

[M/S -15] -Trial Balance		Current
http://fastbooks.solutions/website-tutorial-ss-15		Period:
		Dec
[Acct-#]:	Account Description	2017
100	Cash	478,000
101	Accounts Receivable	372,000
102	Total Net Fixed Assets	1,000,000
103		0
104		0
105		0
106		0
107	Accounts Payable	(50,000)
108	Debt -(Short & Long Term)	0
109		0
110		0
111		0
112		0
113		0
114	Common Stock	0
115	Paid in Capital	(1,800,000)
116		0
117		0
118	Retained Earning -Prior Periods	0
1c	Revenue	11,959,900
7	Compensation of officers	(600,000)
8	Salaries and wages (less employment credits)	(4,390,001)
9	Repairs and maintenance	(48,000)
11	Rents or (mortgage payments)	(1,200,000)
12	Taxes and licenses (Non-P/R-Tax)	(370,000)
13	Interest	(264,000)
14	Depreciation	(17,400)
16	Advertising	(480,000)
17	Pension, profit-sharing, etc., plans	(238,000)
18	Employee benefit programs	(120,000)
19-1	Auto Expense	(241,992)
19-2	Bank Charge Expense	(134,000)
19-3	Charitable Contributions	(9,000)
19-4	Communications Exp. (phone, etc.)	(137,500)
19-5	Office Equipment Expense	(29,000)
19-6	Dental Supplies Expense	(1,371,162)
19-7	Insurance	(122,006)
19-8	Lab Fee Expense	(415,703)
19-9	Miscellaneous	(26,000)
19-10	Office Supplies Expense	(52,000)
19-11	Payroll Taxes	(364,272)
19-12	Professional Services -(legal, etc.)	(370,000)
19-13	Contractor Service Expense	(182,500)
19-14	Temporary Help (non-payroll)	(360,000)
19-15	Travel & Entertainment Expense	(138,300)
19-16	Utilities Expense	(197,656)
19-17	Optional Expense line -1	(14,760)
19-18	Optional Expense line -2	(28,539)
19-19	Optional Expense line -3	(38,109)
19-20	Optional Expense line -4	0
	<b>Trial Balance Total:</b>	<b>0</b>

Ordinary business income (loss) [Y-T-D]: \$ (0)

**All accounts in the chart of accounts are known as the [Trial Balance]:**

All account balances in the trial balance statement of accounts must total to zero. If the [Trial Balance] does not total to zero, there is a mistake that must be adjusted in balance sheet. If [MS -14] is not populated; the trial balance will then reflect only the revenue and expense accounts. Cell [D59] will reflect the current period Y-T-D Ordinary Business Income (Loss) Income Statement position. If the balance sheet software segment [M/S -14] is populated; the accounts will be included in the accounts reflected in the Trial Balance.

**The History of Accounting:**

The first-published-book on double-entry accounting was published in 1494. This book served as the world's only accounting textbook until well into the 16th century. This system includes most of the accounting-cycle as we know it today. For example, the book demonstrates the use of journals and ledgers, and warns that a person should not go to sleep-at-night until the debits equaled the credits!

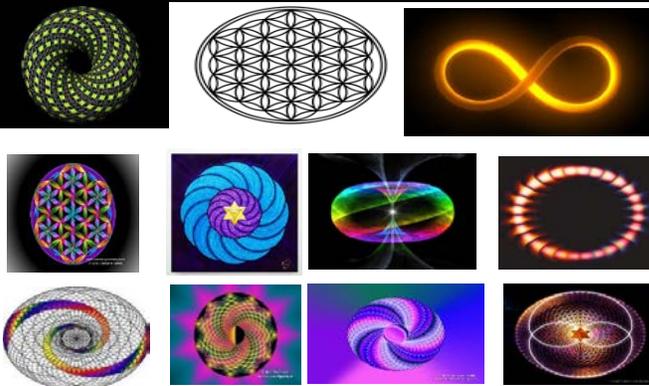
This book also demonstrated the use of year-end closing entries and proposed that a trial balance be used to prove a balanced ledger. The ledger included assets which included (receivables and inventories), liabilities, capital, income, and expense accounts. The book alludes to a wide-range of topics from accounting-ethics to cost-accounting.

Numerous tiny details of bookkeeping and record-techniques set-forth by this first published-book followed in texts and the profession for at least the next four-centuries; as accounting historian Henry Rand Hatfield put it, "persisting like buttons on our coat sleeves, long after their significance had disappeared." This first published-book of accounting would still serve the service-based-business "bookkeeping requirements" for any service-based-business today; in this (now) 21st century.

**Sacred Geometry –Definition copied from Wikipedia:**

Sacred geometry is used as a religious, philosophical, and spiritual term to explain the fundamental laws of the universe covering Pythagorean geometry and the perceived laws and quantum mechanical laws of the universe that create the geometrical patterns in nature.

Many Gothic cathedrals were built using proportions derived from the geometry inherent in the cube and double-cube; this tradition continues in modern Christian churches to the present time [4] churches, temples, mosques, religious monuments, altars, tabernacles; as well as for sacred spaces such as tamanol, sacred groves, village greens and holy wells, and the creation of religious art. In sacred geometry, symbolic and sacred meanings are ascribed to certain geometric shapes and certain geometric proportions, according to Paul Colter and others.

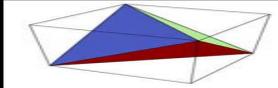


**Relativity**

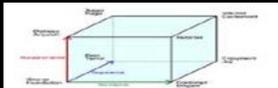


**The Five Symbols of Geometry:**

**Tetrahedron**



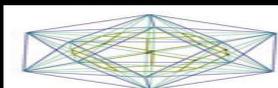
**Cube**



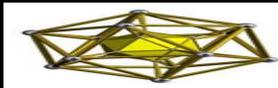
**Octahedron**



**Dodecahedron**



**Icosahedron**



**Torus –Definition copied from Wikipedia:**

In geometry, a torus is a surface of revolution generated by revolving a circle in three-dimensional space about an axis coplanar with the circle. If the axis of revolution does not touch the circle, the surface has a ring shape and is called a **ring torus** or simply **torus** if the ring shape is implicit.

