

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20--									
Aug 6	44	12.08				12.08			
8	45	16.25					16.25		
9	46	7.88		7.88					
12	47	7.35		7.35					
14	48	23.52						Purchases	23.52
15	49	22.89						Advertising Exp	22.89
16	50	6.09				6.09			
20	51	20.00						Donations Exp	20.00
22	52	6.51		6.51					
24	53	6.62			6.62				
Total paid out		129.19	-	21.74	6.62	18.17	16.25		66.41
Cash on hand		20.81							
		<u>150.00</u>							
Reimbursement		<u>129.19</u>							by Cheque # 101

20xx	Aug 1	Petty Cash Fund	150.00		Aug 31	Petty Cash Fund	50.00	
		Bank		150.00		Bank		50.00
		To establish petty cash fund.				To increase fund to \$200.		
	Aug 31	Office Supplies Expense	21.74					
		Postage Expense	6.62					
		Warehouse Supplies Expense	18.17					
		Miscellaneous Expense	16.25					
		Purchases	23.52					
		Advertising Expense	22.89					
		Donations Expense	20.00					
		Bank		129.19				
		reimburse petty cash; chq #101						

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx	Aug 31	Office Supplies Exp				23.52		21.74		
		Postage Expense						6.62		
		W'hse Supplies Exp						18.17		
		Miscellaneous Expense						16.25		
		Advertising Expense						22.89		
		Donations Expense						20.00	129.19	101

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20--									
Aug 6	44	12.68	0.60			12.08			
8	45	16.25	-				16.25		
9	46	8.27	0.39	7.88					
12	47	7.72	0.37	7.35					
14	48	24.70	1.18					Purchases	23.52
15	49	24.03	1.14					Advertising Exp	22.89
16	50	6.39	0.30			6.09			
20	51	20.00	-					Donations Exp	20.00
22	52	6.84	0.33	6.51					
24	53	6.95	0.33		6.62				
Total paid out		133.83	4.64	21.74	6.62	18.17	16.25		66.41
Cash on hand		16.17							
		<u>150.00</u>							
Reimbursement		<u>133.83</u>							by Cheque # 101

20xx											
Aug 1	Petty Cash Fund	150.00						Aug 31	Petty Cash Fund	50.00	
	Bank		150.00						Bank		50.00
	To establish petty cash fund.								To increase fund to \$200.		
Aug 31	GST-ITC	4.64									
	Office Supplies Expense	21.74									
	Postage Expense	6.62									
	Warehouse Supplies Expense	18.17									
	Miscellaneous Expense	16.25									
	Purchases	23.52									
	Advertising Expense	22.89									
	Donations Expense	20.00									
	Bank		133.83								
	reimburse petty cash; chq #101										

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx										
Aug 31	Office Supplies Exp					23.52	4.64	21.74		
	Postage Expense							6.62		
	W'hse Supplies Exp							18.17		
	Miscellaneous Expense							16.25		
	Advertising Expense							22.89		
	Donations Expense							20.00	133.83	101

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	HST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20--									
Aug 6	44	13.65	1.57			12.08			
8	45	16.25	-				16.25		
9	46	8.90	1.02	7.88					
12	47	8.31	0.96	7.35					
14	48	26.58	3.06					Purchases	23.52
15	49	25.87	2.98					Advertising Exp	22.89
16	50	6.88	0.79			6.09			
20	51	20.00	-					Donations Exp	20.00
22	52	7.36	0.85	6.51					
24	53	7.48	0.86		6.62				
Total paid out		141.28	12.09	21.74	6.62	18.17	16.25		66.41
Cash on hand		8.72							
		<u>150.00</u>							
Reimbursement		<u>141.28</u>							by Cheque # 101

Chapter 9: Exercise 1 continued (13% HST)

Manual Bookkeeping - 8th Edition

20xx	Aug 1	Petty Cash Fund	150.00		Aug 31	Petty Cash Fund	50.00	
		Bank		150.00		Bank		50.00
		To establish petty cash fund.				To increase fund to \$200.		
	Aug 31	HST-ITC	12.09					
		Office Supplies Expense	21.74					
		Postage Expense	6.62					
		Warehouse Supplies Expense	18.17					
		Miscellaneous Expense	16.25					
		Purchases	23.52					
		Advertising Expense	22.89					
		Donations Expense	20.00					
		Bank		141.28				
		reimburse petty cash; chq #101						

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	HST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx	Aug 31	Office Supplies Exp				23.52	12.09	21.74		
		Postage Expense						6.62		
		W'hse Supplies Exp						18.17		
		Miscellaneous Expense						16.25		
		Advertising Expense						22.89		
		Donations Expense						20.00	141.28	101

