

A business completed the following transactions:

- Mar 8      Wrote a \$90.00 cheque to Petty Cash, cashed it and put the money in the petty cash box.
- Mar 12     Paid City Courier \$11.25 to deliver merchandise sold to a customer.
- Mar 21     Purchased office supplies with petty cash, \$14.65
- Mar 22     Paid \$20.00 from petty cash to the janitor.
- Mar 29     The owner of the business, signed a petty cash receipt and took \$9.00 from petty cash for lunch.
- Apr 3      Paid \$28.35 freight charges on merchandise purchased for resale.
- Apr 5      The petty cash cashier noted that there was only \$6.75 cash remaining in the fund so she sorted the petty cash receipts by accounts. The cheque was made for an amount large enough to reimburse the fund and increase the size of the fund to \$150.00
- Apr 9      Paid City Courier \$26.15 to deliver merchandise to a customer.
- Apr 12     Paid a delivery person \$8.95 for clothes the owner had dropped off for dry cleaning.
- Apr 13     Paid \$28.35 freight charges on merchandise purchased for resale.
- Apr 16     Gave the wife of the owner, \$16.00 from petty cash for cab fare and other personal expenditures.
- Apr 20     Paid \$20.00 from petty cash to the janitor.
- Apr 26     Purchased office supplies for \$7.25
- Apr 27     Paid \$15.25 freight charges on merchandise purchased for resale.
- Apr 30     There was \$28.25 in cash in the fund. The petty cash cashier sorted the receipts by accounts. She was instructed to decrease the size of the fund by \$25.00

**Required:**

1.          Prepare a journal entry to record the cheque establishing the petty cash fund.
2.          Prepare a summary of petty cash payments for March 12 to April 3 that has these categories: Office Supplies, Transportation-In, Delivery Expense, Withdrawals, Cash Over/Short, and Cleaning Expense. Record the journal entry to reimburse and increase the fund on April 5.
3.          Prepare a summary of petty cash payments for April 9 to April 27 that has these categories: Office Supplies, Transportation-In, Delivery Expense, Withdrawals, Cash Over/Short, and Cleaning Expense. Record the journal entry to reimburse and decrease the fund on April 30.

## GENERAL JOURNAL

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<b>DATE</b>	<b>ACCOUNT</b>	<b>DEBIT</b>	<b>CREDIT</b>
Mar 8	Petty Cash	90.00	
	Bank		90.00
	Explain: Set up Petty Cash Fund		
Apr 5	Delivery Expense	11.25	
	Office Supplies	14.65	
	Cleaning Expense	20.00	
	Owner Withdrawals	9.00	
	Transportation In	28.35	
	Petty Cash	60.00	
	Bank		143.25
	Explain: To replenish and increase petty cash		
Apr 30	Delivery Expense	26.15	
	Owner Withdrawals	24.95	
	Transportation In	43.60	
	Cleaning Expense	20.00	
	Office Supplies	7.25	
	Cash Short (Over)		.20
	Petty Cash		25.00
	Bank		96.75
	Explain: To replenish and decrease petty cash		