

## Appendix A - Master Schedule

Note: *the actual schedule* - is on the next page.

### Introduction

Q: What is a Master Schedule?

A: A Master Schedule is a monthly listing of all the full-charge bookkeeping tasks that need to be completed by certain deadlines - like: payroll tax reports, and quarterly estimated tax payments.

Q: Why do I need it?

A: It will help ensure you don't miss a deadline or important task.

Q: How do I use it?

A: Use it by taking the following steps.

1. *Determine your state's specific tax requirements* - including deadlines for filing all reports. See Appendix H - Resources, for how to determine your state's requirements.
2. *Make a photocopy* - of this book's master schedule and fill in your state's requirements. I've left blank lines.
3. *Obtain a desk calendar* - with enough room to write tasks on it.
4. *At the beginning of each year or month* - pull your newly-created Master Schedule and fill in your tasks or deadlines for the year or month - onto your desk calendar.

You may notice, I put an underscore line before each numbered task. This provides a line on which to put a checkmark once the item is listed on your calendar or completed. You have explicit permission to photocopy and use the Master Schedule, below.

Appendix A - Master Schedule (continued)

**How to Use** Fill in your state's requirements on the blank lines, below. Use this Master Schedule to fill in your desk calendar.

- Jan. 1st:  1) Load new year's tax tables, before first payroll (eg. obtain from QuickBooks, Peachtree...).
- 2) Do Form 941\* - Quarterly (Due Date: Postmarked by January 31st).
- 3) Calculate / Deposit Fourth Quarter Federal Unemployment Tax (FUTA) (Due Date: Jan. 31st).
- 4) Do Form 940 FUTA Annual Report (Due Date: Postmarked by January 31st).
- 5) Do Forms W-2's\* & any 1099's (Due Date: Postmarked by January 31st).
- 6) Record Retention: start new files for the new year, and store last year's files.
- 7) Gather year-end reports for corporate taxes (you'll be contacting the CPA in early February).
- 8) Print and save IRS changes to corporate tax law (Reference: IRS Publication 15 > "What's New").

\*Note: *Form 941 & W-2's* - reconcile the 4 quarterly Form 941's to the W-2 totals before mailing.

- Feb. 1st:  1) Contact the CPA to find out what s/he needs to do the corporate income tax return(s).
- 2) Mail Forms W-3 and 1096 - the Transmittal of the W-2's and 1099's (Due Date: February 28th).

Mar. 1st: \_\_\_\_\_

- Apr. 1st:  1) Do Form 941 - Quarterly (Due Date: Postmarked by April 30th).
- 2) Calculate / Deposit Quarterly Federal Unemployment Tax (FUTA) (Due Date: April 30th).
- 3) Contact the CPA to make the Quarterly Estimated Income Tax Payment (Due Date: April 15th).

May 1st: \_\_\_\_\_

- Jun. 1st:  1) Contact the CPA to make the Quarterly Estimated Income Tax Payment (Due Date: June 15th).

Jul. 1st: \_\_\_\_\_

- 1) Do Form 941 - Quarterly (Due Date: Postmarked by July 31st).
- 2) Calculate / Deposit Quarterly Federal Unemployment Tax (FUTA) (Due Date: July 31st).

Aug. 1st: \_\_\_\_\_

- Sep. 1st:  1) Contact the CPA to make the Quarterly Estimated Tax Payment (Due Date: September 15th).

Oct. 1st: \_\_\_\_\_

- 1) Do Form 941 - Quarterly (Due Date: Postmarked by October 31st).
- 2) Calculate / Deposit Quarterly Federal Unemployment Tax (FUTA) (Due Date: October 31st).

Nov. 1st: \_\_\_\_\_

- 1) Order W-2 Forms, and Tax Tables for next year (eg. obtain from QuickBooks or Peachtree...).

Dec. 1st: \_\_\_\_\_

- 1) Contact the CPA to make the Quarterly Estimated Tax Payment (Due Date: December 15th).

**Every Month**

- 1) *Pay-period ending date* - collect timecards & distribute new timecards.
- 2) *Payroll calculation day* - prepare paychecks.
- 3) *Pay day* - distribute paychecks.
- Note: all three payroll tasks may or may not happen on the same day/s.
- 4) *Payroll taxes* - calculate / deposit liabilities, which are typically due after payroll.
- 5) *Bank reconciliation/s* - do within 3 business days of arriving in the mail.
- 6) *Petty cash* - do previous month's petty cash (if any), within the first 3 business days of the month.
- 7) *Monthly reports* - finish entering data and print financial statements / monthly reports.

