

# Create a Company in QuickBooks

Customer	Phone	<b>Open Balance</b>
Anderson, Dori	213-555-7091	\$2,500.00
Bailey, Larry	818-555-2356	\$2,500.00
Clark, Bunni	310-555-7961	\$3,500.00
Davis, Joshua	310-555-6314	\$0.00
Gilbert, Oscar	310-555-8763	\$500.00
Gucci, Gloria	310-555-9875	\$0.00
Montez, Annabelle	310-555-8015	\$800.00
Norbert, Viv	310-555-8651	\$2,900.00
Perez, Eric	310-555-1275	\$1,500.00
Quint, Brad	310-555-9642	\$1,800.00
Rodriguez, Ricardo	213-555-5421	\$900.00
Stark, Colleen	310-555-6482	\$3,200.00
Summer, Matthew	213-555-2594	\$150.00
Vines, Pamela	310-555-1354	\$750.00
Williams, Taylor	310-555-8042	\$3,650.00
Wilson, Katie	213-555-7908	\$2,850.00

Vendor	Phone	Email	<b>Open Balance</b>
Beach Bank Beach Bank	310-555-9889	BeachBank@money.com	\$0.00
Bow-Wow Supplies Bow-Wow Supplies	800-555-2951	Bark@abc.com	\$2,000.00
Canine Supplies Canine Supplies	310-555-6971	Canine@ssi.com	\$3,000.00
Dog Toy Town Dog Toy Town	310-555-6464	Toys@xyz.com	\$0.00
Employment Development Department Employment Development Department	310-555-8877	EDD@ca.gov	\$0.00
Garcia's Advertising Garcia's Advertising	310-555-1879	AdsbyG@promo.com	\$0.00
Health Insurance, Inc. Health Insurance, Inc.	310-555-7412	Health@ins.com	\$0.00
Kennel Equipment, Inc. Kennel Equipment, Inc.	310-555-1156	Kennel@pet.com	\$0.00
Marina Water District Marina Water District	310-555-5462	Water@utilities.com	\$0.00
Moore Auto Repair Moore Auto Repair	310-555-1873	Autos@beach.com	\$0.00
Pet Treats Pet Treats	213-555-4365	pettreat@123.com	\$0.00
Quality Insurance Quality Insurance	213-555-8175	Ins@ins.com	\$0.00
Southern California Gas Company Southern California Gas Company	800-555-6282	SCGC@utilities.com	\$0.00
State Board of Equalization State Board of Equalization	916-555-0000	Equalization@ca.gov	\$0.00
Training Supplies & Equipment Training Supplies & Equipment	310-555-2915	Training@456.com	\$300.00
United States Treasury United States Treasury	916-555-1234	Treasury@us.gov	\$0.00
Venice Rentals Venice Rentals	310-555-9354	Rentals@Venice.com	\$0.00

#### **Products and Services**

Name	SKU	Type	Sales description	Sales price	Cost	Qty on hand	Reorder point
Boarding		Service	Boarding	55			
Bones		Inventory	Bones		2	350	300
Brushes		Inventory	Brushes		5	35	35
Collars		Inventory	Collars		10	650	600
Day Camp		Service	Day Camp	30			
Dog Food-Canned		Inventory	Dog Food-Canned		2.50	485	450
Dog Food-Dry		Inventory	Dog Food-Dry		7	400	400
Grooming		Service	Grooming				
Hours		Service					
Leashes		Inventory	Leashes		10	450	400
Services		Service					
Sweaters		Inventory	Sweaters		15	325	300
Toys & Treats		Inventory	Toys & Treats		2	3450	3400
Training 1		Service	One-Hour Session	75			
Training 2		Service	Five One-Hour Sessions	350			
Training 3		Service	Ten One-Hour Sessions	650			
Vitamins		Inventory	Vitamins		3	450	400

