

Craig's Design and Landscaping Services

Customer	Phone	Open Balance
A-Bronson, Estelle	310-555-7895	\$1,250.00
A-Cahill, Cassandra	310-555-1155	\$1,875.00
A-Drogan, Luis	310-555-1289	\$0.00
A-Jong, Gai	310-555-6687	\$300.00
A-Leavitt, Henry	310-555-9746	\$850.00
A-Ludwig, Jon	310-555-7896	\$1,282.17
A-Raza, Mohmed	310-555-8347	\$500.00
A-Sanchez, Joan	310-555-9285	\$587.87
A-Walsh, Monica	310-555-8525	\$0.00
Amy's Bird Sanctuary	(650) 555-3311	\$239.00
Amy's Bird Sanctuary		
Bill's Windsurf Shop	(415) 444-6538	\$85.00
Bill's Windsurf Shop		
Cool Cars	(415) 555-9933	\$0.00
Cool Cars		
Diego Rodriguez	(650) 555-4477	\$0.00
Dukes Basketball Camp	(520) 420-5638	\$0.00
Dukes Basketball Camp		
Dylan Sollfrank		\$0.00
Freeman Sporting Goods	(650) 555-0987	\$562.50
Freeman Sporting Goods		
0969 Ocean View Road	(415) 555-9933	\$477.50
Freeman Sporting Goods		
55 Twin Lane	(650) 555-0987	\$85.00
Freeman Sporting Goods		
Geeta Kalapatapu	(650) 555-0022	\$629.10
Gevelber Photography	(415) 222-4345	\$0.00
Gevelber Photography		
Jeff's Jalopies	(650) 555-8989	\$81.00
Jeff's Jalopies		
John Melton	(650) 555-5879	\$450.00
Kate Whelan	(650) 554-8822	\$0.00
Kookies by Kathy	(650) 555-7896	\$75.00
Kookies by Kathy		
Mark Cho	(650) 554-1479	\$314.28
Paulsen Medical Supplies	(650) 557-4569	\$954.75
Paulsen Medical Supplies		
Pye's Cakes	(973) 555-4652	\$0.00
Pye's Cakes		
Rago Travel Agency	(650) 555-1596	\$0.00
Rago Travel Agency		
Red Rock Diner	(650) 555-4973	\$226.00
Red Rock Diner		
Rondonuwu Fruit and Vegi	(650) 555-2645	\$78.60

Shara Barnett	(650) 555-4563	\$274.50
Barnett Design	(650) 557-1289	\$274.50
Barnett Design		
Sonnenschein Family Store	(650) 557-8463	\$362.07
Sonnenschein Family Store		
Sushi by Katsuyuki	(505) 570-0147	\$160.00
Sushi by Katsuyuki		
Travis Waldron	(650) 557-9977	\$414.72
Video Games by Dan	(650) 555-3456	\$0.00
Video Games by Dan		
Wedding Planning by Whitney	(650) 557-2473	\$0.00
Wedding Planning by Whitney		
Weiskopf Consulting	(650) 555-1423	\$375.00
Weiskopf Consulting		

