Biscay Bay Boats established a petty cash fund for minor day-to-day expenses. Following are activities related to this fund. Prepare the necessary journal entries for petty cash.

(1) Established a $500 petty cash fund by writing a check to "cash," cashing the check, and placing the proceeds in a petty cash box entrusted to Herman Jones as custodian.

(2) At the end of the month, the petty cash fund contained remaining cash of $127, and receipts for $65 postage, $123 office supplies, and $180 gasoline for company vehicles. Herman is not sure why the fund is short $5. A check payable to cash in the amount of $373 was prepared, and the funds were placed into the box.

(3) At the end of the next month, the petty cash fund contained remaining cash of $35, and receipts for $265 postage, $160 office supplies, and $40 gasoline for company vehicles. A check payable to cash in the amount of $715 was prepared, and the funds were placed into the box. This amount reimburses the fund and increases its balance to $750.