#### **ACCOUNT LIST**

Checking Accounts Paceviable (A/R)         Bank Accounts Receivable (A/R)         45,985,00           Accounts Receivable (A/R)         Accounts Receivable (A/R)         27,500,00           Inventory Asset         Other Current Assets (Inventory Asset)         Inventory Asset         1,200,00           Supplies (Supplies)         Other Current Assets (Prepaid Expenses)         1,200,00           Supplies (Supplies)         Other Current Assets (Prepaid Expenses)         750,00           Supplies (Seles Supplies)         Other Current Assets (Prepaid Expenses)         1,895,00           Supplies (Seles Supplies)         Other Current Assets (Prepaid Expenses)         1,895,00           Supplies (Seles Supplies)         Other Current Assets (Prepaid Expenses)         1,895,00           Uncategorized Asset (Prepaid Expenses)         1,895,00           Undeposited Funds (Prepaid Expenses)         1,800,00           Equipment (Prepaid Expenses) </th <th>ACCOUNT</th> <th>TYPE</th> <th>DETAIL TYPE</th> <th>DESCRIPTION</th> <th>BALANCE</th>	ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION	BALANCE
NewFlory Asset	Checking	Bank	Checking		45,385.00
Prepaid Insurance         Other Current Assets         Prepaid Expenses         1,200,00           Supplies         Other Current Assets         Prepaid Expenses         750,00           Supplies Cleaning Supplies         Other Current Assets         Prepaid Expenses         1,885,00           Supplies Schenel Supplies         Other Current Assets         Prepaid Expenses         350,00           Supplies Sales Supplies         Other Current Assets         Other Current Assets         Other Current Assets         Other Current Assets         0.00           Uncategorized Asset         Other Current Assets         Other Current Assets         Other Current Assets         0.00           Equipment Floreciation         Fixed Assets         Accommitate Operaciation         -90,00           Equipment Clepreciation         Fixed Assets         Accommitate Operaciation         -90,00           Furniture & Fixtures         Fixed Assets         Furniture & Fixtures         1,500,00           Furniture & Fixtures: Depreciation         Fixed Assets         Accumulated Depreciation         1,500,00           Kennel Equipment Clepreciation         Fixed Assets         Accumulated Depreciation         1,8270,00           Kennel Equipment Corginal cost         Fixed Assets         Accumulated Depreciation         2,800,00           Vehicles Corginal cost<	Accounts Receivable (A/R)		Accounts Receivable (A/R)		27,500.00
Supplies         Other Current Assets         Prepaid Expenses         0.00           Supplies/Cleaning Supplies         Other Current Assets         Prepaid Expenses         1.895.00           Supplies/Schrenel Supplies         Other Current Assets         Prepaid Expenses         1.895.00           Supplies/Schles Supplies         Other Current Assets         Prepaid Expenses         500.00           Supplies/Scales Supplies         Other Current Assets         Prepaid Expenses         500.00           Uncategorized Asset         Other Current Assets         Undeposited Funds         0.00           Equipment         Fixed Assets         Machinery & Equipment         7.200.00           Equipment Depreciation         Fixed Assets         Machinery & Equipment         8.000.00           Furniture & Fixtures         Fixed Assets         Furniture & Fixtures         13,500.00           Furniture & Fixtures         Fixed Assets         Furniture & Fixtures         13,500.00           Furniture & Fixtures         Fixed Assets         Machinery & Equipment         12,000.00           Furniture & Fixtures         Fixed Assets         Machinery & Equipment         12,000.00           Furniture & Fixtures         Fixed Assets         Machinery & Equipment         12,000.00           Kennel Equipment         Fixed	Inventory Asset	Other Current Assets	Inventory		29,012.50
Supplies Cleaning Supplies         Other Current Assets         Prepaid Expenses         750.00           Supplies Kennel Supplies         Other Current Assets         Prepaid Expenses         1,995.00           Supplies Sales Supplies         Other Current Assets         Prepaid Expenses         350.00           Supplies Sales Supplies         Other Current Assets         Other Outher Assets         Other Outher Assets         0.00           Undeposited Funds         Other Current Assets         Other Outher Assets         Other Outher Assets         0.00           Equipment Chyperication         Fixed Assets         Machinery & Equipment         7.200.00           Equipment Chyperication         Fixed Assets         Machinery & Equipment         8,000.00           Equipment Chyperication         Fixed Assets         Furniture & Fixtures         13,500.00           Furniture & Fixtures Depreciation         Fixed Assets         Furniture & Fixtures         13,500.00           Furniture & Fixtures Depreciation         Fixed Assets         Machinery & Equipment         18,200.00           Furniture & Fixtures Depreciation         Fixed Assets         Machinery & Equipment         2,200.00           Kennel Equipment Chyprication         Fixed Assets         Accumulated Depreciation         2,200.00           Kennel Equipment Conginal cost	Prepaid Insurance	Other Current Assets	Prepaid Expenses		1,200.00
Supplies:Kennel Supplies         Other Current Assets         Prepaid Expenses         1,885.00           Supplies:Sollice Supplies         Other Current Assets         Prepaid Expenses         350.00           Supplies:Sales Supplies         Other Current Assets         Prepaid Expenses         500.00           Undeposited Funds         Other Current Assets         Other Current Assets         0.00           Equipment         Fixed Assets         Machinery & Equipment         7,200.00           EquipmentDepreciation         Fixed Assets         Machinery & Equipment         8,000.00           Furniture & Fixtures         Fixed Assets         Machinery & Equipment         8,000.00           Furniture & Fixtures Depredation         Fixed Assets         Accumulated Depreciation         1,500.00           Furniture & Fixtures:Depredation         Fixed Assets         Furniture & Fixtures         15,000.00           Kennel Equipment Depreciation         Fixed Assets         Fixed Fixed Equipment         18,270.00           Kennel Equipment:Deriginal cost         Fixed Assets         Accumulated Depreciation         2,300.00           Kennel Equipment:Deriginal cost         Fixed Assets         Accumulated Depreciation         2,300.00           Vehicles:Depreciation         Fixed Assets         Accumulated Depreciation         2,300.00	Supplies	Other Current Assets	Prepaid Expenses		0.00
Supplies:Office Supplies         Other Current Assets         Prepaid Expenses         350.00           Supplies:Sales Supplies         Other Current Assets         Prepaid Expenses         500.00           Uncategorized Asset         Other Current Assets         Under Current Assets         0.00           Equipment Christoff Funds         Fixed Assets         Machinery & Equipment         7.200.00           Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         8.000.00           Equipment:Defreciation         Fixed Assets         Fixtures Equipment         8.000.00           Furniture & Fixtures: Depreciation         Fixed Assets         Fixtures Fixtures         13,500.00           Furniture & Fixtures: Depreciation         Fixed Assets         Equipment Correct & Fixtures         13,500.00           Furniture & Fixtures: Depreciation         Fixed Assets         Accumulated Depreciation         18,270.00           Kennel Equipment: Original cost         Fixed Assets         Machinery & Equipment         2,030.00           Vehicles: Depreciation         Fixed Assets         Vehicles         2,000.00           Vehicles: Depreciation         Fixed Assets         Vehicles         2,000.00           Vehicles: Depreciation         Fixed Assets         Vehicles         2,000.00 <t< td=""><td>Supplies:Cleaning Supplies</td><td>Other Current Assets</td><td>Prepaid Expenses</td><td></td><td>750.00</td></t<>	Supplies:Cleaning Supplies	Other Current Assets	Prepaid Expenses		750.00
Supplies:Sales Supplies         Other Current Assets         Ofter Current Assets         Ofter Current Assets         One         One           Uncategorized Asset         Other Current Assets         One         One           Undeposited Funds         Other Current Assets         One         One           Undeposited Funds         Fixed Assets         Machinery & Equipment         7,200,00           Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         8,000,00           Furniture & Fixtures:Depreciation         Fixed Assets         Fixtures Fixtures         13,500,00           Furniture & Fixtures:Original cost         Fixed Assets         Accumulated Depreciation         -1,500,00           Kennel Equipment         Fixed Assets         Accumulated Depreciation         -1,500,00           Kennel Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         -2,030,00           Kennel Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         -2,030,00           Vehicles:Original cost         Fixed Assets         Accumulated Depreciation         -2,030,00           Vehicles:Original cost         Fixed Assets         Accumulated Depreciation         -2,030,00           Vehicles:Original cost         Fixed Assets         Accumulated Depreciation	Supplies:Kennel Supplies	Other Current Assets	Prepaid Expenses		1,895.00
Uncategorized Asset         Other Current Assets         Other Current Assets         0.00           Undeposited Funds         Other Current Assets         Undeposited Funds         0.00           Equipment         Fixed Assets         Machinery & Equipment         7,200,00           Equipment: Depreciation         Fixed Assets         Machinery & Equipment         8,000,00           Equipment: Original cost         Fixed Assets         Furniture & Fixtures         13,500,00           Furniture & Fixtures: Depreciation         Fixed Assets         Furniture & Fixtures         13,500,00           Furniture & Fixtures: Original cost         Fixed Assets         Furniture & Fixtures         15,000,00           Kennel Equipment: Depreciation         Fixed Assets         Accumulated Depreciation         2,000,00           Kennel Equipment: Original cost         Fixed Assets         Accumulated Depreciation         2,000,00           Kennel Equipment: Original cost         Fixed Assets         Accumulated Depreciation         2,000,00           Vehicles         Sexipment         2,200,00           Vehicles: Original cost         Fixed Assets         Accumulated Depreciation         3,200,00           Vehicles: Original cost         Fixed Assets         Accumulated Depreciation         4,200,00           Vehicles: Original cost<	Supplies:Office Supplies	Other Current Assets	Prepaid Expenses		350.00
Undeposited Funds         Other Current Assets         Undeposited Funds         0.00           Equipment         Fixed Assets         Machinery & Equipment         7.200.00           Equipment: Depreciation         Fixed Assets         Accumulated Depreciation         8.000.00           Equipment: Driginal cost         Fixed Assets         Machinery & Equipment         8.000.00           Furniture & Fixtures         Fixed Assets         Furniture & Fixtures         13.500.00           Furniture & Fixtures: Depreciation         Fixed Assets         Furniture & Fixtures         15.000.00           Kennel Equipment & Fixtures: Original cost         Fixed Assets         Machinery & Equipment         18.270.00           Kennel Equipment: Depreciation         Fixed Assets         Accumulated Depreciation         -2.030.00           Kennel Equipment: Original cost         Fixed Assets         Accumulated Depreciation         -2.030.00           Vehicles         Fixed Assets         Vehicles         28.800.00           Vehicles Depreciation         Fixed Assets         Vehicles         28.800.00           Vehicles Depreciation         Fixed Assets         Vehicles         28.800.00           Vehicles Depreciation         Accounts Payable Caption         -2.000.00           Vehicles Depreciation         -2.000.00	Supplies:Sales Supplies	Other Current Assets	Prepaid Expenses		500.00
