

General Ledger — All Accounts

2026-01-01 – 2026-09-27

1000 Checking

Date	Memo	Debit	Credit	Balance
	Opening balance			\$0.00
2026-05-30	Received 60.0 × Fine Art Print, 12x18		\$840.00	-\$840.00
2026-05-30	Received 60.0 × Framed Print, 16x20		\$3,120.00	-\$3,960.00
2026-05-30	Received 60.0 × Postcard Set of 10		\$270.00	-\$4,230.00
2026-06-09	Transfer to Checking	\$24,000.00		\$19,770.00
2026-06-24	payment	\$90.00		\$19,860.00
2026-07-17	bill_payment		\$100.00	\$19,760.00
2026-08-23	payment	\$70.00		\$19,830.00
2026-08-28	Monthly depreciation		\$125.00	\$19,705.00
2026-09-10	bill_payment		\$100.00	\$19,605.00
2026-09-27	payment	\$50.00		\$19,655.00
	Ending balance			\$19,655.00

1010 Business Checking

Date	Memo	Debit	Credit	Balance
	Opening balance			\$49,169.00
2026-01-01	Studio rent		\$2,200.00	\$46,969.00
2026-01-05	Advertising & Marketing		\$1,172.00	\$45,797.00
2026-01-08	Software & Subscriptions		\$420.00	\$45,377.00
2026-01-14	Online sales — Jan	\$4,176.00		\$49,553.00
2026-01-20	Product / materials		\$4,385.00	\$45,168.00
2026-01-22	Card processing fees		\$424.00	\$44,744.00
2026-01-25	Shipping & supplies		\$300.00	\$44,444.00
2026-01-28	Customer deposits — Jan	\$10,440.00		\$54,884.00
2026-02-01	Studio rent		\$2,200.00	\$52,684.00
2026-02-05	Advertising & Marketing		\$1,180.00	\$51,504.00
2026-02-08	Software & Subscriptions		\$420.00	\$51,084.00
2026-02-14	Online sales — Feb	\$4,240.00		\$55,324.00
2026-02-20	Product / materials		\$4,452.00	\$50,872.00
2026-02-22	Card processing fees		\$430.00	\$50,442.00
2026-02-25	Shipping & supplies		\$300.00	\$50,142.00
2026-02-28	Customer deposits — Feb	\$10,600.00		\$60,742.00

Date	Memo	Debit	Credit	Balance
2026-03-01	Studio rent		\$2,200.00	\$58,542.00
2026-03-05	Advertising & Marketing		\$1,188.00	\$57,354.00
2026-03-08	Software & Subscriptions		\$420.00	\$56,934.00
2026-03-14	Online sales — Mar	\$4,304.00		\$61,238.00
2026-03-20	Product / materials		\$4,519.00	\$56,719.00
2026-03-22	Card processing fees		\$437.00	\$56,282.00
2026-03-25	Shipping & supplies		\$300.00	\$55,982.00
2026-03-28	Customer deposits — Mar	\$10,760.00		\$66,742.00
2026-04-01	Studio rent		\$2,200.00	\$64,542.00
2026-04-05	Advertising & Marketing		\$1,196.00	\$63,346.00
2026-04-08	Software & Subscriptions		\$420.00	\$62,926.00
2026-04-14	Online sales — Apr	\$4,368.00		\$67,294.00
2026-04-20	Product / materials		\$4,586.00	\$62,708.00
2026-04-22	Card processing fees		\$443.00	\$62,265.00
2026-04-25	Shipping & supplies		\$300.00	\$61,965.00
2026-04-28	Customer deposits — Apr	\$10,920.00		\$72,885.00
2026-05-01	Studio rent		\$2,200.00	\$70,685.00
2026-05-05	Advertising & Marketing		\$1,204.00	\$69,481.00
2026-05-08	Software & Subscriptions		\$420.00	\$69,061.00
2026-05-14	Online sales — May	\$4,432.00		\$73,493.00
2026-05-20	Product / materials		\$4,654.00	\$68,839.00
2026-05-22	Card processing fees		\$450.00	\$68,389.00
2026-05-25	Shipping & supplies		\$300.00	\$68,089.00
2026-05-28	Customer deposits — May	\$11,080.00		\$79,169.00
2026-06-01	Studio rent		\$2,200.00	\$76,969.00
2026-06-05	Advertising & Marketing		\$1,212.00	\$75,757.00
2026-06-08	Software & Subscriptions		\$420.00	\$75,337.00
2026-06-09	Transfer to Checking		\$24,000.00	\$51,337.00
2026-06-14	Online sales — Jun	\$4,496.00		\$55,833.00
2026-06-20	Product / materials		\$4,721.00	\$51,112.00
2026-06-22	Card processing fees		\$456.00	\$50,656.00
2026-06-25	Shipping & supplies		\$300.00	\$50,356.00
2026-06-28	Customer deposits — Jun	\$11,240.00		\$61,596.00
2026-07-01	Studio rent		\$2,200.00	\$59,396.00
2026-07-05	Advertising & Marketing		\$1,220.00	\$58,176.00
2026-07-08	Software & Subscriptions		\$420.00	\$57,756.00
2026-07-14	Online sales — Jul	\$4,560.00		\$62,316.00
2026-07-20	Product / materials		\$4,788.00	\$57,528.00

