

## Petty Cash Journal Entries

Journalize the entries required for the following transactions.

On April 1<sup>st</sup>, Dracula Industries established a \$100 Petty Cash fund for the business.

Date		Debit	Credit
4/1	Petty cash	100	
	Cash		100

On April 30<sup>th</sup>, the petty cash fund had \$13 remaining. The following receipts were included:

- Supplies, \$72
- Miscellaneous expense, \$11

Replenish the petty cash fund.

Date		Debit	Credit
4/30	Supplies	72	
	Miscellaneous expense	11	
	Cash short and over	4	
	Cash		87