Craig's Design and Landscaping Services

Vendor	Phone	Email	Open Balance
A-Exercise Equipment Sales Exercise Equipment Sales	619-555-2248	ExEquip@fit.com	\$3,125.00
A-Fitness Supplies Fitness Supplies	714-555-6644	FitnessSupplies@fit.com	\$0.00
A-Medical and Dental Insurance Co. Medical and Dental Insurance Co.	310-555-8895	Med-Dental@health.com	\$0.00
A-Office Supplies Unlimited Office Supplies Unlimited	310-555-3829	OfficeSupUnlimited@supplies.com	\$0.00
A-State Board of Equalization State Board of Equalization	916-555-4468		\$0.00
A-Unique Advertising Unique Advertising	310-555-9517	UniqueAds@promo.com	\$0.00
A-Workout Clothing Company Workout Clothing Company	714-555-8891	WorkoutClothing@fit.com	\$500.00
Bob's Burger Joint			\$0.00
Books by Bessie Books by Bessie	(650) 555-7745	Books@Intuit.com	\$0.00
Brosnahan Insurance Agency Brosnahan Insurance Agency	(650) 555-9912		\$241.23
Cal Telephone Cal Telephone	(650) 555-1616		\$0.00
Chin's Gas and Oil Chin's Gas and Oil			\$0.00
Cigna Health Care Cigna Health Care	(520) 555-9874		\$0.00
Computers by Jenni Computers by Jenni	(650) 555-8721	Msfixit@Intuit.com	\$0.00
Diego's Road Warrior Bodyshop Diego's Road Warrior Bodyshop			\$755.00
EDD EDD			\$0.00
Ellis Equipment Rental Ellis Equipment Rental	(650) 555-3333	Rental@intuit.com	\$0.00
Fidelity Fidelity			\$0.00
Hall Properties Hall Properties	(973) 555-3827		\$0.00
Hicks Hardware Hicks Hardware	(650) 554-1973		\$0.00
Lee Advertising Lee Advertising	(650) 554-4622		\$0.00
Mahoney Mugs Mahoney Mugs			\$0.00

Met Life Dental			\$0.00
Met Life Dental			
National Eye Care	(800) 555-	Nateyecare@intuit.com,	\$0.00
National Eye Care	5555	pauliejones15@intuit.com	
Norton Lumber and Building			
Materials	(650) 363-	Materials@intuit.com	\$205.00
Norton Lumber and Building	6578		
Materials			
Pam Seitz	(650) 557-	SeitzCPA@noemail.com	\$0.00
Pam Seitz, CPA	8855		
PG&E	(888) 555-	utilities@noemail.com	\$86.44
PG&E	9465		
Robertson & Associates	(650) 557-		\$315.00
Robertson & Associates	1111		
Squeaky Kleen Car Wash			\$0.00
Tania's Nursery	(886) 554-	plantqueen@tanciasnursery.com	\$0.00
Tania's Nursery	2265		
Tim Philip Masonry	(800) 556-	tim.philip@timphilipmasonry.com	\$0.00
Tim Philip Masonry	1254		
Tony Rondonuwu		tonyrjr@intuit.com	\$0.00
United States Treasury	(888) 555-	taxesaregreat@intuit.com	\$0.00
	6454		

Craig's Design and Landscaping Services

Products and Services

Name	SKU	Type	Sales description	Income account	Sales Price	Cost	Taxable	Quantity
A-Exercise Mat		Inventory	Exercise Mat	Equipment Sales		10		25
A-Hat		Inventory	Hat	Clothing Sales		5		25
A-Leotard		Inventory	Leotard	Clothing Sales		15		50
A-Lotion		Inventory	Lotion	Grooming Sales		3		50
A-Membership 1		Service	Annual Gym Membership	Services	450			
A-Membership 2		Service	Monthly Gym Membership	Services	49.99			
A-Pants		Inventory	Pants	Clothing Sales		15		35
A-Personal Training 1		Service	Personal Training Hourly	Services	45			
A-Personal Training 2		Service	Personal Training Series	Services	400			
A-Shampoo		Inventory	Shampoo	Grooming Sales		4		30
A-Shorts		Inventory	Shorts	Clothing Sales		15		40
A-Soap		Inventory	Soap	Grooming Sales		2		35
A-T-Shirt		Inventory	T-Shirt	Clothing Sales		5		50
A-Top		Inventory	Top	Clothing Sales		15		25
A-Towel		Inventory	Towel	Clothing Sales		5		30
A-Visor		Inventory	Visor	Clothing Sales		5		45
A-Weights 1		Inventory	5-Pound Weights	Equipment Sales		10		25
A-Weights 2		Inventory	10-Pound Weights	Equipment Sales		15		25
A-Weights 3		Inventory	25-Pound Weights	Equipment Sales		20		25
Design Design		Service	Custom Design	Design income	75			
Fountains Concrete		Service	Concrete for fountain installation	Landscaping Services:Job Materials:Fountains and Garden Lighting	0		✓	
Pump	P461-17	Inventory	Fountain Pump	Sales of Product Income	15	10	✓	25

