

# MATERIAL ENGAGEMENTS



RedLine





Material Engagements  
curated by Harmony Hammond  
October 27–December 30 2012, RedLine



# INTRODUCTION

RedLine's Resident Artist exhibition celebrates the work of three generations of RedLine artists in one annual group exhibition: artists beginning their residency, residents beginning their second year, and artist moving out of RedLine and into the next stage of their creative careers.

This year, RedLine invited Harmony Hammond to curate the annual exhibition. Hammond, a nationally and internationally recognized abstract painter based in Galisteo New Mexico, was the first national curator of the Annual RedLine Exhibition.

After one round of studio visits with 27 resident artists, Hammond began to curate around the concept of Material Engagements. Drawing from her expanded experience working in a multitude of materials, Hammond perfectly captured the unconscious material and conceptual links that artists make when working alongside each other as peers and colleagues. Hammond's curation highlights how elegantly these conversations can be woven together through a thoughtful curatorial framework.

“Material Engagements” presumes that materials and their manner of manipulation and presentation function as carriers of meaning as much as sign, symbol, and representation. It presumes an aesthetic activism, an intentionality of content. It intends to interrogate occupations, intersections, erasures and spaces of complex messy positionings.

–Harmony Hammond

# MATERIAL ENGAGEMENTS

I am an artist, but I also write about art and curate exhibitions—activities that give me the opportunity to think about creative practices other than my own. Over the years, I’ve worked with many not-for-profit art spaces and projects across the country. My experience in the trenches suggests that not-for-profit and artist-run spaces are where we see interesting, experimental art, unmediated by the market—where we see what artists in any given local are really up to.

So, when I was invited to curate an exhibition of work by RedLine artists based on a theme or concept of my choice, I jumped at the opportunity. Thinking about the current renewed interest in post-minimal concerns with materials and process and the “hand-crafted”, as well as discourses of “new materialism”, I decided upon the curatorial concept of “material engagements”.

As a “material girl” in more ways than one, I welcomed the occasion to linger in this expansive territory, to “think long thoughts” as my writer friend Rebecca Solnit would say, and see how artists would interpret the conceptual theme of the exhibition. “MATERIAL ENGAGEMENTS”—two words intended to counter digital seamlessness. Two words which presume that materials and their manner of manipulation and presentation not only function as carriers of meaning as much as image, sign and symbol, but also imply an intentional use of materials for that purpose.

RedLine artists (resident artists with studios in the RedLine space) were encouraged to respond to this concept however they wished. I assumed that some would already be consciously working with materials as carriers of meaning, or with notions of materialism and materiality—and that others would take the opportunity to make new work in response to the exhibition’s concept. While I didn’t intend the exhibition to reflect on or redefine the construction of “the West”, I assumed that geography would inform some, but not all, of the work. What would RedLine artists come up with? I really didn’t know.

Several months after the initial call to submit art, I made studio visits (27 in 3 days!) to talk with artists and see work they wanted me to consider for the exhibition. “MATERIAL ENGAGEMENTS” is the result.

The work engages a wide range of materials - natural, industrial, new, rescued, reclaimed, repurposed and re-performed - utilized precisely because of their physical properties, histories and associations: cloth, vinyl, bone, plaster, mattress covers, faux fur, clay, foam, flocking, money, eggs, oil paint, charcoal, graphite, found text, canvas, digital prints, blogs, discarded and recycled materials and objects (including old paintings and photographs), as well as thrift store and garage sale detritus reflecting on the waste of material culture and environmental concerns such as pollution and contamination.

The ways in which materials were manipulated also took on meaning: cutting, printing, casting, up/downloading, stacking, slashing, piecing, repeating, projecting, enlarging, performing, collecting, layering, padding, balancing, painting, stitching, arranging, ordering, lighting, draping, mangling, ironing, staining.

Perhaps it was the theme, but surprisingly little media or technology-based work was submitted, although many if not most artists used digital technologies as part of their artistic process. The same was true with totally conceptual, site-specific, or community based creative projects. While RedLine artists may or may not be working in these areas (I really don’t know), the work they submitted reflected studio-based practices. In that sense the exhibition “MATERIAL ENGAGEMENTS” is reflective of RedLine, more than Denver per se.

All art participates in multiple narratives. For this reason, I did not divide the exhibition into sub-themes. The installation and my writing here are intended to create multiple “sight-lines” and encourage a loose, but dense, web of conceptual threads and shared visual strategies, which emerged from the art itself. Individual pieces could just as easily have been repositioned with other works, resulting in different connections and conversations.

“MATERIAL ENGAGEMENTS” problematizes the notion of matter, questioning what constitutes material reality—normally considered to be “those objects and living organisms which physically occupy space and populate our environment”. But what about light, shadow, language, consciousness, culture, memory, dreams, imagination, relationships, horizons—surely they exist, but where are they located? The blurred boundaries of matter and fugitive images of objects, bodies, landscapes, texts and histories interrogate notions of reality and representation.

In *Fog Fight*, Justin Beard’s grainy b/w video projected larger than life on the wall, a male figure with a machete silently hacks away at fog in a loop of endless repetition, flaying at demons there and not there. In Beau Carey’s Ryder-like dark luminous landscape, we can barely discern the horizon—an elusive, ever-shifting edge. This near abstract painting calls into question “perception” and “location” in relation to the representation of desire. Conor King’s photograph of an adolescent girl in the night with lights in the far distance, utilizes hybrid technologies (it was shot on film, but printed digitally). The resulting textured appearance, combined with the lack of apparent context, raises the issue of photography’s “realness”, or in more trendy terms—“truthiness.”

With the discovery of photography in the late 19<sup>th</sup> century, people flocked to photo studios for tintype portraits. Looking at portraits of babies from that time period, Laura Shill noticed that the mother who held the baby still for the long exposure, was frequently hidden beneath a blanket or cloth—there, but not there—invisible except for mysterious folds in the fabric or an “unexplainable” adult hand darting in from the side of the photograph to hold the baby’s arm.

In two versions of an on-going series, *The Hidden Mothers*, Shill performs these historic images, replacing babies with cats. In an early version consisting of three tintypes, she places two cat portraits with hidden mothers on either side of a larger central image of a standing figure covered by a blanket with only her bare feet exposed—floating the tintypes in front of a wall of draped fabric with old light bulbs giving a ghostly glow to each already strange image.

In the second version, black and white digital prints of the same images without their historical “back drop” of fabric and dim lighting become even more bizarre. Both versions ask if the perfect mother is the hidden mother or the perfect woman, the woman without agency?

