**Received Cash from the**

**Owner as an Investment**

DR + Cash

CR + Capital

# Paid Cash for Supplies

DR + Supplies

CR - Cash

# Paid Cash for Insurance

DR + Prepaid Insurance

CR - Cash

**Bought Supplies on Account**

DR + Supplies

CR + Accounts Payable

**Pay Cash on Account**

DR - Accounts Payable

CR - Cash

**Received Cash for Sales**

DR + Cash

CR + Sales

**Sold Services on Account**

DR + Accounts Receivable

CR + Sales

**Paid Cash for Expenses**

DR + Rent Expense

CR - Cash

**Paid Cash for Expenses**

DR + Utilities Expense

CR - Cash

**Received Cash on Account**

DR + Cash

CR - Accounts Receivable

**Paid Cash to the**

**Owner for Personal Use**

DR - Drawing

CR - Cash

**Bank Service Charge**

DR + Miscellaneous Expense

CR – Cash

**Dishonored Check**

DR + Accounts Receivable

CR – Cash

**Electronic Funds Transfer**

DR - Accounts Payable

CR – Cash

**Debit Card Transaction**

DR + Supplies

CR – Cash

**Establishing/Increasing**

**a Petty Cash Fund**

DR + Petty Cash

CR – Cash

**Replenishing Petty Cash**

DR + Expenses

CR – Cash