Rock Fountain R154-88	Inventory	Rock Fountain	Sales of Product Income	275	125	✓	2
Lighting	Service	Garden Lighting	Landscaping Services:Job Materials:Fountains and Garden Lighting	0		✓	
Rocks	Service	Garden Rocks	Landscaping Services:Job Materials:Fountains and Garden Lighting			✓	
Services	Service		Services				
Landscaping Gardening Hours	Service	Weekly Gardening Service	Landscaping Services	0			
Installation	Service	Installation of landscape design	Landscaping Services:Labor:Installation	50			
Maintenance & Repair	Service	Maintenance & Repair	Landscaping Services:Labor:Maintenance and Repair	0			
Sod	Service	Sod	Landscaping Services:Job Materials:Plants and Soil			✓	
Soil	Service	2 cubic ft. bag	Landscaping Services:Job Materials:Plants and Soil	10	6.50	✓	
Sprinklers							
Sprinkler Heads	S867-56	Inventory Sprinkler Heads	Sales of Product Income	2	0.75	✓	25
Sprinkler Pipes	S867-62	Inventory Sprinkler Pipes	Sales of Product Income	4	2.50	✓	31
Trimming	Service	Tree and Shrub Trimming	Landscaping Services	35			
Pest Control							
Pest Control	Service	Pest Control Services	Pest Control Services	35			
Refunds & Allowances	Service	Income due to refunds or allowances	Other Income				

Your Name's Shape Up Center

ACCOUNT LIST

ACCOUNT	TYPE	DETAIL TYPE	DESCRIPTION	BALANCE
Checking	Bank	Checking		1,201.00
Savings	Bank	Savings		800.00
Accounts Receivable (A/R)	Accounts receivable (A/R)	Accounts Receivable (A/R)		11,926.56
Inventory Asset	Other Current Assets	Inventory		5,311.25
Office Supplies	Other Current Assets	Prepaid Expenses		650.00
Prepaid Expenses	Other Current Assets	Prepaid Expenses		0.00
Prepaid Insurance	Other Current Assets	Prepaid Expenses		1,100.00
Uncategorized Asset	Other Current Assets	Other Current Assets		0.00
Undeposited Funds	Other Current Assets	Undeposited Funds		2,062.52
Exercise Equipment	Fixed Assets	Machinery & Equipment		28,053.00
Exercise Equipment:Depreciation	Fixed Assets	Accumulated Depreciation		-235.00
Exercise Equipment:Original cost	Fixed Assets	Machinery & Equipment		28,288.00
Office Equipment	Fixed Assets	Machinery & Equipment		11,900.00
Office Equipment:Depreciation	Fixed Assets	Accumulated Depreciation		-100.00
Office Equipment:Original cost	Fixed Assets	Machinery & Equipment		12,000.00
Truck	Fixed Assets	Vehicles		13,495.00
Truck:Depreciation	Fixed Assets	Accumulated Depreciation		0.00
Truck:Original Cost	Fixed Assets	Vehicles		13,495.00
Accounts Payable (A/P)	Accounts payable (A/P)	Accounts Payable (A/P)		-5,227.67
Mastercard	Credit Card	Credit Card		-157.72
Visa	Credit Card	Credit Card		0.00
Arizona Dept. of Revenue Payable	Other Current Liabilities	Sales Tax Payable		0.00
Board of Equalization Payable	Other Current Liabilities	Sales Tax Payable		-370.94
Loan Payable	Other Current Liabilities	Other Current Liabilities		-4,000.00
Sales Tax Payable	Other Current Liabilities	Sales Tax Payable		0.00
Exercise Equipment Loan	Long Term Liabilities	Other Long Term Liabilities		-15,000.00
Notes Payable	Long Term Liabilities	Other Long Term Liabilities		-25,000.00
Office Equipment Loan	Long Term Liabilities	Other Long Term Liabilities		-12,000.00
Opening Balance Equity	Equity	Opening Balance Equity		-10,080.50
Retained Earnings	Equity	Retained Earnings		0.00
Your Name, Capital	Equity	Owner's Equity		0.00
Your Name, Investment	Equity	Owner's Equity		0.00
Your Name, Withdrawals	Equity	Owner's Equity		0.00
Billable Expense Income	Income	Service/Fee Income		
Clothing Sales	Income	Sales of Product Income		