Gender and agency are also important to Heather Doyle-Maier’s, performative tableaux *Devotion* that addresses the historical, religious, and therefore social and political, construction of woman, wife and mother in relation to labor and the domestic environment. A woman in a housedress, seemingly lost in her thoughts, sits at old ironing mangle, mechanically pressing white utilitarian cloths suggestive of diapers, dishrags or worn linens—a repetitive and never-ending chore. The words “agitate”, “wring” and “wait” on the mangle’s handle are emotionally charged, calling up earlier works by Faith Wilding, Ann Hamilton, and Tillie Olson.

Two long swaths of brocade fabric, one white and one deep red, emerge from the mangle. The white fabric religiously stretches horizontally like a long altar or “good” table cloth, to a still life of eggs perched on a delicate “end-table”. In the middle, on the floor, under the fabric, a lone and vulnerable egg is precariously balanced. The red fabric unfurls high above, like a banner declaring the libratory potential of creative expression, a visual reiteration of RedLine’s mission.

Chinn Wang and Jaime Carrejo reproduce textiles in digital print form, employing the notion of “generations” to address issues of family, place, and identity. Wang’s silhouettes of native Colorado flora screen-printed over flat-scanned knit ski masks (used by bank rob-



bers and Pussy Riot Girls for anonymity) presence the absent body or bodies. The series *Closely Knit* refers to Wang's recent move to Colorado, separation from family, sense of emptiness and loss of past homes, anonymity in a new local, and the desire to insert a face into the ski masks.

On the other hand, Jaime Carrejo's hybrid digital compositions of patterns and motifs found in Zacateca weavings are archivally printed on paper, mounted on wood panels, then painted, resulting in what looks like a painting without any trace of photographic history (the point being, it's not what it first looks like, or what you necessarily think it is). The digital generations reference Carrejo's family, 4th "generation" immigrants from Mexico—the painted pattern bleeding downwards, making an irregular bottom edge or border. *Variegated Ass*, Carrejo's bad-assed title of this three-panel piece not only refers to the donkey motif, but is a pseudo-anthropological "tongue in cheek" comment on stereotypes of sexualized and cultural "positionings."

Many of the artists engage space as material and metaphor. *A Vast Landscape*, Theresa Clowes' large, pieced and stitched gauzy curtain, silk-screened white on white with house paint, suggests a bird's eye-view of farmlands covered with snow. It hangs from a curtain rod about foot in front of a dark gray wall, activating the space behind the curtain, a hidden space behind the domesticity of the farm and farm-life, perceived but not seen. In *Inversion* (thoughts on contained spaces), Nikki Pike works back and forth between positive and negative, casting the interior space of plastic laundry detergent bottles in clay, re-presenting the resulting forms as materially solid sculptural articulations of hidden or trapped space.

Working with forms of communication or attempted communication, Joel Swanson engages text and language to explore where meaning is really located. For *Indexical Sentiments*, Swanson scanned the hand-written words I LOVE YOU found in personal notes and letters, and then digitally enlarged them to the point of pixel deterioration. This "collection" of sentiment printed and presented as a larger than life list covering a 12'x8' wall asks—just what do these words mean? When repeated so casually and frequently, are they rendered meaningless? Or might they communicate feelings in the spaces between and around the words?

Likewise with *Spacebar*, a digital photographic print of a space bar removed from its white keyboard. By isolating and enlarging the spacebar, Swanson gives it importance and fetishizes its minimal beauty. It is not just the space bar, but rather the photograph of the space bar that represents or concretizes absence, or space not filled, what is not said which of course can be just as powerful as words themselves.

Sarah Wallace Scott's framed copy of her marriage certificate asks what does the piece of paper materially represent? In her case it physically presences same-sex marriage, and the general lack of recognition and material benefits for homosexuals that are accorded to heterosexual marriage partners in most of the United States. Upon close examination of the marriage certificate, one finds two women's names, one being Scott's, but also the "cut out" space of stenciled letters spelling "WIFE." Scott quietly reasserts the relationship by placing a dandelion, considered an invasive weed, made of the cut out paper in a matching black box frame. The certificate and the dandelion hang next to each other as a couple reasserting their relationship.

Combining written, spoken and visual language in *Architecture of a Poem, House of Shores*, Serena Chopra asks: where does poetry exist? A white on pale blue diagrammatic drawing of Chopra's poem remains rolled on one end, like an ancient scroll suggesting knowledge yet to be revealed. Standing in front of the drawing, the viewer hears Chopra from behind, softly reading her poem, barely audible, and undecipherable, like the soft lap of waves. While the audio and the visual materially represent the poem they don't replace or explain it.

The possibility of networking and connecting via technology is addressed in Katie Watson's collection of white plaster, cord and acrylic "connectors" and "adapters" neatly displayed on a plexi-base suggesting both retail counter and museum case, become artifacts of an era, ghost stand-ins for devices that enabled text, language and communication.

Zach Reini's *Year (Independence Days—In Progress)* consists of a collection of 117 old VHS tapes of the film *Independence Day*, placed on the floor and against the wall in a long line. Labeled as a "work in progress", it is an ongoing collection. The artistic and archeological activity of collecting artifacts of visual culture—in this case outdated media technologies—emphasizes the circulation and recirculation of material culture.

Reini engages popular culture and high art. Like Robert Ryman, Vik Muniz, Jo Baer and many others before him, Reini often disregards the front surface of his canvases, focusing on the sides or back—treating painting objects and painting itself as material to be interrogated. In *WMMMD*, a contour of Mickey Mouse is almost completely cut out of the matte black canvas so that it flaps open revealing the stretcher bar or "painting's underlying structural support" and the wall. In *Edge Painting #2 (Into a Corner)*, a stack of five unprimed "blank" canvases of the same size, sit on the floor leaning upright against each other in the corner—their painted sides create a slight glow of color on the adjacent wall, revealing the existence of that which we do not actually see and raising the question of "access."

Because painting is a language and a large social, political and cultural site (with its history always lurking around the edges), how paintings are treated, takes on meaning. Rebecca Vaughan cut her deceased father-in-law's landscape paintings into decorative shapes, reducing them to material fragments and reconfigured them along a new horizon, literalizing how all painting violates and at the same time builds upon previous painting. Both her father-in-laws stereotypes of nice impressionist landscape painting, and Vaughan's new conceptual landscapes interrogating and underscoring the essential decorative nature of painting, stand in contrast to the realism of Lanny DeVuono's industrially polluted environments.