Equipment         Fixed Assets         Machinery & Equipment         7,200.00           Equipment:Depreciation         Fixed Assets         Accountlated Depreciation         -800.00           Equipment:Driginal cost         Fixed Assets         Machinery & Equipment         8,000.00           Furniture & Fixtures         Fixed Assets         Furniture & Fixtures         13,500.00           Furniture & Fixtures:Original cost         Fixed Assets         Accountlated Depreciation         15,000.00           Kennel Equipment:Depreciation         Fixed Assets         Machinery & Equipment         2,030.00           Kennel Equipment:Depreciation         Fixed Assets         Accountlated Depreciation         2,030.00           Kennel Equipment:Depreciation         Fixed Assets         Accountlated Depreciation         20,300.00           Vehicles         Fixed Assets         Vehicles         2,000.00           Vehicles-Depreciation         Fixed Assets         Vehicles         2,000.00           Vehicles-Depreciation         Fixed Assets         Vehicles         2,000.00           Vehicles-Depreciation         Fixed Assets         Accounts Payable (AP)         4,000.00           Vehicles-Depreciation         Fixed Assets         Vehicles         2,000.00           Vehicles         Payable         2,00	Uncategorized Asset	Other Current Assets	Other Current Assets		0.00
Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         -800.00           Equipment:Original cost         Fixed Assets         Machinery & Equipment         3,000.00           Furniture & Fixtures         Fixed Assets         Furniture & Fixtures         13,500.00           Furniture & Fixtures:Depreciation         Fixed Assets         Accumulated Depreciation         -1,500.00           Furniture & Fixtures:Original cost         Fixed Assets         Furniture & Fixtures         15,000.00           Kennel Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         -2,030.00           Kennel Equipment:Original cost         Fixed Assets         Accumulated Depreciation         -2,030.00           Vehicles: Depreciation         Fixed Assets         Vehicles         28,800.00           Vehicles         Covernance         29,900.00         29,900.00           Vehicles: Depreciation         Payroll Tablifities         Notes Payable (A/P)         -5,300.00           Payroll Labilities         Pay	Undeposited Funds	Other Current Assets	Undeposited Funds		0.00
Equipment:Original cost         Fixed Assets         Machinery & Equipment         8,000.00           Furniture & Fixtures         13,500.00         11,500.00           Furniture & Fixtures:Depreciation         Fixed Assets         Accumulated Depreciation         -1,500.00           Furniture & Fixtures:Original cost         Fixed Assets         Furniture & Fixtures         15,000.00           Kennel Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         -2,030.00           Kennel Equipment:Original cost         Fixed Assets         Machinery & Equipment         20,300.00           Kennel Equipment:Original cost         Fixed Assets         Vehicles         28,300.00           Vehicles         Fixed Assets         Vehicles         28,000.00           Vehicles Original cost         Fixed Assets         Vehicles         28,000.00           Vehicles Original cost         Fixed Assets         Vehicles         22,000.00           Vehicles Original cost         Fixed Assets         Vehicles         22,000.00<	Equipment	Fixed Assets	Machinery & Equipment		7,200.00
Furniture & Fixtures         Fixed Assets         Furniture & Fixtures: Depreciation         13,500,00           Furniture & Fixtures: Depreciation         71,500,00           Furniture & Fixtures: Original cost         Fixed Assets         Furniture & Fixtures         15,000,00           Kennel Equipment         Fixed Assets         Machinery & Equipment         18,270,00           Kennel Equipment: Depreciation         Fixed Assets         Accumulated Depreciation         2,030,00           Kennel Equipment: Original cost         Fixed Assets         Vehicles         28,800,00           Vehicles: Depreciation         Fixed Assets         Vehicles         32,000,00           Vehicles: Depreciation         Fixed Assets         Accumulated Depreciation         32,000,00           Vehicles: Depreciation         Cost Assets         Accumulated Depreciation         32,000,00           Vehicles: Depreciation         Cost Of Cost Of Solo         Accumulated Depreciation	Equipment:Depreciation	Fixed Assets	Accumulated Depreciation		-800.00
Furniture & Fixtures:Depreciation         Fixed Assets         Accumulated Depreciation         -1,500.00           Furniture & Fixtures:Original cost         Fixed Assets         Furniture & Fixtures         15,000.00           Kennel Equipment         Fixed Assets         Machinery & Equipment         12,030.00           Kennel Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         2,030.00           Vehicles         Fixed Assets         Vehicles         28,800.00           Vehicles:Depreciation         Fixed Assets         Vehicles         28,800.00           Vehicles:Original cost         Fixed Assets         Vehicles         32,000.00           Vehicles:Original cost         Vehicles         42,000.00         32,000.00	Equipment:Original cost	Fixed Assets	Machinery & Equipment		8,000.00
Furniture & Fixtures:Original cost         Fixed Assets         Furniture & Fixtures         15,000.00           Kennel Equipment         Fixed Assets         Machinery & Equipment         18,270.00           Kennel Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         2,030.00           Vehicles         Fixed Assets         Machinery & Equipment         20,300.00           Vehicles         Fixed Assets         Vehicles         28,800.00           Vehicles: Depreciation         Fixed Assets         Accumulated Depreciation         -3,200.00           Vehicles         Fixed Assets         Accumulated Depreciation         -3,200.00           Vehicles         Repair Assets         Accumulated Depreciation         -3,200.00           Vehicles         Accumulated Depreciation         -4,200.00           Veryoll Library         <	Furniture & Fixtures	Fixed Assets	Furniture & Fixtures		13,500.00
Kennel Equipment         Fixed Assets         Machinery & Equipment         18,270.00           Kennel Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         2,030.00           Kennel Equipment:Original cost         Fixed Assets         Machinery & Equipment         2,030.00           Vehicles         Exed Assets         Vehicles         28,800.00           Vehicles:Original cost         Fixed Assets         Accumulated Depreciation         3,200.00           Vehicles:Original cost         Fixed Assets         Vehicles         32,000.00           Accounts Payable (A/P)         Accounts Payable (A/P)         Accounts Payable (A/P)         Accounts Payable (A/P)         5,300.00           Accounts Payable (A/P)         Accounts Payable (A/P)         Accounts Payable (A/P)         5,300.00         0           Loans Payable (A/P)         Accounts Payable (A/P)         Accounts Payable (A/P)         5,300.00         0           Loans Payable (A/P)         Accounts Payable (A/P)         Accounts Payable (A/P)         5,300.00         0           Loans Payable (A/P)         Accounts Payable (A/P)         Accounts Payable (A/P)         6,000         0         0           Loans Payable (Equipment Loan         Loan Equipment (A/P)         4,000         0         0         0         0	Furniture & Fixtures:Depreciation	Fixed Assets	Accumulated Depreciation		-1,500.00
Kennel Equipment:Depreciation         Fixed Assets         Accumulated Depreciation         -2,030.00           Kennel Equipment:Original cost         Fixed Assets         Machinery & Equipment         2,030.00           Vehicles         Fixed Assets         Vehicles         28,800.00           Vehicles:Depreciation         Fixed Assets         Vehicles         32,000.00           Vehicles:Original cost         Fixed Assets         Vehicles         32,000.00           Accounts Payable (A/P)         Accounts Payable (A/P)         Accounts Payable (A/P)         5,300.00           Payroll Liabilities         Other Current Liabilities         Payroll Tax Payable         0.00           Loans Payable:Equipment Loan         Long Term Liabilities         Notes Payable         0.00           Loans Payable:Furniture & Fixtures Loan         Long Term Liabilities         Notes Payable         0.00           Opening Balance Equity         Equity         Opening Balance Equity         -142,362.50           Retained Earnings         Equity         Opening Balance Equity         -142,362.50           Retained Earnings         Income         Service/Fee Income           Sales Discounts         Income         Service/Fee Income           Selab Sibarding         Income         Service/Fee Income	Furniture & Fixtures:Original cost	Fixed Assets	Furniture & Fixtures		15,000.00
Kennel Equipment: Original cost         Fixed Assets         Machinery & Equipment         20,300.00           Vehicles         28,800.00         Vehicles         28,800.00           Vehicles: Depreciation         Fixed Assets         Accountlated Depreciation         3,200.00           Vehicles: Original cost         Fixed Assets         Vehicles         32,000.00           Accounts Payable (A/P)         Accounts Payable (A/P)         4,500.00           Accounts Payable (A/P)         Accounts Payable (A/P)         -5,300.00           Payroll Liabilities         Other Current Liabilities         Payroll Tax Payable (A/P)         -5,300.00           Loans Payable: Equipment Loan         Long Term Liabilities         Notes Payable         -0.00           Loans Payable: Furniture & Fixtures Loan         Long Term Liabilities         Notes Payable         -2.000.00           Loans Payable: Furniture & Fixtures Loan         Long Term Liabilities         Notes Payable         -2.000.00           Loans Payable: Furniture & Fixtures Loan         Long Term Liabilities         Notes Payable         -2.000.00           Loans Payable: Furniture & Fixtures Loan         Long Term Liabilities         Notes Payable         -2.000.00           Loans Payable: Furniture & Fixtures Loan         Long Term Liabilities         Notes Payable         -2.000.00      <	Kennel Equipment	Fixed Assets	Machinery & Equipment		18,270.00
Vehicles         Fixed Assets         Vehicles         28,800.00           Vehicles:Depreciation         Fixed Assets         Accumulated Depreciation         -3,200.00           Vehicles:Original cost         Fixed Assets         Vehicles         32,000.00           Accounts Payable (A/P)         Accounts payable (A/P)         -5,300.00           Payroll I Labilities         Notes Payable (A/P)         -5,300.00           Loans Payable         Long Term Liabilities         Notes Payable         0.00           Loans Payable:Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Loans Payable:Furniture & Fixtures Loan         Long Term Liabilities         Notes Payable         -2,000.00           Opening Balance Equity         Equity         Opening Balance Equity         -142,362.50           Opening Balance Equity         Equity         Retained Earnings         0.00           Billable Expense Income         Income         Service/Fee Income           Sales Discounts         Income         Service/Fee Income           Services:         Service/Fee Income           Services:         Income         Service/Fee Income           Services:         Service/Fee Income           Services:         Service/Fee Income	Kennel Equipment:Depreciation	Fixed Assets	Accumulated Depreciation		-2,030.00
Vehicles: DepreciationFixed AssetsAccountlated Depreciation-3,200.00Vehicles: Original costFixed AssetsVehicles32,000.00Accounts Payable (A/P)Accounts payable (A/P)-5,300.00Payroll LiabilitiesOther Current LiabilitiesPayroll Tax Payable0.00Loans PayableLong Term LiabilitiesNotes Payable-2,000.00Loans Payable: Equipment LoanLong Term LiabilitiesNotes Payable-2,000.00Loans Payable: Furniture & Fixtures LoanLong Term LiabilitiesNotes Payable-2,000.00Opening Balance EquityEquityOpening Balance Equity-142,362.50Retained EarningsEquityOpening Balance Equity-142,362.50Retained EarningsIncomeService/Fee IncomeSales DiscountsIncomeDiscounts/Refunds GivenSales of Product IncomeServicesServices/Fee IncomeServices: BoardingIncomeService/Fee IncomeServices: BoardingIncomeService/Fee IncomeServices: Pees BilledIncomeService/Fee IncomeServices: GroomingIncomeService/Fee IncomeServices: GroomingIncomeService/Fee IncomeServices: TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldSupplies & Materials - COGSCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Kennel Equipment:Original cost	Fixed Assets	Machinery & Equipment		20,300.00
