

baf_2012_entries01_		Transactions	
July 2006	Item	Description	
<i>If your teacher's name is not Mr. Boulton, then this exercise has been stolen.</i>			
5	Source Document: For the following: Amount: Payment:	Purchase Invoice Preparation of promotional materials for advertising purposes. \$ 970 plus HST. Cash Tendered	No: 7733
6	Source Document: For the following: Amount: Payment:	Purchase Invoice New laser printer for the administrative offices. \$ 9,600 plus HST. Cash Tendered	No: 7734
7	Source Document: For the following: Amount: Payment:	Revenue Refund Memo Documents were mistakenly drawn up for the wrong client. \$ 850 plus HST No Cash Changed Hands	No: 2241 NOTE: services have already been paid for.
8	Source Document: For the following: Amount: Payment:	Cheque Copy Remitting the next instalment on the bank loan. \$ 1,000 Cash Paid Out	No: 113
9	Source Document: For the following: Amount: Payment:	Memo from owner Owner purchased a rare paper weight with a company cheque for display at home. \$ 220 plus HST. Cash Paid Out	
10	Source Document: For the following: Amount: Payment: Terms we offered:	Invoice For Services Performed Public speech delivered to the Law Society of Upper Canada. \$ 400 plus HST No Cash Changed Hands 3 /10, n/30	No: 4124
11	Source Document: For the following: Amount: Payment:	Vendor's Refund Memo Vehicle repairs were journalised incorrectly and must be reversed. \$ 215 plus HST. No Cash Changed Hands	No: 5607 NOTE: services have not yet been paid for.

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12	Source Document: For the following: Amount: Payment:	Special Sales Invoice Furniture which was out of style was disposed of. \$ 2,900 was the original value of the asset. No Cash Changed Hands	No: 313 21% is the rate of amortization for this asset class. \$ 1,450 of the asset's original value has been amortized. \$ 1,261 was the price paid for the asset.
13	Source Document: For the following: Amount: Payment:	Revenue Refund Memo A client's charges were removed to avoid a lawsuit for malpractice. \$ 1,060 plus HST Cash Tendered	No: 2242
14	Source Document: For the following: Amount: Payment:	Purchase Invoice Acquiring new furniture for the board room and head office. \$ 7,600 plus HST. No Cash Changed Hands	No: 7735
15	Source Document: For the following: Amount: Payment: Terms we took:	Cheque Copy Remitted full payment on account owing to a loyal supplier. \$ 850 Cash Paid Out 2 /10, n/30	No: 114
16	Source Document: For the following: Amount: Payment:	Special Sales Invoice Out of date equipment was disposed of to save space and energy. \$ 400 was the original value of the asset. No Cash Changed Hands	No: 314 30% is the rate of amortization for this asset class. \$ 296 of the asset's original value has been amortized. \$ 80 was the price paid for the asset.
17	Source Document: For the following: Amount: Payment:	Purchase Invoice Parts needed to repair the lunch room fridge. \$ 270 plus HST. Cash Tendered	No: 7736
18	Source Document: For the following: Amount: Payment:	Special Sales Invoice A sofa that was no longer in use was sold to a used car company. \$ 9,600 was the original value of the asset. No Cash Changed Hands	No: 315 21% is the rate of amortization for this asset class. \$ 7,200 of the asset's original value has been amortized. \$ 1,656 was the price paid for the asset.
19	Source Document: For the following: Amount: Payment:	Memo from owner The owner purchased medical equipment to give to a charity in his name. \$ 340 plus HST. Cash Paid Out	