Date	Memo	Debit	Credit	Balance
2026-07-22	Card processing fees		\$463.00	\$57,065.00
2026-07-25	Shipping & supplies		\$300.00	\$56,765.00
2026-07-28	Customer deposits — Jul	\$11,400.00		\$68,165.00
2026-08-01	Studio rent		\$2,200.00	\$65,965.00
2026-08-05	Advertising & Marketing		\$1,228.00	\$64,737.00
2026-08-08	Software & Subscriptions		\$420.00	\$64,317.00
2026-08-14	Online sales — Aug	\$4,624.00		\$68,941.00
2026-08-20	Product / materials		\$4,855.00	\$64,086.00
2026-08-22	Card processing fees		\$469.00	\$63,617.00
2026-08-25	Shipping & supplies		\$300.00	\$63,317.00
2026-08-28	Customer deposits — Aug	\$11,560.00		\$74,877.00
2026-09-01	Studio rent		\$2,200.00	\$72,677.00
2026-09-05	Advertising & Marketing		\$1,236.00	\$71,441.00
2026-09-08	Software & Subscriptions		\$420.00	\$71,021.00
2026-09-14	Online sales — Sep	\$4,688.00		\$75,709.00
2026-09-20	Product / materials		\$4,922.00	\$70,787.00
2026-09-22	Card processing fees		\$476.00	\$70,311.00
2026-09-25	Shipping & supplies		\$300.00	\$70,011.00
2026-09-27	Customer deposits — Sep	\$11,720.00		\$81,731.00
	Ending balance			\$81,731.00

1100 Accounts Receivable

Date	Memo	Debit	Credit	Balance
	Opening balance			\$0.00
2026-06-19	Invoice 1004	\$1,372.53		\$1,372.53
2026-06-24	payment		\$90.00	\$1,282.53
2026-07-14	Invoice 1003	\$583.73		\$1,866.26
2026-08-08	From sales order 4	\$720.00		\$2,586.26
2026-08-18	Invoice 1002	\$368.90		\$2,955.16
2026-08-23	payment		\$70.00	\$2,885.16
2026-09-07	Invoice 1001	\$900.55		\$3,785.71
2026-09-15	From sales order 1	\$3,720.00		\$7,505.71
2026-09-18	From sales order 3	\$1,840.00		\$9,345.71
2026-09-22	Invoice 1000	\$427.49		\$9,773.20
2026-09-27	payment		\$50.00	\$9,723.20
2026-09-27	From estimate EST-9001	\$520.80		\$10,244.00
	Ending balance			\$10,244.00

1500 Inventory Asset

Date	Memo	Debit	Credit	Balance
	Opening balance			\$0.00
2026-05-30	Received 60.0 × Fine Art Print, 12x18	\$840.00		\$840.00
2026-05-30	Received 60.0 × Framed Print, 16x20	\$3,120.00		\$3,960.00
2026-05-30	Received 60.0 × Postcard Set of 10	\$270.00		\$4,230.00
2026-06-19	Invoice 1004		\$364.00	\$3,866.00
2026-07-14	Invoice 1003		\$84.00	\$3,782.00
2026-08-08	From sales order 4		\$336.00	\$3,446.00
2026-08-18	Invoice 1002		\$22.50	\$3,423.50
2026-08-23	PO 3	\$6,000.00		\$9,423.50
2026-09-07	Invoice 1001		\$208.00	\$9,215.50
2026-09-15	From sales order 1		\$624.00	\$8,591.50
2026-09-18	From sales order 3		\$1,080.00	\$7,511.50
2026-09-21	PO 4	\$1,872.00		\$9,383.50
2026-09-22	Invoice 1000		\$42.00	\$9,341.50
2026-09-27	From estimate EST-9001		\$140.00	\$9,201.50
2026-09-27	PO PO-3002	\$336.00		\$9,537.50
	Ending balance			\$9,537.50

