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## Chelsea's Chocolates

## Journal

November 2019

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Type	Date	Num	Name
Cheque	11/01/2019	235	Belgian's Finest Belgian's Finest Receiver General
Cheque	11/01/2019	236	SuperSacs SuperSacs Receiver General Ministry of Finance (BC)
Sales Receipt	11/01/2019	2092	Store Customers Store Customers Receiver General
Sales Receipt	11/05/2019	2093	Store Customers Store Customers Receiver General
Cheque	11/05/2019	237	Spread the Word Spread the Word Receiver General Ministry of Finance (BC)
Sales Receipt	11/05/2019	2094	Swete Touth Swete Touth Receiver General
Cheque	11/06/2019	238	Covers Covers Receiver General Ministry of Finance (BC)
Sales Receipt	11/09/2019	2095	Store Customers Store Customers Receiver General
Sales Receipt	11/12/2019	2096	Store Customers Store Customers Receiver General
Cheque	11/13/2019	239	Suite Properties Suite Properties Receiver General
Cheque	11/15/2019	240	Pacific Power Corp. Pacific Power Corp. Receiver General Ministry of Finance (BC)

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Type	Date	Num	Name
Sales Receipt	11/15/2019	2097	Craft Show Customers Craft Show Customers Receiver General
Sales Receipt	11/15/2019	2098	Store Customers Store Customers Receiver General
Sales Receipt	11/18/2019	2099	Craft Show Customers Craft Show Customers Receiver General
Sales Receipt	11/19/2019	2100	Store Customers Store Customers Receiver General
Cheque	11/20/2019	241	Fournier's Fine Foods Fournier's Fine Foods Receiver General
Cheque	11/21/2019	242	NuTel NuTel Receiver General Ministry of Finance (BC)
Sales Receipt	11/22/2019	2101	Craft Show Customers Craft Show Customers Receiver General
Sales Receipt	11/22/2019	2102	Store Customers Store Customers Receiver General
Sales Receipt	11/25/2019	2103	Store Customers Store Customers Receiver General
Sales Receipt	11/25/2019	2104	Craft Show Customers Craft Show Customers Receiver General
Cheque	11/25/2019	243	GlassWorks GlassWorks Receiver General Ministry of Finance (BC)

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Type	Date	Num	Name
Sales Receipt	11/29/2019	2105	Store Customers Store Customers Receiver General
Sales Receipt	11/30/2019	2106	Craft Show Customers Craft Show Customers Receiver General
Sales Receipt	11/30/2019	2107	Birdsall Book Club Birdsall Book Club Receiver General
Cheque	11/30/2019	244	Originals (Craft Show) Originals (Craft Show) Receiver General Ministry of Finance (BC)
Cheque	11/30/2019	245	Ads Plus Ads Plus Receiver General Ministry of Finance (BC)
Cheque	11/30/2019	246	Car Protectors Car Protectors Receiver General Ministry of Finance (BC)

**TOTAL**

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Memo	Account	Debit	Credit
BF-3367	Bank Chequing		450.00
Cocoa and other chocolate ingredients	Cost of Candy Ingredients	450.00	
GST on Zero Rated purchases (Input Tax Credit)	GST/HST Payable	0.00	
		450.00	450.00
Inv SS-1197	Bank Chequing		604.80
Plastic bags for store and Originals Craft Show	Packaging Materials Used	577.80	
GST on purchases (Input Tax Credit)	GST/HST Payable	27.00	
PST (BC) on purchases		0.00	
		604.80	604.80
sale of chocolates	Bank Chequing	955.50	
GST on sales	Revenue from Candy Sales		910.00
	GST/HST Payable		45.50
		955.50	955.50
sale of chocolates	Bank Chequing	1,039.50	
GST on sales	Revenue from Candy Sales		990.00
	GST/HST Payable		49.50
		1,039.50	1,039.50
SW-444	Bank Chequing		1,114.40
posters to advertise craft show	Advertising	1,064.65	
GST on purchases (Input Tax Credit)	GST/HST Payable	49.75	
PST (BC) on purchases		0.00	
		1,114.40	1,114.40
theme chocolate decorations for anniversary party	Bank Chequing	546.00	
GST on sales	Revenue from Candy Sales		520.00
	GST/HST Payable		26.00
		546.00	546.00
C-784	Bank Chequing		683.20
paper bags, foils, and boxes of various sizes for packaging chocolates	Packaging Materials Used	652.70	
GST on purchases (Input Tax Credit)	GST/HST Payable	30.50	
PST (BC) on purchases		0.00	
		683.20	683.20
sale of chocolates	Bank Chequing	1,008.00	
GST on sales	Revenue from Candy Sales		960.00
	GST/HST Payable		48.00
		1,008.00	1,008.00
sale of chocolates	Bank Chequing	1,128.75	
GST on sales	Revenue from Candy Sales		1,075.00
	GST/HST Payable		53.75
		1,128.75	1,128.75
SP-11-14	Bank Chequing		3,570.00
Monthly store rent	Rental Expense	3,400.00	
GST on purchases (Input Tax Credit)	GST/HST Payable	170.00	
		3,570.00	3,570.00
PPC-44998	Bank Chequing		537.60
Monthly hydro expense	Utilities	513.60	
GST on purchases (Input Tax Credit)	GST/HST Payable	24.00	
PST (BC) on purchases		0.00	
		537.60	537.60

