Village Galleries
All Journal Entries Jul 01, 2017 to Dec 31, 2017

		Account Number	Account Description	Debits	Credits
Jul 02, 2017	J1	125, Receiver General for Canada			
		2260	Import Duty Payable	240.00	-
		1060	Chequing Bank Account	-	240.00
Jul 02, 2017	J2	61, Caisse Metropolitain			
		1060	Chequing Bank Account	1,500.00	-
		2220	Prepaid Sales and Deposits	-	1,500.00
Jul 02, 2017	J3	126, Quebecor Insurance Co.			
		1150	Purchase Prepayments	710.00	-
		1060	Chequing Bank Account	-	710.00
Jul 03, 2017	J4	QI-7711, Quebecor Insurance Co.			
		1260	Prepaid Insurance	4,260.00	-
		1150	Purchase Prepayments	-	710.00
		2200	Accounts Payable	-	3,550.00
Jul 03, 2017	J5	43, Deon Estates			
		1060	Chequing Bank Account	5,648.75	-
		4040	Sales Discount	100.00	-
		1200	Accounts Receivable	-	5,748.75
Jul 03, 2017	J6	127, L'Ascension Mobiliers			
		2200	Accounts Payable	4,558.00	-
		1060	Chequing Bank Account	-	4,512.42
		5120	Purchase Discounts	-	45.58
Jul 04, 2017	J7	4322, 170, Vasco Cardigos			
		4040	Sales Discount	4,189.00	-
		5060	Cost of Goods Sold	2,618.00	-
		1320	Bedroom Furniture	-	2,200.00
		1340	Home Accessories	-	418.00
		4020	Revenue from Sales	-	3,905.00
		4060	Freight Revenue	-	284.00
Jul 04, 2017	J8	Amex, A-1141, Antoine's Hardware Store			
		1220	Office Supplies	50.00	-
		2670	GST Paid on Purchases	2.50	-
		2800	Refundable QST Paid	4.99	-
		2250	Credit Card Payable	-	57.49
Jul 05, 2017	J9	Amex, PD-211, Papineau Delivery			
		2670	GST Paid on Purchases	14.00	-
		2800	Refundable QST Paid	27.93	-
		5140	Delivery Expense	280.00	-
		2250	Credit Card Payable	-	321.93
Jul 06, 2017	J10	Debit Card, 171, Catherine Geneve			
		1070	Visa Bank Account	3,161.82	-
		5060	Cost of Goods Sold	1,430.00	-
		1380	Living Room Furniture	-	1,430.00
		2650	GST Charged on Sales	-	137.50
		2810	QST Charged on Sales	-	274.32
		4020	Revenue from Sales	-	2,650.00
		4060	Freight Revenue	-	100.00
Jul 07, 2017	J11	128, Normandin Meubles			
		2200	Accounts Payable	6,837.00	-
		1060	Chequing Bank Account	-	6,700.26
		5120	Purchase Discounts	-	136.74
Jul 08, 2017	J12	Memo #3,			
		5100	Damaged Inventory	166.00	-
		1340	Home Accessories	-	166.00