**References**

<u>Task(s) Above</u>	<u>Refer to Chapter</u>
Forms 940 & 941, Calculate / Deposit FUTA.....	Chapter 2 - Tasks > Payroll Taxes
Forms W-2, 1099, W-3 & 1096, Record Retention.....	Chapter 2 - Tasks > Year-End Items
Contact CPA Regarding Estimated Tax Payments.....	Chapter 2 - Tasks > Corporate Taxes

## Appendix B - Chart of Accounts (Sample)

### Introduction

Q: What is a Chart of Accounts, and why do I need it?

A: The chart of accounts lists every account in the general ledger. Every debit and credit gets posted to an account, from the chart of accounts. So, whenever you need to post a journal entry into the computer, you will pull out the chart of accounts, to determine which account(s) to debit and which account(s) to credit.

Below is a sample chart of accounts. Feel free to use this chart, or alter it depending upon your needs. Both Peachtree Accounting and QuickBooks Pro allow for accounts to be added or altered. For example, if your company decides to add a Point-of-Sale system, you *should* add an account to the chart, to keep track of how much is spent!

### 1000 - ASSETS

#### 1001 CURRENT ASSETS

1010 Cash in Bank Account XYZ

1030 Petty Cash

1050 Accounts Receivable

1060 Due from Employee Advance

1100 Inventory - Raw Materials Item #1

Reference: Glossary - for definitions.

1110 Inventory - Raw Materials Item #2

1120 Inventory - Work in Process Item #1

1130 Inventory - Work in Process Item #2

1140 Inventory - Finished Goods / Merchandise Item #1

1150 Inventory - Finished Goods / Merchandise Item #2

1160 Inventory - Finished Goods / Merchandise Item #3

#### 1500 FIXED ASSETS

1510 Land

1520 Building

1530 Accumulated Depreciation - Building

1540 Vehicle #1

1550 Accumulated Depreciation - Vehicle #1

1560 Office Furniture

1570 Equipment

### 2000 - LIABILITIES

#### 2001 CURRENT LIABILITIES

2010 Accounts Payable

2020 Line of Credit

2030 Federal Income Tax Withheld Payable

2040 FICA Payable - Employee

2050 FICA Payable - Employer

2060 FUTA Payable

2070 State Income Tax Withheld Payable

2080 SUTA Payable

2090 State Sales Taxes Payable

2100 Corporate Taxes Payable - Federal

2110 Corporate Taxes Payable - State

2120 Property Taxes Payable

#### 2500 LONG-TERM LIABILITIES

2510 Note Payable

### 3000 - OWNER'S EQUITY

3010 Capital Stock

Appendix B - Chart of Accounts (continued)

3020 Additional Paid-In Capital  
3030 Retained Earnings  
3040 Draw - Owner (Dividends Paid)      Reference: Appendix D - Accounting Basics > "Draws" Taken by the Owner.

**4000 - REVENUE**

4010 Sales – Product/Service #1  
4020 Sales – Product/Service #2  
4100 Sales Returns  
4110 Sales Discounts  
4120 Other Income / Gains

**5000 - EXPENSES**

5010 Cost of Goods Sold  
5030 Accounting Expense  
5040 Advertising Expense  
5050 Automobile Expense  
5060 Bad Debt Expense  
5070 Bank Service Charge  
5080 Charitable Contributions      See Glossary (Differs From "Gifts Expense").  
5090 Commissions  
5100 Computer Expense  
5110 Contract Labor  
5120 Depreciation Expense  
5130 Dues & Subscriptions  
5140 Freight Expense  
5150 Gifts Expense      See Glossary (Differs From "Charitable Contributions" Expense).  
5160 Insurance - Health (Medical & Dental)  
5170 Insurance - Corporate Liability  
5180 Insurance - Worker's Compensation  
5190 Interest Expense  
5200 Legal Expense  
5210 Maintenance & Repairs Expense  
5220 Meals & Entertainment Expense  
5230 Office Supplies Expense  
5240 Postage  
5250 Rent Expense  
5260 Salaries & Wage Expense  
5270 Shipping Supplies Expense  
5280 Tax Expense, Corporate - Federal  
5290 Tax Expense, Corporate - State  
5300 Tax Expense, FICA  
5310 Tax Expense, FUTA  
5320 Tax Expense, SUTA  
5330 Tax Expense, Property  
5340 Tax Expense, Sales  
5350 Travel Expense  
5360 Utility Expense - Electric  
5370 Utility Expense - Garbage Collection  
5380 Utility Expense - Gas  
5390 Utility Expense - Sewer  
5400 Utility Expense - Telephone (Cell)  
5410 Utility Expense - Telephone (Regular)  
5420 Utility Expense - Water  
5430 Other Expenses / Losses

