balance	Savings Opening Balance Equity	\$600.00	\$600.00
						<b>\$600.00</b>	<b>\$600.00</b>
01/05/2021	Sales Receipt	1014	Diego Rodriguez	Weekly Gardening Service	Undeposited Funds Landscaping Services	\$140.00	\$140.00
						<b>\$140.00</b>	<b>\$140.00</b>
01/05/2021	Payment		Sushi by Katsuyuki		Undeposited Funds Accounts Receivable (A/R)	\$80.00	\$80.00
						<b>\$80.00</b>	<b>\$80.00</b>
01/05/2021	Cash Expense		Bob's Burger Joint		Checking Meals and Entertainment	\$3.86	\$3.86
						<b>\$3.86</b>	<b>\$3.86</b>
01/06/2021	Journal Entry			Opening Balance Opening Balance	Loan Payable Opening Balance Equity	\$4,000.00	\$4,000.00
						<b>\$4,000.00</b>	<b>\$4,000.00</b>
01/06/2021	Journal Entry			Opening Balance Opening Balance	Notes Payable Opening Balance Equity	\$25,000.00	\$25,000.00
						<b>\$25,000.00</b>	<b>\$25,000.00</b>
01/06/2021	Invoice	1001	Amy's Bird Sanctuary	Front yard, hedges, and sidewalks Weekly Gardening Service	Accounts Receivable (A/R) Landscaping Services Board of Equalization Payable	\$108.00	\$108.00
						<b>\$108.00</b>	<b>\$108.00</b>
01/06/2021	Bill Payment (Check)	1	Brosnahan Insurance Agency		Checking Accounts Payable (A/P)	\$2,000.00	\$2,000.00
						<b>\$2,000.00</b>	<b>\$2,000.00</b>
01/06/2021	Bill		Norton Lumber and Building Materials	Lumber	Accounts Payable (A/P) Job Expenses:Job Materials:Decks and Patios	\$103.55	\$103.55
						<b>\$103.55</b>	<b>\$103.55</b>
01/06/2021	Invoice	1009	Travis Waldron		Accounts Receivable (A/R)	\$103.55	\$103.55

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				Lumber	Services		\$103.55
						<b>\$103.55</b>	<b>\$103.55</b>
01/06/2021	Invoice	1032	Travis Waldron		Accounts Receivable (A/R)	\$414.72	
				Sod	Landscaping Services:Job Materials:Plants and Soil		\$300.00
				Garden Rocks	Landscaping Services:Job Materials:Fountains and Garden Lighting		\$84.00
					Board of Equalization Payable		\$30.72
						<b>\$414.72</b>	<b>\$414.72</b>
01/07/2021	Payment	6552	Amy's Bird Sanctuary		Undeposited Funds	\$108.00	
					Accounts Receivable (A/R)		\$108.00
						<b>\$108.00</b>	<b>\$108.00</b>
01/07/2021	Payment	5421	John Melton		Undeposited Funds	\$300.00	
					Accounts Receivable (A/R)		\$300.00
						<b>\$300.00</b>	<b>\$300.00</b>
01/07/2021	Payment		Freeman Sporting Goods:55 Twin Lane		Checking	\$50.00	
					Accounts Receivable (A/R)		\$50.00
						<b>\$50.00</b>	<b>\$50.00</b>
01/07/2021	Invoice	1010	Weiskopf Consulting		Accounts Receivable (A/R)	\$375.00	
				Custom Design	Design income		\$375.00
						<b>\$375.00</b>	<b>\$375.00</b>
01/07/2021	Bill Payment (Check)	3	Books by Bessie		Checking		\$75.00
					Accounts Payable (A/P)	\$75.00	
						<b>\$75.00</b>	<b>\$75.00</b>
01/07/2021	Sales Receipt	1011	Pye's Cakes		Undeposited Funds	\$78.75	
				Pest Control Services	Pest Control Services		\$87.50
				Discount	Discounts given	\$8.75	
						<b>\$87.50</b>	<b>\$87.50</b>
01/07/2021	Payment	2064	Travis Waldron		Checking	\$103.55	
					Accounts Receivable (A/R)		\$103.55
						<b>\$103.55</b>	<b>\$103.55</b>
01/07/2021	Bill		Diego's Road Warrior Bodyshop		Accounts Payable (A/P)		\$755.00
