Extension Bulletin E-1332 TOURIST AND RESORT SERIES Replaces R-604

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FOR SMALL TOURIST AND RE

MICHIGAN STATE UNIVERSITY EAST LANSING COOPERATIVE EXTENSION SERVICE

## **FOREWORD**

This account book has been published especially for those operating small businesses which serve the vacationing public.

It sets up the "Cash Receipts and Disbursements" method of keeping accounts. Thus, it is not suited to businesses which carry large inventories of goods for sale. Such businesses should use a more elaborate accounting system and use the "Accrual" method of keeping accounts.

There is no prescribed method of keeping accounts in order to comply with the Income Tax Law. The Internal Revenue Service states, "Your Federal income tax return may be prepared in accordance with any method of accounting which you use regularly and which correctly reflects your income and expenditures." By keeping records as provided for in this account book and following the instructions for making your yearly Revenue and Expense statement, an accurate determination of your net income can be made. The Internal Revenue Service requires that records be kept on file for a period of at least four years after closing date of such records. We recommend that financial records be kept permanently.

All account titles have been set up in accordance with the *Uniform Classification of Accounts for Motels and Motor Hotels*, as prescribed by the Motel Association of America, 1025 Vermont Avenue, N.W., Washington, D.C. 20005. Complete descriptions of account titles, financial statements, and other helpful information on the use of accounts in management are contained in this book, which is available from the Association.

Well kept accounts are not only necessary to comply with Income Tax laws but are fundamental to intelligent business management. They furnish invaluable information which the manager needs to guide the operation of the business. The determination of TRENDS in the operation of the business from month to month is an important reason for keeping records. Any needed corrections, as shown by a study of the monthly Profit and Loss statement, and a comparison with budget estimates, can then be undertaken to achieve the desired results.

For further information and additional copies of this account book, write to Tourist and Resort Service, Eppley Center, Michigan State University, East Lansing, Michigan 48823.

## ACCOUNT BOOK FOR SMALL TOURIST AND RESORT BUSINESSES

By Robert W. McIntosh<sup>1</sup>

#### INTRODUCTION

This account book has been prepared to aid you in the conduct of your business.

By using this simplified account book, anyone can keep adequate records without previous training or experience.

#### Importance of Keeping Accounts

Actually, the most important aspect of record-keeping is the interpretation and study of the accounts in order to guide the future conduct of the business. By keeping records you gain the following information:

- a. Amount of sales, time of sales and nature of sales.
- b. Amount of expenses and the nature of these expenses.
- c. Profits (or losses) at the end of each month.
- d. Cost of sales (cost of merchandise which is sold).
- e. Annual net income (upon which your income tax is based).
- f. Net worth at the end of the year.

#### Aids in Keeping Records

Probably the hardest thing about keeping accounts is remembering to write things down. Many successful resort managers use the "note book" method of keeping memorandums. They keep a small sized spiral note book in their pockets at all times. Whenever they make a purchase, they write this information in the notebook. Then when an opportunity comes, the transaction is recorded in the regular account book. Always get a sales slip if practicable to do so. If paid by check, write the check number on the sales slip.

## **Handling Cash**

Rules for this important matter are:

- a. Deposit all cash income in a bank at earliest convenience.
- b. Keep duplicate deposit slips on file.
- c. Enter all deposits on check stubs.
- d. Maintain your check stub balance at all times.
- e. Pay all but smallest bills by check. Make these payments during month that obligation is incurred, if possible. This keeps monthly income and expenses together.
- f. Make a monthly comparison between check stub balance, cash accounts as shown in account book, and bank statement.
- g. Keep a small amount of petty cash on hand for incidentals.

#### HOW THE ACCOUNT BOOK IS ARRANGED

#### The "Cash Book" pp. 2-25

This first part of the book furnishes a place to record all cash income and cash expenses from day to day. There are twelve sets of these pages, one set for each month in the year.

# "Summary—Room Sales and Other Sources of Revenue" and "Controllable & Fixed Expenses" pp. 26-27

Here you will find provisions for recording the monthly totals of income and expenses obtained from the cash book. Be sure that the column headings for the Income and Expense Summaries are the same as in the cash book.

#### "Merchandise Payments" Record pp. 28-32

Use these pages for keeping records of merchandise purchased for sale such as fishing tackle, souvenirs, etc.

#### "Monthly Profit and Loss Summary" p. 33

Making this summary is probably the most important part of your record keeping. It furnishes a condensed summary of business operations at the end of each month.

## "Wages Record" pp. 34-42

Instructions for wages record are found on the same page as instructions for making the monthly Profit and Loss summary.