## Appendix C - Financial Statement (Samples)

Note: the *actual* financial statements are on the next two pages.

### Introduction

The most common financial statements are the Income Statement (aka: Profit & Loss), and the Balance Sheet. The company owner will probably be more interested in the income statement, because it will tell him or her whether the company is operating profitably or not.

Defined: an *Income Statement* subtracts expenses from revenues to give how much income you had for the period (month or year). It is one of the two main financial statements - the other is the Balance Sheet.

Defined: a *Balance Sheet* lists assets, liabilities, and owner's equity, as of the last day in the period. It is one of two main financial statements - the other is the Income Statement.

Fear not, sample financial statements are provided here to give you the basic formats. And any good bookkeeping program, including Peachtree & QuickBooks, not only has standard financial statements to printout, but will allow you to tailor your financial statements to suit your company's needs. For instance, your company may not use all of the particular "Operating Expense" categories listed in the sample Income Statement. Rather than have it print a zero amount each time, just eliminate that line item from your financial statement, by deactivating that account via maintaining the chart of accounts. Finally, you will need to be sure all relevant information is entered, before printing financial statements. Reference: Chapter 2 - Tasks > Financial Statements.

Defined: *Operating Expenses* are found on the Income Statement, just below "Gross Profit". Examples of Operating Expenses include: "Advertising" and "Utilities" Expenses.

Defined: *Gross Profit* is equal to Net Sales (Sales – Returns – Discounts) minus Cost of Goods Sold (ref: Appendix D - Accounting Basics > Inventory & Cost of Goods Sold).

Appendix C - Financial Statements (continued)

ABC Corporation  
**Income Statement (a.k.a. Profit & Loss)**  
 For the year ending December 31, 20xx

Gross Sales.....	\$\$	
Less: Sales Returns.....	<\$\$>	
Less: Sales Discounts.....	<\$\$>	
Net Sales.....	\$\$	
Cost of Goods Sold.....	<\$\$>	Ref: Appendix D - Accounting Basics > Inventory & Cost of
Gross Profit.....	\$\$	Goods Sold
Operating Expenses		
Accounting Expense.....	\$\$	
Advertising Expense.....	\$\$	
Automobile Expense.....	\$\$	
Bad Debt Expense.....	\$\$	
Commissions.....	\$\$	
Computer Expense.....	\$\$	
Depreciation Expense.....	\$\$	
Dues & Subscriptions.....	\$\$	
Freight Expense.....	\$\$	
Insurance Expense.....	\$\$	
Interest Expense.....	\$\$	
Legal Expense.....	\$\$	
Maintenance & Repairs.....	\$\$	
Meals & Entertainment.....	\$\$	
Payroll Tax Expense.....	\$\$	
Postage.....	\$\$	
Rent Expense.....	\$\$	
Salaries / Wage Expense...	\$\$	
Shipping Expense.....	\$\$	
Travel Expense.....	\$\$	
Utilities Expense.....	\$\$	
Total Operating Expenses.....	<\$\$>	
Operating Income.....	\$\$	
Other Income / Gains		
Gain on [list item(s)].....	\$\$	
Other Expenses / Losses		
Loss on [list item(s)].....	<\$\$>	
Income before Taxes.....	\$\$	
Income Tax.....	<\$\$>	
Net Income.....	<u>\$\$</u>	

- Notes: 1. *Two columns* - it is a normal convention on financial statements to have two columns, like above. The outside column for totals, and the inside column for amounts that make up the totals.
2. *Chart of Accounts vs. Income Statement* - all of the Utility Expenses listed in the Chart of Accounts can be aggregated to arrive at one Utilities Expense for the Income Statement. Reference: Appendix D - Accounting Basics > Relationship Between Financial Statements and the Chart of Accounts.

