

6-1 WORK TOGETHER, p. 130

Endorsing and writing checks

4. a.

ENDORSE HERE
X
DO NOT WRITE, STAMP, OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE







b.

ENDORSE HERE
X
DO NOT WRITE, STAMP, OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE







c.

ENDORSE HERE
X
DO NOT WRITE, STAMP, OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE

5., 6., 7a.

NO. 78 \$ _____ Date: _____ 20____ To: _____ For: _____	<table border="1" style="width: 100%;"> <tr> <td style="width: 60%;">Balsam Lake Accounting</td> <td style="width: 40%; text-align: right;">NO. 78 ⁹³⁻¹⁰⁹/₉₂₉</td> </tr> <tr> <td>154 Main Street</td> <td></td> </tr> <tr> <td>Balsam Lake, WI 54810</td> <td style="text-align: right;">_____ 20 _____</td> </tr> <tr> <td>PAY TO THE ORDER OF _____</td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td></td> <td style="text-align: right;">_____ DOLLARS</td> </tr> <tr> <td colspan="2" style="text-align: center;">  Peoples national bank Balsam Lake, WI 54810 <i>For Classroom Use Only</i> </td> </tr> <tr> <td>FOR _____</td> <td>_____</td> </tr> <tr> <td colspan="2" style="text-align: center;">  </td> </tr> </table>	Balsam Lake Accounting	NO. 78 ⁹³⁻¹⁰⁹ / ₉₂₉	154 Main Street		Balsam Lake, WI 54810	_____ 20 _____	PAY TO THE ORDER OF _____	\$ _____		_____ DOLLARS	 Peoples national bank Balsam Lake, WI 54810 <i>For Classroom Use Only</i>		FOR _____	_____													
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Endorsing and writing checks

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b.

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9., 10., 11a.

NO. 345 \$ _____	<p>DRESSER HAIR CARE NO. 345 79-1058 1250 State Street 981 Dresser, WI 54009 _____ 20 _____</p>																								
Date: _____ 20__																									
To: _____	<p>PAY TO THE ORDER OF _____ \$ _____</p>																								
For: _____																									
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BAL. BRO'T. FOR'D.																									
AMT. DEPOSITED	<small>Date</small>																								
SUBTOTAL																									
OTHER:																									

SUBTOTAL																									
AMT. THIS CHECK																									
BAL. CAR'D. FOR'D.																									

11b.

NO. 346 \$ _____	<p>DRESSER HAIR CARE NO. 346 79-1058 1250 State Street 981 Dresser, WI 54009 _____ 20 _____</p>																								
Date: _____ 20__																									
To: _____	<p>PAY TO THE ORDER OF _____ \$ _____</p>																								
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AMT. THIS CHECK																									
BAL. CAR'D. FOR'D.																									

6-2 WORK TOGETHER, p. 135

Reconciling a bank statement and recording a bank service charge

3.

RECONCILIATION OF BANK STATEMENT

(Date) _____

<p>Balance On Check Stub No. _____ \$</p> <p>DEDUCT BANK CHARGES:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td style="text-align: right;">\$</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td colspan="2" style="text-align: right;">Total bank charges ▶</td> </tr> </tbody> </table> <p>Adjusted Check Stub Balance \$</p>	Description	Amount		\$									Total bank charges ▶		<p>Balance On Bank Statement \$</p> <p>ADD OUTSTANDING DEPOSITS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Date</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td style="text-align: right;">\$</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td colspan="2" style="text-align: right;">Total outstanding deposits ▶</td> </tr> </tbody> </table> <p>SUBTOTAL \$</p> <p>DEDUCT OUTSTANDING CHECKS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Ck. No.</th> <th style="width: 20%;">Amount</th> <th style="width: 20%;">Ck. No.</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> <tr> <td colspan="4" style="text-align: right;">Total outstanding checks ▶</td> </tr> </tbody> </table> <p>Adjusted Bank Balance \$</p>	Date	Amount		\$			Total outstanding deposits ▶		Ck. No.	Amount	Ck. No.	Amount																	Total outstanding checks ▶			
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Total outstanding deposits ▶																																															
Ck. No.	Amount	Ck. No.	Amount																																												
Total outstanding checks ▶																																															

4.