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20--									
Aug 6	44	13.53	0.60			12.93			
8	45	16.25	-				16.25		
9	46	8.82	0.39	8.43					
12	47	8.23	0.37	7.86					
14	48	24.70	1.18					Purchases	23.52
15	49	25.63	1.14					Advertising Exp	24.49
16	50	6.82	0.30			6.52			
20	51	20.00	-					Donations Exp	20.00
22	52	7.30	0.33	6.97					
24	53	7.41	0.33		7.08				
Total paid out		138.69	4.64	23.26	7.08	19.45	16.25		68.01
Cash on hand		11.31							
		<u>150.00</u>							
Reimbursement		<u>138.69</u>							by Cheque # 101

20xx	Aug 1	Petty Cash Fund	150.00		Aug 31	Petty Cash Fund	50.00	
		Bank		150.00		Bank		50.00
		To establish petty cash fund.				To increase fund to \$200.		
	Aug 31	GST-ITC	4.64					
		Office Supplies Expense	23.26					
		Postage Expense	7.08					
		Warehouse Supplies Expense	19.45					
		Miscellaneous Expense	16.25					
		Purchases	23.52					
		Advertising Expense	24.49					
		Donations Expense	20.00					
		Bank		138.69				
		reimburse petty cash; chq #101						

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx	Aug 31	Office Supplies Exp				23.52	4.64	23.26		
		Postage Expense						7.08		
		W'hse Supplies Exp						19.45		
		Miscellaneous Expense						16.25		
		Advertising Expense						24.49		
		Donations Expense						20.00	138.69	101

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 200.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20xx									
Nov 1									
	1	27.70		27.70					
	3	5.78		5.78					
	4	13.14						Purchases	13.14
	4	5.25						Freight In	5.25
	5	4.50					4.50		
	6	18.06						Repairs Exp	18.06
	6	7.35						Delivery Exp	7.35
	7	28.35				28.35			
	10	32.55						Advertising Exp	32.55
	17	11.98						Freight In	11.98
	21	20.00						Donations Exp	20.00
		174.66	-	33.48		28.35	4.50		108.33
		25.34							
		<u>200.00</u>							
		<u>174.66</u>							
Reimbursement		<u>174.66</u>							

by Cheque # 149

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx Nov 1	Petty Cash Fund	establish						200.00	200.00	130
	30 Office Supplies Exp	} to reimburse				13.14		33.48		
	Warehouse Suppl Exp							28.35		
	Miscellaneous Exp							4.50		
	Freight In							17.23		
	Repairs Expense							18.06		
	Delivery Expense							7.35		
	Advertising Expense							32.55		
	Donations Expense						20.00	174.66	149	

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx Nov 1	Petty Cash Fund	establish						200.00	200.00	130
	30 Office Supplies Exp	} to reimburse				13.14	7.52	33.48		
	Warehouse Suppl Exp								28.35	
	Miscellaneous Exp								4.50	
	Freight In								17.23	
	Repairs Expense								18.06	
	Delivery Expense								7.35	
	Advertising Expense								32.55	
	Donations Expense							20.00	182.18	149

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 200.00

Date	Vouch #	Amount Paid	HST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20xx									
Nov 1									
1	1	31.30	3.60	27.70					
3	2	6.53	0.75	5.78					
4	3	14.85	1.71					Purchases	13.14
4	4	5.93	0.68					Freight In	5.25
5	5	4.50					4.50		
6	6	20.41	2.35					Repairs Exp	18.06
6	7	8.31	0.96					Delivery Exp	7.35
7	8	32.04	3.69			28.35			
10	9	36.78	4.23					Advertising Exp	32.55
17	10	13.54	1.56					Freight In	11.98
21	11	20.00						Donations Exp	20.00
Total paid out		194.19	19.53	33.48		28.35	4.50		108.33
Cash on hand		5.81							
		<u>200.00</u>							
Reimbursement		<u>194.19</u>							by Cheque # 149

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	HST-ITC	General	Bank	Chq
				Payable	Discts		Dr	Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
^{20xx} Nov 1	Petty Cash Fund	establish						200.00	200.00	130
	30 Office Supplies Exp	} to reimburse				13.14	19.53	33.48		
	Warehouse Suppl Exp								28.35	
	Miscellaneous Exp								4.50	
	Freight In								17.23	
	Repairs Expense								18.06	
	Delivery Expense								7.35	
	Advertising Expense								32.55	
	Donations Expense							20.00	194.19	149