				Repairs on the truck	Maintenance and Repair:Equipment Repairs	\$755.00	
						<b>\$755.00</b>	<b>\$755.00</b>
01/07/2021	Invoice	1015	Paulsen Medical Supplies		Accounts Receivable (A/R)	\$954.75	
				Custom Design	Design income		\$300.00
				Installation of landscape design	Landscaping Services:Labor:Installation		\$250.00
				Rock Fountain	Landscaping Services:Job Materials:Fountains and Garden Lighting		\$275.00
				Garden Rocks	Landscaping Services:Job Materials:Fountains and Garden Lighting		\$180.00
				Discount	Discounts given	\$50.25	
						<b>\$1,005.00</b>	<b>\$1,005.00</b>
01/07/2021	Bill Payment (Credit Card)	1	Cal Telephone		Mastercard		\$74.36
					Accounts Payable (A/P)	\$74.36	
						<b>\$74.36</b>	<b>\$74.36</b>
01/07/2021	Expense	1	Ellis Equipment Rental		Mastercard		\$112.00
				Equipment rental for 5 days	Equipment Rental	\$112.00	
						<b>\$112.00</b>	<b>\$112.00</b>
01/07/2021	Expense		Lee Advertising		Mastercard		\$74.86
					Advertising	\$74.86	
						<b>\$74.86</b>	<b>\$74.86</b>
01/07/2021	Deposit				Checking	\$218.75	
					Undeposited Funds		\$140.00
					Undeposited Funds		\$78.75
						<b>\$218.75</b>	<b>\$218.75</b>
01/07/2021	Invoice	1019	Sushi by Katsuyuki		Accounts Receivable (A/R)	\$80.00	
				Weekly Gardening Service	Landscaping Services		\$80.00
						<b>\$80.00</b>	<b>\$80.00</b>
01/07/2021	Refund	1020	Pye's Cakes		Checking		\$87.50
				Refund - Pest control was ineffective	Pest Control Services	\$87.50	
						<b>\$87.50</b>	<b>\$87.50</b>
01/07/2021	Invoice	1023	Red Rock Diner		Accounts Receivable (A/R)	\$70.00	
				Pest Control Services	Pest Control Services		\$70.00
						<b>\$70.00</b>	<b>\$70.00</b>
01/07/2021	Check	Debit	Squeaky Kleen Car Wash		Checking		\$19.99
					Automobile	\$19.99	

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						<b>\$19.99</b>	<b>\$19.99</b>
01/08/2021	Bill Payment (Check)	6	PG&E		Checking Accounts Payable (A/P)	\$114.09	\$114.09
						<b>\$114.09</b>	<b>\$114.09</b>
01/08/2021	Bill Payment (Check)	45	Tim Philip Masonry		Checking Accounts Payable (A/P)	\$666.00	\$666.00
						<b>\$666.00</b>	<b>\$666.00</b>
01/08/2021	Expense	108	Tania's Nursery		Checking Job Expenses	\$46.98	\$46.98
						<b>\$46.98</b>	<b>\$46.98</b>
01/08/2021	Payment		Travis Waldron		Undeposited Funds Accounts Receivable (A/R)	\$81.00	\$81.00
						<b>\$81.00</b>	<b>\$81.00</b>
01/08/2021	Payment		Amy's Bird Sanctuary		Undeposited Funds Accounts Receivable (A/R)	\$220.00	\$220.00
						<b>\$220.00</b>	<b>\$220.00</b>
01/08/2021	Deposit				Checking Undeposited Funds Undeposited Funds	\$408.00	\$108.00 \$300.00
						<b>\$408.00</b>	<b>\$408.00</b>
01/08/2021	Invoice	1033	Geeta Kalapatapu	Rock Fountain	Accounts Receivable (A/R) Landscaping Services:Job Materials:Fountains and Garden Lighting	\$629.10	\$275.00
				Custom Design	Design income		\$262.50
				Fountain Pump	Landscaping Services:Job Materials:Fountains and Garden Lighting		\$45.00
					Board of Equalization Payable		\$46.60
						<b>\$629.10</b>	<b>\$629.10</b>
01/08/2021	Invoice	1034	Rondonuwu Fruit and Vegi	Tree and Shrub Trimming	Accounts Receivable (A/R) Landscaping Services	\$78.60	\$30.00
