

General Journal

Date	Particulars	PR	Debit	Credit
1-Jan-01	Cash		100,000.00	
	C. Alexander, Capital			100,000.00
	Opening Entry			
1-Jan-15	HD Camera		42,000.00	
	HST Receivable		5,460.00	
	A/P - Best Buy			47,460.00
	Purchase Invoice for HD Camera			
1-Feb-01	Prepaid Insurance		2,400.00	
	Bank			2,400.00
	Paid for one year of insurance.			
1-Mar-01	Prepaid Rent		14,400.00	
	Bank			14,400.00
	Paid for two years of rent.			
1-Mar-15	Supplies		5,800.00	
	HST Receivable		754.00	
	A/P - Staples			6,554.00
1-Mar-18	A/R - History Channel		45,561.60	
	Sales			40,320.00
	HST Payable			5,241.60
	Sales Invoice 0001			
1-Mar-31	HST Payable		5,241.60	
	Bank		972.40	
	HST Recoverable			6,214.00
	Remitted HST to the government: Q1			
1-Apr-15	Bank		83,529.60	
	Sales			33,600.00
	HST Payable			4,368.00
	A/R - History Channel			45,561.60
	Cash Sales Slip & Collection of Account			
1-Apr-20	A/P - Best Buy		47,460.00	
	Bank			47,460.00
	Paid creditor			
1-May-01	A/R - MTV		62,172.60	
	Sales			55,020.00
	HST Payable			7,152.60
	Sales Invoice 0003			
1-May-10	A/R - HBO		46,866.75	
	Sales			41,475.00

	HST Payable			5,391.75
	Sales Invoice 0003			
1-May-15	Utilities Expense		300.00	
	HST Recoverable		39.00	
	Bank			339.00
	Paid utilities bill			
1-Jun-30	HST Payable		16,912.35	
	Bank			16,873.35
	HST Recoverable			39.00
	Remitted HST to the government: Q2			
1-Jul-15	Supplies		1,800.00	
	HST Recoverable		234.00	
	A/P - Staples			2,034.00
	Purchase of supplies			
1-Aug-18	A/R - History Channel		33,459.30	
	Sales			29,610.00
	HST Payable			3,849.30
	Sales Invoice 0004			
1-Sep-30	HST Payable		3,849.30	
	Bank			3,615.30
	HST Recoverable			234.00
	Remitted HST to the government: Q3			
1-Oct-15	Bank		5,424.00	
	Sales			4,800.00
	HST Payable			624.00
	Cash Sales Slip 0002			
1-Nov-14	A/R - HBO		78,071.70	
	Sales			69,090.00
	HST Payable			8,981.70
	Sales Invoice 0005			
1-Nov-01	Crane Platform		24,000.00	
	HST Recoverable		3,120.00	
	A/P - Cranes R Us			27,120.00
	Purchase Invoice for Crane Platform			
1-Dec-20	Entertainment Expense		2,345.00	
	HST Recoverable		304.85	
	A/P - The Keg			2,649.85
	Purchase Invoice for Keg Christmas party.			
1-Dec-23	C. Alexander, Drawings		780.00	
	Bank			780.00
	Withdrawn for personal use.			