Appendix C - Financial Statements (continued)

ABC Corporation  
**Balance Sheet**  
 As of December 31, 20xx

*Assets*

Current Assets		
Cash.....	\$\$	
Accounts Receivable.....	\$\$	
Inventory.....	<u>\$\$</u>	
Total Current Assets.....		\$\$
Property, Plant & Equipment		
Land.....	\$\$	
Buildings.....	\$\$	
Vehicles.....	\$\$	
Office Equipment.....	\$\$	
Less Accumulated Depreciation.....	<\$\$>	
Net Property, Plant & Equipment.....		<u>\$\$</u>
Total Assets.....		<u><b>\$A</b></u>

Note: specific items need *not* be listed - just totals for each category.

Ref: Appendix D - Accounting Basics > Depreciating Assets.

*Liabilities*

Current Liabilities		
Accounts Payable.....	\$\$	
Payroll Taxes Payable.....	<u>\$\$</u>	
Total Current Liabilities.....		\$\$
Non-Current Liabilities		
Note payable.....	<u>\$\$</u>	
Total Non-Current Liabilities.....		<u>\$\$</u>
Total Liabilities.....		\$\$

*Owner's Equity*

Capital Stock.....	\$\$	
Additional Paid-in Capital.....	\$\$	
Retained Earnings.....	\$\$	
Total Owner's Equity.....		<u>\$\$</u>
Total Liabilities & Owner's Equity.....		<u><b>\$A</b></u>

See Glossary for definitions.

- Notes:
1. *Two columns* - it is a normal convention on financial statements to have two columns, like above. The outside column for totals, and the inside column for amounts that make up the totals.
  2. *Totals* - notice that the **\$A** total for "Assets" above is equal to the **\$A** total for "Liabilities & Owner's Equity", which follows the basic accounting equation Assets = Liabilities + Owner's Equity. Reference: Appendix D - Accounting Basics > Accounting Equations.
  3. *Chart of Accounts* - the "Cash" account listed above is the total of all your bank accounts, as of the balance sheet date. Reference: Appendix D - Accounting Basics > Relationship Between Financial Statements and the Chart of Accounts.

## Appendix E - Sample Forms

### Introduction

Bookkeepers will often find that forms make their life easier. I've included in this section the typical forms that bookkeepers use. I created these forms using either a spreadsheet program or word processing program. Feel free to use them, or create your own - to suit your / your company's needs. I did debate about including Human Resource (HR) forms here, particularly the "Employee Warning Notice".

There are two reasons I've included HR forms here. First, in a small company, some of the human resource function may fall to the full-charge bookkeeper, and these forms will help you stay organized. And second, a bookkeeper needs to know that State Unemployment Tax (SUTA) rates are often based on unemployment claims - from your company's previous employees. And, documented reasons for dismissal (ie. HR - Employee Warning Notice) can help keep SUTA rates lower.

Note: "*Collection Form*" versus "*Past Due Notice*" - the Collection Form (below) would be used to place a phone call to any company that has past due amounts, while the Past Due Notice (also below) would be used for the same reason, but placed in the mail instead.

Here is a way to organize your own forms.

1. *File folder* - keep them in a file folder entitled "Forms".
2. *Original* - put your original in a sheet-protector. You could trim off the 3-hole punch strip, or put a post-it note on it labeling it "Original".
3. *Copies* - paper clip copies in front of the original.
4. *Out of copies* - when you've used up all of your copies you will reach the original, and know it's time to make more copies.
5. *Alphabetical* - file your forms, alphabetically, by form title.

*You have permission, at your own "risk", to photocopy and use all Appendix E - Sample Forms.*

Collection Form

Customer Name \_\_\_\_\_ Phone # \_\_\_\_\_  
Contact Person \_\_\_\_\_ Fax # \_\_\_\_\_  
Invoice #(s), Date(s) & Amount(s) \_\_\_\_\_

Date	Action Taken	Response	Follow-up Action	Follow-up Date
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

[Possible Actions: 1. Phone Call(s); 2. Past Due Notice; 3. Suspension of Service; 4. Legal Action]

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Collection Form

Customer Name \_\_\_\_\_ Phone # \_\_\_\_\_  
Contact Person \_\_\_\_\_ Fax # \_\_\_\_\_  
Invoice #(s), Date(s) & Amount(s) \_\_\_\_\_