				Garden Lighting	Landscaping Services:Job Materials:Fountains and Garden Lighting		\$45.00
					Board of Equalization Payable		\$3.60
						<b>\$78.60</b>	<b>\$78.60</b>
01/08/2021	Cash Expense		Chin's Gas and Oil		Checking Automobile:Fuel	\$63.15	\$63.15
						<b>\$63.15</b>	<b>\$63.15</b>
01/09/2021	Bill		Robertson & Associates		Accounts Payable (A/P) Legal & Professional Fees:Accounting	\$315.00	\$315.00
						<b>\$315.00</b>	<b>\$315.00</b>
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Pump	Opening Balance Equity		
				Opening inventory for Pump	Inventory Asset		
				Opening inventory for Pump	Inventory Asset	\$160.00	
				Opening inventory for Pump	Opening Balance Equity		\$160.00
						<b>\$160.00</b>	<b>\$160.00</b>
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Heads	Opening Balance Equity		
				Opening inventory for Sprinkler Heads	Inventory Asset	\$7.50	
				Opening inventory for Sprinkler Heads	Inventory Asset		
				Opening inventory for Sprinkler Heads	Opening Balance Equity		\$7.50
						<b>\$7.50</b>	<b>\$7.50</b>
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Sprinkler Pipes	Opening Balance Equity		
				Opening inventory for Sprinkler Pipes	Opening Balance Equity		\$25.00
				Opening inventory for Sprinkler Pipes	Inventory Asset	\$25.00	
				Opening inventory for Sprinkler Pipes	Inventory Asset		
						<b>\$25.00</b>	<b>\$25.00</b>
01/09/2021	Inventory Qty Adjust	START		Opening inventory for Rock Fountain	Opening Balance Equity		
				Opening inventory for Rock Fountain	Inventory Asset		
				Opening inventory for Rock Fountain	Inventory Asset	\$375.00	
				Opening inventory for Rock Fountain	Opening Balance Equity		\$375.00
						<b>\$375.00</b>	<b>\$375.00</b>
01/09/2021	Check	75	Hicks Hardware	Rock Fountain	Checking Inventory Asset	\$125.00	\$228.75
				Sprinkler Heads	Inventory Asset	\$11.25	

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				Sprinkler Pipes	Inventory Asset	\$62.50	
				Fountain Pump	Inventory Asset	\$30.00	
						<b>\$228.75</b>	<b>\$228.75</b>
01/09/2021	Bill Payment (Credit Card)	1	Cal Telephone		Mastercard		\$56.50
					Accounts Payable (A/P)	\$56.50	
						<b>\$56.50</b>	<b>\$56.50</b>
01/09/2021	Bill Payment (Credit Card)	1	Norton Lumber and Building Materials		Mastercard		\$103.55
					Accounts Payable (A/P)	\$103.55	
						<b>\$103.55</b>	<b>\$103.55</b>
01/09/2021	Invoice	1035	Mark Cho		Accounts Receivable (A/R)	\$314.28	
				Rock Fountain	Cost of Goods Sold	\$125.00	
				Rock Fountain	Inventory Asset		\$125.00
				Rock Fountain	Sales of Product Income		\$275.00
				Sprinkler Pipes	Sales of Product Income		\$16.00
				Sprinkler Pipes	Inventory Asset		\$10.00
				Sprinkler Pipes	Cost of Goods Sold	\$10.00	
					Board of Equalization Payable		\$23.28
						<b>\$449.28</b>	<b>\$449.28</b>
01/09/2021	Payment		Cool Cars		Undeposited Funds	\$1,675.52	
					Accounts Receivable (A/R)		\$1,675.52
						<b>\$1,675.52</b>	<b>\$1,675.52</b>
01/09/2021	Deposit				Checking	\$868.15	
					Undeposited Funds		\$226.75
					Undeposited Funds		\$460.40
