

PURCHASE JOURNAL

PJ 4

Account Credit						Account Debit						
Invoice Date	Name of Supplier	Inv No	Terms	F	Accounts Payable	Purchases Paint & Supplies	Purchases Wallpaper	GST-ITC	Other Accounts			
									Account	F.	Amount	
20--												
May 2	Major Office Supplies	203	n/30	251	406.80			18.00		Office Suppl Exp	541	259.20
										Whse Suppl Exp	546	129.60
4	Reynolds Paper	153	n/30	254	6,510.00		6,200.00	310.00				
6	Mitchell Advertising	255	n/10	252	4,859.00			215.00		Advertising Exp	531	4,644.00
8	Rainbow Supplies	91	1/10,n/30	253	11,025.00	10,500.00		525.00				
10	Rainbow Supplies	cn		253	(157.50)	(150.00)		(7.50)				
					22,643.30	10,350.00	6,200.00	1,060.50				5,032.80
					(201)	(504)	(505)	(207)				

SALES JOURNAL

SJ 4

Date	Name of Customer	Inv No	Terms	F	Accounts Rec. Dr.	Sales Paint & Supplies Cr.	Sales Wallpaper Cr.	GST Pay. Cr.	PST Pay. Cr.
20--									
May 5	Edna Morton	9	2/10,n/30	154	700.60	620.00		31.00	49.60
9	Edna Morton	9cn		154	(33.90)	(30.00)		(1.50)	(2.40)
14	S. Miller	10	2/10,n/30	153	3,503.00	2,300.00	800.00	155.00	248.00
					4,169.70	2,890.00	800.00	184.50	295.20
					(105)	(401)	(402)	(206)	(208)

CASH PAYMENTS JOURNAL										CPJ 4
Date	Account Dr.	Memo	F.	Accts. Pay. Dr.	Purch. Disc. Cr.		GST-ITC Dr.	General Ledger Dr.	Bank Cr.	Chq. No.
20--										
May 1	Land		120					40,000.00		
	Building		121					160,000.00	200,000.00	44
1	Petty Cash Fund	to establish	103					50.00	50.00	45
4	Rainbow Supplies	on invoice 66	253	3,780.00					3,780.00	46
4	Telephone Expense		544				9.10	196.56	205.66	47
	Utilities Expense	electricity	545				6.65	143.64	150.29	48
	Utilities Expense	gas/heating	545				7.30	157.68	164.98	49
9	Freight In		508				8.50	183.60	192.10	50
10	Bank Charges Expense	for April	533					12.00	12.00	--
12	Major Office Supplies	on invoice 167	251	548.05					548.05	51
15	Coleman Industries	on invoice 430	250	4,830.00					4,830.00	52
16	Mitchell Advertising	on invoice 255	252	4,859.00					4,859.00	53
18	Rainbow Supplies	on invoice 91	253	10,867.50	103.50				10,764.00	54
22	PST Payable	for April	208					1,521.60		
	PST Commission Revenue		410					(76.08)	1,445.52	55
24	Office Supplies Expense		541				1.59	4.86		
	Postage Expense	reimburse petty cash	542					19.00		
	Miscellaneous Expense		540					21.09		
	Cash Over or Short		534					0.39	46.93	56
31	Delivery Expense		535				9.00	194.40	203.40	57
				24,884.55	103.50		42.14	202,428.74	227,251.93	
				(201)	(507)		(207)		(101)	

PETTY CASH SHEET

Amount in Petty Cash Fund <u>50.00</u>				DISTRIBUTION OF PAYMENTS						
Date	Explanation	Vo. #	Amount Paid Out	GST-ITC	Office Supplies	Postage	Whse Supplies	Misc. Expense	Other Accounts	Amount
20--										
May 6	postage	1	6.30	0.30		6.00				
	pens, pencils	2	5.09	0.23	4.86					
10	courier	3	9.04	0.40				8.64		
	postage	4	5.78	0.28		5.50				
18	coffee, cream, sugar	5	12.45					12.45		
24	postage	6	7.88	0.38		7.50				
24	cash short	7	0.39						Cash Over/Short	0.39
	Total paid out		46.93	1.59	4.86	19.00		21.09		0.39

Cash on hand 3.07
50.00

Reimbursement for 46.93 Cheque # 56

Bank Reconciliation
for **April, 20--**

Bank Statement Balance, Apr 30, 20--	\$ 47,567.78
add Outstanding Deposit	<u>11,526.00</u>
	59,093.78
less Outstanding Cheque #43	<u>152.55</u>
Adjusted Balance	<u><u>\$ 58,941.23</u></u>

Bank Balance in GL, April 30, 20--	\$ 58,953.23
less Bank Charges	<u>12.00</u>
Adjusted Balance	<u><u>\$ 58,941.23</u></u>

