CLEAN2U

More Practice with Cash Transactions

Selected business transactions for Clean2U, a home cleaning service, are listed below. Record these transactions in the General Journal; complete a check or deposit slip if required.

June 2 Deposited $8,600 in cash from customers for cleaning services in the month. T1.

3 Established a petty cash account of $200 (write the check to "petty cash"). C1.

4 Deposited a $100 check from Mr. Johnson. T2.

7 The customer check you deposited on June 4 "bounced" due to insufficient funds in the customer's bank. Reverse the cash deposit and add the amount to accounts receivable. M1.

9 Wrote a check to Duke Energy for utilities expense for the month, totaling $200. C2.

11 Purchased $1,700 of equipment from Zears; wrote a check. C3.

15 Received $100 cash from Mr.. Johnson (the customer who bounced the check on June 4). Deposited the money. This will pay off their accounts receivable account. M2.

18 The bank charges you a fee of $5; record as a miscellaneous expense. M3.

26 Need to replenish petty cash at the end of the month. Write a check to "petty cash" for $150 and record as a miscellaneous expense. C4

Chart of Accounts

These are the accounts you'll be using.

Account Name	Number
ASSETS	
Cash	100
Petty Cash	110
Accounts Receivable – Johnson	125
Supplies	140
Equipment	160
LIABILITIES	
(none)	
OWNER'S EQUITY	
(none)	
REVENUES	
Fees Earned	400
EXPENSES	
Miscellaneous Expense	510
Utilities Expense	540

Journal Entries

Complete the journal entries for the business transactions above.

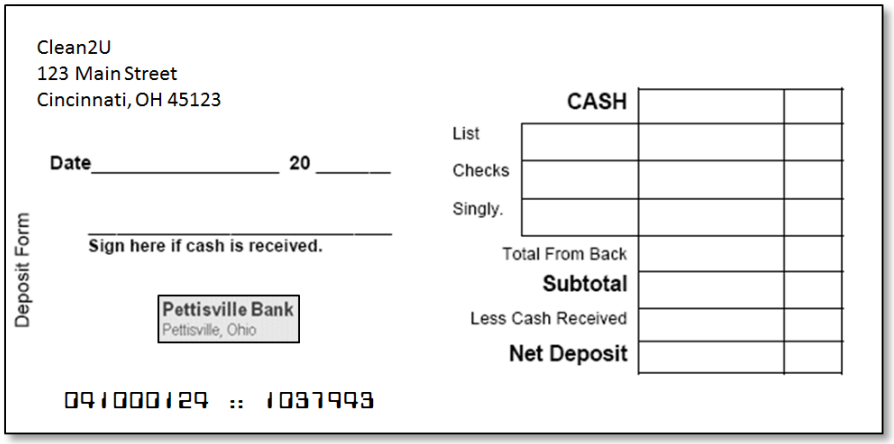
Leave blank.

GENERAL JOURNAL **Page 1**

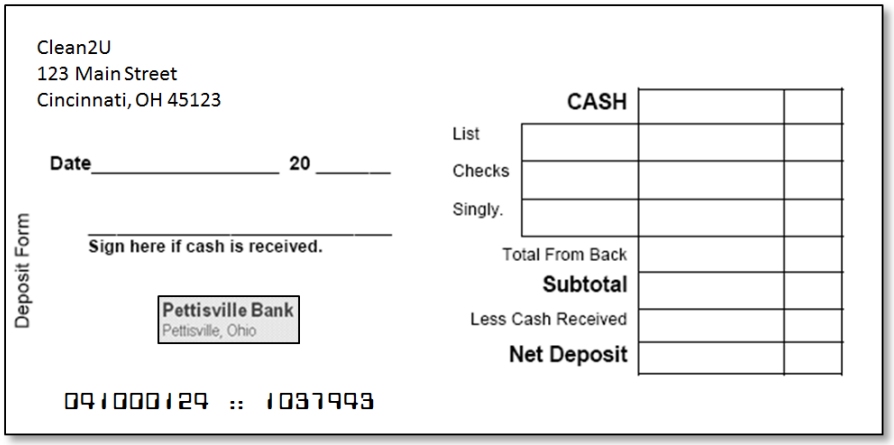
Date		Account Title	Doc. No	Post. Ref.	Debit	Credit