DeVuono juxtaposes two 72" x 12" graphite and oil painted panels of the sky. There is no horizon. These vertical slivers, in contrast to the usual horizontal format of landscape painting, sit as material objects on the floor and lean against the wall, with a 2" gap between them. The left hand panel depicts a single cloud in the sky—the panel on the right, a long plume of industrial smoke. Together, they assert human responsibility for colonization and destruction of the environment.

In *Apposition*, the title of Gretchen Schaefer's mixed-media installation, refers to the act of juxtaposing different elements, with each element identifying or supplementing something in the previous element. Schaefer tapes graphite on mylar drawings of cellular structures directly to the wall, juxtaposing them with objects composed of natural and faux materials. Placed in a row like a sentence reading from 3-D to 2-D, the hybrid objects and drawings ask, what constitutes material reality?

Employing tropes of artificiality (museum and theme park display), Katie Caron's site-specific installation engages the architecture of the RedLine building with natural forms in unnatural and toxic materials. A giant faux tree trunk with irradiated root formations of foam and flocking ooze out of and cascade down from the hidden space between the real and false ceilings, visually dramatizing asbestos and mold, unhealthy, toxic materials and living organisms frequently found in buildings.

Donald Fodness does not feel an allegiance to particular materials but rather works with found and recycled art and non-art materials and objects. All have equal agency. At first *Nature Takes Its Course*, a mixed-media *momento mori* tableaux of faux nature and reclaimed detritus—self-lit from within by hanging flashlights—appears as some sort of unedited stream of consciousness descendo by the side of the road, however time spent re-

veals that this is a highly honed “outsider” look, where new meanings of “call and response” are intended to leak out between the juxtapositions.

Derrick Velasquez works directly with the physical properties of one material—variously-colored vinyl strips—a flexible manufactured material that he stacks around a central wooden form, suggesting both slumping bodies responding to an outside agent and the body that arranged the strips on top of each other. The act of stacking becomes a visual record of this activity and the gradual development of a form created out of itself, that occupies a space between painting and sculpture.

Laura Merage places photographs (mostly black and white) of nude bodies and body fragments (mostly female)—at times so abstracted we feel rather than see the body—in exotic wood boxes, which she has stacked and arranged to encourage the viewer to walk around and experience “different points of view.” The boxes present and protect both the photographs and the depicted bodies but also confine them, keep them separate from each other. Some of the images, and therefore the bodies, have been violated with carefully placed nails, and tacks—an edginess held in check. One photograph begins to curl in on itself, off the back of the box, as if refusing to be contained.

Dylan Scholinski’s two digital prints *untitled: from (re)cycle—the lost collection* (suggesting lost boys?) picture two sides (inside and out) of the same piece of discarded and rescued Styrofoam cup re-presented as a multi-level metaphor for gender, transgender and the intentionally reconfigured body. While the trashed then salvaged cup fragment as body appears different on each side, the real cup/body occupies a third space in-between and including the two sides. Scholinski’s self-confident prints encourage us to open up the way we look at matter, not in terms of binaries—this or that—but rather as a space of agency that physically materializes itself differently.

*Amid the Ruins of Rest*, the poetic title of Amber Cobb’s stained mattress cover stretched over wood and re-presented as a painting, evokes unsettling and disturbing dreams and memories that come from the material’s previous history as a saturated site. Cobb’s minimal artistic intervention with tea, coffee, acrylic paint and padding, allows the mattress cover to function as both material and object—presencing the absent abject body that presumably once lied there.

Terry Campbell’s painting *Missed Appointment* depicts a seated businessman in suit, shirt, and tie turning away from an empty chair indicating a second person who apparently missed the meeting. The painting calls into question the matter of relationships, especially that between a physically present body and a body not there.

“MATERIAL ENGAGEMENTS”, both celebrates and critiques material wealth, acquisition, accumulation, collection, economies of exchange and consumption—the dream, the longing, the reward, the illusion, the material presence as proof of one’s own existence. It asks, “What are the ways we produce, reproduce and consume our material environment?”

Combining high and low technologies, Bryan Leister’s interactive augmented reality wall drawing comments on the blood-sucking nature of the banking and finance industry. *Goldman Sachs* consists of the image of a giant many-armed squid within a gridded space drawn directly on the wall in charcoal, a QR code, and an Android/iOS app that Leister created to survey the wall drawing through the viewer’s smart phone or an iPad device supplied for this purpose. The flat image of the squid and grid comes 3-dimensionally to life depicting a network of little people hooked into and scurrying around the squid, at the same time anyone walking between the viewer and the wall becomes part of the scene as well—thus everyone, including viewer and artist, are implicated not only as observers but participants.

Kevin Curry uses US currency as “material” and a symbol of exchange. Typically currency is worth more than the material it is printed on (in this case ink on paper). In *Value Added (Abraham Lincoln)*, single 1/8" squares were cut from 1,029 individual U.S. five dollar bills [which were then placed back in circulation through everyday purchases and bank deposits] and then reassembled according to an alphanumeric grid system to recreate a new five dollar bill. The conversion of raw materials (in this case—five dollar bills) turned a profit.

At a designated “work zone” in the exhibition, people signed up to have Alvin P. Gregorio do one hour of work with them. These jobs were catalogued by name of the collaborator, date, time, location and nature of the job requested, photo-documented and presented on a blog and in a notebook placed on a shelf in the gallery “work zone.” What surprised Gregorio was that in almost all cases the exchange of labor (human capital) was an excuse for contact, intense conversation, and intimacy—the notion of labor as simply “being present” for another in a fast-paced and increasingly technological world.

“MATERIAL ENGAGEMENTS,” examines materiality and the indexical as articulations of agency. If we believe that “matter is not inert, passive, static, or subject to predictable causal forces<sup>1</sup>”, but rather lively and vibrant, and we believe in the interconnectedness and interdependency of all matter (what ever form it takes), then all things including art and artists, have the possibility of equal agency, questioning “the nature of matter, the matter of nature, and the place of embodied humans within a material world.”

Harmony Hammond  
Galisteo, New Mexico  
January, 2013

## Notes

<sup>1</sup>See *New Materialisms: Ontology, Agency and Politics*, ed. Dianna Coole and Samantha Frost (Duke University Press, 2010) and *Vibrant Matter: A Political Ecology of Things*, Jane Bennett (Duke University Press, 2010). Ideas, paraphrasing and quotes are from these two volumes.