1700 Fixed Assets

Date	Memo	Debit	Credit	Balance
	Opening balance			\$34,500.00
2026-03-11	Capitalize MacBook Pro 16	\$3,200.00		\$37,700.00
2026-06-29	Capitalize Bambu Lab X1C printer	\$1,499.00		\$39,199.00
	Ending balance			\$39,199.00

1750 Accumulated Depreciation

Date	Memo	Debit	Credit	Balance
	Opening balance			\$6,900.00
2026-01-31	Depreciation · Ford F-150 work truck (Jan 2026)		\$920.00	\$7,820.00
2026-02-28	Depreciation · Ford F-150 work truck (Feb 2026)		\$920.00	\$8,740.00
2026-03-31	Depreciation · Ford F-150 work truck (Mar 2026)		\$920.00	\$9,660.00
2026-03-31	Depreciation · MacBook Pro 16 (Mar 2026)		\$3,200.00	\$12,860.00
2026-04-30	Depreciation · Ford F-150 work truck (Apr 2026)		\$920.00	\$13,780.00
2026-05-31	Depreciation · Ford F-150 work truck (May 2026)		\$920.00	\$14,700.00
2026-06-30	Depreciation · Ford F-150 work truck (Jun 2026)		\$920.00	\$15,620.00
2026-06-30	Depreciation · Bambu Lab X1C printer (Jun 2026)		\$1,499.00	\$17,119.00
2026-07-31	Depreciation · Ford F-150 work truck (Jul 2026)		\$920.00	\$18,039.00

Date	Memo	Debit	Credit	Balance
2026-08-31	Depreciation · Ford F-150 work truck (Aug 2026)		\$920.00	\$18,959.00
	Ending balance			\$18,959.00

2000 Accounts Payable

Date	Memo	Debit	Credit	Balance
	Opening balance			\$0.00
2026-06-19	Bill 2004		\$500.00	\$500.00
2026-07-14	Bill 2003		\$425.00	\$925.00
2026-07-17	bill_payment	\$100.00		\$825.00
2026-08-18	Bill 2002		\$350.00	\$1,175.00
2026-08-23	PO 3		\$6,000.00	\$7,175.00
2026-09-07	Bill 2001		\$275.00	\$7,450.00
2026-09-10	bill_payment	\$100.00		\$7,350.00
2026-09-21	PO 4		\$1,872.00	\$9,222.00
2026-09-22	Bill 2000		\$200.00	\$9,422.00
2026-09-27	PO PO-3002		\$336.00	\$9,758.00
	Ending balance			\$9,758.00

2100 business_cc

Date	Memo	Debit	Credit	Balance
	Opening balance			\$0.00
2026-09-11	AMZN MKTP US*XK4		\$55.37	\$55.37
	Ending balance			\$55.37

2200 Sales Tax Payable

Date	Memo	Debit	Credit	Balance
	Opening balance			\$0.00
2026-06-19	Invoice 1004		\$107.53	\$107.53
2026-07-14	Invoice 1003		\$45.73	\$153.26
2026-08-18	Invoice 1002		\$28.90	\$182.16
2026-09-07	Invoice 1001		\$70.55	\$252.71
2026-09-22	Invoice 1000		\$33.49	\$286.20
2026-09-27	From estimate EST-9001		\$40.80	\$327.00
	Ending balance			\$327.00

3000 Opening Balance Equity

Date	Memo	Debit	Credit	Balance
	Opening balance			\$34,500.00

Date	Memo	Debit	Credit	Balance
2026-03-11	Capitalize MacBook Pro 16		\$3,200.00	\$37,700.00
2026-06-29	Capitalize Bambu Lab X1C printer		\$1,499.00	\$39,199.00
	Ending balance			\$39,199.00

