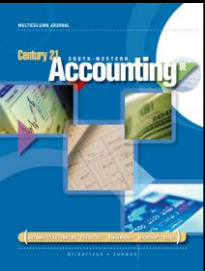


LESSON 9-3

Performing Additional Cash Payments Journal Operations



PETTY CASH REPORT

page 248

1. Write the date and custodian name.
2. Write the fund total.
3. Summarize petty cash payments.
4. Calculate and write the total payments.
5. Calculate and write the recorded amount on hand.
6. Write the actual amount of cash on hand.
7. Subtract the actual amount on hand from the recorded amount on hand and write the amount.
8. Write the total of the replenish amount.

PETTY CASH REPORT			
Date: <u>October 31, 20--</u>		Custodian: <u>Janice Morgan</u>	
Explanation	Reconciliation		Replenish Amount
Fund total		250.00	
Payments:			
Supplies	45.34		
Advertising	25.00		
Miscellaneous	144.22		
Less: Total payments		214.56	→ 214.56
Equals: Recorded amount on hand		35.44	
Less: Actual amount on hand		33.85	
Equals: Cash short (over)		1.59	→ 1.59
Amount to replenish			216.15

REPLENISHING A PETTY CASH FUND

page 249

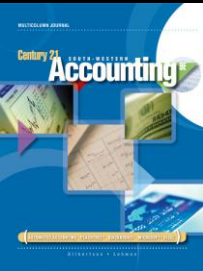
PETTY CASH REPORT

Date: November 18, 20--Custodian: Janice Morgan

Explanation	Reconciliation		Replenish Amount
Fund total		250.00	
Payments:			
Supplies—Office	32.33		
Advertising	50.00		
Miscellaneous	128.50		
Less: Total payments		210.83	→ 210.83
Equals: Recorded amount on hand		39.17	
Less: Actual amount on hand		41.34	
Equals: Cash short (over)		(2.17)	→ (2.17)
Amount to replenish			208.66

1. Date
2. Account titles
3. Check number
4. Expense amounts
5. Cash short as a debit; cash over as a credit
6. Total cash payment

CASH PAYMENTS JOURNAL										PAGE 21
DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT		
				DEBIT	CREDIT					
18	Supplies—Office	310		32.33						208.66
	Advertising Expense			50.00						
	Miscellaneous Expense			128.50						
	Cash Short and Over				2.17					



TOTALING, PROVING, AND RULING A CASH PAYMENTS JOURNAL PAGE TO CARRY TOTALS FORWARD

CASH PAYMENTS JOURNAL												PAGE 21	
DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT					
				DEBIT	CREDIT								
24	20 Ceramic Supply	312				580800		580800			24		
25	20 Carried Forward		✓	1328180	69538	1224000	8252	2474390			25		

1

2

3

4

5

6

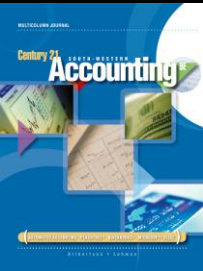
1. Rule a single line.
2. Write the date.
3. Write the words *Carried Forward* in the Account Title column.
4. Place a check mark in the Post. Ref. column.
5. Write each column total.
6. Rule double lines.

STARTING A NEW CASH PAYMENTS JOURNAL PAGE

page 251

CASH PAYMENTS JOURNAL											PAGE 22	1
DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT				
				DEBIT	CREDIT				1	2		3
Nov. 20	Brought Forward		✓	1328180	69538	1224000	8252	2474390				

1. Write the journal page number.
2. Write the date.
3. Write the words *Brought Forward* in the Account Title column.
4. Place a check mark in the Post. Ref. column.
5. Record the column totals.



TOTALING, PROVING, AND RULING A CASH PAYMENTS JOURNAL AT THE END OF A MONTH

CASH PAYMENTS JOURNAL											PAGE 22
DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT			
				DEBIT	CREDIT						
Nov. 20	Brought Forward		✓	1328180	69538	1224000	8252	2474390			
29	Advertising Expense	319		150000				150000			
30	Floral Designs	320				165000	3300	161700			
30	Rent Expense	321		60000				60000			
30	Totals			1646299	139075	1798400	15484	3290140			

1

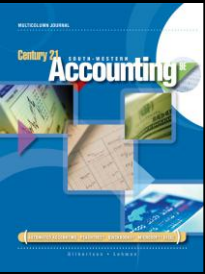
2

3

4

5

1. Rule a single line.
2. Write the date.
3. Write the word *Totals* in the Account Title column.
4. Write each column total.
5. Rule double lines.



TERMS REVIEW

page 253

- cash short
- cash over