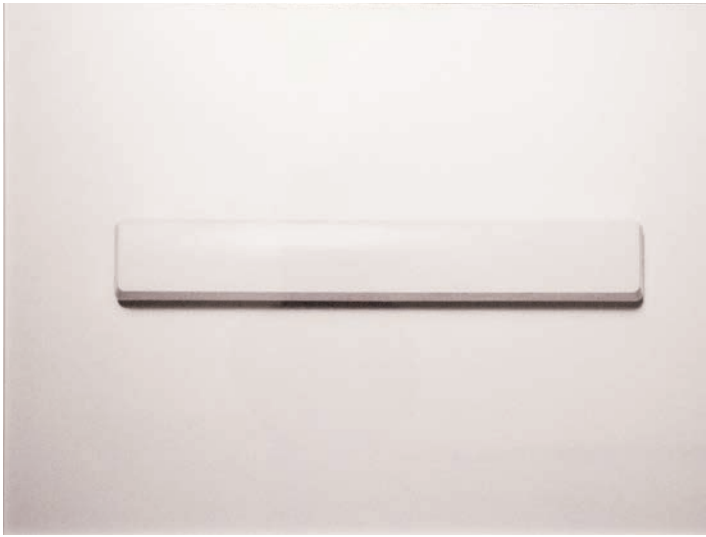
Gretchen Marie Schaefer



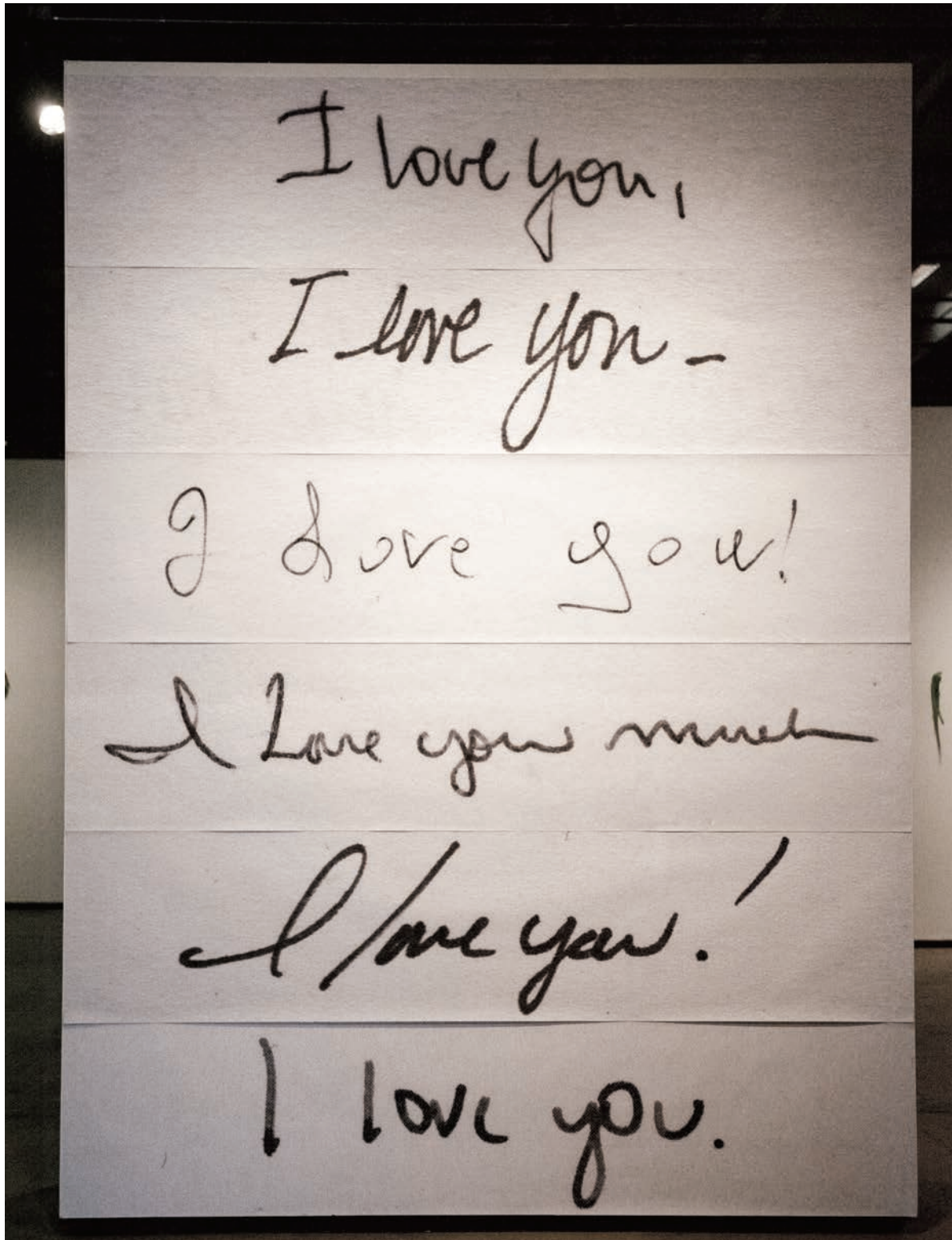
*In Apposition*

2012

found bone, string, faux fur, mylar, color pencil, graphite, tape  
dimensions variable



*Spacebar*  
2012  
Digital print  
24" x 32"



*Indexical Sentiments*  
2012  
Found personal letters,  
digital print  
12' x 8'

