Joe’s is a small ice-cream shop located near the local university’s baseball field. Joe’s serves walk-in customers only. The shop carries 26 flavors of ice cream. Customers can buy cones, sundaes, or shakes. When a customer pays for an individual purchase, a sales transaction usually includes just one item. When a customer pays for a family or group purchase, however, a single sales transaction includes many different items. All sales must be paid for at the time the ice cream is served. Joe’s maintains several banking accounts but deposits all sales receipts into its main checking account.

Draw an REA diagram, complete with cardinalities, for Joe’s revenue cycle.