

General Journal

1/6/18 To 30/6/18

20/4/18

9:36:39 am

Page 1

ID#	Acct#	Account Name	Debit	Credit	Job No.
GJ	1/6/18	Opening Balances as at 1 June 2018			
	GJ000001	1-1000 Cash At Bank	\$10,905.00		
	GJ000001	1-5000 Accounts Receivable	\$16,651.00		
	GJ000001	1-5100 Stationary Supplies	\$423.00		
	GJ000001	1-8201 Gym Equipment at Cost	\$22,458.00		
	GJ000001	1-8101 Motor Vehicle at Cost	\$34,693.00		
	GJ000001	2-1000 Accounts Payable		\$9,805.00	
	GJ000001	2-9100 Bank Loan		\$21,750.00	
	GJ000001	3-1000 Equity		\$53,575.00	
GJ	1/6/18				
	GJ000002	6-3000 Motor Vehicle Expenses	\$264.55		
	GJ000002	1-1000 Cash At Bank		\$291.00	
	GJ000002	6-4000 Insurance Expense	\$2,346.36		
	GJ000002	1-1000 Cash At Bank		\$2,581.00	
	GJ000002	2-1000 Accounts Payable	\$556.00		
	GJ000002	1-1000 Cash At Bank		\$556.00	
	GJ000002	2-4000 GST Paid	\$261.09		
GJ	2/6/18				
	GJ000003	6-7000 Sundry Expenses	\$102.73		
	GJ000003	1-1000 Cash At Bank		\$113.00	
	GJ000003	2-4000 GST Paid	\$10.27		
GJ	3/6/18				
	GJ000004	6-3000 Motor Vehicle Expenses	\$162.73		
	GJ000004	1-1000 Cash At Bank		\$179.00	
	GJ000004	1-5300 Prepaid Rent	\$2,853.63		
	GJ000004	1-1000 Cash At Bank		\$3,139.00	
	GJ000004	1-1000 Cash At Bank	\$2,960.00		
	GJ000004	4-3000 Membership Fees		\$2,690.91	
	GJ000004	2-4000 GST Paid	\$32.55		
GJ	6/6/18				
	GJ000005	1-1000 Cash At Bank	\$1,911.00		
	GJ000005	4-2000 Squash Fees		\$1,737.27	
	GJ000005	6-6000 Advertising Expense	\$449.09		
	GJ000005	1-1000 Cash At Bank		\$494.00	
	GJ000005	6-6000 Advertising Expense	\$605.45		
	GJ000005	2-1000 Accounts Payable		\$666.00	
	GJ000005	2-4000 GST Paid		\$68.27	
GJ	7/6/18				
	GJ000006	1-1000 Cash At Bank	\$2,372.00		
	GJ000006	4-3000 Membership Fees		\$2,156.36	
	GJ000006	2-4000 GST Paid		\$215.64	
GJ	8/6/18				
	GJ000007	6-1000 Wages & Salaries Expenses	\$1,252.00		
	GJ000007	1-1000 Cash At Bank		\$1,252.00	
	GJ000007	1-1000 Cash At Bank	\$1,370.00		
	GJ000007	4-1000 Gym Fees		\$1,245.45	
	GJ000007	2-4000 GST Paid		\$124.55	
GJ	11/6/18				
	GJ000008	6-5000 Equipment Hiring Expense	\$274.55		
	GJ000008	1-1000 Cash At Bank		\$302.00	
	GJ000008	1-1000 Cash At Bank	\$1,331.00		
	GJ000008	1-5000 Accounts Receivable		\$1,331.00	
	GJ000008	2-4000 GST Paid	\$27.45		
GJ	12/6/18				
	GJ000009	3-3200 Drawings	\$472.00		
	GJ000009	1-1000 Cash At Bank		\$472.00	
	GJ000009	3-3200 Drawings	\$472.00		

