

1-R Recycling Problem:

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Instructions:

1. 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 individually.
2. Prove and rule the purchases journal. Post the totals.
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Transactions:

- Oct.
1. Wrote Check No. 810 to Davis Properties for rent, \$2,450.00.
 3. Gave John Platte a \$324.60 check for making various repairs (miscellaneous expense). C811.
 5. Purchased \$2,514.62 of trophy parts from Paton Trophy Supply. P624.
 9. Issued a check to Mountain Electric Department for last month's utility bill, \$425.00. C812.
 10. Returned defective trophy parts to Paton Trophy Supply, \$68.50, from P624, DMS1.
 11. Wrote Check No. 813 to Paton Trophy Supply for the unpaid balance of purchase invoice \$67, less items returned on debit memo \$1, 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.
 16. 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. DMS2.
 29. Team Sports closed and sold its inventory at auction. Won the bid for trophy supplies, \$275.00. C817.
 31. 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. C818.

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