

24. You gave a donation of \$10 to the city hospital. 26. You purchased a bank draft for \$248.43 and remitted it to F. R. Fish & Co. for invoice of the 10th (debit Fish & Co.). You paid the bank 62 cents exchange on the draft. 27. Received cheque from F. M. Johnson on account, \$100.72. 28. Received cash for mdse. sales, \$120.50.

Prove your cash. You have in the bank \$2003.12, and in the till \$74.82. Balance the account and bring down balance.

FORWARDING AN ACCOUNT.

When the space given to an account is filled and it becomes necessary to transfer it to a new page, carry forward the footings of the two sides to the new page. The following shows the form of ruling the account for forwarding:

Mar.	21	Forward	3269	50	Mar.	21	Forward	3021	98
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When one side of the account becomes filled, the two sides must be footed on the same line—the last one.

On the new page your account would now appear as follows:

CASH.

1909					1909				
Mar.	21	Forward	3269	50	Mar.	21	Forward	3021	98

Continue your cash account, and when the page is filled foot and rule in the manner shown and transfer to the next page.

March 2. You admit your teacher as a partner investing \$3000, which he pays into the business. 3. Received cash for sales of mdse., \$170.41. 4. Paid freight on goods, \$5.02. 5. Received cheque from J. C. Jones for \$271.25. 6. Paid Jackson & Co. by cheque \$070.03. 7. Received cash and cheque for sales of mdse., \$301.10. 8. Paid Electric Light bill, \$6.12. 9. Paid for postage stamps, \$2. 10. Received cheque from R. F. Caldwell, \$152.00. 11. Paid your note favor Wilson & Co., for \$450.01. 12. Received cash for sales of mdse., \$200.28. 13. Paid for advertising, \$25. 14. Your teacher (partner) withdraws \$50 for private use. 15. Received cheque from Smith & Co. for \$05 on account. 16. Received cash and cheques for sales of mdse., \$215.40. 17. Paid Ames & Williams for invoice of the 11th by cheque, \$571.45. 18. Received cheque for \$210.15 from F. A. Rogers in payment of his note. 19. Received a cheque from R. L. Foster for \$150 on account. 20. Received cash for sales, \$100.50. 21. Received cheque from J. C. Jones on account, \$200. 22. Received cash from L. M. Stark for his note of \$105.50. 23. Paid express on package of goods, 75 cents. Received cash for mdse. sales, \$240.03. 24. You withdrew for private use, \$50. 25. Paid clerks' salaries, \$75. Received cheque from R. A. Smith & Son for \$150.25 on account.

Prove your cash. Your bank balance is \$0072.10, and you have \$52.12 in the till. Balance the account and bring down the balance.

Have your work approved.