4000 Sales

Date	Memo	Debit	Credit	Balance
	Opening balance			\$127,624.00
2026-01-14	Online sales — Jan		\$4,176.00	\$131,800.00
2026-01-28	Customer deposits — Jan		\$10,440.00	\$142,240.00
2026-02-14	Online sales — Feb		\$4,240.00	\$146,480.00
2026-02-28	Customer deposits — Feb		\$10,600.00	\$157,080.00
2026-03-14	Online sales — Mar		\$4,304.00	\$161,384.00
2026-03-28	Customer deposits — Mar		\$10,760.00	\$172,144.00
2026-04-14	Online sales — Apr		\$4,368.00	\$176,512.00
2026-04-28	Customer deposits — Apr		\$10,920.00	\$187,432.00
2026-05-14	Online sales — May		\$4,432.00	\$191,864.00
2026-05-28	Customer deposits — May		\$11,080.00	\$202,944.00
2026-06-14	Online sales — Jun		\$4,496.00	\$207,440.00
2026-06-19	Invoice 1004		\$1,265.00	\$208,705.00
2026-06-28	Customer deposits — Jun		\$11,240.00	\$219,945.00
2026-07-14	Invoice 1003		\$538.00	\$220,483.00
2026-07-14	Online sales — Jul		\$4,560.00	\$225,043.00
2026-07-28	Customer deposits — Jul		\$11,400.00	\$236,443.00
2026-08-08	From sales order 4		\$720.00	\$237,163.00
2026-08-14	Online sales — Aug		\$4,624.00	\$241,787.00
2026-08-18	Invoice 1002		\$340.00	\$242,127.00
2026-08-28	Customer deposits — Aug		\$11,560.00	\$253,687.00
2026-09-07	Invoice 1001		\$830.00	\$254,517.00
2026-09-14	Online sales — Sep		\$4,688.00	\$259,205.00
2026-09-15	From sales order 1		\$3,720.00	\$262,925.00
2026-09-18	From sales order 3		\$1,840.00	\$264,765.00
2026-09-22	Invoice 1000		\$394.00	\$265,159.00
2026-09-27	From estimate EST-9001		\$480.00	\$265,639.00
2026-09-27	Customer deposits — Sep		\$11,720.00	\$277,359.00
	Ending balance			\$277,359.00

5000 Cost of Goods Sold

Date	Memo	Debit	Credit	Balance
	Opening balance			\$38,287.00
2026-01-20	Product / materials	\$4,385.00		\$42,672.00
2026-02-20	Product / materials	\$4,452.00		\$47,124.00
2026-03-20	Product / materials	\$4,519.00		\$51,643.00
2026-04-20	Product / materials	\$4,586.00		\$56,229.00
2026-05-20	Product / materials	\$4,654.00		\$60,883.00
2026-06-19	Invoice 1004	\$364.00		\$61,247.00
2026-06-20	Product / materials	\$4,721.00		\$65,968.00
2026-07-14	Invoice 1003	\$84.00		\$66,052.00
2026-07-20	Product / materials	\$4,788.00		\$70,840.00
2026-08-08	From sales order 4	\$336.00		\$71,176.00
2026-08-18	Invoice 1002	\$22.50		\$71,198.50
2026-08-20	Product / materials	\$4,855.00		\$76,053.50
2026-09-07	Invoice 1001	\$208.00		\$76,261.50
2026-09-15	From sales order 1	\$624.00		\$76,885.50
2026-09-18	From sales order 3	\$1,080.00		\$77,965.50
2026-09-20	Product / materials	\$4,922.00		\$82,887.50
2026-09-22	Invoice 1000	\$42.00		\$82,929.50
2026-09-27	From estimate EST-9001	\$140.00		\$83,069.50
	Ending balance			\$83,069.50

6000 Advertising & Marketing

Date	Memo	Debit	Credit	Balance
	Opening balance			\$10,188.00
2026-01-05	Advertising & Marketing	\$1,172.00		\$11,360.00
2026-02-05	Advertising & Marketing	\$1,180.00		\$12,540.00
2026-03-05	Advertising & Marketing	\$1,188.00		\$13,728.00
2026-04-05	Advertising & Marketing	\$1,196.00		\$14,924.00
2026-05-05	Advertising & Marketing	\$1,204.00		\$16,128.00
2026-06-05	Advertising & Marketing	\$1,212.00		\$17,340.00
2026-07-05	Advertising & Marketing	\$1,220.00		\$18,560.00
2026-07-14	Bill 2003	\$425.00		\$18,985.00
2026-08-05	Advertising & Marketing	\$1,228.00		\$20,213.00
2026-09-05	Advertising & Marketing	\$1,236.00		\$21,449.00
2026-09-22	Bill 2000	\$200.00		\$21,649.00
	Ending balance			\$21,649.00

6250 Office Supplies

Date	Memo	Debit	Credit	Balance
	Opening balance			\$0.00
2026-09-11	AMZN MKTP US*XK4	\$55.37		\$55.37
	Ending balance			\$55.37