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx Nov 1	Petty Cash Fund	establish						200.00	200.00	130
	30 Office Supplies Exp	} to reimburse				13.14	7.52	35.82		
	Warehouse Suppl Exp								30.33	
	Miscellaneous Exp								4.50	
	Freight In								18.44	
	Repairs Expense								19.32	
	Delivery Expense								7.86	
	Advertising Expense								34.83	
	Donations Expense							20.00	191.76	149

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
^{20xx} June 1	shipping of chairs	41	18.90	0.90				Furniture	18.00
2	freight in	42	7.88	0.38				Freight In	7.50
6	stationery	43	28.14	1.34	26.80				
8	deliv of mdse	44	17.01	0.81				Delivery Exp	16.20
12	stamps	45	10.50	0.50				Postage Exp	10.00
14	coffee cups	46	3.47	0.17			3.30		
17	packaging, tape	47	9.87	0.47		9.40			
21	straws, napkins	48	2.63	0.13			2.50		
23	stamps for advert	49	11.55	0.55				Advertising Exp	11.00
29	donation	50	25.00					Donations Exp	25.00
	Total paid out		134.95	5.25	26.80	9.40	5.80		87.70
	Cash on hand		15.05						
			<u>150.00</u>						
	Reimbursement		<u>134.95</u>						by Cheque # 97

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
^{20xx} June 30	Office Suppl Exp	} to reimburse petty cash				5.25	26.80		
	W'hse Suppl Exp						9.40		
	Miscellaneous Exp						5.80		
	Furniture						18.00		
	Freight In						7.50		
	Delivery Expense						16.20		
	Postage Expense						10.00		
	Advertising Exp						11.00		
	Donations Exp						25.00		134.95

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	HST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
^{20xx} June 1									
	1	shipping of chairs	41	18.90	2.17			Furniture	16.73
	2	freight in	42	7.88	0.91			Freight In	6.97
	6	stationery	43	28.14	3.24	24.90			
	8	deliv of mdse	44	17.01	1.96			Delivery Exp	15.05
	12	stamps	45	10.50	1.21			Postage Exp	9.29
	14	coffee cups	46	3.47	0.40		3.07		
	17	packaging, tape	47	9.87	1.14	8.73			
	21	straws, napkins	48	2.63	0.30		2.33		
	23	stamps for advert	49	11.55	1.33			Advertising Exp	10.22
	29	donation	50	25.00				Donations Exp	25.00
		Total paid out		134.95	12.66	24.90	8.73	5.40	83.26
		Cash on hand		15.05					
				<u>150.00</u>					
		Reimbursement		<u>134.95</u>					by Cheque # 97

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	Accts Payable Dr	Purch Discts Cr	Purchases Dr	HST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
^{20xx} June 30	Office Suppl Exp	} to reimburse petty cash				12.66	24.90		
	W'hse Suppl Exp						8.73		
	Miscellaneous Exp						5.40		
	Furniture						16.73		
	Freight In						6.97		
	Delivery Expense						15.05		
	Postage Expense						9.29		
	Advertising Exp						10.22		
	Donations Exp						25.00		134.95

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount	
^{20xx} June 1	shipping of chairs	41	18.90	0.84				Furniture	18.06	
2	freight in	42	7.88	0.35				Freight In	7.53	
6	stationery	43	28.14	1.25	26.89					
8	deliv of mdse	44	17.01	0.75				Delivery Exp	16.26	
12	stamps	45	10.50	0.46				Postage Exp	10.04	
14	coffee cups	46	3.47	0.15			3.32			
17	packaging, tape	47	9.87	0.44		9.43				
21	straws, napkins	48	2.63	0.12			2.51			
23	stamps for advert	49	11.55	0.51				Advertising Exp	11.04	
29	donation	50	25.00					Donations Exp	25.00	
Total paid out			134.95	4.87	26.89	9.43	5.83		87.93	
Cash on hand			15.05							
			<u>150.00</u>							
Reimbursement			<u>134.95</u>	by Cheque # 97						

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
^{20xx} June 30	Office Suppl Exp	} to reimburse petty cash				4.87	26.89		
	W'hse Suppl Exp						9.43		
	Miscellaneous Exp						5.83		
	Furniture						18.06		
	Freight In						7.53		
	Delivery Expense						16.26		
	Postage Expense						10.04		
	Advertising Exp						11.04		
	Donations Exp						25.00		134.95

