

General Journal by Entry

5/29/2020 7:28:41 AM

JE	Account	Transaction Description	Transaction Date	Amount
CJ-1001	tb:CashAndCashEquivalents	Collection of receivables for January.	2020-01-01	4,000.00
CJ-1001	tb:Receivables	Collection of receivables for January.	2020-01-01	(4,000.00)
CJ-1002	tb:CashAndCashEquivalents	Collection of receivables for February.	2020-02-01	4,000.00
CJ-1002	tb:Receivables	Collection of receivables for February.	2020-02-01	(4,000.00)
CJ-1003	tb:CashAndCashEquivalents	Collection of receivables for March.	2020-03-01	4,000.00
CJ-1003	tb:Receivables	Collection of receivables for March.	2020-03-01	(4,000.00)
CJ-1004	tb:CashAndCashEquivalents	Collection of receivables for April.	2020-04-01	4,000.00
CJ-1004	tb:Receivables	Collection of receivables for April.	2020-04-01	(4,000.00)
CJ-1005	tb:CashAndCashEquivalents	Collection of receivables for May.	2020-05-01	4,000.00
CJ-1005	tb:Receivables	Collection of receivables for May.	2020-05-01	(4,000.00)
CJ-1006	tb:CashAndCashEquivalents	Collection of receivables for June.	2020-06-01	4,000.00
CJ-1006	tb:Receivables	Collection of receivables for June.	2020-06-01	(4,000.00)
CJ-1007	tb:CashAndCashEquivalents	Collection of receivables for July.	2020-07-01	4,000.00
CJ-1007	tb:Receivables	Collection of receivables for July.	2020-07-01	(4,000.00)
CJ-1008	tb:CashAndCashEquivalents	Collection of receivables for August.	2020-08-01	4,000.00
CJ-1008	tb:Receivables	Collection of receivables for August.	2020-08-01	(4,000.00)
CJ-1009	tb:CashAndCashEquivalents	Collection of receivables for September.	2020-09-01	4,000.00
CJ-1009	tb:Receivables	Collection of receivables for September.	2020-09-01	(4,000.00)
CJ-1010	tb:CashAndCashEquivalents	Collection of receivables for October.	2020-10-01	4,000.00
CJ-1010	tb:Receivables	Collection of receivables for October.	2020-10-01	(4,000.00)
CJ-1011	tb:CashAndCashEquivalents	Collection of receivables for November.	2020-11-01	4,000.00
CJ-1011	tb:Receivables	Collection of receivables for November.	2020-11-01	(4,000.00)
CJ-1012	tb:CashAndCashEquivalents	Collection of receivables for December.	2020-12-01	4,000.00
CJ-1012	tb:Receivables	Collection of receivables for December.	2020-12-01	(4,000.00)
CJ-2001	tb:AccountsPayable	Payment of accounts payable for January.	2020-01-01	2,000.00
CJ-2001	tb:CashAndCashEquivalents	Payment of accounts payable for January.	2020-01-01	(2,000.00)
CJ-2002	tb:AccountsPayable	Payment of accounts payable for February.	2020-02-01	2,000.00
CJ-2002	tb:CashAndCashEquivalents	Payment of accounts payable for February.	2020-02-01	(2,000.00)
CJ-2003	tb:AccountsPayable	Payment of accounts payable for March.	2020-03-01	2,000.00
CJ-2003	tb:CashAndCashEquivalents	Payment of accounts payable for March.	2020-03-01	(2,000.00)
CJ-2004	tb:AccountsPayable	Payment of accounts payable for April.	2020-04-01	2,000.00
CJ-2004	tb:CashAndCashEquivalents	Payment of accounts payable for April.	2020-04-01	(2,000.00)
CJ-2005	tb:AccountsPayable	Payment of accounts payable for May.	2020-05-01	2,000.00
CJ-2005	tb:CashAndCashEquivalents	Payment of accounts payable for May.	2020-05-01	(2,000.00)