NO. 106 \$ _____

Date: _____ 20 --

To: _____

For: _____

BAL. BRO'T. FOR'D.	1,575	00
AMT. DEPOSITED		
SUBTOTAL	1,575	00
OTHER: _____		
SUBTOTAL		
AMT. THIS CHECK		
BAL. CAR'D. FOR'D.		

5.

JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
				DEBIT	CREDIT	DEBIT	CREDIT		
14									14
15									15
16									16

Reconciling a bank statement and recording a bank service charge

6.

RECONCILIATION OF BANK STATEMENT

(Date) _____

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Ck. No.	Amount	Ck. No.	Amount																																						

7.

NO. 218		\$ _____
Date: _____		20 --
To: _____		
For: _____		
BAL. BRO'T. FOR'D.	3,578	00
AMT. DEPOSITED	Date	
SUBTOTAL	3,578	00
OTHER:		

SUBTOTAL		
AMT. THIS CHECK		
BAL. CAR'D. FOR'D.		

8.

JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4		5	
				GENERAL		SALES CREDIT		CASH					
				DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT		
17													17
18													18
19													19

6-3 WORK TOGETHER, p. 140

Recording dishonored checks, electronic funds transfers, and debit card purchases

JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
				DEBIT	CREDIT		DEBIT	CREDIT	
3									3
4									4
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10									10
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17									17
18									18

Extra form

JOURNAL

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1									1
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30										30

Extra form

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6-4 WORK TOGETHER, p. 144

Establishing and replenishing a petty cash fund

JOURNAL

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				DEBIT	CREDIT		DEBIT	CREDIT	
				1	2		3	4	
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Extra form

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Establishing and replenishing a petty cash fund

JOURNAL

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Extra form

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6-1 APPLICATION PROBLEM, p. 146

Endorsing and writing checks

1. a.

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X
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b.

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Extra forms

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2., 3., 4a.

<p>NO. 608 \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">BAL. BRO'T. FOR'D.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>AMT. DEPOSITED</td> <td style="text-align: center;">Date</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>SUBTOTAL</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>OTHER: _____</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>SUBTOTAL</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>AMT. THIS CHECK</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>BAL. CAR'D. FOR'D.</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	BAL. BRO'T. FOR'D.						AMT. DEPOSITED	Date					SUBTOTAL						OTHER: _____												SUBTOTAL						AMT. THIS CHECK						BAL. CAR'D. FOR'D.						<p style="text-align: right;">NO. 608 17-432 910</p> <p>Accounting Tutors 707 Oak Street Minneapolis, MN 55447</p> <p style="text-align: right;">_____ 20 _____</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p style="text-align: right;">_____ DOLLARS</p> <p style="text-align: center;"> First National Bank Minneapolis, MN 55447</p> <p style="text-align: right;"><i>For Classroom Use Only</i></p> <p>FOR _____</p> <p style="font-family: monospace; font-size: small;">⑆091004329⑆ 291136118⑈</p>
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AMT. DEPOSITED	Date																																																
SUBTOTAL																																																	
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BAL. CAR'D. FOR'D.																																																	

4b.

<p>NO. 609 \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">BAL. BRO'T. FOR'D.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>AMT. DEPOSITED</td> <td style="text-align: center;">Date</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>SUBTOTAL</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>OTHER: _____</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>SUBTOTAL</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>AMT. THIS CHECK</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>BAL. CAR'D. FOR'D.</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	BAL. BRO'T. FOR'D.						AMT. DEPOSITED	Date					SUBTOTAL						OTHER: _____												SUBTOTAL						AMT. THIS CHECK						BAL. CAR'D. FOR'D.						<p style="text-align: right;">NO. 609 17-432 910</p> <p>Accounting Tutors 707 Oak Street Minneapolis, MN 55447</p> <p style="text-align: right;">_____ 20 _____</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p style="text-align: right;">_____ DOLLARS</p> <p style="text-align: center;"> First National Bank Minneapolis, MN 55447</p> <p style="text-align: right;"><i>For Classroom Use Only</i></p> <p>FOR _____</p> <p style="font-family: monospace; font-size: small;">⑆091004329⑆ 291136118⑈</p>
BAL. BRO'T. FOR'D.																																																	
AMT. DEPOSITED	Date																																																
SUBTOTAL																																																	
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AMT. THIS CHECK																																																	
BAL. CAR'D. FOR'D.																																																	

4c.