Design income	Income	Other Primary Income
Discounts given	Income	Discounts/Refunds Given
Equipment Sales	Income	Sales of Product Income
Fees Billed	Income	Service/Fee Income
Grooming Sales	Income	Sales of Product Income
Landscaping Services	Income	Other Primary Income
Landscaping Services:Job Materials	Income	Other Primary Income
Landscaping Services:Job Materials:Decks and Patios	Income	Other Primary Income
Landscaping Services:Job Materials:Fountains and Garden Lighting	Income	Other Primary Income
Landscaping Services:Job Materials:Plants and Soil	Income	Other Primary Income
Landscaping Services:Job Materials:Sprinklers and Drip Systems	Income	Other Primary Income
Landscaping Services:Labor	Income	Other Primary Income
Landscaping Services:Labor:Installation	Income	Other Primary Income
Landscaping Services:Labor:Maintenance and Repair	Income	Other Primary Income
Miscellaneous Merchandise Sales	Income	Sales of Product Income
Other Income	Income	Other Primary Income
Pest Control Services	Income	Other Primary Income
Refunds-Allowances	Income	Discounts/Refunds Given
Sales of Product Income	Income	Sales of Product Income
Services	Income	Service/Fee Income
Services:Gym Membership	Income	Service/Fee Income
Services:Personal Training	Income	Service/Fee Income
Unapplied Cash Payment Income	Income	Unapplied Cash Payment Income
Uncategorized Income	Income	Service/Fee Income
Cost of Goods Sold	Cost of Goods Sold	Supplies & Materials - COGS
Purchase Discounts	Cost of Goods Sold	Supplies & Materials - COGS
Advertising	Expenses	Advertising/Promotional
Automobile	Expenses	Auto
Automobile:Fuel	Expenses	Auto
Bad Debt Expense	Expenses	Bad Debts
Bank Charges	Expenses	Bank Charges
Commissions & fees	Expenses	Other Miscellaneous Service Cost
Disposal Fees	Expenses	Other Miscellaneous Service Cost
Dues & Subscriptions	Expenses	Dues & subscriptions
Equipment Rental	Expenses	Equipment Rental
Insurance	Expenses	Insurance
Insurance:Workers Compensation	Expenses	Insurance
Interest Expense	Expenses	Interest Paid
Job Expenses	Expenses	Other Miscellaneous Service Cost

Job Expenses:Cost of Labor	Expenses	Other Miscellaneous Service Cost
Job Expenses:Cost of Labor:Installation	Expenses	Other Miscellaneous Service Cost
Job Expenses:Cost of Labor:Maintenance and Repairs	Expenses	Other Miscellaneous Service Cost
Job Expenses:Equipment Rental	Expenses	Equipment Rental
Job Expenses:Job Materials	Expenses	Supplies & Materials
Job Expenses:Job Materials:Decks and Patios	Expenses	Supplies & Materials
Job Expenses:Job Materials:Fountain and Garden Lighting	Expenses	Supplies & Materials
Job Expenses:Job Materials:Plants and Soil	Expenses	Supplies & Materials
Job Expenses:Job Materials:Sprinklers and Drip Systems	Expenses	Supplies & Materials
Job Expenses:Permits	Expenses	Other Miscellaneous Service Cost
Legal & Professional Fees	Expenses	Legal & Professional Fees
Legal & Professional Fees:Accounting	Expenses	Legal & Professional Fees
Legal & Professional Fees:Bookkeeper	Expenses	Legal & Professional Fees
Legal & Professional Fees:Lawyer	Expenses	Legal & Professional Fees
Liability Insurance	Expenses	Insurance
Maintenance and Repair	Expenses	Repair & Maintenance
Maintenance and Repair:Building Repairs	Expenses	Repair & Maintenance
Maintenance and Repair:Computer Repairs	Expenses	Repair & Maintenance
Maintenance and Repair:Equipment Repairs	Expenses	Repair & Maintenance
Meals and Entertainment	Expenses	Entertainment Meals
Office Expenses	Expenses	Office/General Administrative Expenses
Office Supplies Expense	Expenses	Supplies & Materials
Promotional	Expenses	Advertising/Promotional
Purchases	Expenses	Supplies & Materials
Rent or Lease	Expenses	Rent or Lease of Buildings
Stationery & Printing	Expenses	Office/General Administrative Expenses
Supplies	Expenses	Supplies & Materials
Taxes & Licenses	Expenses	Taxes Paid
Travel	Expenses	Travel
Travel Meals	Expenses	Travel Meals
Unapplied Cash Bill Payment Expense	Expenses	Unapplied Cash Bill Payment Expense
Uncategorized Expense	Expenses	Other Miscellaneous Service Cost
Utilities	Expenses	Utilities
Utilities:Gas and Electric	Expenses	Utilities
Utilities:Telephone	Expenses	Utilities
Interest Earned	Other Income	Interest Earned
Other Portfolio Income	Other Income	Other Miscellaneous Income
Depreciation	Other Expense	Depreciation

