## 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.			
	- and for one year of moderation			
1-Mar-01	Prepaid Rent		14,400.00	
	Bank		,	14,400.00
	Paid for two years of rent.			,
	I did for the years of form			
1-Mar-15	Supplies		5,800.00	
	HST Receivable		754.00	
	A/P - Staples		701.00	6,554.00
	7 tr Gtapios			0,001.00
1-Mar-18	A/R - History Channel		45,561.60	
1 Wai 10	Sales		40,001.00	40,320.00
	HST Payable			5,241.60
	Sales Invoice 0001			0,2+1.00
1-Mar-31	HST Payable		5,241.60	
1-IVIGI-01	Bank		972.40	
	HST Recoverable		372.40	6,214.00
	Remitted HST to the government: Q1			0,214.00
	Nemitted 1131 to the government. Q1			
1-Apr-15	Bank		83,529.60	
1-Apr-10	Sales		00,020.00	33,600.00
	HST Payable			4,368.00
	A/R - History Channel			45,561.60
	Cash Sales Slip & Collection of Account			+3,301.00
	Oddin Odled Olip & Odliection of Account			
1-Anr-20	A/P - Best Buy		47,460.00	
1-Ap1-20	Bank		T1,700.00	47,460.00
	Paid creditor	+		77,700.00
	i did diguitor			
1_May 01	A/R - MTV	+	62,172.60	
1-iviay-01	Sales		02,172.00	55,020.00
	HST Payable			7,152.60
	Sales Invoice 0003			1,102.00
	Jaies invoice 0003			
1 May 10	A/R - HBO		46,866.75	
i-iviay-10			40,000.75	44 475 00
	Sales			41,475.00

	HST Payable		5,391.7
	Sales Invoice 0003		
1-May-15	Untilties Expense	300.00	
	HST Recoverable	39.00	
	Bank		339.0
	Paid utilities bill		
1-Jun-30	HST Payable	16,912.35	
	Bank		16,873.3
	HST Recoverable		39.0
	Remitted HST to the government: Q2		
1-Jul-15	Supplies	1,800.00	
	HST Recoverable	234.00	
	A/P - Staples		2,034.0
	Purchase of supplies		
4 4 40		20.450.00	
1-Aug-18	A/R - History Channel	33,459.30	00.040.0
	Sales		29,610.0
	HST Payable	<del>                                     </del>	3,849.3
	Sales Invoice 0004	<del>                                     </del>	
1 Can 20	LICT Develop	2.040.20	
1-Sep-30	HST Payable Bank	3,849.30	2.645.2
	-		3,615.3
	HST Recoverable		234.0
	Remitted HST to the government: Q3	<del>                                     </del>	
1-Oct-15	Rank	5 424 00	
1-Oct-15		5,424.00	4 800 0
1-Oct-15	Sales	5,424.00	
1-Oct-15	Sales HST Payable	5,424.00	
1-Oct-15	Sales	5,424.00	
	Sales HST Payable Cash Sales Slip 0002		
	Sales HST Payable Cash Sales Slip 0002 A/R - HBO	78,071.70	624.0
	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales		4,800.0 624.0 69,090.0 8,981.7
	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable		624.0
	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales		69,090.0
1-Nov-14	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005	78,071.70	69,090.0
1-Nov-14	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform	78,071.70	69,090.0
1-Nov-14	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005	78,071.70	69,090.0 8,981.7
1-Nov-14	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable A/P - Cranes R Us	78,071.70	69,090.0 8,981.7
1-Nov-14	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable	78,071.70	69,090.0 8,981.7
1-Nov-14 1-Nov-01	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable A/P - Cranes R Us	78,071.70	69,090.0
1-Nov-14 1-Nov-01	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable A/P - Cranes R Us Purchase Invoice for Crane Platform	78,071.70 24,000.00 3,120.00	69,090.0 8,981.7
1-Nov-14	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable A/P - Cranes R Us Purchase Invoice for Crane Platform  Entertainment Expense	24,000.00 3,120.00 2,345.00	69,090.0 8,981.7 27,120.0
1-Nov-14	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable A/P - Cranes R Us Purchase Invoice for Crane Platform  Entertainment Expense HST Recoverable	24,000.00 3,120.00 2,345.00	69,090.0 8,981.7 27,120.0
1-Nov-14	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable A/P - Cranes R Us Purchase Invoice for Crane Platform  Entertainment Expense HST Recoverable A/P - The Keg	24,000.00 3,120.00 2,345.00	69,090.0 8,981.7 27,120.0
1-Nov-14 1-Nov-01 1-Dec-20	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable A/P - Cranes R Us Purchase Invoice for Crane Platform  Entertainment Expense HST Recoverable A/P - The Keg	24,000.00 3,120.00 2,345.00	69,090.0 8,981.7
1-Nov-14 1-Nov-01 1-Dec-20	Sales HST Payable Cash Sales Slip 0002  A/R - HBO Sales HST Payable Sales Invoice 0005  Crane Platform HST Recoverable A/P - Cranes R Us Purchase Invoice for Crane Platform  Entertainment Expense HST Recoverable A/P - The Keg Purchase Invoice for Keg Christmas party.	24,000.00 3,120.00 2,345.00 304.85	69,090.0 8,981.7 27,120.0

1-Dec-31	HST Payable	9,605.70	
	Bank		6,180.85
	HST Recoverable		3,424.85
	Remitted HST to the government: Q4		
1-Dec-31	Depreciation Expense	2,000.00	
	Accumulated Depreciation - Camera		2,000.00
	Adjusting Entry: See Calculations		
1-Dec-31	Depreciation Expense	2,000.00	
	Accumulated Depreciation - Crane Platform		2,000.00
	Adjusting Entry: See Calculations		
1-Dec-31	Supplies Expense	6,800.00	
	Supplies		6,800.00
	Supplies of \$7,600 - \$800 remaining = \$6,800 used		
1-Dec-31	Insurance Expense	2,200.00	
. 2000.	Prepaid Insurance	2,200.00	2,200.00
	Adjusting Entry: \$2400 / 12 = \$200 * 11 months used		_,
1 Dog 21	Rent Expense	6,000.00	
1-Dec-31	Prepaid Rent	0,000.00	6,000.00
			6,000.00
	Adjusting Entry: 14,400 / 24 = \$600 * 10 months used		

661,863.75 661,863.75