6300 Rent & Lease

Date	Memo	Debit	Credit	Balance
	Opening balance			\$19,800.00
2026-01-01	Studio rent	\$2,200.00		\$22,000.00
2026-02-01	Studio rent	\$2,200.00		\$24,200.00
2026-03-01	Studio rent	\$2,200.00		\$26,400.00
2026-04-01	Studio rent	\$2,200.00		\$28,600.00
2026-05-01	Studio rent	\$2,200.00		\$30,800.00
2026-06-01	Studio rent	\$2,200.00		\$33,000.00
2026-06-19	Bill 2004	\$500.00		\$33,500.00
2026-07-01	Studio rent	\$2,200.00		\$35,700.00
2026-08-01	Studio rent	\$2,200.00		\$37,900.00
2026-09-01	Studio rent	\$2,200.00		\$40,100.00
2026-09-07	Bill 2001	\$275.00		\$40,375.00
	Ending balance			\$40,375.00

6400 Software & Subscriptions

Date	Memo	Debit	Credit	Balance
	Opening balance			\$3,780.00
2026-01-08	Software & Subscriptions	\$420.00		\$4,200.00
2026-02-08	Software & Subscriptions	\$420.00		\$4,620.00
2026-03-08	Software & Subscriptions	\$420.00		\$5,040.00
2026-04-08	Software & Subscriptions	\$420.00		\$5,460.00
2026-05-08	Software & Subscriptions	\$420.00		\$5,880.00
2026-06-08	Software & Subscriptions	\$420.00		\$6,300.00
2026-07-08	Software & Subscriptions	\$420.00		\$6,720.00
2026-08-08	Software & Subscriptions	\$420.00		\$7,140.00
2026-08-18	Bill 2002	\$350.00		\$7,490.00
2026-09-08	Software & Subscriptions	\$420.00		\$7,910.00
	Ending balance			\$7,910.00

6900 Uncategorized Expense

Date	Memo	Debit	Credit	Balance
	Opening balance			\$6,400.00

Date	Memo	Debit	Credit	Balance
2026-01-22	Card processing fees	\$424.00		\$6,824.00
2026-01-25	Shipping & supplies	\$300.00		\$7,124.00
2026-02-22	Card processing fees	\$430.00		\$7,554.00
2026-02-25	Shipping & supplies	\$300.00		\$7,854.00
2026-03-22	Card processing fees	\$437.00		\$8,291.00
2026-03-25	Shipping & supplies	\$300.00		\$8,591.00
2026-04-22	Card processing fees	\$443.00		\$9,034.00
2026-04-25	Shipping & supplies	\$300.00		\$9,334.00
2026-05-22	Card processing fees	\$450.00		\$9,784.00
2026-05-25	Shipping & supplies	\$300.00		\$10,084.00
2026-06-22	Card processing fees	\$456.00		\$10,540.00
2026-06-25	Shipping & supplies	\$300.00		\$10,840.00
2026-07-22	Card processing fees	\$463.00		\$11,303.00
2026-07-25	Shipping & supplies	\$300.00		\$11,603.00
2026-08-22	Card processing fees	\$469.00		\$12,072.00
2026-08-25	Shipping & supplies	\$300.00		\$12,372.00
2026-09-22	Card processing fees	\$476.00		\$12,848.00
2026-09-25	Shipping & supplies	\$300.00		\$13,148.00
	Ending balance			\$13,148.00

7000 Depreciation Expense

Date	Memo	Debit	Credit	Balance
	Opening balance			\$6,900.00
2026-01-31	Depreciation · Ford F-150 work truck (Jan 2026)	\$920.00		\$7,820.00
2026-02-28	Depreciation · Ford F-150 work truck (Feb 2026)	\$920.00		\$8,740.00
2026-03-31	Depreciation · Ford F-150 work truck (Mar 2026)	\$920.00		\$9,660.00
2026-03-31	Depreciation · MacBook Pro 16 (Mar 2026)	\$3,200.00		\$12,860.00
2026-04-30	Depreciation · Ford F-150 work truck (Apr 2026)	\$920.00		\$13,780.00
2026-05-31	Depreciation · Ford F-150 work truck (May 2026)	\$920.00		\$14,700.00
2026-06-30	Depreciation · Ford F-150 work truck (Jun 2026)	\$920.00		\$15,620.00
2026-06-30	Depreciation · Bambu Lab X1C printer (Jun 2026)	\$1,499.00		\$17,119.00
2026-07-31	Depreciation · Ford F-150 work truck (Jul 2026)	\$920.00		\$18,039.00
2026-08-28	Monthly depreciation	\$125.00		\$18,164.00
2026-08-31	Depreciation · Ford F-150 work truck (Aug 2026)	\$920.00		\$19,084.00
	Ending balance			\$19,084.00