Vehicles:Original cost         Fixed Assets         Vehicles         32,000.00           Accounts Payable (A/P)         Accounts Payable (A/P)         4ccounts Payable (A/P)         -5,300.00           Payroll Liabilities         Other Current Liabilities         Payroll Tax Payable         0.00           Loans Payable: Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Loans Payable: Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Loans Payable: Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Loans Payable: Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Coans Payable: Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Coans Payable: Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Coans Payable: Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Coans Payable: Equipment Loan         Equity         Opening Balance Equity         -142,362.50           Retained Earnings         Balas of Product Income         -142,362.50           Services Discounts         Income         Service/Fee Income           Services: Fee Bill	Vehicles	Fixed Assets	Vehicles		28,800.00
Accounts Payable (A/P)Accounts payable (A/P)-5,300.00Payroll LiabilitiesOther Current LiabilitiesPayroll Tax Payable0.00Loans PayableLong Term LiabilitiesNotes Payable0.00Loans Payable:Equipment LoanLong Term LiabilitiesNotes Payable-2,000.00Loans Payable:Furniture & Fixtures LoanLong Term LiabilitiesNotes Payable-2,000.00Opening Balance EquityEquityOpening Balance Equity-142,362.50Opening Balance EquityEquityRetained Earnings0.00Billable Expense IncomeIncomeService/Fee IncomeSales DiscountsIncomeService/Fee IncomeServices: Day CampIncomeService/Fee IncomeServices: Day CampIncomeService/Fee IncomeServices: GroomingIncomeService/Fee IncomeServices: GroomingIncomeService/Fee IncomeServices: GroomingIncomeService/Fee IncomeServices: TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold: Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Vehicles:Depreciation	Fixed Assets	Accumulated Depreciation		-3,200.00
Payroll Liabilities         Other Current Liabilities         Payroll Tax Payable         0.00           Loans Payable         Long Term Liabilities         Notes Payable         0.00           Loans Payable:Equipment Loan         Long Term Liabilities         Notes Payable         -2,000.00           Loans Payable:Furniture & Fixtures Loan         Long Term Liabilities         Notes Payable         -2,500.00           Opening Balance Equity         Equity         Opening Balance Equity         -142,362.50           Retained Earnings         Equity         Retained Earnings         0.00           Billable Expense Income         Income         Service/Fee Income           Sales Discounts         Income         Discounts/Refunds Given           Sales of Product Income         Income         Service/Fee Income           Services: Boarding         Income         Service/Fee Income           Services: Boarding         Income         Service/Fee Income           Services: Beas Billed         Income         Service/Fee Income           Services: Grooming         Income         Service/Fee Income           Services: Hours         Income         Service/Fee Income           Services: Training         Income         Service/Fee Income           Uncategorized Income         Income	Vehicles:Original cost	Fixed Assets	Vehicles		32,000.00
Loans PayableLong Term LiabilitiesNotes Payable0.00Loans Payable:Equipment LoanLong Term LiabilitiesNotes Payable-2,000.00Loans Payable:Furniture & Fixtures LoanLong Term LiabilitiesNotes Payable-2,500.00Opening Balance EquityEquityOpening Balance Equity-142,362.50Retained EarningsEquityRetained Earnings0.00Billable Expense IncomeIncomeService/Fee IncomeSales DiscountsIncomeSales of Product IncomeServicesIncomeService/Fee IncomeServices:BoardingIncomeService/Fee IncomeServices:BoardingIncomeService/Fee IncomeServices:Pees BilledIncomeService/Fee IncomeServices:GroomingIncomeService/Fee IncomeServices:GroomingIncomeService/Fee IncomeServices:HoursIncomeService/Fee IncomeServices:TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold:Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Accounts Payable (A/P)	Accounts payable (A/P)	Accounts Payable (A/P)		-5,300.00
Loans Payable:Equipment LoanLong Term LiabilitiesNotes Payable-2,000.00Loans Payable:Furniture & Fixtures LoanLong Term LiabilitiesNotes Payable-2,500.00Opening Balance EquityEquityOpening Balance Equity-142,362.50Retained EarningsEquityRetained Earnings0.00Billable Expense IncomeIncomeService/Fee IncomeSales DiscountsIncomeDiscounts/Refunds GivenSales of Product IncomeIncomeService/Fee IncomeServices: BoardingIncomeService/Fee IncomeServices: BoardingIncomeService/Fee IncomeServices: Pees BilledIncomeService/Fee IncomeServices: Fees BilledIncomeService/Fee IncomeServices: GroomingIncomeService/Fee IncomeServices: HoursIncomeService/Fee IncomeServices: TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold: Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Payroll Liabilities	Other Current Liabilities	Payroll Tax Payable		0.00
Loans Payable: Furniture & Fixtures LoanLong Term LiabilitiesNotes Payable-2,500.00Opening Balance EquityEquityOpening Balance Equity-142,362.50Retained EarningsEquityRetained Earnings0.00Billable Expense IncomeIncomeService/Fee IncomeSales DiscountsIncomeDiscounts/Refunds GivenSales of Product IncomeIncomeSales of Product IncomeServicesIncomeService/Fee IncomeServices:BoardingIncomeService/Fee IncomeServices:Day CampIncomeService/Fee IncomeServices:Fees BilledIncomeService/Fee IncomeServices:GroomingIncomeService/Fee IncomeServices:HoursIncomeService/Fee IncomeServices:TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold:Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertising/PromotionalExpensesAdvertising/Promotional	Loans Payable	Long Term Liabilities	Notes Payable		0.00
Opening Balance EquityEquityOpening Balance Equity-142,362.50Retained EarningsEquityRetained Earnings0.00Billable Expense IncomeIncomeService/Fee IncomeSales DiscountsIncomeDiscounts/Refunds GivenSales of Product IncomeIncomeSales of Product IncomeServicesIncomeService/Fee IncomeServices:BoardingIncomeService/Fee IncomeServices:Day CampIncomeService/Fee IncomeServices:Fees BilledIncomeService/Fee IncomeServices:GroomingIncomeService/Fee IncomeServices:HoursIncomeService/Fee IncomeServices:TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold:Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Loans Payable:Equipment Loan	Long Term Liabilities	Notes Payable		-2,000.00
Retained EarningsEquityRetained Earnings0.00Billable Expense IncomeIncomeService/Fee IncomeSales DiscountsIncomeDiscounts/Refunds GivenSales of Product IncomeIncomeSales of Product IncomeServicesIncomeService/Fee IncomeServices:BoardingIncomeService/Fee IncomeServices:Day CampIncomeService/Fee IncomeServices:Fees BilledIncomeService/Fee IncomeServices:GroomingIncomeService/Fee IncomeServices:HoursIncomeService/Fee IncomeServices:TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold:Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Loans Payable:Furniture & Fixtures Loan	Long Term Liabilities	Notes Payable		-2,500.00
Billable Expense IncomeIncomeService/Fee IncomeSales DiscountsIncomeDiscounts/Refunds GivenSales of Product IncomeSales of Product IncomeServicesIncomeService/Fee IncomeServices:BoardingIncomeService/Fee IncomeServices:Day CampIncomeService/Fee IncomeServices:Fees BilledIncomeService/Fee IncomeServices:GroomingIncomeService/Fee IncomeServices:HoursIncomeService/Fee IncomeServices:TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold:Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Opening Balance Equity	Equity	Opening Balance Equity		-142,362.50
Sales DiscountsIncomeDiscounts/Refunds GivenSales of Product IncomeIncomeSales of Product IncomeServicesIncomeService/Fee IncomeServices:BoardingIncomeService/Fee IncomeServices:Day CampIncomeService/Fee IncomeServices:Fees BilledIncomeService/Fee IncomeServices:GroomingIncomeService/Fee IncomeServices:HoursIncomeService/Fee IncomeServices:TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold:Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Retained Earnings	Equity	Retained Earnings		0.00
Sales of Product IncomeIncomeSales of Product IncomeServicesIncomeService/Fee IncomeServices:BoardingIncomeService/Fee IncomeServices:Day CampIncomeService/Fee IncomeServices:Fees BilledIncomeService/Fee IncomeServices:GroomingIncomeService/Fee IncomeServices:HoursIncomeService/Fee IncomeServices:TrainingIncomeService/Fee IncomeUncategorized IncomeIncomeService/Fee IncomeCost of Goods SoldCost of Goods SoldSupplies & Materials - COGSCost of Goods Sold:Merchandise PurchasesCost of Goods SoldSupplies & Materials - COGSAdvertisingExpensesAdvertising/Promotional	Billable Expense Income	Income	Service/Fee Income		
Services Services:Boarding Income Services:Day Camp Income Services:Pee Income Services:Pee Income Services:Grooming Income Services:Grooming Income Services:Hours Income Services:Training Income Service/Fee Income Service/Fee Income Service/Fee Income Services:Hours Services:Training Income Service/Fee Income Uncategorized Income Cost of Goods Sold Cost of Goods Sold Supplies & Materials - COGS Cost of Goods Sold:Merchandise Purchases Cost of Goods Sold Advertising Fxpenses Advertising/Promotional	Sales Discounts	Income	Discounts/Refunds Given		
Services:Boarding Income Service/Fee Income Services:Day Camp Income Service/Fee Income Services:Fees Billed Income Service/Fee Income Services:Grooming Income Service/Fee Income Services:Hours Income Service/Fee Income Services:Training Income Service/Fee Income Uncategorized Income Income Service/Fee Income Cost of Goods Sold Cost of Goods Sold Supplies & Materials - COGS Cost of Goods Sold:Merchandise Purchases Cost of Goods Sold Supplies & Materials - COGS Advertising Expenses Advertising/Promotional	Sales of Product Income	Income	Sales of Product Income		
Services:Day Camp Services:Fees Billed Income Services:Grooming Income Services:Hours Services:Training Income Services:Training Income Service/Fee Income Cost of Goods Sold Cost of Goods Sold Supplies & Materials - COGS Advertising Service/Fee Income	Services	Income	Service/Fee Income		
Services:Fees Billed Income Service/Fee Income Services:Grooming Income Service/Fee Income Services:Hours Income Service/Fee Income Services:Training Income Service/Fee Income Uncategorized Income Income Service/Fee Income Cost of Goods Sold Cost of Goods Sold Supplies & Materials - COGS Cost of Goods Sold:Merchandise Purchases Cost of Goods Sold Supplies & Materials - COGS Advertising Expenses Advertising/Promotional	Services:Boarding	Income	Service/Fee Income		
Services:Grooming Income Service/Fee Income Services:Hours Income Service/Fee Income Services:Training Income Service/Fee Income Uncategorized Income Income Service/Fee Income Cost of Goods Sold Cost of Goods Sold Supplies & Materials - COGS Cost of Goods Sold:Merchandise Purchases Cost of Goods Sold Supplies & Materials - COGS Advertising Expenses Advertising/Promotional	Services:Day Camp	Income	Service/Fee Income		
Services:Hours Income Service/Fee Income Services:Training Income Service/Fee Income Uncategorized Income Income Service/Fee Income Cost of Goods Sold Cost of Goods Sold Supplies & Materials - COGS Cost of Goods Sold:Merchandise Purchases Cost of Goods Sold Supplies & Materials - COGS Advertising Expenses Advertising/Promotional	Services:Fees Billed	Income	Service/Fee Income		
Services:Training Income Service/Fee Income Uncategorized Income Income Service/Fee Income Cost of Goods Sold Cost of Goods Sold Supplies & Materials - COGS Cost of Goods Sold:Merchandise Purchases Cost of Goods Sold Supplies & Materials - COGS Advertising Expenses Advertising/Promotional	Services:Grooming	Income	Service/Fee Income		
Uncategorized Income Income Service/Fee Income Cost of Goods Sold Cost of Goods Sold Supplies & Materials - COGS Cost of Goods Sold:Merchandise Purchases Cost of Goods Sold Supplies & Materials - COGS Advertising Expenses Advertising/Promotional	Services:Hours	Income	Service/Fee Income		
Cost of Goods Sold Cost of Goods Sold Cost of Goods Sold Cost of Goods Sold:Merchandise Purchases Advertising Cost of Goods Sold Supplies & Materials - COGS Supplies & Materials - COGS Advertising/Promotional	Services:Training	Income	Service/Fee Income		
Cost of Goods Sold:Merchandise Purchases	Uncategorized Income	Income	Service/Fee Income		
Advertising Expenses Advertising/Promotional	Cost of Goods Sold	Cost of Goods Sold	Supplies & Materials - COGS		
	Cost of Goods Sold:Merchandise Purchases	Cost of Goods Sold	Supplies & Materials - COGS		
Automobile Expense Expenses Auto	Advertising	Expenses	Advertising/Promotional		
	Automobile Expense	Expenses	Auto		

ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION	BALANCE
Bank Charges	Expenses	Bank Charges		
Commissions & fees	Expenses	Other Miscellaneous Service Cost		
Dues & Subscriptions	Expenses	Dues & subscriptions		
Equipment Rental	Expenses	Equipment Rental		
Freight & Delivery	Expenses	Shipping, Freight & Delivery		
Insurance	Expenses	Insurance		
Insurance:Insurance - Disability	Expenses	Insurance		
Insurance:Insurance - Liability	Expenses	Insurance		
Interest Expense	Expenses	Interest Paid		
Laundry	Expenses	Other Miscellaneous Service Cost		
Legal & Professional Fees	Expenses	Legal & Professional Fees		
License Expense	Expenses	Taxes Paid		
Office Expenses	Expenses	Office/General Administrative Expenses		
Other General and Admin Expenses	Expenses	Office/General Administrative Expenses		
Promotional	Expenses	Advertising/Promotional		
Purchases	Expenses	Supplies & Materials		
Rent or Lease	Expenses	Rent or Lease of Buildings		
Repair & Maintenance	Expenses	Repair & Maintenance		
Shipping & Delivery	Expenses	Shipping, Freight & Delivery		
Stationery & Printing	Expenses	Office/General Administrative Expenses		
Supplies Expense	Expenses	Supplies & Materials		
Supplies Expense:Cleaning Supplies Expense	Expenses	Supplies & Materials		
Supplies Expense:Kennel Supplies Expense	Expenses	Supplies & Materials		
Supplies Expense:Office Supplies Expense	Expenses	Supplies & Materials		
Supplies Expense:Sales Supplies Expense	Expenses	Supplies & Materials		
Taxes & Licenses	Expenses	Taxes Paid		
Telephone Expense	Expenses	Utilities		
Uncategorized Expense	Expenses	Other Miscellaneous Service Cost		
Utilities	Expenses	Utilities		
Interest Earned	Other Income	Interest Earned		
Other Miscellaneous Income	Other Income	Other Miscellaneous Income		
Other Ordinary Income	Other Income	Other Miscellaneous Income		
Depreciation Expense	Other Expense	Depreciation		
Miscellaneous	Other Expense	Other Miscellaneous Expense		