General Journal by Entry

5/29/2020 7:28:41 AM

JE	Account	Transaction Description	Transaction Date	Amount
CJ-2006	tb:AccountsPayable	Payment of accounts payable for June.	2020-06-01	2,000.00
CJ-2006	tb:CashAndCashEquivalents	Payment of accounts payable for June.	2020-06-01	(2,000.00)
CJ-2007	tb:AccountsPayable	Payment of accounts payable for July.	2020-07-01	2,000.00
CJ-2007	tb:CashAndCashEquivalents	Payment of accounts payable for July.	2020-07-01	(2,000.00)
CJ-2008	tb:AccountsPayable	Payment of accounts payable for August.	2020-08-01	2,000.00
CJ-2008	tb:CashAndCashEquivalents	Payment of accounts payable for August.	2020-08-01	(2,000.00)
CJ-2009	tb:AccountsPayable	Payment of accounts payable for September.	2020-09-01	2,000.00
CJ-2009	tb:CashAndCashEquivalents	Payment of accounts payable for September.	2020-09-01	(2,000.00)
CJ-2010	tb:AccountsPayable	Payment of accounts payable for October.	2020-10-01	2,000.00
CJ-2010	tb:CashAndCashEquivalents	Payment of accounts payable for October.	2020-10-01	(2,000.00)
CJ-2011	tb:AccountsPayable	Payment of accounts payable for November.	2020-11-01	2,000.00
CJ-2011	tb:CashAndCashEquivalents	Payment of accounts payable for November.	2020-11-01	(2,000.00)
CJ-2012	tb:AccountsPayable	Payment of accounts payable for December.	2020-12-01	2,000.00
CJ-2012	tb:CashAndCashEquivalents	Payment of accounts payable for December.	2020-12-01	(2,000.00)
CJ-2102	tb:LongtermDebt	Repayment of long term debt for February.	2020-02-01	100.00
CJ-2102	tb:CashAndCashEquivalents	Repayment of long term debt for February.	2020-02-01	(100.00)
CJ-2103	tb:LongtermDebt	Repayment of long term debt for March.	2020-03-01	100.00
CJ-2103	tb:CashAndCashEquivalents	Repayment of long term debt for March.	2020-03-01	(100.00)
CJ-2104	tb:LongtermDebt	Repayment of long term debt for April.	2020-04-01	100.00
CJ-2104	tb:CashAndCashEquivalents	Repayment of long term debt for April.	2020-04-01	(100.00)
CJ-2105	tb:LongtermDebt	Repayment of long term debt for May.	2020-05-01	100.00
CJ-2105	tb:CashAndCashEquivalents	Repayment of long term debt for May.	2020-05-01	(100.00)
CJ-2106	tb:LongtermDebt	Repayment of long term debt for June.	2020-06-01	100.00
CJ-2106	tb:CashAndCashEquivalents	Repayment of long term debt for June.	2020-06-01	(100.00)
CJ-2107	tb:LongtermDebt	Repayment of long term debt for July.	2020-07-01	100.00
CJ-2107	tb:CashAndCashEquivalents	Repayment of long term debt for July.	2020-07-01	(100.00)
CJ-2108	tb:LongtermDebt	Repayment of long term debt for August.	2020-08-01	100.00
CJ-2108	tb:CashAndCashEquivalents	Repayment of long term debt for August.	2020-08-01	(100.00)
CJ-2109	tb:LongtermDebt	Repayment of long term debt for September.	2020-09-01	100.00
CJ-2109	tb:CashAndCashEquivalents	Repayment of long term debt for September.	2020-09-01	(100.00)
CJ-2110	tb:LongtermDebt	Repayment of long term debt for October.	2020-10-01	100.00
CJ-2110	tb:CashAndCashEquivalents	Repayment of long term debt for October.	2020-10-01	(100.00)
CJ-2111	tb:LongtermDebt	Repayment of long term debt for November.	2020-11-01	100.00
CJ-2111	tb:CashAndCashEquivalents	Repayment of long term debt for November.	2020-11-01	(100.00)