Village Galleries
All Journal Entries Jul 01, 2017 to Dec 31, 2017

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Jul 10, 2017	J13	Amex, QA-197, Quik-Ads			
		2670	GST Paid on Purchases	10.00	-
		2800	Refundable QST Paid	19.95	-
		5020	Advertising & Promotion	200.00	-
		2250	Credit Card Payable	-	229.95
Jul 13, 2017	J14	129, 172, Energie Quebec			
		2670	GST Paid on Purchases	7.00	-
		2800	Refundable QST Paid	13.97	-
		5160	Hydro Expense	140.00	-
		1060	Chequing Bank Account	-	160.97
Jul 13, 2017	J15	339, 172, Marie Broussard			
		1060	Chequing Bank Account	1,874.09	-
		5060	Cost of Goods Sold	960.00	-
		1380	Living Room Furniture	-	960.00
		2650	GST Charged on Sales	-	81.50
		2810	QST Charged on Sales	-	162.59
		4020	Revenue from Sales	-	1,630.00
Jul 14, 2017	J17	173, Marie Broussard			
		1200	Accounts Receivable	114.98	-
		2650	GST Charged on Sales	-	5.00
		2810	QST Charged on Sales	-	9.98
		4060	Freight Revenue	-	100.00
Jul 14, 2017	J18	Visa, 174, Allysa Morel			
		1070	Visa Bank Account	5,029.01	-
		5050	Credit Card Fees	144.87	-
		5060	Cost of Goods Sold	2,315.00	-
		1360	Kitchen & Dining Room Furniture	-	1,515.00
		1380	Living Room Furniture	-	800.00
		2650	GST Charged on Sales	-	225.00
		2810	QST Charged on Sales	-	448.88
		4020	Revenue from Sales	-	4,500.00
Jul 14, 2017	J25	Amex, QD-980, Quikie Delivery Service			
		2670	GST Paid on Purchases	5.00	-
		2800	Refundable QST Paid	9.98	-
		5140	Delivery Expense	100.00	-
		2250	Credit Card Payable	-	114.98
Jul 15, 2017	J20	175, Caisse Metropolitain			
		1200	Accounts Receivable	10,457.42	-
		2220	Prepaid Sales and Deposits	1,500.00	-
		5060	Cost of Goods Sold	5,620.00	-
		1340	Home Accessories	-	1,100.00
		1380	Living Room Furniture	-	4,520.00
		2650	GST Charged on Sales	-	520.00
		2810	QST Charged on Sales	-	1,037.42
		4020	Revenue from Sales	-	10,400.00
Jul 17, 2017	J22	MPE-664, Montreal Persia Emporium			
		1340	Home Accessories	3,600.00	-
		2670	GST Paid on Purchases	182.50	-
		2800	Refundable QST Paid	364.09	-
		5130	Freight Expense	50.00	-
		2200	Accounts Payable	-	4,196.59
Jul 19, 2017	J23	130, Montreal Persia Emporium			
		2200	Accounts Payable	4,196.59	-
		1060	Chequing Bank Account	-	4,112.66
		5120	Purchase Discounts	-	83.93
Jul 20, 2017	J26	131, Amex			

Village Galleries
All Journal Entries Jul 01, 2017 to Dec 31, 2017

		Account Number	Account Description	Debits	Credits
		2250	Credit Card Payable	964.35	-
		5050	Credit Card Fees	10.50	-
		1060	Chequing Bank Account	-	974.85
Jul 21, 2017	J24	MasterCard, 176, Jacques Altain			
		1080	MasterCard Bank Account	4,098.68	-
		5050	Credit Card Fees	109.41	-
		5060	Cost of Goods Sold	2,010.00	-
		1380	Living Room Furniture	-	2,010.00
		2650	GST Charged on Sales	-	183.00
		2810	QST Charged on Sales	-	365.09
		4020	Revenue from Sales	-	3,560.00
		4060	Freight Revenue	-	100.00
Jul 21, 2017	J27	177, St. Leonard's Homebuilders			
		1200	Accounts Receivable	8,473.65	-
		5060	Cost of Goods Sold	4,925.00	-
		1320	Bedroom Furniture	-	3,630.00
		1340	Home Accessories	-	495.00
		1380	Living Room Furniture	-	800.00
		2650	GST Charged on Sales	-	368.50
		2810	QST Charged on Sales	-	735.15
		4020	Revenue from Sales	-	7,370.00
Jul 21, 2017	J28	132, #T-55612, Telebec			
		2670	GST Paid on Purchases	8.75	-
		2800	Refundable QST Paid	17.46	-
		5220	Telephone Expenses	175.00	-
		1060	Chequing Bank Account	-	201.21
Jul 21, 2017	J29	44, Caisse Metropolitain			
		1060	Chequing Bank Account	10,249.42	-
		4040	Sales Discount	208.00	-
		1200	Accounts Receivable	-	10,457.42
Jul 23, 2017	J30	178, Westmount Primrose Condos			
		1200	Accounts Receivable	6,622.56	-
		5060	Cost of Goods Sold	3,610.00	-
		1360	Kitchen & Dining Room Furniture	-	1,210.00
		1380	Living Room Furniture	-	2,400.00
		2650	GST Charged on Sales	-	288.00
		2810	QST Charged on Sales	-	574.56
		4020	Revenue from Sales	-	5,760.00
Jul 28, 2017	J31	45, Marie Broussard			
		1060	Chequing Bank Account	114.98	-
		1200	Accounts Receivable	-	114.98
Jul 28, 2017	J32	MasterCard, 179, Pierre Binoche			
		1080	MasterCard Bank Account	3,510.21	-
		4040	Sales Discount	63.80	-
		5050	Credit Card Fees	93.70	-
		5060	Cost of Goods Sold	1,652.00	-
		1360	Kitchen & Dining Room Furniture	-	1,652.00
		2650	GST Charged on Sales	-	159.50
		2810	QST Charged on Sales	-	318.21
		4020	Revenue from Sales	-	3,090.00
		4060	Freight Revenue	-	100.00
Jul 30, 2017	J33	Amex, PD-304, Papineau Delivery			
		2670	GST Paid on Purchases	29.00	-
		2800	Refundable QST Paid	57.86	-
		5140	Delivery Expense	580.00	-
		2250	Credit Card Payable	-	666.86