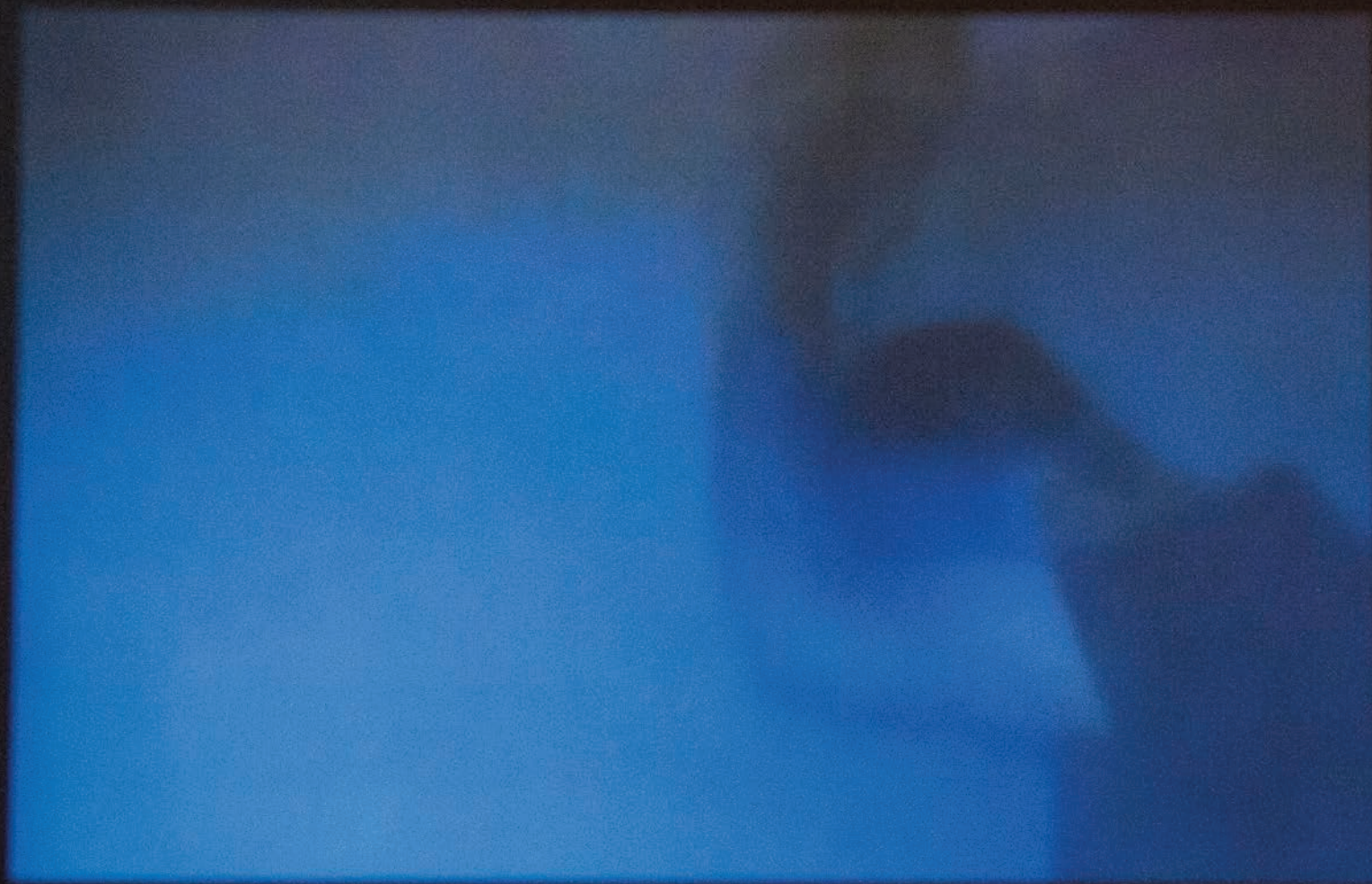
Joel Swanson



Terry Campbell

*Missed Appointment*  
2012  
Oil on canvas  
84" x 84"

Justin Beard



*Fog Fight*  
2012  
Video  
Dimensions variable



Jaime Carrejo



*Variigated Ass*

2012

Archival print, water-based ink, acrylic paint, polymer mounted on wood  
14.5" x 52"

Rebecca Vaughan



*Florid and Liminal*  
2012  
Carl W ILLIG's paintings, resin, mixed media

Katie Caron

*Drosscapes*  
2012  
foam, acrylic, mylar, video  
projection, flocking  
Dimensions variable



Laura Shill



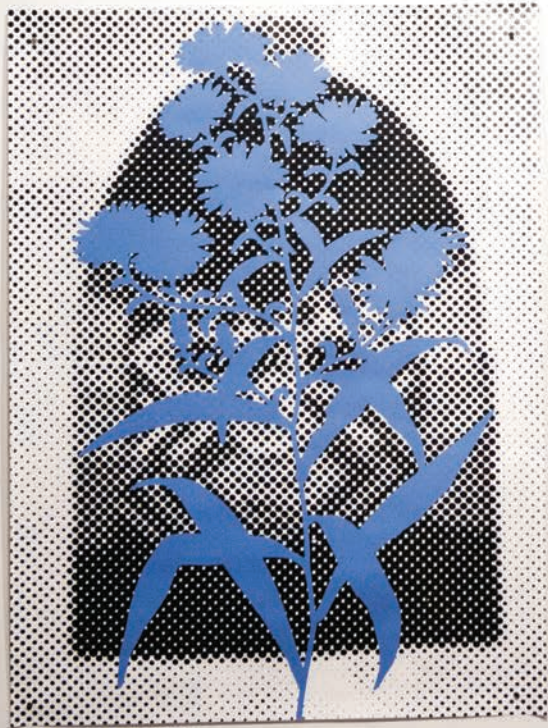
top: *The Hidden Mothers*  
2012  
7' x 10'  
Tintypes, fabric, and light bulbs

bottom: *Opossum Peter (with hidden mother), Untitled Performance #5, Sir (with hidden mother)*  
2012  
pigment on Paper  
(left) 16" x 20", (center) 20" x 28", (right) 16" x 20"

