

Winter 2014 Wind Jammer		Debit	Credit	
01-Sep	Cash	275,000.00		
	Share Capital		275,000.00	
02-Sep	Yacht	300,000.00		
	Cash		200,000.00	
	Loan Payable		100,000.00	12% Monthly Interest
02-Sep	Prepaid Rent	1,500.00		
	Cash		1,500.00	300/month until Jan
03-Sep	Insurance Expense	370.00		
	AP		370.00	
04-Sep	Lumber	4,500.00		
	Cash		4,500.00	
	Share Capital	2,000.00		
	Lumber		2,000.00	
04-Sep	Fuel	1,650.00		
	Safety Supplies	1,900.00		
	AP		3,550.00	
15-Sep	Cash	3,000.00		
	Unearned Revenue		3,000.00	
15-Sep	AP	370.00		
	Cash		370.00	
30-Sep	Cash	5,600.00		
	AR	970.00		
	Revenue		6,570.00	
30-Sep	Cash	8,800.00		
	Revenue		8,250.00	
	Unearned Revenue		550.00	
ADJ	Interest Expense	1,000.00		
	Interest Payable		1,000.00	
	Dock Expense	300.00		
	Prepaid Rent		300.00	
	Fuel Expense	825.00		
	Fuel		825.00	

	Legal Expense	1,100.00		
	AP		1,100.00	