### Inventory and Depreciation of Capital Goods p. 43

### "Capital Goods Assets"-"Inventory of Linen, China, etc." pp. 44-46

These are annual inventories. Full explanation and instructions are included within this section of the account book.

### "Annual Revenue and Expense Statement" p. 47

This is a summary of the entire year's business. You will find most of the necessary yearly total figures in the "Income Summary by Months," p. 28. Certain expenses will have to be obtained from the cash book—taxes, insurance and interest paid. Depreciation expense will be found by totaling "Depreciation Expense this year" columns of the "Inventory of Capital-Goods Assets," pp. 44-45.

## The "Balance Sheet" p. 48

Answers the question "What am I worth at the end of the Year?"

<sup>&</sup>lt;sup>1</sup>Extension Specialist, Tourist and Resort Program.

<sup>&</sup>quot;Accounts Payable" Inside back cover.

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# CONTROLLABLE OPERATING

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Carry totals of each column to Summary—Room Sales and Other Sources of Income, p. 26-27. Total Revenue for Month \$\_\_\_\_\_\_\_, carry to Monthly Cash Profit and Loss Summary, p. 33.

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## CONTROLLABLE OPERATING

(Do not enter purchases of capital (durable) goods on this page. Enter on p. 44-45. See explanation p. 43.)
(Do not enter purchases of goods for sale on this page. Enter on p. 28-32.)

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## ROOM SALES AND

(Name or number of each cabin, cottage, or room as well as other sources of revenue such as bait sales, boat rentals, etc., can be entered at top of the columns)

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# CONTROLLABLE OPERATING

(Do not enter purchases of capital (durable) goods on this page. Enter on p. 44-45. See explanation p. 43.) (Do not enter purchases of goods for sale on this page. Enter on p. 28-32.)

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(Name or number of each cabin, cottage, or room as well as other sources of revenue such as bait sales, boat rentals, etc., can be entered at top of the columns)

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## **ROOM SALES AND**

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MONTH	

## CONTROLLABLE OPERATING

(Do not enter purchases of capital (durable) goods on this page. Enter on p. 44-45. See explanation p. 43.)
(Do not enter purchases of goods for sale on this page. Enter on p. 28-32.)

DATE	MGR' SALAR OR ALLOWA	S RY INCE	EMPLOY WAGES	EE	PAYRO TAXES & EMPLO BENEFI	LL S IYEE TS	LAUNDI DRY CLEAI & UNIFOR	RY NING RMS	LINEN COSTS	N S	GUEST ROOM SUPPLIES		CLEANIN SUPPLIE	IG S	ADVERTIS AND SALE PROMOT	SING S TION	COMMISS DISCOUI AND ALLOWAN	IONS NTS ICES	DUES SUBSCRIPTION & CONTRIBUTIO	NS	TELEPHONE, TELEGRAPH	OFF SUPP SERV & POS	ICE LIES, VICES STAGE	TRAVELING & AUTOMOBIL EXPENSES	E	FUEL WATE & ELECTRIC	Ŕ CITY	REPAIR & MAINTEN	INCE
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(Name or number of each cabin, cottage, or room as well as other sources of revenue such as hait sales, host rentals, etc., can be entered at top of the columns)

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### OTHER SOURCES OF REVENUE

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### CONTROLLABLE OPERATING

(Do not enter purchases of capital (durable) goods on this page. Enter on p. 44-45. See explanation p. 43.)
(Do not enter purchases of goods for sale on this page. Enter on p. 28-32.)

DATE	MGR' SALAF OR ALLOWA	S RY INCE	EMPLOYEE WAGES	PAYROL TAXES & EMPLOY BENEFIT	L YEE IS	LAUNDI DRY CLEA & UNIFOI	RY NING RMS	LINEN	GI R SUF	UEST OOM PPLIES	CLEAN SUPPL	ING IES	ADVERTI AND SAL PROMO	ISING ) ES )TION	COMMISS DISCOU AND ALLOWA	NTS NCES	DUES SUBSCRIPT & CONTRIBU	TIONS TIONS	TELEPHONE, TELEGRAPH	OFF SUPPI SERV & POS	ICE LIES, ICES TAGE	TRAVELIN & AUTOMOBI EXPENSE	G LE S	FUEL, WATER & ELECTRICITY	REPA & MAINTER	IRS Nanci
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(Name or number of each cabin, cottage, or room as well as other sources of revenue such as bait sales, boat rentals, etc., can be entered at top of the columns)

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### OTHER SOURCES OF REVENUE

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# CONTROLLABLE OPERATING

(Do not enter purchases of capital (durable) goods on this page. Enter on p. 44-45. See explanation p. 43.)
(Do not enter purchases of goods for sale on this page. Enter on p. 28-32.)

