

3-M MASTERY PROBLEM, p. 85

Journalizing transactions and starting a new journal page (LO3, 4, 5, 6, 7)

GENERAL JOURNAL

PAGE

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3-M MASTERY PROBLEM (concluded)

GENERAL JOURNAL

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Journalizing transactions from source documents

Receipt No. 1 Date <u>June 1</u> , 20-- From <u>Henry White</u> For <u>Investment</u> <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 4,000 00</div>	Receipt No. 1 Form <u>7</u> Date <u>June 1</u> , 20-- Rec'd from <u>Henry White</u> For <u>Investment</u> <u>Four thousand and ⁰⁰/₁₀₀</u> Dollars Amount <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$ 4,000 00</div> <u>Henry White</u> Received by
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No. 1	Form <u>2</u>										
Date <u>June 3</u> , 20--	\$ <u>300.00</u>										
To <u>Worldwide Supply Company</u>											
For <u>Supplies</u>											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>BALANCE BROUGHT FORWARD</td> <td style="text-align: right;">0 00</td> </tr> <tr> <td>AMOUNT DEPOSITED <small>Date</small> <u>6 1</u> 20--</td> <td style="text-align: right;">4,000 00</td> </tr> <tr> <td>SUBTOTAL</td> <td style="text-align: right;">4,000 00</td> </tr> <tr> <td>AMOUNT THIS CHECK</td> <td style="text-align: right;">300 00</td> </tr> <tr> <td>BALANCE CARRIED FORWARD</td> <td style="text-align: right;">3,700 00</td> </tr> </table>		BALANCE BROUGHT FORWARD	0 00	AMOUNT DEPOSITED <small>Date</small> <u>6 1</u> 20--	4,000 00	SUBTOTAL	4,000 00	AMOUNT THIS CHECK	300 00	BALANCE CARRIED FORWARD	3,700 00
BALANCE BROUGHT FORWARD	0 00										
AMOUNT DEPOSITED <small>Date</small> <u>6 1</u> 20--	4,000 00										
SUBTOTAL	4,000 00										
AMOUNT THIS CHECK	300 00										
BALANCE CARRIED FORWARD	3,700 00										

No. 2	Form <u>3</u>										
Date <u>June 5</u> , 20--	\$ <u>600.00</u>										
To <u>NW Management Company</u>											
For <u>June rent</u>											
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>BALANCE BROUGHT FORWARD</td> <td style="text-align: right;">3,700 00</td> </tr> <tr> <td>AMOUNT DEPOSITED <small>Date</small></td> <td style="text-align: right;">3,700 00</td> </tr> <tr> <td>SUBTOTAL</td> <td style="text-align: right;">3,700 00</td> </tr> <tr> <td>AMOUNT THIS CHECK</td> <td style="text-align: right;">600 00</td> </tr> <tr> <td>BALANCE CARRIED FORWARD</td> <td style="text-align: right;">3,100 00</td> </tr> </table>		BALANCE BROUGHT FORWARD	3,700 00	AMOUNT DEPOSITED <small>Date</small>	3,700 00	SUBTOTAL	3,700 00	AMOUNT THIS CHECK	600 00	BALANCE CARRIED FORWARD	3,100 00
BALANCE BROUGHT FORWARD	3,700 00										
AMOUNT DEPOSITED <small>Date</small>	3,700 00										
SUBTOTAL	3,700 00										
AMOUNT THIS CHECK	600 00										
BALANCE CARRIED FORWARD	3,100 00										

No. 1	Form <u>4</u>
MEMORANDUM	
<p><i>Bought supplies on account from Atlas Supplies, \$300.00</i></p>	
Signed: <u>Henry White</u>	Date: <u>June 8,</u> 20--

3-5 SOURCE DOCUMENTS PROBLEM (continued)

No. 3 Form 5
 Date June 9 20-- \$ 80.00
 To Statewide Electric
 For Electric bill

BALANCE BROUGHT FORWARD	3,100	00
AMOUNT DEPOSITED		
SUBTOTAL	3,100	00
AMOUNT THIS CHECK	80	00
BALANCE CARRIED FORWARD	3,020	00