dylan scholinski



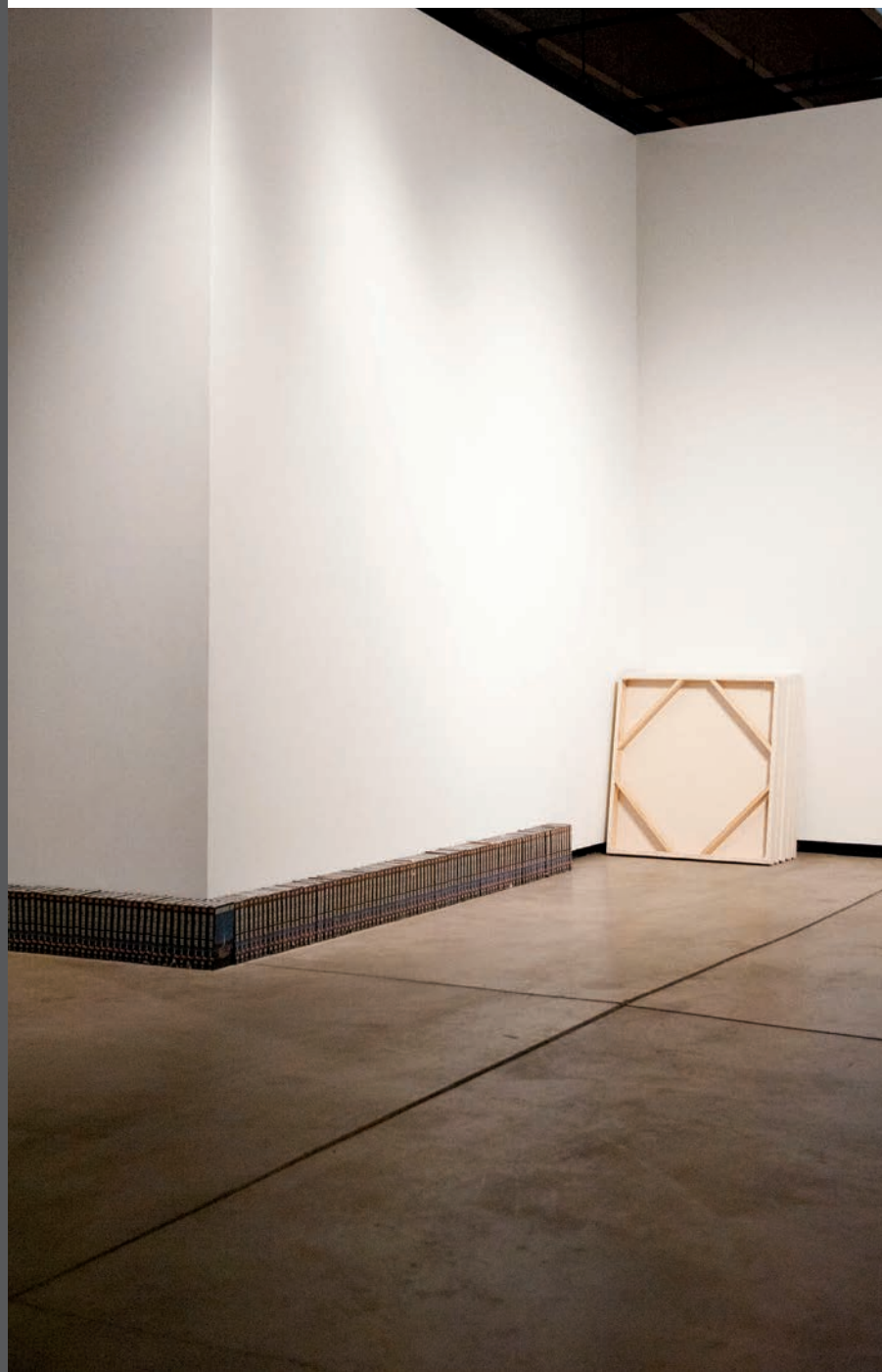
*diptych - from (re)cycle - the lost collection*  
2012  
digital prints on premium matte paper and mounted on wood  
6" x 12"



Chinn Wang

*Closely Knit (Bluebell)*  
*Closely Knit (Aster)*  
*Closely Knit (Sunflower)*  
*Closely Knit (Sweet Pea)*  
2012  
screenprint on paper  
40" x 30" (each)

Zach Reini



*Edge Painting #2 (Into A Corner)*  
2012  
Acrylic on canvas, wood, metal  
32" x 32" x 16"

*Year (Independence Days - In Progress)*  
2012  
Purchased, collected and donated VHS's  
Dimensions variable



*WWMMMD?*  
2011  
Latex paint on canvas  
96" x 72"



Final time commitments will be made with Alvin P. Gregorio. Post to these quantities, the viewer/collector will determine as well as for. Also is accepted to these points. She/he will decide whether to continue, suggest or simply give him during this time. A single photo will be taken to document the acquisition. The photograph will be presented through the internet via the blog [www.40hours.blogspot.com](http://www.40hours.blogspot.com).

## Alvin P. Gregorio

(in collaboration with 40 viewers)

40 hours

2012

Oversized black and white prints, latex on wall, binder, photographs, actions, vouchers, calendar, blog

Dimensions variable



Heather Doyle-Maier



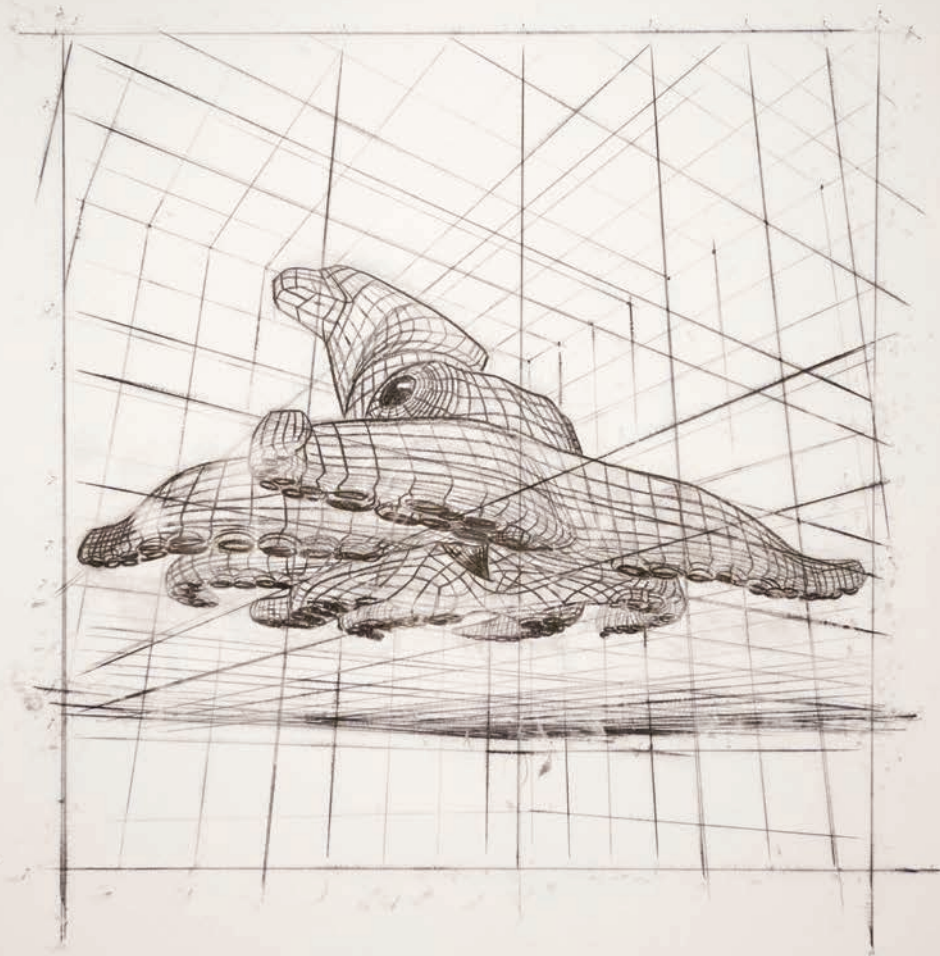
*Devotion*  
2012  
Mixed media performance-installation  
Dimensions Variable

Laura Merage



*Untitled*  
2003–2012  
Mixed Media, color and black & white  
photographs, exotic woods.  
Dimensions variable

