

List of Business Transactions (Edited)

The Rose and Flower owned by Rose Green

April 1	The City Express was paid \$125 for an advert placed in their paper for a shop assistant. A few days later Rose employed Alice. Advertising, Bank
April 2	A rent deposit was paid to the landlord for \$1,000.00. Rent, Bank
April 3	\$110 was paid to the power supply company for power connection. Power, Bank
April 3	\$150 was paid to the telephone company (Telecom Co) for phone/broadband install. Telephone, Bank
April 8	A retail cash machine of \$350 was brought from Office Supplies Inc as well as a locking petty cash box for \$45. Office Supplies, Bank
April 8	The kitchen was stocked with tea, coffee, milk, biscuits, and sugar totaling \$55 from Local Grocers. Kitchen Supplies, Petty Cash
April 9	An advert worth \$220 was placed in the City Express to announce shop opening date. Advertising, Bank
April 9	Rose filled up her vehicle with fuel for \$82.50 from BT Fuel Station and bought a top-up for her mobile phone for \$20.00 at the same time. Vehicle, Bank; Telephone, Bank
April 21	Shop opening day. Great Glass Cleaners were paid \$90 for sprucing up the windows the day before (20 April). Cleaning, Petty Cash
April 21	\$50 of sales was placed into Petty Cash, and \$850 of cash and cheques was deposited into the bank. Petty Cash, Sales
April 25	Wages of \$250 was paid to Alice. Wages, Bank
April 28	Stationery was purchased from All Wholesale Stationers of \$86.00. Stationery, Petty Cash
April 30	Rose travelled to the nearby major city to visit floral suppliers and purchase more stock for the shop. Her hotel accommodation was \$150 and meals for herself \$60.00. Travel, Bank
April 30	The bank took their first loan re-payment of \$325 and added interest of \$90.00, and there was a general bank fee of \$12.00. i) Interest Expense, ii) Bank Fee; Bank

Sales continued on a daily basis as follows (Bank, Sales):-

22 April - \$980.00

23 April - \$1,100.00

24 April - \$435.00

26 April - \$325.00

27 April – \$269.00

28 April - \$375.00

29 April – \$665.00

30 April – \$720.00