

# Peak Performance

## GENERAL JOURNAL

For the month ending 31st August 2018

PAGE 1

	DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL	
					DEBIT	CREDIT
	2018					
1	Aug	1 Cash	R1	110	18,000.00	
2		Jasmine Quinn, Capital		310		18,000.00
3	Aug	1 Rent Expense	C1	550	3,600.00	
4		Cash		110		3,600.00
5	Aug	2 Utilities Expense	C2	580	210.00	
6		Cash		110		210.00
7	Aug	4 Supplies	C3	570	900.00	
8		Cash		110		900.00
9	Aug	4 Prepaid Insurance	C4	530	2,400.00	
10		Cash		110		2,400.00
11	Aug	7 Supplies	M1	570	1,000.00	
12		Accounts Payable-Dakota Supplies		210		1,000.00
13	Aug	11 Petty Cash	C5	120	200.00	
14		Cash		110		200.00
15	Aug	12 Cash	T12	110	950.00	
16		Sales		410		950.00
17	Aug	13 Repair Expense	C6	560	500.00	
18		Cash		110		500.00
19	Aug	13 Miscellaneous Expense	C7	540	80.00	
20		Cash		110		80.00
21	Aug	13 Accounts Receivable - Valley College	S1	140	450.00	
22		Sales		410		450.00
23	Aug	14 Advertising Expense	C8	510	600.00	
24		Cash		110		600.00
25	Aug	15 Jasmine Quinn, Drawing	C9	320	500.00	
26		Cash		110		500.00
27	Aug	15 Accounts Payable - Dakota Supplies	C10	210	600.00	
28		Cash		110		600.00
29	Aug	15 Accounts Receivable - Stafton University	S2	130	350.00	
30		Sales		410		350.00
31	Aug	18 Miscellaneous Expense	C11	540	190.00	
32		Cash		110		190.00

# South Western Accounting Reinforcement Activity 1

## Answers

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