Village Galleries
All Journal Entries Jul 01, 2017 to Dec 31, 2017

		Account Number	Account Description	Debits	Credits
Jul 30, 2017	J34	46, St. Leonard's Homebuilders			
		1060	Chequing Bank Account	8,326.25	-
		4040	Sales Discount	147.40	-
		1200	Accounts Receivable	-	8,473.65
Jul 30, 2017	J35	Memo #46234,			
		1060	Chequing Bank Account	622.00	-
		4120	Interest Revenue	-	622.00
Jul 31, 2017	J16	#643117,			
		5040	Bank Charges	70.00	-
		5190	Mortgage Interest Expense	1,120.00	-
		2950	Mortgage Payable - Gallery	580.00	-
		1060	Chequing Bank Account	-	1,770.00
Jul 31, 2017	J36	Memo #5,			
		5200	Office Supplies Used	75.00	-
		1220	Office Supplies	-	75.00
		5080	Furniture Supplies Used	50.00	-
		1240	Furniture Supplies	-	50.00
		5180	Insurance Expense	355.00	-
		1260	Prepaid Insurance	-	355.00
Jul 31, 2017	J37	133, Quebecor Insurance Co.			
		2200	Accounts Payable	355.00	-
		1060	Chequing Bank Account	-	355.00
Jul 31, 2017	J43	139, Decor, Lianne			
		5300	Commissions	5,200.00	-
		5330	CSST Expense	116.48	-
		5340	QPP Expense	254.01	-
		5350	QHSF Expense	140.40	-
		1060	Chequing Bank Account	-	3,810.27
		2330	Income Tax Payable	-	522.89
		2350	QPP Payable	-	508.02
		2360	Quebec Income Tax Payable	-	612.83
		2370	QHSF Payable	-	140.40
		2460	CSST Payable	-	116.48
Aug 31, 2017	J38	134, Quebecor Insurance Co.			
		2200	Accounts Payable	355.00	-
		1060	Chequing Bank Account	-	355.00
Sep 30, 2017	J39	135, Quebecor Insurance Co.			
		2200	Accounts Payable	355.00	-
		1060	Chequing Bank Account	-	355.00
Oct 31, 2017	J40	136, Quebecor Insurance Co.			
		2200	Accounts Payable	355.00	-
		1060	Chequing Bank Account	-	355.00
Nov 30, 2017	J41	137, Quebecor Insurance Co.			
		2200	Accounts Payable	355.00	-
		1060	Chequing Bank Account	-	355.00
Dec 31, 2017	J42	138, Quebecor Insurance Co.			
		2200	Accounts Payable	355.00	-
		1060	Chequing Bank Account	-	355.00
				139,483.31	139,483.31