#### TRIAL BALANCE

As of December 31, 2016

	DEBIT	CREDIT
Checking	45,385.00	
Accounts Receivable (A/R)	27,500.00	
Inventory Asset	29,012.50	
Prepaid Insurance	1,200.00	
Supplies:Cleaning Supplies	750.00	
Supplies:Kennel Supplies	1,895.00	
Supplies:Office Supplies	350.00	
Supplies:Sales Supplies	500.00	
Equipment:Depreciation		800.00
Equipment:Original cost	8,000.00	
Furniture & Fixtures:Depreciation		1,500.00
Furniture & Fixtures:Original cost	15,000.00	
Kennel Equipment:Depreciation		2,030.00
Kennel Equipment:Original cost	20,300.00	
Vehicles:Depreciation		3,200.00
Vehicles:Original cost	32,000.00	
Accounts Payable (A/P)		5,300.00
Loans Payable:Equipment Loan		2,000.00
Loans Payable:Furniture & Fixtures Loan		2,500.00
Opening Balance Equity		142,362.50
Services		27,500.00
Miscellaneous	5,300.00	
TOTAL	\$187,192.50	\$187,192.50

#### **JOURNAL**

December 31, 2016

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
12/31/2016	Invoice	1001	Anderson, Dori	Opening Balance	Accounts Receivable (A/R)	\$2,500.00	
				Opening Balance	Services		\$2,500.00
						\$2,500.00	\$2,500.00
12/31/2016	Invoice	1002	Bailey, Larry	Opening Balance	Accounts Receivable (A/R)	\$2,500.00	
				Opening Balance	Services		\$2,500.00
						\$2,500.00	\$2,500.00
12/31/2016	Invoice	1003	Clark, Bunni	Opening Balance	Accounts Receivable (A/R)	\$3,500.00	
				Opening Balance	Services		\$3,500.00
						\$3,500.00	\$3,500.00
12/31/2016	Invoice	1004	Gilbert, Oscar	Opening Balance	Accounts Receivable (A/R)	\$500.00	
				Opening Balance	Services		\$500.00
				, -		\$500.00	\$500.00
12/31/2016	Invoice	1005	Montez, Annabelle	Opening Balance	Accounts Receivable (A/R)	\$800.00	
				Opening Balance	Services		\$800.00
				, ,		\$800.00	\$800.00
12/31/2016	Invoice	1006	Norbert, Viv	Opening Balance	Accounts Receivable (A/R)	\$2,900.00	
				Opening Balance	Services		\$2,900.00
						\$2,900.00	\$2,900.00
12/31/2016	Invoice	1007	Perez, Eric	Opening Balance	Accounts Receivable (A/R)	\$1,500.00	
				Opening Balance	Services		\$1,500.00
						\$1,500.00	\$1,500.00
12/31/2016	Invoice	1008	Quint, Brad	Opening Balance	Accounts Receivable (A/R)	\$1,800.00	
				Opening Balance	Services		\$1,800.00
						\$1,800.00	\$1,800.00
				Opening Balance Opening Balance	Services  Accounts Receivable (A/R)	<b>\$1,500.00</b> \$1,800.00	<b>\$1,500.00</b> \$1,800.00

TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
Invoice	1009	Rodriguez, Ricardo	Opening Balance	Accounts Receivable (A/R)	\$900.00	<b>#000.00</b>
			Opening Balance	Services	\$900.00	\$900.00 <b>\$900.00</b>
Invoice	1010	Stark, Colleen	Opening Balance	Accounts Receivable (A/R)	\$3,200.00	
			Opening Balance	Services	\$3,200.00	\$3,200.00 <b>\$3,200.00</b>
Invoice	1011	Summer, Matthew	Opening Balance	Accounts Receivable (A/R)	\$150.00	
			Opening Balance	Services	\$150.00	\$150.00 <b>\$150.00</b>
Invoice	1012	Vines, Pamela	Opening Balance	Accounts Receivable (A/R)	\$750.00	
			Opening Balance	Services	\$750.00	\$750.00 <b>\$750.00</b>
Invoice	1013	Williams, Taylor	Opening Balance	Accounts Receivable (A/R)	\$3,650.00	
			Opening Balance	Services	\$3,650.00	\$3,650.00 <b>\$3,650.00</b>
Invoice	1014	Wilson, Katie	Opening Balance	Accounts Receivable (A/R)	\$2,850.00	
			Opening Balance	Services		\$2,850.00 <b>\$2,850.00</b>
Bill		Bow-Wow Supplies	Opening Balance	Accounts Payable (A/P)	<b>4</b> -,	\$2,000.00
<b>-</b>		Bow Wow Cappings	Sporting Data No.	Miscellaneous	\$2,000.00 <b>\$2,000.00</b>	\$2,000.00
Dill		Coning Supplies	Opening Polence	Accounts Poyable (A/P)	φ2,000.00	\$3,000.00
DIII		Carline Supplies	Opening balance	Miscellaneous	\$3,000.00	
					\$3,000.00	\$3,000.00
Bill		Training Supplies & Equipment	Opening Balance	Accounts Payable (A/P)		\$300.00
				Miscellaneous	\$300.00 <b>\$300.00</b>	\$300.00
	Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice	Invoice 1010 Invoice 1011 Invoice 1012 Invoice 1013 Invoice 1014 Invoice 1014	Invoice 1009 Rodriguez, Ricardo  Invoice 1010 Stark, Colleen  Invoice 1011 Summer, Matthew  Invoice 1012 Vines, Pamela  Invoice 1013 Williams, Taylor  Invoice 1014 Wilson, Katie  Bill Bow-Wow Supplies  Bill Canine Supplies	nvoice 1009 Rodriguez, Ricardo Opening Balance Opening Balance  1010 Stark, Colleen Opening Balance Opening Balance  1011 Summer, Matthew Opening Balance Opening Balance  1012 Vines, Pamela Opening Balance Opening Balance  1013 Williams, Taylor Opening Balance  1014 Wilson, Katie Opening Balance  1015 Summer, Matthew Opening Balance  1016 Opening Balance  1017 Opening Balance  1018 Opening Balance  1019 Opening Balance  1010 Opening Balance  1011 Opening Balance  1012 Opening Balance  1013 Opening Balance  1014 Opening Balance  1015 Opening Balance  1016 Opening Balance  1017 Opening Balance  1018 Opening Balance  1019 Opening Balance	nvoice 1009 Rodriguez, Ricardo Opening Balance	1009   Rodriguez, Ricardo   Opening Balance   Accounts Receivable (A/R)   \$900.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
12/31/2016	Deposit			Opening Balance	Prepaid Insurance Opening Balance Equity	\$1,200.00	\$1,200.00
					Opening Dataness Equity	\$1,200.00	\$1,200.00
12/31/2016	Deposit			Opening Balance	Checking	\$45,385.00	
					Opening Balance Equity	\$45,385.00	\$45,385.00 <b>\$45,385.00</b>
12/31/2016	Deposit			Opening Balance	Supplies:Cleaning Supplies	\$750.00	
					Opening Balance Equity	\$750.00	\$750.00 <b>\$750.00</b>
12/31/2016	Deposit			Opening Balance	Supplies:Kennel Supplies	\$1,895.00	
					Opening Balance Equity	\$1,895.00	\$1,895.00 <b>\$1,895.00</b>
12/31/2016	Deposit			Opening Balance	Supplies:Office Supplies	\$350.00	
					Opening Balance Equity	\$350.00	\$350.00 <b>\$350.00</b>
12/31/2016	Deposit			Opening Balance	Supplies:Sales Supplies	\$500.00	
					Opening Balance Equity	\$500.00	\$500.00 <b>\$500.00</b>
12/31/2016	Journal Entry			Opening Balance	Loans Payable:Equipment Loan		\$2,000.00
				Opening Balance	Opening Balance Equity	\$2,000.00 <b>\$2,000.00</b>	\$2,000.00
						Ψ2,000.00	
12/31/2016	Journal Entry			Opening Balance	Loans Payable:Furniture & Fixtures Loan		\$2,500.00
				Opening Balance	Opening Balance Equity	\$2,500.00 <b>\$2,500.00</b>	\$2,500.00
12/31/2016	Journal Entry			Opening Balance	Equipment:Original cost	\$8,000.00	
				Opening Balance	Opening Balance Equity		\$8,000.00