General Journal by Entry

5/29/2020 7:28:41 AM

JE	Account	Transaction Description	Transaction Date	Amount
CJ-2112	tb:LongtermDebt	Repayment of long term debt for December.	2020-12-01	100.00
CJ-2112	tb:CashAndCashEquivalents	Repayment of long term debt for December.	2020-12-01	(100.00)
FAJ-1003	tb:PropertyPlantAndEquipment	Purchase of PPE using cash from additional borrowings.	2020-01-15	15,000.00
FAJ-1003	tb:CashAndCashEquivalents	Purchase of PPE using cash from additional borrowings.	2020-01-15	(15,000.00)
FAJ-1004	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-01-31	250.00
FAJ-1004	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-01-31	(250.00)
FAJ-1005	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-02-28	250.00
FAJ-1005	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-02-28	(250.00)
FAJ-1006	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-03-31	250.00
FAJ-1006	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-03-31	(250.00)
FAJ-1007	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-04-30	250.00
FAJ-1007	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-04-30	(250.00)
FAJ-1008	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-05-31	250.00
FAJ-1008	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-05-31	(250.00)
FAJ-1009	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-06-30	250.00
FAJ-1009	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-06-30	(250.00)
FAJ-1010	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-07-31	250.00
FAJ-1010	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-07-31	(250.00)
FAJ-1011	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-08-31	250.00
FAJ-1011	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-08-31	(250.00)
FAJ-1012	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-09-30	250.00
FAJ-1012	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-09-30	(250.00)
FAJ-1013	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-10-31	250.00
FAJ-1013	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-10-31	(250.00)
FAJ-1014	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-11-30	250.00
FAJ-1014	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-11-30	(250.00)
FAJ-1015	tb:DepreciationAndAmortization	Depreciation expense for month.	2020-12-31	250.00
FAJ-1015	tb:PropertyPlantAndEquipment	Depreciation expense for month.	2020-12-31	(250.00)
IJ-1001	tb:CostsOfSales	Cost of sales for January.	2020-01-01	2,000.00
IJ-1001	tb:Inventories	Cost of sales for January.	2020-01-01	(2,000.00)
IJ-1002	tb:CostsOfSales	Cost of sales for February.	2020-02-01	2,000.00
IJ-1002	tb:Inventories	Cost of sales for February.	2020-02-01	(2,000.00)
IJ-1003	tb:CostsOfSales	Cost of sales for March.	2020-03-01	2,000.00
IJ-1003	tb:Inventories	Cost of sales for March.	2020-03-01	(2,000.00)

