

GENERAL JOURNAL

DATE		PARTICULARS	PR	DEBIT	CREDIT
July 2022	1	Bank		200	
		A/R - Nemesis			200
		Received Nemesis Payment			
	2	A/R - M. Singh		100	
		Fees Earned			100
		Completed coaching session; sales invoice #20			
	4	A/P - L. James		500	
		Bank			500
		Paid L. James; cheque #131			
	16	Equipment		1000	
		A/P - Best Buy			1000
		Bought laptop on account; Invoice #41			
	16	Mr. Singh, Drawings		100	
		Gas Expense		400	
		Bank			500
		Paid gas bill and personal use; cheque #12			
	18	Interest Expense		100	
		Loan Payable		400	
		Bank			500
		Paid monthly car payment			
	20	Bank		200	
		A/R - S. Curry			200
		Received payment; Sales invoice #212			