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	-ITC	General	Bank	Chq	
				Payable	Discts			Ledger			
				Dr	Cr	Dr	Dr	Dr	Cr	#	
20xx Nov 1	Petty Cash Fund							100.00	100.00	841	
Nov 30	Office Supplies Exp	} reimburse petty cash						15.70			
	Postage Expense								26.00		
	Miscellaneous Exp								8.40		
	Delivery Expense								31.25		
	Freight In								12.70		
	Cash (Over)/Short							0.25	94.30	882	
Nov 30	Office Supplies Exp	} reimburse petty cash						15.70			
	Postage Expense								26.00		
	Miscellaneous Exp								8.40		
	Delivery Expense								31.25		
	Freight In								12.70		
	Cash (Over)/Short							(1.00)	93.05	882	

CASH PAYMENTS JOURNAL

Date	Account Debit	Memo	F	Accts	Purch	Purchases	GST-ITC	General	Bank	Chq
				Payable	Discts			Ledger		
				Dr	Cr	Dr	Dr	Dr	Cr	#
20xx June 2	Petty Cash Fund							150.00	150.00	008
June 28	Postage Expense	} reimburse petty cash				30.40	6.96	18.38		
	Office Supplies Exp							25.35		
	Advertising Expense							53.60		
	Miscellaneous Exp							11.45		
	Cash Over/Short							(1.00)	145.14	040
June 28	Postage Expense	} reimburse petty cash				30.40	6.96	18.38		
	Office Supplies Exp							25.35		
	Advertising Expense							53.60		
	Miscellaneous Exp							11.45		
	Cash Over/Short							0.06	146.20	040

Chapter 9: Exercise 6**Chapter 9: Exercise 7**

LMN Consulting
Bank Reconciliation
June 30, 20xx

Bank Statement Balance		10,462.85	
Add: Outstanding Deposit		<u>361.35</u>	
		10,824.20	
Deduct: Outstanding Cheques			
#56	166.50		
#61	175.40		
#74	236.25		
#75	<u>348.75</u>	926.90	
Adjusted Balance		<u><u>9,897.30</u></u>	
G/L Bank Balance		<u><u>9,897.30</u></u>	

Warren Company
Bank Reconciliation
May 31, 20xx

Bank Statement Balance		12,532.85	
Add: Outstanding Deposit		<u>621.25</u>	
		13,154.10	
Deduct: Outstanding Cheques			
#701	402.50		
#723	89.60		
#729	127.85		
#730	<u>118.35</u>	738.30	
Adjusted Balance		<u><u>12,415.80</u></u>	
G/L Bank Balance (April 30)		8,596.50	
Add: Cash Receipts for May		15,766.90	
Deduct: Cash Payments for May		<u>(11,947.60)</u>	
G/L Bank Balance (May 31)		<u><u>12,415.80</u></u>	

Chapter 9: Exercise 8

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D & N Appliance Co.
 Bank Reconciliation
 November 30, 20xx

Bank Statement Balance		4,907.20	
Add: Outstanding Deposit	535.75		
Bank Error (Chq #501)	210.00	745.75	
		<u>5,652.95</u>	
Less: Outstanding Cheques			
#140	182.50		
161	47.80		
170	200.25		
172	95.25	525.80	
		<u>5,127.15</u>	
Adjusted Balance			<u>5,127.15</u>
G/L Bank Balance		5,232.65	
Add: Error on Chq#155		9.00	
		<u>5,241.65</u>	
Less: Safety Deposit Box	25.00		
Bank Charges	19.50		
NSF cheque (Jack Miller)	70.00	114.50	
		<u>5,127.15</u>	
Adjusted Balance			<u>5,127.15</u>

General Journal			
20xx			
Nov 30	Bank	9.00	
	Freight In		9.00
30	Bank Charges	44.50	
	Bank		44.50
30	A/R Jack Miller	70.00	
	Bank		70.00

Note: Cheque #178 for \$580 was a certified cheque. Therefore, it cannot be an outstanding cheque even if it has not yet been returned by the bank.

Chapter 9: Exercise 9

Manual Bookkeeping - 8th Edition

Asian Book Store
Bank Reconciliation
February 28, 20--

Bank Statement Balance		\$ 9,995.00	
Add: Outstanding Deposit		<u>3,550.00</u>	
		13,545.00	
Less: Outstanding Cheques			
#244	\$ 1,740.00		
#245	1,000.00		
#246	<u>2,050.00</u>	<u>4,790.00</u>	
Adjusted Balance		<u>\$ 8,755.00</u>	
Cash Book Balance		9,028.00	
Less: Bank charges	23.00		
NSF cheque (H.Potter)	<u>250.00</u>	<u>273.00</u>	
Adjusted Balance		<u>\$ 8,755.00</u>	

General Journal			
	20xx		
Feb 28	Bank Charges	23.00	
	Bank		23.00
28	A/R H. Potter	250.00	
	Bank		250.00