Date	Action Taken	Response	Follow-up Action	Follow-up Date
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

[Possible Actions: 1. Phone Call(s); 2. Past Due Notice; 3. Suspension of Service; 4. Legal Action]

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Collection Form

Customer Name \_\_\_\_\_ Phone # \_\_\_\_\_  
Contact Person \_\_\_\_\_ Fax # \_\_\_\_\_  
Invoice #(s), Date(s) & Amount(s) \_\_\_\_\_

Date	Action Taken	Response	Follow-up Action	Follow-up Date
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

[Possible Actions: 1. Phone Call(s); 2. Past Due Notice; 3. Suspension of Service; 4. Legal Action]





## FUTA - SUTA Spreadsheet Design

Q: What is a FUTA - SUTA Spreadsheet, and why do I need it?

A: Every company, with paid employees, needs to file Federal Unemployment Taxes (FUTA). And, every state has its own unemployment compensation program, including State Unemployment Taxes (SUTA). So, a FUTA-SUTA spreadsheet is a way to calculate the amount of federal, and state unemployment taxes owed.

### Introduction

I am not able to impart a working spreadsheet to you through the pages of this book, because a spreadsheet, by its very nature, contains formulas that do calculations. But, below is the type of spreadsheet - headings that you should create, in order to calculate unemployment taxes. Use a spreadsheet program such as Microsoft Excel. As mentioned in Chapter 2 - Tasks > Payroll Taxes, there is no Federal Unemployment Tax *report* to file each quarter, just payment of the tax. But, you will need to calculate how much tax you owe, and you may have a *state* report due each quarter (like in New Mexico).

Note: *SUTA Agencies* - the IRS actually provides a list of State Unemployment Tax agencies in Publication 926, "Household Employer's Tax Guide" > Appendix.

### How to Proceed

BE SURE TO DO ANY **STATE** UNEMPLOYMENT TAXES **FIRST** - BECAUSE **FEDERAL** UNEMPLOYMENT TAXES ARE REDUCED BASED ON THE AMOUNT OF STATE TAXES PAID.

The best way to proceed is with two spreadsheets - one for state and one for federal. First calculate and complete your state unemployment taxes using their instructions and your spreadsheet. Then calculate the quarterly Federal Unemployment Tax payment due, using IRS instructions and your federal spreadsheet. Reference: IRS Publication 15, > "Federal Unemployment (FUTA) Tax". Finally, if it's at year-end, fill out Form 940, "Employer's Annual Federal Unemployment (FUTA) Tax Return". Reference: IRS "Instructions for Form 940".

### Spreadsheet Design

	ABC Corporation FUTA or SUTA xx Quarter Reporting								
						*	*	*	
<u>SSN</u>	<u>Employee Name</u>	<u>1st Q' Wages</u>	<u>2nd Q' Wages</u>	<u>3rd Q' Wages</u>	<u>4th Q' Wages</u>	<u>YTD Wages</u>	<u>Taxable Wages</u>	<u>Excess Wages</u>	<u>Tax</u>

Where: *SSN*= Social Security Number      \*For "YTD, Taxable and Excess Wages" see Note below.  
*Q'*= Quarter  
*YTD*= Year-to-Date

- Notes:
1. *YTD Wages* - will be the sum of the 1st Quarter - 4th Quarter wages. Obviously, if you're in the 1st Quarter, quarters 2 - 4 will have zero wages.
  2. *Taxable Wages* - will be all wages up to the "wage base" (for example: up to \$7000).
  3. *Wage Base* - is the maximum amount of wages for a year, upon which tax is applied (eg. up to \$7000).
  3. *Excess Wages* - will be those earned beyond taxable wages / the wage base. For instance, if an employee earned \$9000 in wages and only \$7000 is taxable, Excess Wages = \$2000.
  4. *SUTA Wage Base* - your state's wage base will probably be different than the federal wage base. That's another reason to create a separate spreadsheet for the state.

Obviously, with this many headings - above, the spreadsheet would fit better in "landscape format" rather than "portrait format".

Defined: *landscape format* is a sideways orientation of the page - with the height 8.5" and the width 11".

Defined: *portrait format* is a normal orientation of the page - with the height 11" and the width 8.5".



## HR - Employee Request for Time Off Form

I \_\_\_\_\_ Request \_\_\_\_\_ .  
Employee Name (printed) Above Time

\_\_\_\_\_  
Purpose / Reason

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Today's Date

\_\_\_\_\_  
Owner Approved

\_\_\_\_\_  
Date

[Once completed, return to employee's personnel file.]