DATE	MGR': SALAR OR ALLOWA	S IY NCE	EMPLOYEE WAGES	PAYI TA) & EMP BENE	ROLL (ES LOYEE EFITS	LAUND DRY CLEA & UNIFO	RY NING RMS	LINE	N S	GUEST ROOM SUPPLIE	s	CLEANII	NG ES	ADVERTI AND SALI PROMO	SING ES TION	COMMISS DISCOU AND ALLOWA	IONS NTS NCES	DUES SUBSCRIP & CONTRIBU	TIONS TIONS	TELEPHONE TELEGRAPH	,	OFFICE SUPPLIES, SERVICES & POSTAGI		VELING & MOBILE ENSES	FUEL, WATER & ELECTRICITY	-	PAIRS & TENANCE
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# EXPENSES AND FIXED EXPENSES

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(Name or number of each cabin, cottage, or room as well as other sources of revenue such as bait sales, boat rentals, etc., can be entered at top of the columns)

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### CONTROLLABLE OPERATING

(Do not enter purchases of capital (durable) goods on this page. Enter on p. 44-45. See explanation p. 43.)
(Do not enter purchases of goods for sale on this page. Enter on p. 28-32.)

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### SUMMARY-ROOM SALES AND

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### SUMMARY-CONTROLLABLE OPERATING

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Transfer totals of each column to Revenue and Expense Statement for the Year, p. 47.

### OTHER SOURCES OF REVENUE

MONTH	16		17		18	19	2	0	21	22	23	24	25		26 MOSE. SALES PROFIT	2	7 INCOME FOOD SERVICE		28 VENDING MACHINE INCOME	29 F/	LEASED ICILITIES	30 ot inc	HER
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# **EXPENSES AND FIXED EXPENSES**

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### MONTHLY CASH PROFIT AND LOSS SUMMARY

Month	Ja	nuary	Febru	ary	March	April	May	June	July	August	September	-	October	No	vember	Decem	ber	Total
Total Cash Revenue for Month	\$		\$		\$		\$	\$	\$	\$	\$	1	\$	\$		\$		\$
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Less: Cash Expenses for Month												†		$\vdash$			$\vdash$	
Net Profit or Loss	\$		\$		\$		\$	\$	\$	s	\$	1		s		s		s -

#### MAKING THE MONTHLY PROFIT AND LOSS SUMMARY

#### **Need for Making the Profit and Loss Summary**

An accurate determination of all income, cost of goods sold, gross profit, business expenses and net profits over certain periods of time is essential to good management. With such information at hand, the wise business manager can readily see the progress of his operations from month to month. He uses this information as a guide in the future management of his business.

#### **How Cost of Goods Sold is Computed**

- a. Take an inventory of all merchandise for sale which is on hand at the beginning of the month.
- b. Add cost of all merchandise for sale which was purchased during the month. (From Merchandise Payments record, pp. 28-32.)
- c. From the resulting total, subtract value of merchandise for sale on hand at the end of the month. This will be cost of goods sold.

An inventory taken at the end of the month automatically becomes the inventory for the beginning of the next month.

#### **Net Profit or Loss**

Depreciation expense is not included in, "Cash Expenses for Month." Thus if a net profit is shown, it will be slightly over-stated. A net loss will be slightly under-stated. When making a Profit and Loss statement for the entire year's operation, a charge for depreciation for the year will be made at that time.

#### INSTRUCTIONS FOR "WAGES RECORD" PAGES

#### Need for Recording Wages

Present federal and state legislation requires that adequate records be kept of the wages of all employees. These laws provide for Old Age and Survivors Insurance under the Federal Insurance Contributions Act and Unemployment Compensation. Income taxes and other deductions from wages are also required under law and these deductions must be based on accurate records of employee's earnings. See next seven pages for "Wages Record." Three-month totals should be entered directly on wages page.

#### Taxes and Other Deductions

Obtain detailed instructions on deducting the Social Security Tax (Old Age and Survivors Insurance) and Income Taxes (withheld) from the Collector of Internal Revenue, Detroit, Michigan 48226.

Contributions must be made to the Michigan Employment Security Commission. Special instructions are available from the Michigan Employment Security Commission, 7310 Woodward Avenue, Detroit, Michigan 48202.

#### Computing Wages

The value of meals and/or lodging furnished to an employee for the convenience of his employer is not taxable for income purposes, but is taxable for Social Security purposes. Record "Cash Wages" (prior to any additions or deductions) in the "Wages" column of monthly "Cash Expense" pages.