<p>NO. 610 \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">BAL. BRO'T. FOR'D.</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>AMT. DEPOSITED</td> <td style="text-align: center;">Date</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>SUBTOTAL</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>OTHER: _____</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>SUBTOTAL</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>AMT. THIS CHECK</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>BAL. CAR'D. FOR'D.</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </table>	BAL. BRO'T. FOR'D.						AMT. DEPOSITED	Date					SUBTOTAL						OTHER: _____												SUBTOTAL						AMT. THIS CHECK						BAL. CAR'D. FOR'D.						<p style="text-align: right;">NO. 610 17-432 910</p> <p>Accounting Tutors 707 Oak Street Minneapolis, MN 55447</p> <p style="text-align: right;">_____ 20 _____</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p style="text-align: right;">_____ DOLLARS</p> <p style="text-align: center;"> First National Bank Minneapolis, MN 55447</p> <p style="text-align: right;"><i>For Classroom Use Only</i></p> <p>FOR _____</p> <p style="font-family: monospace; font-size: small;">⑆091004329⑆ 291136118⑈</p>
BAL. BRO'T. FOR'D.																																																	
AMT. DEPOSITED	Date																																																
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BAL. CAR'D. FOR'D.																																																	

6-2 APPLICATION PROBLEM, p. 146

Reconciling a bank statement and recording a bank service charge

1.

RECONCILIATION OF BANK STATEMENT _____ (Date)

<p>Balance On Check Stub No. _____ \$ _____</p> <p>DEDUCT BANK CHARGES:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total bank charges ▶</td> </tr> </tbody> </table> <p>Adjusted Check Stub Balance \$ _____</p>	Description	Amount		\$ _____							Total bank charges ▶		<p>Balance On Bank Statement \$ _____</p> <p>ADD OUTSTANDING DEPOSITS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Date</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">\$ _____</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total outstanding deposits ▶</td> </tr> </tbody> </table> <p>SUBTOTAL \$ _____</p> <p>DEDUCT OUTSTANDING CHECKS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Ck. No.</th> <th style="width: 20%;">Amount</th> <th style="width: 20%;">Ck. No.</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4" style="text-align: right;">Total outstanding checks ▶</td> </tr> </tbody> </table> <p>Adjusted Bank Balance \$ _____</p>	Date	Amount		\$ _____			Total outstanding deposits ▶		Ck. No.	Amount	Ck. No.	Amount																	Total outstanding checks ▶			
Description	Amount																																												
	\$ _____																																												
Total bank charges ▶																																													
Date	Amount																																												
	\$ _____																																												
Total outstanding deposits ▶																																													
Ck. No.	Amount	Ck. No.	Amount																																										
Total outstanding checks ▶																																													

2.

NO. 312		\$ _____
Date: _____		20 --
To: _____		
For: _____		
BAL. BRO'T. FOR'D.	2,675	99
AMT. DEPOSITED	Date	
SUBTOTAL	2,675	99
OTHER:		

SUBTOTAL		
AMT. THIS CHECK		
BAL. CAR'D. FOR'D.		

3.

