

A business completed the following transactions:

- Mar 8 Wrote a \$150.00 cheque to Petty Cash, cashed it and put the money in the petty cash box.
- Mar 12 Paid City Courier \$11.76 to deliver merchandise sold to a customer.
- Mar 21 Purchased office supplies with petty cash, \$13.89
- Mar 22 Paid \$32.66 from petty cash to the janitor.
- Mar 29 The owner of the business, signed a petty cash receipt and took \$40.00 from petty cash for lunch.
- Apr 3 Paid \$30.95 freight charges on merchandise purchased for resale.
- Apr 5 The petty cash cashier noted that there was only \$20.74 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 \$210.00
- Apr 9 Paid City Courier \$17.44 to deliver merchandise to a customer.
- Apr 12 Paid a delivery person \$23.82 for clothes the owner had dropped off for dry cleaning.
- Apr 13 Paid \$40.01 freight charges on merchandise purchased for resale.
- Apr 16 Gave the wife of the owner, \$15.00 from petty cash for cab fare and other personal expenditures.
- Apr 20 Paid \$33.44 from petty cash to the janitor.
- Apr 26 Purchased office supplies for \$10.10
- Apr 27 Paid \$29.22 freight charges on merchandise purchased for resale.
- Apr 30 There was \$40.97 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 \$20.00

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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DATE	ACCOUNT	DEBIT	CREDIT
Mar 8	Petty Cash	150.00	
	Bank		150.00
	Explain: To set up Petty Cash Fund		
Apr 5	Office Supplies	13.89	
	Transportation In	30.95	
	Delivery Expense	11.76	
	Owner Withdrawals	40.00	
	Cleaning Expense	32.66	
	Petty Cash	60.00	
	Bank		189.26
	Explain: To replentish and increase petty cash		
Apr 30	Office Supplies	10.10	
	Transportation In	69.23	
	Delivery Expense	17.44	
	Owner Withdrawals	38.82	
	Cleaning Expense	33.44	
	Petty Cash		20.00
	Bank		149.03
	Explain: To replentish and decrease petty cash		