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### INVENTORY AND DEPRECIATION OF CAPITAL GOODS ASSETS

#### Capital Goods Defined

Capital goods are those assets which have a period of useful life in excess of 1 year. Space for taking the annual inventory of capital goods is provided on the next page. Make a record of:

- a. All such property on hand at the beginning of each year.
- b. Any additions which are purchased during the year.

#### Importance of Annual Inventory

Taking of the annual inventory is absolutely necessary for the preparation of:

- a. Profit and loss statement for the year.
- b. Balance sheet at end of year (to obtain net worth).
- c. Depreciation expense for the year.

#### DEPRECIATION EXPENSE

#### **Depreciation Defined**

"A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonably allowance for obsolescence." This type of expense is usually considered as part of overhead costs. Depreciation expense is not actually an item of cash expense. However, this amount should be set aside for eventual modernization and replacement of the investments. No depreciation is allowable on land.

#### How Depreciation Expense Is Determined

There are three methods of computing depreciation: straight line, declining balance, and sum of the years-digits. The latter two methods accelerate depreciation in the early life of the property and reduce it in later years. Consult your accountant or tax attorney for most advantageous method. Recommend yearly study of the current issue of *Tax Guide for Small Business* published by Supt. of Documents, U.S. Gov't. Printing Office, and available in any Internal Revenue Service office and at book stores.

#### **Estimating Useful Life**

A reliable guide for estimating the useful life of the property is past experience with such property together with all other pertinent evidence as to its condition.

Length of life may prove to be incorrectly estimated. For example, the life of a motel was estimated at 25 years. However, after 15 years, new

competition will force rebuilding within 5 years. Useful life was thus estimated too long. With permission from the Internal Revenue Service, remaining book value can be spread over 5 more years instead of 10 years. If this situation arises with a group account, determine the average remaining life of these assets and apply the new depreciation rate to all items in the group.

Bulletin "F", U.S. Bureau of Internal Revenue, provides guides for useful life, but figures need not be used arbitrarily. Consult the new revision of this document. (Estimate for motels and cottages is the author's.)

Item A	verage	Useful	Life	(Years)	
Blankets and spreads		6			
Carpets and rugs		6			
Draperies, scarfs		12			
Fire prevention equipment		20			
Fixtures, light (portable)		8			
Guest room, dining room furniture		12			
House cleaning equipment		10			
Kitchen equipment		10			
Laundry equipment		15			
Spring, mattresses, pillows		9			
Plumbing fixtures		25			
Wells and well pumps		25			
Motels		25			
Cottages (rental)		30			
Stores		50			

Note: Useful life of a building for business purposes depends on its suitability, architectural quality, extent of maintenance, shifting of land values, location and environment.

#### Group Accounts

Assets similar in kind which have approximately the same average useful lives can be included in one group. The same depreciation rate is thus made applicable to all items in the group. This procedure simplifies the computations of depreciation expense. The greater the number of items that, because of life characteristics, fall in the same group, the more accurate are the results.

# CAPITAL GOODS ASSETS AND DEPRECIATION

List all land, buildings, heating equipment, furnishings, kitchen equipment, laundry equipment, wells, pumps, tanks, motors, boats, cars, trucks, and other similar equipment. Land is not depreciable.

Description of Property (Kind and Quantity)	Date Acquired	Cost or Other Basis	Salvage Value	Depreci- able Balance	Est. Life (yrs.)	Deprn. Method Used	Deprn. Allowed Prior Yrs.	Remaining Cost	Deprn. Expense This Year	End of Year Value
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### CAPITAL GOODS ASSETS AND DEPRECIATION

List all land, buildings, heating equipment, furnishings, kitchen equipment, laundry equipment, wells, pumps, tanks, motors, boats, cars, trucks, and other similar equipment. Land is not depreciable.

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### INVENTORY OF LINEN, CHINA, SILVER, GLASS AND OTHER SUPPLIES

Record all sheets, pillowcases, mattress covers, mattress pads, towels, washcloths, table mats, tablecloths, napkins, dishes, glasses, silverware, salt and pepper shakers, cruets, ashtrays, utensils, dispensers, vases and other similar items of supply. Record any replacement purchases made during the year. Be sure to enter explanation and cost of such purchases in the monthly cash expense record at time of purchase. Do not consider original investments in these items as operating

Name of Article	Quantity	Kind	When P	urchased	Purchased From	Cost per Unit	Tot Co	al	Remarks
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# REVENUE AND EXPENSE STATEMENT