General Journal by Entry

5/29/2020 7:28:41 AM

JE	Account	Transaction Description	Transaction Date	Amount
IJ-1004	tb:CostsOfSales	Cost of sales for April.	2020-04-01	2,000.00
IJ-1004	tb:Inventories	Cost of sales for April.	2020-04-01	(2,000.00)
IJ-1005	tb:CostsOfSales	Cost of sales for May.	2020-05-01	2,000.00
IJ-1005	tb:Inventories	Cost of sales for May.	2020-05-01	(2,000.00)
IJ-1006	tb:CostsOfSales	Cost of sales for June.	2020-06-01	2,000.00
IJ-1006	tb:Inventories	Cost of sales for June.	2020-06-01	(2,000.00)
IJ-1007	tb:CostsOfSales	Cost of sales for July.	2020-07-01	2,000.00
IJ-1007	tb:Inventories	Cost of sales for July.	2020-07-01	(2,000.00)
IJ-1008	tb:CostsOfSales	Cost of sales for August.	2020-08-01	2,000.00
IJ-1008	tb:Inventories	Cost of sales for August.	2020-08-01	(2,000.00)
IJ-1009	tb:CostsOfSales	Cost of sales for September.	2020-09-01	2,000.00
IJ-1009	tb:Inventories	Cost of sales for September.	2020-09-01	(2,000.00)
IJ-1010	tb:CostsOfSales	Cost of sales for October.	2020-10-01	2,000.00
IJ-1010	tb:Inventories	Cost of sales for October.	2020-10-01	(2,000.00)
IJ-1011	tb:CostsOfSales	Cost of sales for November.	2020-11-01	2,000.00
IJ-1011	tb:Inventories	Cost of sales for November.	2020-11-01	(2,000.00)
IJ-1012	tb:CostsOfSales	Cost of sales for December.	2020-12-01	2,000.00
IJ-1012	tb:Inventories	Cost of sales for December.	2020-12-01	(2,000.00)
JE-1001	tb:CashAndCashEquivalents	Opening balance.	2019-12-31	13,000.00
JE-1001	tb:Receivables	Opening balance.	2019-12-31	1,000.00
JE-1001	tb:Inventories	Opening balance.	2019-12-31	1,000.00
JE-1001	tb:PropertyPlantAndEquipment	Opening balance.	2019-12-31	1,000.00
JE-1001	tb:AccountsPayable	Opening balance.	2019-12-31	(1,000.00)
JE-1001	tb:LongtermDebt	Opening balance.	2019-12-31	(1,000.00)
JE-1001	tb:RetainedEarnings	Opening balance.	2019-12-31	(14,000.00)
JE-1002	tb:CashAndCashEquivalents	Additional long-term borrowings for purchase of PPE.	2020-01-01	6,000.00
JE-1002	tb:LongtermDebt	Additional long-term borrowings for purchase of PPE.	2020-01-01	(6,000.00)
JE-1009	tb:Receivables	Closing entry. Bad debts write offs.	2020-12-31	0.00
JE-1009	tb:Receivables	Closing entry. Bad debts write offs.	2020-12-31	0.00
JE-1010	tb:CostsOfSales	Closing entry. Inventory write offs, adjust to physical.	2020-12-31	0.00
JE-1010	tb:Inventories	Closing entry. Inventory write offs, adjust to physical.	2020-12-31	0.00
JE-1012	tb:PropertyPlantAndEquipment	Closing entry. Write of of PPE.	2020-12-31	0.00
JE-1012	tb:PropertyPlantAndEquipmentWrittenOff	Closing entry. Write of of PPE.	2020-12-31	0.00
JE-1013	tb:IncomeTaxExpenseBenefit	Closing entry. Book taxes.	2020-12-31	0.00