DATE	TRANSACTION TYPE N	NUM NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
					\$8,000.00	\$8,000.00
12/31/2016	Journal Entry		Opening Balance	Equipment:Depreciation		\$800.00
			Opening Balance	Opening Balance Equity	\$800.00	
					\$800.00	\$800.00
12/31/2016	Journal Entry		Opening Balance	Furniture & Fixtures:Original cost	\$15,000.00	
			Opening Balance	Opening Balance Equity		\$15,000.00
					\$15,000.00	\$15,000.00
12/31/2016	Journal Entry		Opening Balance	Furniture & Fixtures:Depreciation		\$1,500.00
			Opening Balance	Opening Balance Equity	\$1,500.00	•
					\$1,500.00	\$1,500.00
12/31/2016	Journal Entry		Opening Balance	Kennel Equipment:Original cost	\$20,300.00	
			Opening Balance	Opening Balance Equity		\$20,300.00
					\$20,300.00	\$20,300.00
12/31/2016	Journal Entry		Opening Balance	Kennel		\$2,030.00
				Equipment:Depreciation		
			Opening Balance	Opening Balance Equity	\$2,030.00 <b>\$2,030.00</b>	\$2,030.00
					Ψ=,000.00	ΨΕ,000.00
12/31/2016	Journal Entry		Opening Balance	Vehicles:Original cost	\$32,000.00	
			Opening Balance	Opening Balance Equity		\$32,000.00
					\$32,000.00	\$32,000.00
12/31/2016	Journal Entry		Opening Balance	Vehicles:Depreciation		\$3,200.00
			Opening Balance	Opening Balance Equity	\$3,200.00	
					\$3,200.00	\$3,200.00
12/31/2016	Inventory Starting Value	START	Collars - Opening inventory and value	Opening Balance Equity		\$6,500.00
			Collars - Opening inventory and value	Inventory Asset	\$6,500.00	

TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
					\$6,500.00	\$6,500.00
Inventory Starting Value	START		Leashes - Opening inventory and value	Opening Balance Equity		\$4,500.00
			Leashes - Opening inventory and value	Inventory Asset	\$4,500.00	
					\$4,500.00	\$4,500.00
Inventory Starting Value	START		Sweaters - Opening inventory and value	Opening Balance Equity		\$4,875.00
			Sweaters - Opening inventory and value	Inventory Asset	\$4,875.00	
					\$4,875.00	\$4,875.00
Inventory Starting Value	START		Toys & Treats - Opening inventory and value	Opening Balance Equity		\$6,900.00
			Toys & Treats - Opening	Inventory Asset	\$6,900.00	
			involvery and value		\$6,900.00	\$6,900.00
Inventory Starting Value	START		Brushes - Opening inventory and value	Opening Balance Equity		\$175.00
			Brushes - Opening inventory	Inventory Asset	\$175.00	
			and value		\$175.00	\$175.00
Inventory Starting Value	START		Bones - Opening inventory and value	Opening Balance Equity		\$700.00
			Bones - Opening inventory and	Inventory Asset	\$700.00	
			value		\$700.00	\$700.00
Inventory Starting Value	START		Vitamins - Opening inventory and value	Opening Balance Equity		\$1,350.00
			Vitamins - Opening inventory	Inventory Asset	\$1,350.00	
			anu value		\$1,350.00	\$1,350.00
	Inventory Starting Value Inventory Starting Value Inventory Starting Value Inventory Starting Value	Inventory Starting Value START  Inventory Starting Value START  Inventory Starting Value START  Inventory Starting Value START  Inventory Starting Value START	Inventory Starting Value START  Inventory Starting Value START  Inventory Starting Value START  Inventory Starting Value START  Inventory Starting Value START	Inventory Starting Value  START  Leashes - Opening inventory and value Leashes - Opening inventory and value Sweaters - Opening inventory and value Toys & Treats - Opening inventory and value Toys & Treats - Opening inventory and value Toys & Treats - Opening inventory and value START  Brushes - Opening inventory and value Brushes - Opening inventory and value Brushes - Opening inventory and value  Inventory Starting Value START  Bones - Opening inventory and value Bones - Opening inventory and value START  Vitamins - Opening inventory and value	Inventory Starting Value  START  Leashes - Opening inventory and value Leashes - Opening inventory and value Inventory Asset  Inventory Starting Value Inventory Starting Value START  Sweaters - Opening inventory and value Sweaters - Opening inventory and value Inventory Asset  Inventory Starting Value START  Toys & Treats - Opening inventory and value START  Brushes - Opening inventory and value Inventory Asset Inventory Starting Value START  Bones - Opening inventory and value Popening inventory and value Inventory Asset Inventory Starting Value START  Vitamins - Opening inventory Asset Inventory Asset	Inventory Starting Value   START

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	DEBIT	CREDIT
12/31/2016	Inventory Starting Value	START		Dog Food-Dry - Opening inventory and value	Opening Balance Equity		\$2,800.00
				Dog Food-Dry - Opening inventory and value	Inventory Asset	\$2,800.00	
						\$2,800.00	\$2,800.00
12/31/2016	Inventory Starting Value	START		Dog Food-Canned - Opening inventory and value	Opening Balance Equity		\$1,212.50
				Dog Food-Canned - Opening inventory and value	Inventory Asset	\$1,212.50	
						\$1,212.50	\$1,212.50
TOTAL						\$199,222.50	\$199,222.50