Bryan Leister



*Goldman Sachs*  
2012  
Interactive/wall drawing  
Charcoal, QR code, Android/iOS app



Beau Carey

*Basin*  
2012  
Oil on canvas  
60" x 48"

Conor King



*Night's Light*  
2012  
archival Inkjet print  
40" x 40"  
Edition: 1 of 3

Lanny DeVuono

*After Empire #18*  
2012  
graphite, oils on panel  
72" x 26"



Donald Fodness



*When Nature Takes its Course...*  
2012  
Mixed Media  
Dimensions Variable



Nikki Pike

*Inversion (thoughts on contained spaces)*

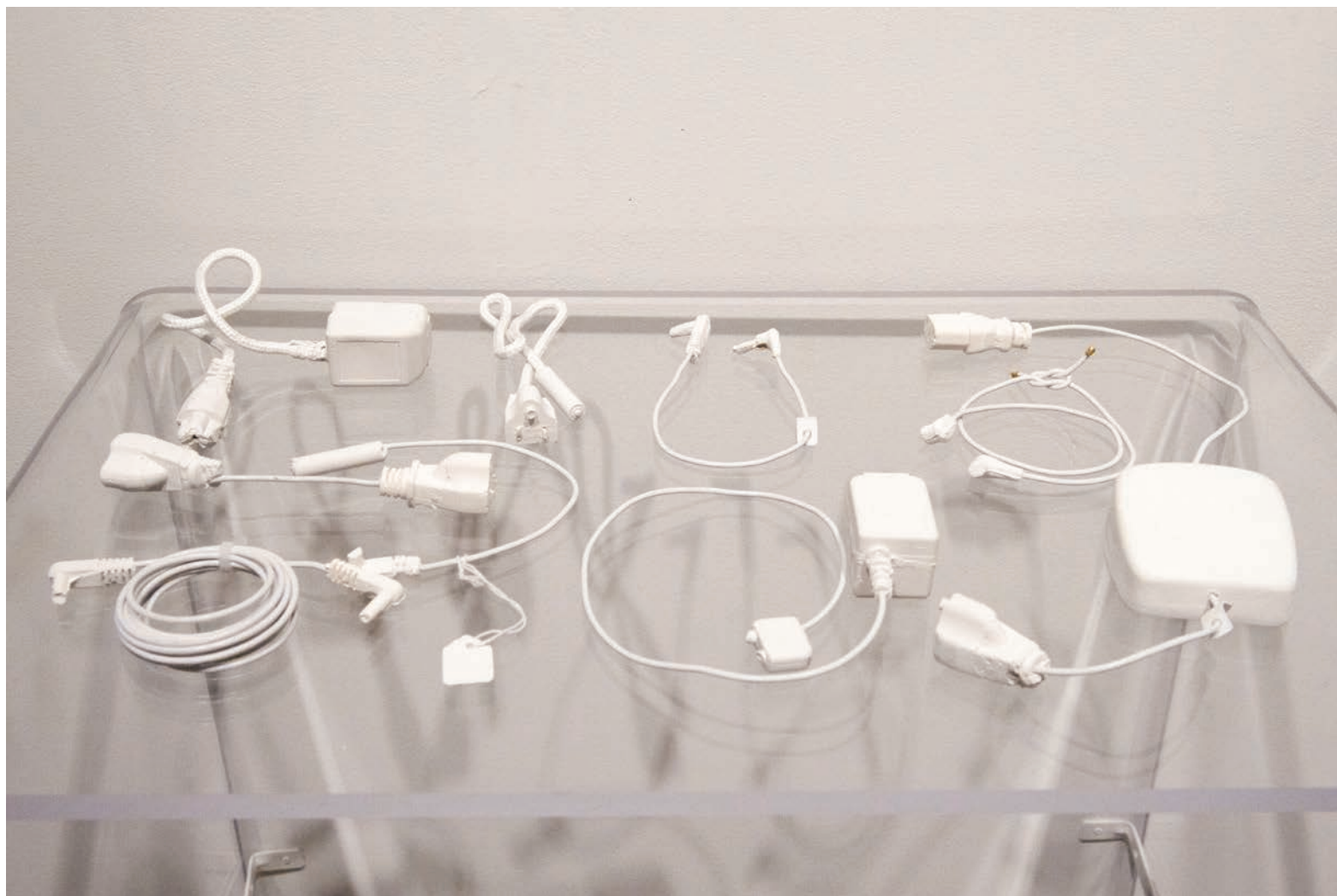
2012

Matter confined by clay

62" x 13" x 3"



Katie Watson



*Adapt*  
2011-2012  
Plaster, cord, acrylic  
35" x 20" x 16

Amber Cobb



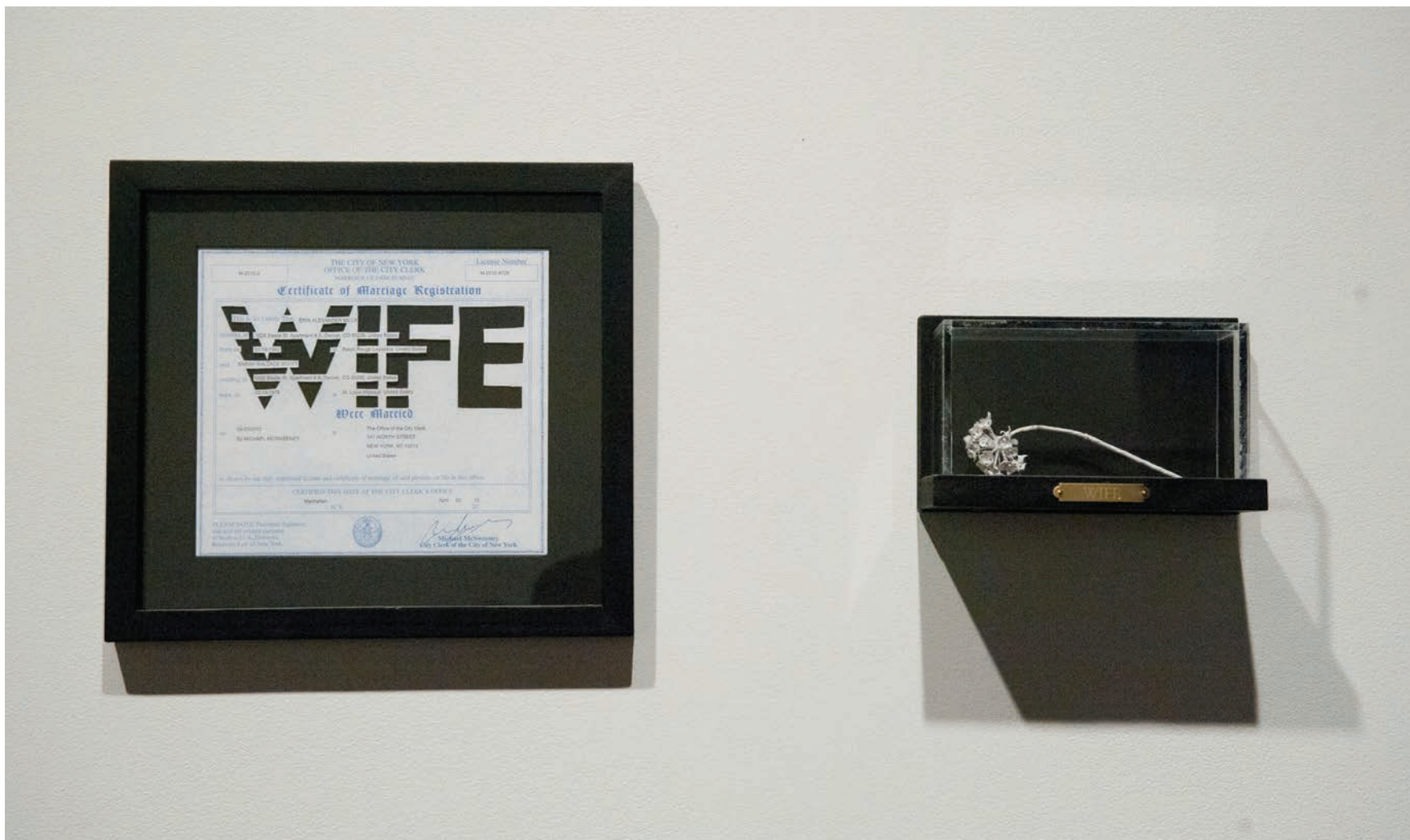
*Amid the Ruins of Rest*  
Stained mattress cover, Acrylic, Wood  
53" x 75"

