

Steven Greulich 0648021

Cash Payments Journal CP1
Saffron Company

Date	Check No.	Account Debited	Ref	Other Accounts Dr.	Accounts Payable Dr.	Inventory Cr.	Cash Cr.
1-Oct	63	Inventory	120	300			300
3-Oct	64	Equipment	157	800			800
5-Oct	65	Glass Company			2,700	54	2,646
10-Oct	66	Inventory	120	2,250			2,250
15-Oct	67	Hendricks Co.			1,800		1,800
16-Oct	68	Owner's Drawings	306	400			400
19-Oct	69	Ron. Co			1,600	32	1,568
29-Oct	70	Christina Company			2,500		2,500
				3,750	8,600	86	12,264
				12,350		12,350	

Debits	
Inventory	2,550
Equipment	800
Accounts Payable	8,600
Owners Drawings	400
	12,350

Credits	
Cash	12,264
Inventory	86
	12,350

Accounts Payable Subsidiary Ledger

		Glass Company		
Date	Ref	Debit	Credit	Balance
1-Oct				2,700
5-Oct	CP1	2,700		

		Ron Co.		
Date	Ref	Debit	Credit	Balance
1-Oct				2,500
19-Oct	CP1	1,600		900

		Hendricks Co.		
Date	Ref	Debit	Credit	Balance
1-Oct				1,800
15-Oct	CP1	1,800		

		Christina Company		
Date	Ref	Debit	Credit	Balance
1-Oct				3,700
29-Oct	CP1	2,500		1,200

Balance in Christina Company: 1,200				
Balance in Ron Co.: 900				
Balance in Glass Co.: -				
Balance in Hendricks Co.: -				
1,200 + 900 + 0 + 0 = 2,100				

General Ledger

		Cash		101
Date	Ref	Debit	Credit	Balance
31-Oct	CP1		12,264	-12,264

		Inventory		120
Date	Ref	Debit	Credit	Balance
1-Oct	CP1	300		300
10-Oct	CP1	2,250		2,550
31-Oct	CP1		86	2,464

		Equipment		157
Date	Ref	Debit	Credit	Balance
3-Oct	CP1	800		800

		Accounts Payable		201
Date	Ref	Debit	Credit	Balance
1-Oct				10,700
31-Oct	CP1	8,600		2,100

		Owners Drawings		306
Date	Ref	Debit	Credit	Balance
	CP1	400		400