(Sole proprietor)

	
Owner's Equity	
\$	BOE
\$	INV
\$	WD
\$	ST (BOE + INV - WD)
\$	NI
\$	EOE (ST + NI)
\$	<u> </u>
\$	
\$	OCI
	\$ \$ \$ \$ \$

Notes for Other Comprehensive Income (OCI):

Examples of other comprehensive income (or loss) include foreign currency translation adjustments, certain pension liability adjustments, and the income tax expense which pertains to the comprehensive income items.