

RECEIVING CASH

page 10

Transaction 1 August 1. Received cash from owner as an investment, \$5,000.00.

	Assets	=	Liabilities	+	Owner's Equity
	Cash	=			Kim Park, Capital
Beginning Balances Received cash from owner	\$0		\$0		\$0
as an investment	+5,000				+5,000
New Balances	\$5,000		\$0		\$5,000