

Muriel's Murals - Alex Grosset
General Journal 04/01/2014 to 04/30/2014

		Account Number	Account Description	Debits	Credits
04/03/2014	J2	AT-C3104, Alberta Trust - new loan			
		1080	Cash in Bank	10,000.00	-
			loan for customized work table		
		2300	Bank Loan	-	10,000.00
			Alberta Trust loan		
04/03/2014	J10	MM-40, Alberta Jasper			
		1200	A/R - Alberta Jasper	3,990.00	-
			terms: net 30		
		2650	GST Charged on Services	-	190.00
			GST @ 5%		
		4100	Revenue from Painting Contracts	-	3,800.00
			design and painting of animal theme mural in nursery		
04/04/2014	J12	(COR)FH-161, Foothills Hardware			
		1550	Tools & Equipment	900.00	-
			power drill + sander attachments		
		2670	GST Paid on Purchases	45.00	-
			GST @ 5%		
		2100	A/P - Foothills Hardware	-	945.00
			terms: net 30		
04/05/2014	J14	Cheque 48, Western Sky Interiors			
		2120	A/P - Western Sky Interiors	1,200.00	-
			payment of invoice WSI-129		
		1080	Cash in Bank	-	1,200.00
			payment of invoice WSI-129		
04/05/2014	J15	Cheque 828, Alberta Jasper			
		1080	Cash in Bank	2,400.00	-
			payment of invoice MM-37		
		1200	A/R - Alberta Jasper	-	2,400.00
			payment of invoice MM-37		
04/06/2014	J16	MM-41, Rolf Kleinje			
		1080	Cash in Bank	2,205.00	-
			received certified cheque AT-603 in full payment of account		
		2650	GST Charged on Services	-	105.00
			GST @ 5%		
		4100	Revenue from Painting Contracts	-	2,100.00
			plaster repair work + two painted rooms		
04/06/2014	J17	WSI-611, Western Sky Interiors			
		1360	Paint & Supplies	2,000.00	-
			VOC-free paint + color additives		
		2670	GST Paid on Purchases	100.00	-
			GST @ 5%		
		2120	A/P - Western Sky Interiors	-	2,100.00
			terms: net 30		
04/08/2014	J18	AT-D3691, Alberta Trust			
		5040	Bank Charges	34.00	-
			bank service charges		
		1080	Cash in Bank	-	34.00
			payment of bank service charges		
04/11/2014	J20	Cheque 49, Muriel Missoni - personal chequing account			
		5060	Hydro Expense	150.00	-
			paid hydro bill		
		2670	GST Paid on Purchases	7.50	-
			GST @ 5%		
		5140	Telephone Expenses	120.00	-
			paid telephone bill		
		2670	GST Paid on Purchases	6.00	-
			GST @ 5%		

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		1080	Cash in Bank paid business hydro + telephone bills	-	283.50
04/11/2014	J21	AT-C3421, Alberta Trust			
		1080	Cash in Bank semi-annual interest earned on bank account	500.00	-
		4200	Interest Revenue semi-annual interest earned	-	500.00
04/12/2014	J22	Cheque 58821, Kananaskis Mall			
		1080	Cash in Bank full payment of invoice MM-38	3,600.00	-
		1220	A/R - Kananaskis Mall full payment of invoice MM-38	-	3,600.00
04/14/2014	J23	MM-42, Kananaskis Mall			
		1220	A/R - Kananaskis Mall terms: net 30	2,100.00	-
		2650	GST Charged on Services GST @ 5%	-	100.00
		4100	Revenue from Painting Contracts additions to existing park theme mural as per contract	-	2,000.00
04/15/2014	J24	DE-1141, Devon Equipment			
		1550	Tools & Equipment large stainless steel work table with power supply	8,600.00	-
		2670	GST Paid on Purchases GST @ 5%	430.00	-
		2210	A/P - Devon Equipment terms: net 30	-	9,030.00
04/18/2014	J25	Cheque 50, Giovanni Assuri - personal chequing account			
		5160	Wages Expenses wages to assistant for assistance with painting murals	4,200.00	-
		1080	Cash in Bank paid wages to assistant	-	4,200.00
04/19/2014	J26	MM-43, Lindbrook Estates			
		1280	A/R - Lindbrook Estates terms: net 10	1,260.00	-
		2650	GST Charged on Services GST @ 5%	-	60.00
		4150	Revenue from Consultation consultation + design of frieze + mural for home office	-	1,200.00
04/20/2014	J28	MM-44, Sherwood Park Estates			
		1260	A/R - Sherwood Park Estates terms: net 10	5,250.00	-
		2650	GST Charged on Services GST @ 5%	-	250.00
		4100	Revenue from Painting Contracts preparation + painting of bedroom walls + ceilings	-	5,000.00
04/21/2014	J29	Cheque 189, Lindbrook Estates			
		1080	Cash in Bank payment of invoice MM-43	1,260.00	-
		1280	A/R - Lindbrook Estates payment of invoice MM-43	-	1,260.00
04/23/2014	J30	BT-2194, Beaumont Tekstore			
		1540	Computer Equipment external hard drive for computer	1,300.00	-
		2670	GST Paid on Purchases GST @ 5%	65.00	-
		2220	A/P - Beaumont Tekstore	-	1,365.00

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		Account Number	Account Description	Debits	Credits
			terms: net 10		
04/24/2014	J31	MM-45, Silver Birch Inn			
		1240	A/R - Silver Birch Inn	3,780.00	-
			terms: net 30		
		2650	GST Charged on Services	-	180.00
			GST @ 5%		
		4100	Revenue from Painting Contracts	-	3,600.00
			painting mural in dining room		
04/24/2014	J32	BAA-719, Bon Accord Advertising			
		5020	Advertising & Promotion	700.00	-
			printing + copying advertising flyers		
		2670	GST Paid on Purchases	35.00	-
			GST @ 5%		
		1080	Cash in Bank	-	735.00
			terms: cash on receipt, invoice paid in full with cheque 52		
04/28/2014	J33	Cheque 53, Fonteyn Dance Studio			
		3150	M. Missoni, Drawings	390.00	-
			owner withdrawal		
		1080	Cash in Bank	-	390.00
			paid for one session of dance lessons for daughter		
04/30/2014	J35	Cheque 23, Sherwood Park Estates			
		1080	Cash in Bank	5,250.00	-
			reference invoice MM-44 in full payment of account		
		1260	A/R - Sherwood Park Estates	-	5,250.00
			reference invoice MM-44 in full payment of account		
04/30/2014	J36	AT-D4341, Alberta Trust			
		5080	Interest Expense	70.00	-
			interest charged on outstanding loan		
		1080	Cash in Bank	-	70.00
			interest charged on outstanding loan		
04/10/2014	J38	WMM-4499, West Mall Mechanical			
		5100	Maintenance & Repairs	600.00	-
			maintenance work on van		
		2670	GST Paid on Purchases	30.00	-
			GST @ 5%		
		2190	A/P - West Mall Mechanical	-	630.00
			terms: net 10		
04/20/2014	J40	Cheque 51, West Mall Mechanical			
		2190	A/P - West Mall Mechanical	630.00	-
			full payment of invoice WMM-4499		
		1080	Cash in Bank	-	630.00
			full payment of invoice WMM-4499		
04/30/2014	J42	Memo 3, Muriel Missoni			
		5110	Paint & Supplies Used	1,300.00	-
			used paint + supplies to complete projects		
		1360	Paint & Supplies	-	1,300.00
			paid for paint + supplies		
				64,507.50	64,507.50