1. 1/12 BB paid $100 for a contractor license necessary to perform work in the state.
2. 1/12 BB purchased one year of contractor insurance for $2400
3. 1/13 BB purchased a laptop computer for $600 on account at Office Store. Useful life is 3 years.
4. 1/13 BB purchased an all in one printer/copier/scanner for $480 on account at Office Store. Useful life is 5 years.
5. 1/14 BB purchased office supplies for $120
6. 1/22 BB received $6,000 from Mr. Johnson for work to be done restoring a kitchen.
7. 1/31 BB received a phone bill for $49
8. 2/5 BB completed 2/3 of Mr. Johnson’s kitchen
9. 2/8 BB paid $200 on the purchase of the computer
10. 2/10 Mr. Johnson ordered additional work to be done on the kitchen which will cost $2200
11. 2/12 BB paid the phone bill
12. 2/13 BB purchased a set of tools for $1500 from ToolCo. He paid $500 with the remainder on account. The tools have a useful life of 10 years.
13. 2/19 BB contracted to begin work on a renovation for Mrs. Adams. He will be paid $10,000 plus the cost of all materials purchased. He received a 10% deposit with the work to start on March 1st.
14. 2/20 BB paid the remainder due on the laptop.
15. 2/25 BB completed the Johnson kitchen and billed the client
16. 2/28 BB received a phone bill for $55
17. 2/28 BB received an internet bill for $50
18. 3/1 BB purchased $5,000 of materials from MATCO for the Adams renovation on account.
19. 3/3 BB paid $250 on the printer.
20. 3/6 BB purchased a Cargo Trailer to haul materials and tools to work sites. The cost of the trailer is $6500. BB paid $500 and obtained a 3 year loan from BIGBANK at 3% APR payable annually. The trailer has a 10 year useful life.
21. 3/10 BB received payment in full for the kitchen
22. 3/11 BB paid the phone bill and internet bill
23. 3/15 BB paid $150 on the set of tools.
24. 3/16 BB completed ½ of the work for Mrs. Adams
25. 3/19 BB purchased a 2012 Ford Explorer. The cost was $18,000. BB paid $3,000 and financed the remainder with DollarBank for 5 years at 5% APR payable semi-annually. Useful life is 6 years.
26. 3/24 BB received a payment of $5000 from Mrs. Adams
27. 3/30 BB paid off the printer
28. 4/1 BB received a phone bill for $50 and internet bill for $50
29. 4/1 BB completed the job for Mrs. Adams and submitted a bill for payment.
30. 4/5 BB paid $2500 on the materials account
31. 4/7 BB paid 150 on the set of tools.
32. 4/12 BB received $500 down payment for work to be done for Mr. Peters. The job is estimated to take two weeks and cost $4000. BB will purchase materials and be reimbursed by Peters.
33. 4/13 BB purchased $60 of gas
34. 4/18 BB purchased $2000 of materials from MATCO for the Peters job on account.
35. 4/22 BB paid the internet and phone bills
36. 4/26 BB bought $250 of office supplies
37. 4/30 BB purchased Truck Tires for $320 and purchased 6 months of truck insurance for $660.
38. 4/30 BB received phone bill for $58 and internet bill for $50
39. 5/02 BB received payment of $6000 from Mrs. Adams
40. 5/04 BB completed the Peters Job and received $2000 payment
41. 5/15 BB paid $500 on his tool bill.
42. 5/20 BB paid $2000 on the materials bill.
43. 5/30 BB paid his utility bills late and paid 10% penalties on each
44. 6/15 BB received the phone bill for $48 and the internet bill for $50
45. 6/22 BB received a $5,000 down payment for the Manor House renovation that will begin July 1st. The estimated cost will be $20,000. BB will purchase all materials and be reimbursed by Manor House.

On June 30th it was determined that BB only had $26 of office supplies remaining.