Merchandise Adjustments
Miscellaneous
Other Expenses
Penalties & Settlements

Other Expense
Other Expense
Other Expense
Other Expense

Other Miscellaneous Expense
Other Miscellaneous Expense
Other Miscellaneous Expense
Penalties & Settlements

Your Name's Shape Up Center

TRIAL BALANCE As of December 31, 2014

	DEBIT	CREDIT
Accounts Receivable (A/R)	6,645.04	
Inventory Asset	4,715.00	
Office Supplies	650.00	
Prepaid Insurance	1,100.00	
Exercise Equipment:Depreciation		235.00
Exercise Equipment:Original cost	28,288.00	
Office Equipment:Depreciation		100.00
Office Equipment:Original cost	12,000.00	
Accounts Payable (A/P)		3,625.00
Exercise Equipment Loan		15,000.00
Office Equipment Loan		12,000.00
Opening Balance Equity		19,418.00
Services		6,645.04
Miscellaneous	3,625.00	
TOTAL	\$57,023.04	\$57,023.04

Your Name's Shape Up Center

PROFIT AND LOSS

December 31, 2014

	TOTAL
Income	
Services	6,645.04
Total Income	<u>\$6,645.04</u>
Gross Profit	<u>\$6,645.04</u>
Expenses	
Total Expenses	
Net Operating Income	<u>\$6,645.04</u>
Other Expenses	
Miscellaneous	3,625.00
Total Other Expenses	<u>\$3,625.00</u>
Net Other Income	<u>\$ -3,625.00</u>
Net Income	<u><u>\$3,020.04</u></u>

Your Name's Shape Up Center

BALANCE SHEET

As of December 31, 2014

	TOTAL
ASSETS	
Current Assets	
Accounts Receivable	
Accounts Receivable (A/R)	6,645.04
Total Accounts Receivable	\$6,645.04
Other current assets	
Inventory Asset	4,715.00
Office Supplies	650.00
Prepaid Insurance	1,100.00
Total Other current assets	\$6,465.00
Total Current Assets	\$13,110.04
Fixed Assets	
Exercise Equipment	
Depreciation	-235.00
Original cost	28,288.00
Total Exercise Equipment	28,053.00
Office Equipment	
Depreciation	-100.00
Original cost	12,000.00
Total Office Equipment	11,900.00
Total Fixed Assets	\$39,953.00
TOTAL ASSETS	\$53,063.04
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	3,625.00
Total Accounts Payable	\$3,625.00
Total Current Liabilities	\$3,625.00
Long-Term Liabilities	
Exercise Equipment Loan	15,000.00
Office Equipment Loan	12,000.00
Total Long-Term Liabilities	\$27,000.00
Total Liabilities	\$30,625.00
Equity	
Opening Balance Equity	19,418.00
Retained Earnings	
Net Income	3,020.04
Total Equity	\$22,438.04
TOTAL LIABILITIES AND EQUITY	\$53,063.04