Writing Deposit Slips

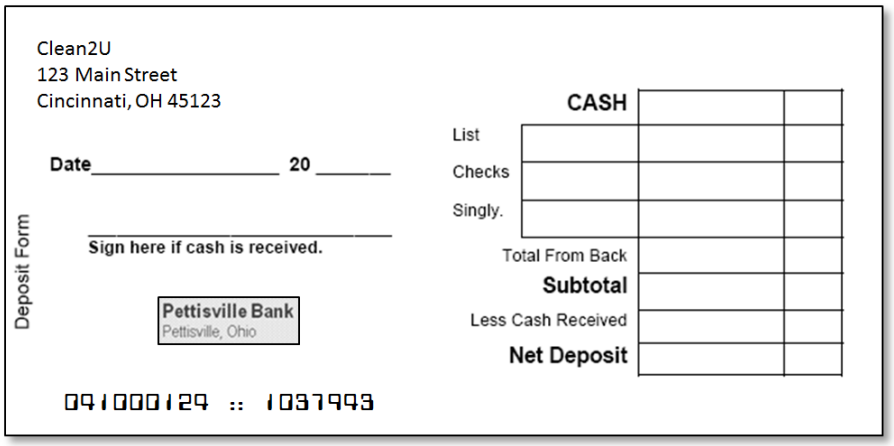
June 2



June 4

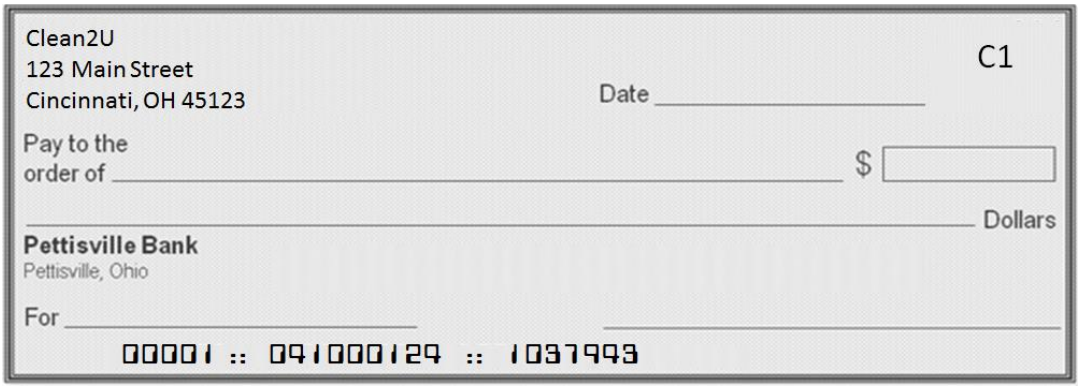


June 15

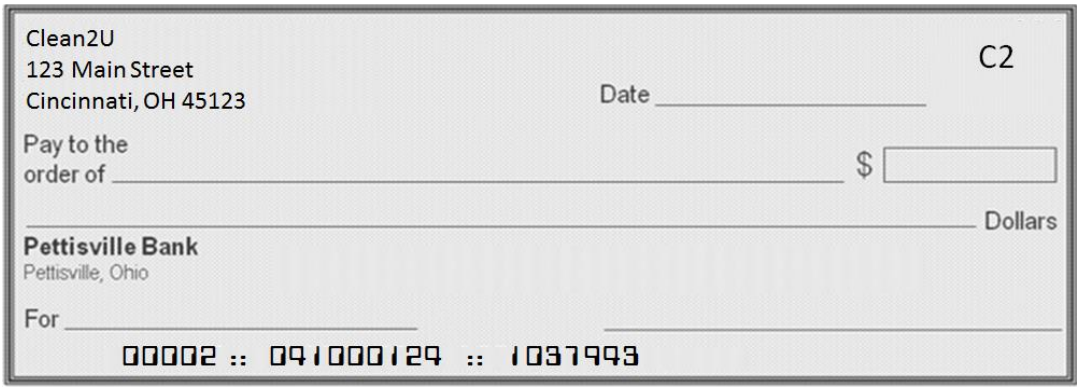


Writing Checks

June 3



June 9



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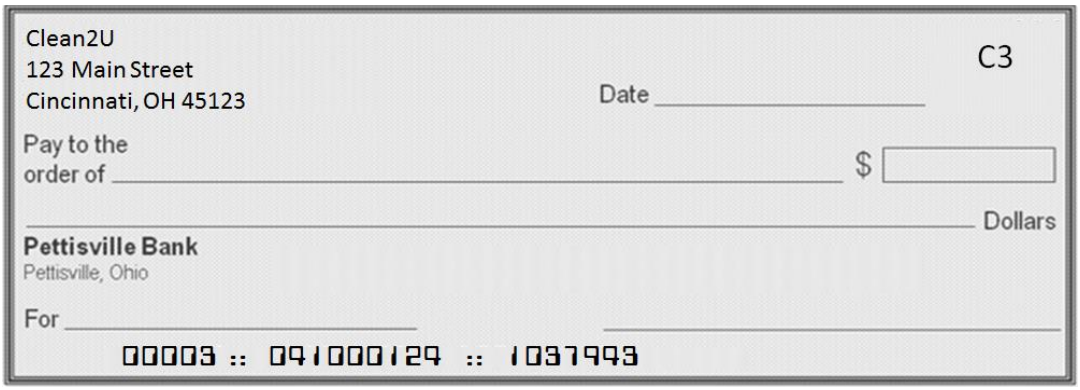
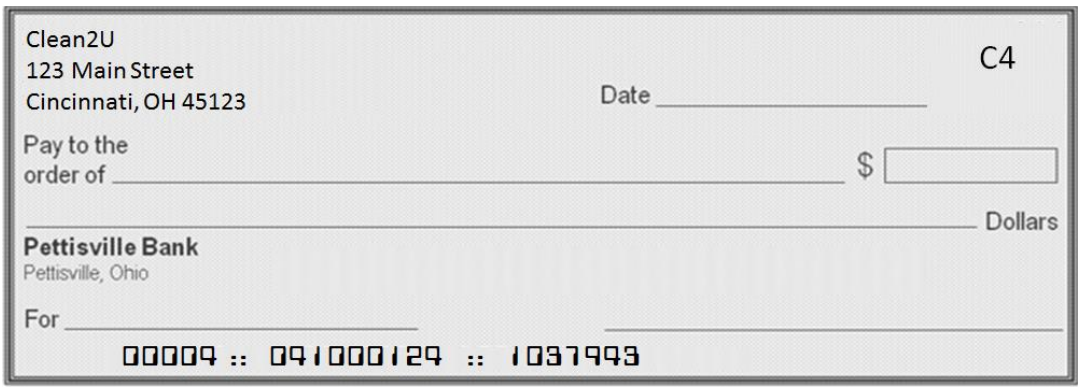
June 26