Derrick Velasquez



*Untitled 27*  
2012  
vinyl, cherry  
44" X 40" X 1.25"  
Courtesy of Robischon Gallery

Sarah Wallace Scott



*Wife*  
2012  
Altered wedding certificate  
(left) 11.5" x 10.5" x 1" (right) 7" x 4.5" x 3"



Theresa Clowes

*A Vast Landscape*

2012

recycled curtains, silk screened house paint

12' x 10'

Serena Chopra



*Architecture Of a Poem, House of Shores*  
China Marker, gel pen, ink, clay, poem, audio  
53.25" x 83.5"

Kevin Curry



*Open - Come in*  
2012  
reclaimed wooden signage  
42" x 18" x 1"

*Value Added (Abraham Lincoln)*  
2011  
U.S. Currency  
10" x 10" x 6"







# Participating Artists

Justin Beard	<a href="http://justinbeard.net">justinbeard.net</a>
Terry Campbell	<a href="http://terrycampbellart.com">terrycampbellart.com</a>
Beau Carey	<a href="http://beaucarey.com">beaucarey.com</a>
Katie Caron	<a href="http://katiecaron.com">katiecaron.com</a>
Jaime Carrejo	<a href="http://jaimecarrejo.com">jaimecarrejo.com</a>
Serena Chopra	<a href="http://redlineart.org/art/resident-writers1/serena-chopra.html">redlineart.org/art/resident-writers1/serena-chopra.html</a>
Theresa Clowes	<a href="http://theresaclowes.blogspot.com">theresaclowes.blogspot.com</a>
Amber Cobb	<a href="http://amberdawncobb.com">amberdawncobb.com</a>
Kevin Curry	<a href="http://kcurry.com">kcurry.com</a>
Lanny DeVuono	<a href="http://lannydevuono.com">lannydevuono.com</a>
Heather Doyle-Maier	<a href="http://redlineart.org/art/resident-artists/heather-doyle-maier.html">redlineart.org/art/resident-artists/heather-doyle-maier.html</a>
Donald Fodness	<a href="http://donaldfodness.com">donaldfodness.com</a>
Alvin P. Gregorio	<a href="http://homesickgypsies.com">homesickgypsies.com</a>
Conor King	<a href="http://conorking.com">conorking.com</a>
Bryan Leister	<a href="http://bryanleister.com">bryanleister.com</a>
Laura Merage	<a href="http://lauramerage.com">lauramerage.com</a>
"Nikki Pike	<a href="http://nikkipike.com">nikkipike.com</a>
Zach Reini	<a href="http://zachreini.com">zachreini.com</a>
Gretchen Marie Schaefer	<a href="http://gretchenmarieschaefer.com">gretchenmarieschaefer.com</a>
dylan scholinski	<a href="http://dylanscholinski.com">dylanscholinski.com</a>
Laura Shill	<a href="http://lauraleeshill.com">lauraleeshill.com</a>
Joel Swanson	<a href="http://joelswanson.net">joelswanson.net</a>
Rebecca Vaughan	<a href="http://rebeccavaughan.com">rebeccavaughan.com</a>
Derrick Velasquez	<a href="http://derrickvelasquez.com">derrickvelasquez.com</a>
Sarah Wallace Scott	<a href="http://sarahwallacescott.com">sarahwallacescott.com</a>
Chinn Wang	<a href="http://chinnwang.com">chinnwang.com</a>
Katie Watson	<a href="http://katie-watson.com">katie-watson.com</a>



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses, transfers, and adjustments. The text explains that a thorough record-keeping system is essential for identifying trends, detecting errors, and providing a clear audit trail.

Next, the document addresses the process of reconciling accounts. It states that regular reconciliation is necessary to verify that the internal records match the external statements provided by banks and other institutions. This process involves comparing the company's ledger balances with the corresponding balances on the external statements, identifying any discrepancies, and investigating their causes. The text highlights that timely reconciliation helps in catching errors early and prevents them from escalating into more significant problems.

The document also covers the importance of proper classification of transactions. It notes that each transaction should be recorded in the appropriate account based on its nature and purpose. This ensures that the financial statements accurately reflect the company's financial position and performance. The text provides examples of how different types of transactions, such as sales, purchases, and expenses, should be classified and recorded in the ledger.

Finally, the document discusses the role of the accounting system in providing management with the information they need to make informed decisions. It explains that the accounting system should be designed to provide timely and accurate data on the company's financial activities. This information is used to analyze the company's performance, identify areas for improvement, and develop strategies to increase profitability. The text concludes by emphasizing that a well-maintained accounting system is a key component of a successful business.

2350 Arapahoe Street  
Denver 80205  
303.296.4448  
redlineart.org



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