					Undeposited Funds		\$80.00
					Undeposited Funds		\$81.00
					Undeposited Funds		\$220.00
				Money to savings	Savings	\$200.00	
						<b>\$1,068.15</b>	<b>\$1,068.15</b>
01/09/2021	Expense	1	Chin's Gas and Oil		Mastercard		\$52.56
					Automobile:Fuel	\$52.56	
						<b>\$52.56</b>	<b>\$52.56</b>
01/09/2021	Bill		Norton Lumber and Building Materials		Accounts Payable (A/P)		\$205.00
				Fountain Pump	Inventory Asset	\$80.00	
				Rock Fountain	Inventory Asset	\$125.00	
						<b>\$205.00</b>	<b>\$205.00</b>
01/09/2021	Expense	76	Pam Seitz		Checking		\$75.00
				Counsel	Legal & Professional Fees	\$75.00	
						<b>\$75.00</b>	<b>\$75.00</b>
01/09/2021	Payment		Freeman Sporting Goods:0969 Ocean View Road		Undeposited Funds	\$387.00	
					Accounts Receivable (A/R)		\$387.00
						<b>\$387.00</b>	<b>\$387.00</b>
01/09/2021	Invoice	1036	Freeman Sporting Goods:0969 Ocean View Road		Accounts Receivable (A/R)	\$477.50	
				Sod	Landscaping Services:Job Materials:Plants and Soil		\$50.00
				2 cubic ft. bag	Landscaping Services:Job Materials:Plants and Soil		\$50.00
				Weekly Gardening Service	Landscaping Services		\$87.50
				Rock Fountain	Inventory Asset		\$125.00
				Rock Fountain	Sales of Product Income		\$275.00
				Rock Fountain	Cost of Goods Sold	\$125.00	
				Fountain Pump	Inventory Asset		\$10.00
				Fountain Pump	Sales of Product Income		\$15.00
				Fountain Pump	Cost of Goods Sold	\$10.00	
						<b>\$612.50</b>	<b>\$612.50</b>
01/09/2021	Invoice	1037	Sonnenschein Family Store		Accounts Receivable (A/R)	\$362.07	
				Rock Fountain	Cost of Goods Sold	\$125.00	
				Rock Fountain	Inventory Asset		\$125.00
				Rock Fountain	Sales of Product Income		\$275.00
				Fountain Pump	Sales of Product Income		\$12.75
				Fountain Pump	Cost of Goods Sold	\$10.00	
				Fountain Pump	Inventory Asset		\$10.00
				Concrete for fountain installation	Landscaping Services:Job Materials:Fountains and Garden Lighting		\$47.50
					Board of Equalization Payable		\$26.82
						<b>\$497.07</b>	<b>\$497.07</b>
01/12/2021	Cash Expense		Tania's Nursery		Checking		\$23.50
					Job Expenses:Job Materials:Plants and Soil	\$23.50	
						<b>\$23.50</b>	<b>\$23.50</b>
01/14/2021	Credit Card Expense		Bob's Burger Joint	Bought lunch for crew 102	Mastercard		\$18.97

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					Meals and Entertainment	\$18.97	
						<b>\$18.97</b>	<b>\$18.97</b>
01/14/2021	Credit Card Expense		Squeaky Kleen Car Wash		Mastercard Automobile	\$19.99	\$19.99
						<b>\$19.99</b>	<b>\$19.99</b>
01/15/2021	Credit Card Expense		Hicks Hardware		Mastercard Job Expenses:Job Materials:Decks and Patios	\$42.40	\$42.40
						<b>\$42.40</b>	<b>\$42.40</b>
01/21/2021	Credit Card Expense		Squeaky Kleen Car Wash		Mastercard Automobile	\$19.99	\$19.99
						<b>\$19.99</b>	<b>\$19.99</b>
01/23/2021	Credit Card Credit			Monthly Payment	Mastercard Checking	\$900.00	\$900.00
						<b>\$900.00</b>	<b>\$900.00</b>
02/03/2021	Credit Card Expense				Mastercard Automobile	\$34.00	\$34.00
						<b>\$34.00</b>	<b>\$34.00</b>
<b>TOTAL</b>						<b>\$50,535.40</b>	<b>\$50,535.40</b>