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## HR - Employee Request for Time Off Form

I \_\_\_\_\_ Request \_\_\_\_\_ .  
Employee Name (printed) Above Time

\_\_\_\_\_  
Purpose / Reason

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Today's Date

\_\_\_\_\_  
Owner Approved

\_\_\_\_\_  
Date

[Once completed, return to employee's personnel file.]

## HR - Employee Warning Notice

\_\_\_\_\_  
Employee's Name

\_\_\_\_\_  
Date

Explanation of problem \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Action taken (if any) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Manager's Signature

\_\_\_\_\_  
Date

Employee's Response (if any) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Owner's Initials

[Once completed, return to employee's personnel file.]

**Past Due Notice**

Company \_\_\_\_\_

Date \_\_\_\_\_

To Whom It May Concern,

This note is intended to bring to your attention that the following amount(s) are past due.

\$ \_\_\_\_\_ 30 Days Past Due

\$ \_\_\_\_\_ 60 Days Past Due

Please remit to: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If payment has been made, please disregard this note.

Thank you.



Petty Cash - Change Order

\$20's \_\_\_\_\_ I

\$10's \_\_\_\_\_

\$5's \_\_\_\_\_

\$1's \_\_\_\_\_ I

Quarters \_\_\_\_\_ [\$10 per roll]

Dimes \_\_\_\_\_ [\$5 per roll]

Nickels \_\_\_\_\_ [\$2 per roll] I

Pennies \_\_\_\_\_ [50 cents/roll]

TOTAL \$ \_\_\_\_\_ I

\_\_\_\_\_

Initials

Petty Cash - Change Order

\$20's \_\_\_\_\_

\$10's \_\_\_\_\_

\$5's \_\_\_\_\_

\$1's \_\_\_\_\_

Quarters \_\_\_\_\_ [\$10 per roll]

Dimes \_\_\_\_\_ [\$5 per roll]

Nickels \_\_\_\_\_ [\$2 per roll]

Pennies \_\_\_\_\_ [50 cents/roll]

TOTAL \$ \_\_\_\_\_

\_\_\_\_\_

Initials

Petty Cash - Change Order

\$20's \_\_\_\_\_ I

\$10's \_\_\_\_\_

\$5's \_\_\_\_\_

\$1's \_\_\_\_\_ I

Quarters \_\_\_\_\_ [\$10 per roll]

Dimes \_\_\_\_\_ [\$5 per roll]

Nickels \_\_\_\_\_ [\$2 per roll] I

Pennies \_\_\_\_\_ [50 cents/roll]

TOTAL \$ \_\_\_\_\_ I

\_\_\_\_\_

Initials

Petty Cash - Change Order

\$20's \_\_\_\_\_

\$10's \_\_\_\_\_

\$5's \_\_\_\_\_

\$1's \_\_\_\_\_

Quarters \_\_\_\_\_ [\$10 per roll]

Dimes \_\_\_\_\_ [\$5 per roll]

Nickels \_\_\_\_\_ [\$2 per roll]

Pennies \_\_\_\_\_ [50 cents/roll]

TOTAL \$ \_\_\_\_\_

\_\_\_\_\_

Initials

Petty Cash - Change Order

\$20's \_\_\_\_\_ I

\$10's \_\_\_\_\_

\$5's \_\_\_\_\_

\$1's \_\_\_\_\_ I

Quarters \_\_\_\_\_ [\$10 per roll]

Dimes \_\_\_\_\_ [\$5 per roll]

Nickels \_\_\_\_\_ [\$2 per roll] I

Pennies \_\_\_\_\_ [50 cents/roll]

TOTAL \$ \_\_\_\_\_ I

\_\_\_\_\_

Initials

Petty Cash - Change Order

\$20's \_\_\_\_\_

\$10's \_\_\_\_\_

\$5's \_\_\_\_\_

\$1's \_\_\_\_\_

Quarters \_\_\_\_\_ [\$10 per roll]

Dimes \_\_\_\_\_ [\$5 per roll]

Nickels \_\_\_\_\_ [\$2 per roll]

Pennies \_\_\_\_\_ [50 cents/roll]

TOTAL \$ \_\_\_\_\_

\_\_\_\_\_

Initials





