#### 1-R Recycling Problem:

Journalizing departmental purchases and cash payments LO6, 7, 8, 9, 10

Boardtown Station has two departments: Antiques and Trophies. Post the following transactions when journalized: (1) transactions impacting the accounts payable subsidiary ledger. (2) transactions recorded in the general journal, and (3) cash payments entered in a general amount column of the cash payments journal. Journals and partial general and accounts payable ledgers are given in the Respecting Problems Working Papers. Source documents are abbreviated as follows: check. C: debit memorandum, DM; purchase invoice. P.

#### Instructions:

- Journalize the transactions completed during October of the current year. Use page 10 of a purchases journal, page 10 of a general journal, and page 16 of a cash payments journal. Post the items that are to be posted in both and the complete of the page 16 of a cash payments.
- 2. Prove and rule the purchases journal. Post the totals.
- 3. Prove and rule the cash payments journal. Post the totals.

#### Transactions:

- Oct. 1. Whote Check No. 810 to Davis Properties for rent, \$2,450.00.
  - Gave John Platte a \$324.60 check for making various repairs (miscellaneous expense). CB11.
  - Purchased \$2,514.62 of trophy parts from Paton Trophy Supply. P624.
  - Issued a check to Mountain Electric Department for last month's utility bill, \$425.00. C812.
  - Returned defective trophy parts to Paton Trophy Supply, 568.50, from P624, DMS1.
  - Whote Check No. 813 to Paton Trophy Supply for the unpaid balance of purchase invoice 567, less items returned on debit memo 51, less 2% discount.
  - 12. Purchased on account from Lampkin Supply various parts to restore antiques, \$784.22. P625.
  - 14. Purchased a printer toner cartridge from Davis Office Source, \$65.25. C814.
  - Received a shipment of trophy parts on account from Ulman Import, \$1,874.90, with 1/10, n/30 payment terms. P626.
  - 21. Purchased an antique dining room set from Gail Mason, \$930.00. C815.
  - 22. Received a shipment of antiques from Abernathy Furniture, \$4,258.80. P627.
  - 24. Sent a check to Ulman Import for purchase invoice 626, less a 1% discount. C816.
  - 28. Returned a \$1,308.00 china cabinet purchased on October 22 to Abernathy Furniture. DWS2.
  - the state of the s
  - Team Sports closed and sold its inventory at auction. Won the bid for trophy supplies, \$275.00. CB17.
    Paid cash to replenish the petty cash fund for (1) an advertisement promoting soccer team trophies, \$25.00; (2) snacks for office workers, \$16.95 (miscellaneous expense); and (3) pens and memo pads, \$18.26. CB18.

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