Muscle Up

General Journal

1/6/18 To 30/6/18

20/4/18

9:36:40 am

Page 2

ID#	Acct#	Account Name	Debit	Credit	Job No.
GJ	12/6/18				
	GJ000009	1-1000 Cash At Bank		\$472.00	
	GJ000009	1-5000 Accounts Receivable	\$1,327.00		
	GJ000009	4-2000 Squash Fees		\$1,206.36	
	GJ000009	2-3000 GST Collected		\$120.64	
GJ	15/6/18				
	GJ000010	6-1000 Wages & Salaries Expenses	\$1,252.00		
	GJ000010	1-1000 Cash At Bank		\$1,252.00	
	GJ000010	1-5100 Stationary Supplies	\$373.64		
	GJ000010	1-1000 Cash At Bank		\$411.00	
	GJ000010	2-4000 GST Paid	\$37.36		
GJ	16/6/18				
	GJ000011	1-1000 Cash At Bank	\$1,118.00		
	GJ000011	1-5000 Accounts Receivable		\$1,118.00	
GJ	17/6/18				
	GJ000012	1-5100 Stationary Supplies	\$407.27		
	GJ000012	1-1000 Cash At Bank		\$448.00	
	GJ000012	2-4000 GST Paid	\$40.73		
GJ	18/6/18				
	GJ000013	6-7000 Sundry Expenses	\$130.91		
	GJ000013	1-1000 Cash At Bank		\$144.00	
	GJ000013	2-4000 GST Paid	\$13.09		
GJ	19/6/18				
	GJ000014	1-5000 Accounts Receivable	\$1,149.00		
	GJ000014	4-2000 Squash Fees		\$1,044.55	
	GJ000014	2-4000 GST Paid		\$104.45	
GJ	20/6/18				
	GJ000015	1-5000 Accounts Receivable	\$897.00		
	GJ000015	4-1000 Gym Fees		\$815.45	
	GJ000015	2-4000 GST Paid		\$81.55	
GJ	22/6/18				
	GJ000016	6-1000 Wages & Salaries Expenses	\$1,252.00		
	GJ000016	1-1000 Cash At Bank		\$1,252.00	
	GJ000016	6-6000 Advertising Expense	\$386.36		
	GJ000016	1-1000 Cash At Bank		\$425.00	
	GJ000016	2-4000 GST Paid	\$38.64		
GJ	23/6/18				
	GJ000017	2-1000 Accounts Payable	\$1,412.00		
	GJ000017	1-1000 Cash At Bank		\$1,412.00	
GJ	25/6/18				
	GJ000018	1-1000 Cash At Bank	\$1,677.00		
	GJ000018	4-1000 Gym Fees		\$1,524.55	
	GJ000018	1-1000 Cash At Bank	\$2,878.00		
	GJ000018	3-1000 Equity		\$2,878.00	
	GJ000018	2-4000 GST Paid		\$152.45	
GJ	28/6/18				
	GJ000019	6-6000 Advertising Expense	\$480.00		
	GJ000019	2-1000 Accounts Payable		\$528.00	
	GJ000019	1-5000 Accounts Receivable	\$893.00		
	GJ000019	4-1000 Gym Fees		\$811.82	
	GJ000019	2-4000 GST Paid		\$33.18	
GJ	29/6/18				
	GJ000020	1-1000 Cash At Bank	\$2,274.00		
	GJ000020	4-2000 Squash Fees		\$2,067.27	
	GJ000020	6-1000 Wages & Salaries Expenses	\$1,252.00		
	GJ000020	1-1000 Cash At Bank		\$1,252.00	

Muscle Up

General Journal

1/6/18 To 30/6/18

20/4/18

9:36:41 am

Page 3

ID#	Acct#	Account Name	Debit	Credit	Job No.
GJ	29/6/18				
GJ000020	6-5000	Equipment Hiring Expense	\$451.82		
GJ000020	2-1000	Accounts Payable		\$497.00	
GJ000020	2-4000	GST Paid		\$161.55	
GJ	30/6/18	Adjusting entry- Stationary Expense			
GJ000021	6-8000	Stationary Supplies Expense	\$747.00		
GJ000021	1-5100	Stationary Supplies		\$747.00	
GJ	30/6/18	Adjusting Entry- Equipment Depreciation			
GJ000022	6-9100	Depreciation Expense	\$370.00		
GJ000022	1-8202	Acc.Depreciation-Gym Equip		\$370.00	
GJ	30/6/18	Adjusting Entry- Rent Expense			
GJ000023	6-9200	Rent Expense	\$628.00		
GJ000023	1-5300	Prepaid Rent		\$628.00	
GJ	30/6/18	Adjusting Entry- Insurance Expense			
GJ000024	6-4000	Insurance Expense	\$645.00		
GJ000024	1-5200	Prepaid Insurance		\$645.00	
GJ	30/6/18	Adjusting Entry- Vehicle Depreciation			
GJ000025	6-9100	Depreciation Expense	\$889.00		
GJ000025	1-8102	Acc.Depreciation-Motor Vehicle		\$889.00	
GJ	30/6/18	Adjusting Entry- Interest Expense			
GJ000026	6-9000	Interest Expense	\$199.00		
GJ000026	2-7000	Accrued Interest Expense		\$199.00	
GJ	30/6/18	Adjusting Entry- Wages owing			
GJ000027	6-1000	Wages & Salaries Expenses	\$179.00		
GJ000027	2-8000	Accrued Wages Expense		\$179.00	
Grand Total:			<u>\$128,614.27</u>	<u>\$128,614.27</u>	