

## Alma's Edibles

### Cash Receipts and Payments Journal

For the month of October

Date	Check #	Details	Amount to Checking Account	New Checking Account Balance	Revenues	Expenses	Description
01-Oct		Beginning Balance		\$4,264.38			
02-Oct	1368	Ariana Rodríguez	(\$400.00)	\$3,864.38		\$400.00	Rent
02-Oct		Cash Deposit	\$134.00	\$3,998.38	\$134.00		Revenue
03-Oct	1369	Electric Company	(\$100.00)	\$3,898.38		\$100.00	Utilities
03-Oct		Cash Deposit	\$112.00	\$4,010.38	\$112.00		Revenue
03-Oct	1370	Water Company	(\$100.00)	\$3,910.38		\$100.00	Water

## Alma's Edibles

### Checking Account Reconciliation

October 3

Ending Checking Account Balance Shown on Bank Statement (on October 3)	\$4,398.38
Deposits I made that the bank doesn't show yet:	\$112.00
Deposited the night of October 3 -- \$112.00	
Checks I wrote and sent that haven't cleared the bank yet:	(\$600.00)
Check #1368 -- \$400.00	
Check #1369 -- \$100.00	
Check #1370 -- \$100.00	
Checking Account Balance from my Cash Receipts and Payments Journal (on October 3)	\$3,910.38

## Alma's Edibles

### Sales Invoice Journal

Date	Sales Invoice #	Customer	Total Amount	Paid in Full?
Sep 25	1503	Valley Office Group	\$50.00	YES
Sep 30	1504	Arizona Staffing Unlimited	\$100.00	
Oct 02	1505	Desert Living Properties	\$370.00	
Oct 08	1506	Dundler-Mifflin Paper Company	\$390.00	
Oct 12	1507	Sunshine Events	\$420.00	
Oct 15	1508	Grand Canyon Enterprises	\$608.00	

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03-Oct	1370	Water Company	(\$100.00)	\$3,910.38		\$100.00	Water
04-Oct		Collect Account Receivable	\$200.00	\$4,110.38	\$200.00		Revenue

## Alma's Edibles

## Cash Receipts and Payments Journal

For the month of October

Date	Check #	Details	Amount to Checking Account	New Checking Account Balance	Revenues	Expenses	Other	Description
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02-Oct	1368	Ariana Rodríguez	(\$400.00)	\$3,864.38		\$400.00		Rent
02-Oct		Cash Deposit	\$134.00	\$3,998.38	\$134.00			Revenue
03-Oct	1369	Electric Company	(\$100.00)	\$3,898.38		\$100.00		Utilities
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03-Oct	1370	Water Company	(\$100.00)	\$3,910.38		\$100.00		Water
04-Oct		Collect Account I	\$200.00	\$4,110.38	\$200.00			Revenue
05-Oct	1371	My Bank	(\$320.00)	\$3,790.38		\$120.00	\$200.00	\$120 of Interest / \$200 to Repay Loan
05-Oct		Deposit money f	\$300.00	\$4,090.38			\$300.00	Owner's Investment
08-Oct		Personally Paid s	N/A	\$4,090.38		\$10.00	\$10.00	Office Supplies Expense / Owner Investment

## Alma's Edibles

### Balance Sheet

At October 31

#### Assets:

Cash in my cash register and at the store at the end of the day	\$100.00
Checking Account (from Cash Receipts and Payments Journal)	\$11,133.38
<b>Total Assets</b>	<b>\$11,233.38</b>

#### Liabilities & Equity:

Loan still owed to the bank		\$1,600.00
Equity		
Beginning Owner's Investment (from September 30)	\$2,564.38	
Additional Owner's Investments made this month	\$310.00	
Profit from this month	\$6,759.00	
Ending Owner's Investment at October 31		\$9,633.38
<b>Total Liabilities &amp; Equity</b>		<b>\$11,233.38</b>

# Alma's Edibles

## Balance Sheet

At October 31

### Assets:

Cash in my cash register and at the store at the end of the day	\$100.00
Checking Account (from Cash Receipts and Payments Journal)	\$11,133.38
<b>Total Assets</b>	<b>\$11,233.38</b>

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Ending Owner's Investment at October 31		\$9,633.38
<b>Total Liabilities &amp; Equity</b>		<b>\$11,233.38</b>

### Other Items:

This balance sheet is cash basis. I also have:

Accounts Receivable from Customers = \$1,830.00

Accounts Payable for Bills = \$428.00

Cost of Inventory in my Shop = \$560.00

## Alma's Edibles

### 2-Month Cash Projection

	October (Actual)	November (Projected)	December (Projected)
<b>CASH INFLOWS</b>			
Cash Collected from Customers	\$ 31,040	\$ 31,700	\$ 37,000
Owner's Investments	\$ 310	\$ -	\$ -
Borrow Money (Take out Loans)	\$ -	\$ -	\$ -
<b>Total Cash Inflows</b>	<b>\$ 31,350</b>	<b>\$ 31,700</b>	<b>\$ 37,000</b>

### CASH OUTFLOWS

#### DIRECT EXPENSES

Ingredients / Raw Materials	\$ 3,479	\$ 3,900	\$ 4,600
Packaging, Labels, etc.	\$ 2,436	\$ 2,500	\$ 2,900
Labor	\$ 5,700	\$ 5,700	\$ 6,650
<b>Total Outflows for Direct Expenses</b>	<b>\$ 11,615</b>	<b>\$ 12,100</b>	<b>\$ 14,150</b>

#### INDIRECT EXPENSES AND TAXES

Rent	\$ 400	\$ 400	\$ 400
Utility Bills	\$ 100	\$ 100	\$ 100
Water	\$ 100	\$ 100	\$ 100
Owner's Salary	\$ 4,844	\$ 4,844	\$ 4,844
Supplies	\$ 500	\$ 500	\$ 500
Marketing	\$ 1,000	\$ 3,000	\$ 700
Delivery Person's Salary	\$ 1,500	\$ 1,500	\$ 1,500
Car Lease, Insurance, and Gasoline	\$ 1,000	\$ 1,000	\$ 1,000
Business Insurance	\$ 200	\$ 200	\$ 200
Banking Fees and Interest	\$ 125	\$ 125	\$ 125
Other	\$ -	\$ -	\$ -
Income Taxes (at 30% of profit)	\$ 2,897	\$ 2,364	\$ 4,014
<b>Total Outflows for Indirect Expenses</b>	<b>\$ 12,666</b>	<b>\$ 14,133</b>	<b>\$ 13,483</b>

#### OTHER CASH OUTFLOWS

Repayment of Loans	\$ 200	\$ 200	\$ 200
Other	\$ -	\$ -	\$ -
<b>Total Other Cash Outflows</b>	<b>\$ 200</b>	<b>\$ 200</b>	<b>\$ 200</b>

<b>Total Cash Outflows</b>	<b>\$ 24,481</b>	<b>\$ 26,433</b>	<b>\$ 27,833</b>
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### CASH PROJECTION

Net Change in Cash (Inflows - Outflows)	\$ 6,869	\$ 5,267	\$ 9,167
Checking Account at beginning of the month	\$ 4,264	\$ 11,133	\$ 16,400

<b>Checking Account at end of the month</b>	<b>\$ 11,133</b>	<b>\$ 16,400</b>	<b>\$ 25,567</b>
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