#### PROFIT AND LOSS

December 31, 2016

	TOTAL
INCOME	
Services	27,500.00
Total Income	\$27,500.00
GROSS PROFIT	\$27,500.00
EXPENSES	
Total Expenses	
NET OPERATING INCOME	\$27,500.00
OTHER EXPENSES	
Miscellaneous	5,300.00
Total Other Expenses	\$5,300.00
NET OTHER INCOME	\$ -5,300.00
NET INCOME	\$22,200.00

#### **BALANCE SHEET**

As of December 31, 2016

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Checking	45,385.00
Total Bank Accounts	\$45,385.00
Accounts Receivable	
Accounts Receivable (A/R)	27,500.00
Total Accounts Receivable	\$27,500.00
Other Current Assets	
Inventory Asset	29,012.50
Prepaid Insurance	1,200.00
Supplies	
Cleaning Supplies	750.00
Kennel Supplies	1,895.00
Office Supplies	350.00
Sales Supplies	500.00
Total Supplies	3,495.00
Total Other Current Assets	\$33,707.50
Total Current Assets	\$106,592.50
Fixed Assets	
Equipment	
Depreciation	-800.00
Original cost	8,000.00
Total Equipment	<b>=</b>
	7,200.00
Furniture & Fixtures	7,200.00
Furniture & Fixtures Depreciation	
	-1,500.00 15,000.00
Depreciation	-1,500.00 15,000.00
Depreciation Original cost  Total Furniture & Fixtures	-1,500.00 15,000.00
Depreciation Original cost	-1,500.00 15,000.00 <b>13,500.0</b> 0
Depreciation Original cost  Total Furniture & Fixtures  Kennel Equipment	-1,500.00 15,000.00 <b>13,500.0</b> 0 -2,030.00
Depreciation Original cost  Total Furniture & Fixtures  Kennel Equipment Depreciation	-1,500.00 15,000.00 <b>13,500.00</b> -2,030.00 20,300.00
Depreciation Original cost  Total Furniture & Fixtures  Kennel Equipment Depreciation Original cost	-1,500.00 15,000.00 <b>13,500.00</b> -2,030.00 20,300.00
Depreciation Original cost  Total Furniture & Fixtures  Kennel Equipment Depreciation Original cost  Total Kennel Equipment	-1,500.00 15,000.00 13,500.00 -2,030.00 20,300.00 18,270.00
Depreciation Original cost  Total Furniture & Fixtures  Kennel Equipment Depreciation Original cost  Total Kennel Equipment Vehicles	-1,500.00 15,000.00 13,500.00 -2,030.00 20,300.00 18,270.00
Depreciation Original cost  Total Furniture & Fixtures  Kennel Equipment Depreciation Original cost  Total Kennel Equipment  Vehicles Depreciation	-1,500.00
Depreciation Original cost  Total Furniture & Fixtures  Kennel Equipment Depreciation Original cost  Total Kennel Equipment  Vehicles Depreciation Original cost	-1,500.00 15,000.00 13,500.00 -2,030.00 20,300.00 18,270.00

LIABILITIES AND EQUITY

Liabilities

**Current Liabilities** 

Accounts Payable

	TOTAL
Accounts Payable (A/P)	5,300.00
Total Accounts Payable	\$5,300.00
Total Current Liabilities	\$5,300.00
Long-Term Liabilities	
Loans Payable	
Equipment Loan	2,000.00
Furniture & Fixtures Loan	2,500.00
Total Loans Payable	4,500.00
Total Long-Term Liabilities	\$4,500.00
Total Liabilities	\$9,800.00
Equity	
Opening Balance Equity	142,362.50
Retained Earnings	
Net Income	22,200.00
Total Equity	\$164,562.50
TOTAL LIABILITIES AND EQUITY	\$174,362.50

Customer	Phone	<b>Open Balance</b>	
Anderson, Dori	213-555-7091	\$2,500.00	
Bailey, Larry	818-555-2356	\$2,500.00	
Clark, Bunni	310-555-7961	\$3,500.00	
Davis, Joshua	310-555-6314	\$0.00	
De Los Santos, David	310-555-9274	\$0.00	
Egkan, Sandi	424-555-5461	\$0.00	
Gilbert, Oscar	310-555-8763	\$500.00	
Glass, Josh	424-555-1199	\$0.00	
Gucci, Gloria	310-555-9875	\$0.00	
Hughes, Anthony	424-555-3103	\$0.00	
Johnson, Alice	310-555-6725	\$0.00	
McCarter, Tracy	424-555-7531	\$0.00	
Montez, Annabelle	310-555-8015	\$800.00	
Nichols, Andrew	310-555-2719	\$0.00	
Norbert, Viv	310-555-8651	\$2,900.00	
Perez, Eric	310-555-1275	\$1,500.00	
Quint, Brad	310-555-9642	\$1,800.00	
Rodriguez, Megan	310-555-8359	\$0.00	
Rodriguez, Ricardo	213-555-5421	\$900.00	
Scott, Brandon	424-555-3447	\$0.00	
Stark, Colleen	310-555-6482	\$3,200.00	
Summer, Matthew	213-555-2594	\$150.00	
Vines, Pamela	310-555-1354	\$750.00	
Walker, Kyle	424-555-2239	\$0.00	
Williams, Taylor	310-555-8042	\$3,650.00	
Wilson, Katie	213-555-7908	\$2,850.00	

Vendor	Phone	Email	<b>Open Balance</b>
All About Dogs Supplies All About Dogs Supplies	310-555-3952	AllAboutDogs@canine.com	\$0.00
Bark City Toys Bark City Toys	760-555-5529	BarkCityToys@canine.com	\$0.00
Beach Bank Beach Bank	310-555-9889	BeachBank@money.com	\$0.00
Bow-Wow Supplies Bow-Wow Supplies	800-555-2951	Bark@abc.com	\$2,000.00
Canine Supplies Canine Supplies	310-555-6971	Canine@ssi.com	\$3,000.00
Dog Toy Town Dog Toy Town	310-555-6464	Toys@xyz.com	\$0.00
Employment Development Department Employment Development Department	310-555-8877	EDD@ca.gov	\$0.00
Four-Legged Friends Clothes Four-Legged Friends Clothes	310-555-1085	4LegFriendClothes@ssi.com	\$0.00
Garcia's Advertising Garcia's Advertising	310-555-1879	AdsbyG@promo.com	\$0.00
Health Insurance, Inc. Health Insurance, Inc.	310-555-7412	Health@ins.com	\$0.00
Kennel Equipment, Inc. Kennel Equipment, Inc.	310-555-1156	Kennel@pet.com	\$0.00
Malibu Rentals Malibu Rentals	310-555-5922	MalibuRentals@mbu.com	\$0.00
Malibu Water District Malibu Water District	424-555-4488	MalibuWater@malibu.com	\$0.00
Marina Water District Marina Water District	310-555-5462	Water@utilities.com	\$0.00
Moore Auto Repair Moore Auto Repair	310-555-1873	Autos@beach.com	\$0.00
Pet Supplies Unlimited Pet Supplies Unlimited	310-555-6464	PetSuppliesUnlimited@pets.com	\$0.00
Pet Treats Pet Treats	213-555-4365	pettreat@123.com	\$0.00
Quality Insurance Quality Insurance	213-555-8175	Ins@ins.com	\$0.00
Southern California Gas Company Southern California Gas Company	800-555-6282	SCGC@utilities.com	\$0.00
State Board of Equalization State Board of Equalization	916-555-0000	Equalization@ca.gov	\$0.00
Training Supplies & Equipment Training Supplies & Equipment	310-555-2915	Training@456.com	\$300.00
United States Treasury United States Treasury	916-555-1234	Treasury@us.gov	\$0.00

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Vendor	Phone	Email	<b>Open Balance</b>
Venice Rentals Venice Rentals		Rentals@Venice.com	\$0.00