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Memo	Account	Debit	Credit
sale of chocolates at craft show	Bank Chequing	2,147.25	
GST on sales	Revenue from Candy Sales		2,045.00
	GST/HST Payable		102.25
		2,147.25	2,147.25
sale of chocolates	Bank Chequing	588.00	
GST on sales	Revenue from Candy Sales		560.00
	GST/HST Payable		28.00
		588.00	588.00
sale of chocolates at craft show	Bank Chequing	2,026.50	
GST on sales	Revenue from Candy Sales		1,930.00
	GST/HST Payable		96.50
		2,026.50	2,026.50
sale of chocolates	Bank Chequing	1,044.75	
GST on sales	Revenue from Candy Sales		995.00
	GST/HST Payable		49.75
		1,044.75	1,044.75
FFF-216	Bank Chequing		910.00
sugar, cream, nuts, and other food ingredients	Cost of Candy Ingredients	910.00	
GST on Zero Rated purchases (Input Tax Credit)	GST/HST Payable	0.00	
		910.00	910.00
NT-9023	Bank Chequing		201.60
telephone, cell phone, and Internet for month	Utilities	192.60	
GST on purchases (Input Tax Credit)	GST/HST Payable	9.00	
PST (BC) on purchases		0.00	
		201.60	201.60
sale of chocolates at craft show	Bank Chequing	1,758.75	
GST on sales	Revenue from Candy Sales		1,675.00
	GST/HST Payable		83.75
		1,758.75	1,758.75
sale of chocolates	Bank Chequing	1,239.00	
GST on sales	Revenue from Candy Sales		1,180.00
	GST/HST Payable		59.00
		1,239.00	1,239.00
sale of chocolates	Bank Chequing	1,743.00	
GST on sales	Revenue from Candy Sales		1,660.00
	GST/HST Payable		83.00
		1,743.00	1,743.00
sale of chocolates at craft show	Bank Chequing	2,089.50	
GST on sales	Revenue from Candy Sales		1,990.00
	GST/HST Payable		99.50
		2,089.50	2,089.50
GW-1649	Bank Chequing		616.00
replace glass and repair display cabinet frames in store	Maintenance and Repairs	588.50	
GST on purchases (Input Tax Credit)	GST/HST Payable	27.50	
PST (BC) on purchases		0.00	
		616.00	616.00

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Memo	Account	Debit	Credit
sale of chocolates	Bank Chequing	1,559.25	
GST on sales	Revenue from Candy Sales		1,485.00
	GST/HST Payable		74.25
		1,559.25	1,559.25
sale of chocolates at craft show	Bank Chequing	2,467.50	
GST on sales	Revenue from Candy Sales		2,350.00
	GST/HST Payable		117.50
		2,467.50	2,467.50
theme chocolate decorations for 40th anniversary	Bank Chequing	1,375.50	
GST on sales	Revenue from Candy Sales		1,310.00
	GST/HST Payable		65.50
		1,375.50	1,375.50
O-2009	Bank Chequing		3,360.00
booth rental at craft show	Rental Expense	3,210.00	
GST on purchases (Input Tax Credit)	GST/HST Payable	150.00	
PST (BC) on purchases		0.00	
		3,360.00	3,360.00
AP-3883	Bank Chequing		1,400.00
advertising, posters, brochures and business cards for store	Advertising	1,337.50	
GST on purchases (Input Tax Credit)	GST/HST Payable	62.50	
PST (BC) on purchases		0.00	
		1,400.00	1,400.00
CP-1649	Bank Chequing		207.20
businss automobile insurance	Insurance	197.95	
GST on purchases (Input Tax Credit)	GST/HST Payable	9.25	
PST (BC) on purchases		0.00	
		207.20	207.20
		<b>36,371.55</b>	<b>36,371.55</b>