No. 4 Form 6
 Date June 11 20-- \$ 300.00
 To Atlas Supplies
 For Payment on account

BALANCE BROUGHT FORWARD	3,020	00
AMOUNT DEPOSITED		
SUBTOTAL	3,020	00
AMOUNT THIS CHECK	300	00
BALANCE CARRIED FORWARD	2,720	00

	Form <u>7</u>
<u>June 12, 20--</u>	0.00*
<u>T12</u>	100.00+
	500.00+
	600.00*

White's Repair Service 11203 Pacific Blvd NW Albany, OR 97321-7726	SALES INVOICE	Form <u>8</u>
	SOLD TO: J.Puckett 4456 Main Street SW Albany, OR 97321-4456	No. 1 Date <u>6/15/--</u> Terms <u>30 days</u>
DESCRIPTION	Amount	
Repair Water Heater	\$	1,100.00
Total	\$	1,100.00

SOURCE DOCUMENTS PROBLEM (continued)

No. 5 Form 9
 Date June 16 20-- \$ 300.00
 To Oakridge Insurance Co.
 For Insurance

BALANCE BROUGHT FORWARD	2,720	00
AMOUNT DEPOSITED	6/12/20--	600 00
SUBTOTAL	3,320	00
AMOUNT THIS CHECK	300	00
BALANCE CARRIED FORWARD	3,020	00

Form 10
 0.00*
 June 19, 20--
 T19
 300.00
 115.00+
 285.00+
 700.00*

No. 6 Form 11
 Date June 23 20-- \$ 50.00
 To Sunrise Delivery Co.
 For Miscellaneous expense

BALANCE BROUGHT FORWARD	3,020	00
AMOUNT DEPOSITED	6/19/20--	700 00
SUBTOTAL	3,720	00
AMOUNT THIS CHECK	50	00
BALANCE CARRIED FORWARD	3,670	00

Form 12
 0.00*
 June 26, 20--
 T26
 515.00+
 386.00+
 901.00*

No. 7 Form 13
 Date June 29 20-- \$ 37.00
 To Seaside Cleaning Company
 For Miscellaneous expense

BALANCE BROUGHT FORWARD	3,670	00
AMOUNT DEPOSITED	6/26/20--	901 00
SUBTOTAL	4,571	00
AMOUNT THIS CHECK	37	00
BALANCE CARRIED FORWARD	4,534	00

3-5 SOURCE DOCUMENTS PROBLEM (continued)

Receipt No. 2 Date <u>June 29</u> , 20-- From <u>J. Puckett</u> For <u>On account</u>	Receipt No. 2 Form <u>14</u> Date <u>June 29</u> , 20-- Rec'd from <u>J. Puckett</u> For <u>On account</u> <u>One thousand one hundred and ^{no}/100</u> Dollars Amount \$ <u>1,100</u> <u>00</u> <u>Henry White</u> Received by
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No. 8	Form <u>15</u>
Date <u>June 29</u> , 20--	\$ <u>110.00</u>
To <u>Salem Telephone Co.</u>	
For <u>Cell phone bill</u>	
BALANCE BROUGHT FORWARD	4,534 00
AMOUNT DEPOSITED Date <u>6/29/20--</u>	1,100 00
SUBTOTAL	5,634 00
AMOUNT THIS CHECK	110 00
BALANCE CARRIED FORWARD	5,524 00

No. 9	Form <u>16</u>
Date <u>June 30</u> , 20--	\$ <u>2,000.00</u>
To <u>Henry White</u>	
For <u>Owner withdrawal of equity</u>	
BALANCE BROUGHT FORWARD	5,524 00
AMOUNT DEPOSITED Date <u> </u>	
SUBTOTAL	5,524 00
AMOUNT THIS CHECK	2,000 00
BALANCE CARRIED FORWARD	3,524 00

	Form <u>17</u>
<u>June 30, 20--</u>	0.00*
<u>T30</u>	350.00+
	350.00*

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3-5 SOURCE DOCUMENTS PROBLEM (concluded)

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3-C CHALLENGE PROBLEM, p. 87

Journalizing transactions using a variation of the general journal (LO3, 4, 5, 6, 7)

GENERAL JOURNAL

PAGE

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