General Journal by Entry

5/29/2020 7:28:41 AM

JE	Account	Transaction Description	Transaction Date	Amount
JE-1013	tb:AccountsPayable	Closing entry. Book taxes.	2020-12-31	0.00
JE-1014	tb:NonoperatingIncomeExpenses	Closing entry. Other.	2020-12-31	0.00
JE-1014	tb:AccountsPayable	Closing entry. Other.	2020-12-31	0.00
PJ-1001	tb:Inventories	Purchases of inventory on account for January.	2020-01-01	2,000.00
PJ-1001	tb:AccountsPayable	Purchases of inventory on account for January.	2020-01-01	(2,000.00)
PJ-1002	tb:Inventories	Purchases of inventory on account for February.	2020-02-01	2,000.00
PJ-1002	tb:AccountsPayable	Purchases of inventory on account for February.	2020-02-01	(2,000.00)
PJ-1003	tb:Inventories	Purchases of inventory on account for March.	2020-03-01	2,000.00
PJ-1003	tb:AccountsPayable	Purchases of inventory on account for March.	2020-03-01	(2,000.00)
PJ-1004	tb:Inventories	Purchases of inventory on account for April.	2020-04-01	2,000.00
PJ-1004	tb:AccountsPayable	Purchases of inventory on account for April.	2020-04-01	(2,000.00)
PJ-1005	tb:Inventories	Purchases of inventory on account for May.	2020-05-01	2,000.00
PJ-1005	tb:AccountsPayable	Purchases of inventory on account for May.	2020-05-01	(2,000.00)
PJ-1006	tb:Inventories	Purchases of inventory on account for June.	2020-06-01	2,000.00
PJ-1006	tb:AccountsPayable	Purchases of inventory on account for June.	2020-06-01	(2,000.00)
PJ-1007	tb:Inventories	Purchases of inventory on account for July.	2020-07-01	2,000.00
PJ-1007	tb:AccountsPayable	Purchases of inventory on account for July.	2020-07-01	(2,000.00)
PJ-1008	tb:Inventories	Purchases of inventory on account for August.	2020-08-01	2,000.00
PJ-1008	tb:AccountsPayable	Purchases of inventory on account for August.	2020-08-01	(2,000.00)
PJ-1009	tb:Inventories	Purchases of inventory on account for September.	2020-09-01	2,000.00
PJ-1009	tb:AccountsPayable	Purchases of inventory on account for September.	2020-09-01	(2,000.00)
PJ-1010	tb:Inventories	Purchases of inventory on account for October.	2020-10-01	2,000.00
PJ-1010	tb:AccountsPayable	Purchases of inventory on account for October.	2020-10-01	(2,000.00)
PJ-1011	tb:Inventories	Purchases of inventory on account for November.	2020-11-01	2,000.00
PJ-1011	tb:AccountsPayable	Purchases of inventory on account for November.	2020-11-01	(2,000.00)
PJ-1012	tb:Inventories	Purchases of inventory on account for December.	2020-12-01	2,000.00
PJ-1012	tb:AccountsPayable	Purchases of inventory on account for December.	2020-12-01	(2,000.00)
SJ-1001	tb:Receivables	Sales on account for January.	2020-01-01	4,000.00
SJ-1001	tb:Sales	Sales on account for January.	2020-01-01	(4,000.00)
SJ-1002	tb:Receivables	Sales on account for February.	2020-02-01	4,000.00
SJ-1002	tb:Sales	Sales on account for February.	2020-02-01	(4,000.00)
SJ-1003	tb:Receivables	Sales on account for March.	2020-03-01	4,000.00
SJ-1003	tb:Sales	Sales on account for March.	2020-03-01	(4,000.00)
SJ-1004	tb:Receivables	Sales on account for April.	2020-04-01	4,000.00

General Journal by Entry

5/29/2020 7:28:42 AM

JE	Account	Transaction Description	Transaction Date	Amount
SJ-1004	tb:Sales	Sales on account for April.	2020-04-01	(4,000.00)
SJ-1005	tb:Receivables	Sales on account for May.	2020-05-01	4,000.00
SJ-1005	tb:Sales	Sales on account for May.	2020-05-01	(4,000.00)
SJ-1006	tb:Receivables	Sales on account for June.	2020-06-01	4,000.00
SJ-1006	tb:Sales	Sales on account for June.	2020-06-01	(4,000.00)
SJ-1007	tb:Receivables	Sales on account for July.	2020-07-01	4,000.00
SJ-1007	tb:Sales	Sales on account for July.	2020-07-01	(4,000.00)
SJ-1008	tb:Receivables	Sales on account for August.	2020-08-01	4,000.00
SJ-1008	tb:Sales	Sales on account for August.	2020-08-01	(4,000.00)
SJ-1009	tb:Receivables	Sales on account for September.	2020-09-01	4,000.00
SJ-1009	tb:Sales	Sales on account for September.	2020-09-01	(4,000.00)
SJ-1010	tb:Receivables	Sales on account for October.	2020-10-01	4,000.00
SJ-1010	tb:Sales	Sales on account for October.	2020-10-01	(4,000.00)
SJ-1011	tb:Receivables	Sales on account for November.	2020-11-01	4,000.00
SJ-1011	tb:Sales	Sales on account for November.	2020-11-01	(4,000.00)
SJ-1012	tb:Receivables	Sales on account for December.	2020-12-01	4,000.00
SJ-1012	tb:Sales	Sales on account for December.	2020-12-01	(4,000.00)
				0.00