For the Year 19\_\_\_\_

REVENUE (from p. 26-27)	This Year Amount	Last Year Amount	Per Cent
Room Sales	\$	\$	
CONTROLLABLE OPERATING EXPENSES (from p. 26-27)			
Salaries and Wages	-		
Manager (or owner's allowance)	\$	\$	
Employees			
Payroll taxes and employee benefits			
Subtotal	\$	\$	
Laundry, Dry Cleaning, & Uniforms			
Linen Costs			
Guest Room Supplies			
Advertising and Sales Promotion			
Commissions, Discounts, and Allowances			
Dues, Subscriptions, and Contributions			
Telephone, Telegraph			
Office Supplies, Services, and Postage			
Traveling and Automobile Expenses			
Fuel, Water, and Electricity			
Repairs and Maintenance			
Cash Over and Short			
Other Operating Expenses			
Total Controllable Operating Expenses	\$	\$	
GROSS OPERATING INCOME FROM ROOMS	\$	\$	

GROSS OPERATING INCOME FROM ROOMS (Continued)	This Year Amount	Last Year Amount	Per Cent
OTHER SOURCES OF INCOME (from p. 26-27)			
Gross Profit from Merchandise Sales	\$	\$	
Income from Food Services			
Income from Vending Machines			
Income from Leased Facilities			
Other Income			
Total Other Income	\$	\$	
PROFIT AVAILABLE FOR FIXED EXPENSES, INSURANCE & TAXES	\$	\$	
FIXED EXPENSES (from p. 26-27)			
Rent—Land and Buildings	\$	\$	
Rent—Equipment and Furnishings			
Licenses and Taxes			
Insurance	. 10		
Interest			
Depreciation and Amortization (from p. 44-46)			
Total Fixed Expenses	\$	\$	
NET INCOME (OR LOSS) FROM OPERATIONS	\$	\$	
OTHER ADDITIONS AND DEDUCTIONS	\$	\$	
NET INCOME (OR LOSS) before income taxes and ownership distribution	\$	\$	

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# BALANCE SHEET

ASSETS						AND CAPITAL	
CURRENT ASSETS:					CURRENT LIABILITIES:		
Cash on Hand \$					Notes and Accounts Payable	\$	
Cash in Banks							
Notes Receivable					Installment Contracts Payable		
Accounts Receivable	\$				Taxes Collected	200	
Less Provisions for Uncollectable Accounts							<del>     </del>
Inventories of Saleable Merchandise					Employee Taxes		
Deposits on Purchase Commitments					Taxes Payable		
Marketable Securities (Temporary Investments)							+++
Prepaid Expenses					Dividends Payable		
Other Current Assets				Accrued Liabilities			
Total Current Assets			\$				
FUNDS, DEPOSITS AND INVESTMENTS					Deposits from Guests on Room and Exchange Reservations		
Deposits With Public Utilities Corporations		\$					+-
Funds Deposited with Trustees Cash Surrender Value of Life Insurance					Mortgages Payable: Due Within One Year		
Cash Surrender Value of Life Insurance					Other Current Liabilities		
Stocks, Bonds & Other Securities					Total Current Liabilities		\$
Total Funds, Deposits and Investments					Total Carrent Liasmitics		1
CAPITAL ASSETS					LONG TERM INDEBTEDNESS		
Land		\$				\$	
Land Improvements	\$				Mortgages	Ψ	
Less: Accumulated Depreciation	1				Other Long Term Notes and Debts		
Buildings and					Total Long Term Debts		\$
Improvements	\$						
Less: Accumulated Depreciation					CARITAL (IS A Corneration)		
Furniture, Furnishings and Equipment	\$		The same		CAPITAL (If A Corporation)		T T
Less: Accumulated Depreciation					Capital Stock Outstanding		
Leasehold and Improvements	\$				Preferred	\$	
Less: Accumulated Amortization					Common		
Linens and Uniforms	1				Datie de Francisco (On Deficial)		
Total Capital Assets					Retained Earnings (Or Deficit)  Total Capital		\$
OTHER ASSETS	1				тогат Сартат		Ψ
Organization and Financing Costs		\$			OWNERS FOUNTY //F a		
Goodwill		+ + +			OWNER'S EQUITY (If a	\$	
Other					Partnership or Individual)		
Total Other Assets			\$		Total Owner's Equity		
TOTAL ASSETS					TOTAL LIABILITIES AND CAPITAL	\$	

### ACCOUNTS PAYABLE

For recording payments on capital goods assets bought on time.

	Name of Company Address						Name of Company Address				
Date	Description	Net Cost	Amount Paid	Balance Due		Date	Description	Net Cost	Amount Paid	Balance Due	
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