JOURNAL PAGE _____

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		
				DEBIT	CREDIT		DEBIT	CREDIT	
1									1
2									2
3									3
4									4

RECONCILIATION OF BANK STATEMENT

(Date) _____

Balance On Check Stub No. _____ \$

DEDUCT BANK CHARGES:

Description	Amount
	\$

Total bank charges ▶

Adjusted Check Stub Balance \$

Balance On Bank Statement \$

ADD OUTSTANDING DEPOSITS:

Date	Amount
	\$

Total outstanding deposits ▶

SUBTOTAL \$

DEDUCT OUTSTANDING CHECKS:

Ck. No.	Amount	Ck. No.	Amount

Total outstanding checks ▶

Adjusted Bank Balance \$

JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2	3	4		5
				GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
1										1
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15										15
16										16
17										17
18										18

6-3 APPLICATION PROBLEM, p. 146

Recording dishonored checks, electronic funds transfers, and debit card purchases

JOURNAL										PAGE
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27

Extra form

JOURNAL										PAGE
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
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17										17

JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
				DEBIT	CREDIT		DEBIT	CREDIT	
1									1
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4									4
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17									17
18									18

JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
				DEBIT	CREDIT		DEBIT	CREDIT	
1									1
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16									16
17									17
18									18

6-4 APPLICATION PROBLEM, p. 147

Establishing and replenishing a petty cash fund

JOURNAL

										PAGE		
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4		5
				GENERAL		SALES		CASH				
				DEBIT	CREDIT	CREDIT	DEBIT	CREDIT				
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19												19
20												20

Extra form

JOURNAL

										PAGE		
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4		5
				GENERAL		SALES		CASH				
				DEBIT	CREDIT	CREDIT	DEBIT	CREDIT				
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JOURNAL

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DATE		ACCOUNT TITLE		DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
						DEBIT	CREDIT		DEBIT	CREDIT			
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JOURNAL

				1		2		3		4		5	
DATE		ACCOUNT TITLE		DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
						DEBIT	CREDIT		DEBIT	CREDIT			
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18													18

6-5 MASTERY PROBLEM, p. 147

Reconciling a bank statement; journalizing a bank service charge, a dishonored check, and petty cash transactions

1., 3.

JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
				DEBIT	CREDIT	CREDIT	DEBIT	CREDIT	
1									1
2									2
3									3
4									4
5									5
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7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15

2.

RECONCILIATION OF BANK STATEMENT

_____ (Date)

<p>Balance On Check Stub No. _____ \$</p> <p>DEDUCT BANK CHARGES:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total bank charges ▶</td> </tr> </tbody> </table> <p>Adjusted Check Stub Balance \$</p>	Description	Amount		\$							Total bank charges ▶		<p>Balance On Bank Statement \$</p> <p>ADD OUTSTANDING DEPOSITS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Date</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total outstanding deposits ▶</td> </tr> </tbody> </table> <p>SUBTOTAL \$</p> <p>DEDUCT OUTSTANDING CHECKS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Ck. No.</th> <th style="width: 20%;">Amount</th> <th style="width: 20%;">Ck. No.</th> <th style="width: 20%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr> <td colspan="4" style="text-align: right;">Total outstanding checks ▶</td> </tr> </tbody> </table> <p>Adjusted Bank Balance \$</p>	Date	Amount		\$			Total outstanding deposits ▶		Ck. No.	Amount	Ck. No.	Amount																	Total outstanding checks ▶			
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	\$																																												
Total bank charges ▶																																													
Date	Amount																																												
	\$																																												
Total outstanding deposits ▶																																													
Ck. No.	Amount	Ck. No.	Amount																																										
Total outstanding checks ▶																																													

JOURNAL

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				DEBIT	CREDIT		DEBIT	CREDIT	
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3									3
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13									13
14									14
15									15
16									16
17									17
18									18

RECONCILIATION OF BANK STATEMENT

(Date) _____

Balance On Check Stub No. _____ \$

DEDUCT BANK CHARGES:

Description	Amount
	\$

Total bank charges ▶

Adjusted Check Stub Balance \$

Balance On Bank Statement \$

ADD OUTSTANDING DEPOSITS:

Date	Amount
	\$

Total outstanding deposits ▶

SUBTOTAL \$

DEDUCT OUTSTANDING CHECKS:

Ck. No.	Amount	Ck. No.	Amount


Total outstanding checks ▶

Adjusted Bank Balance \$

6-6 CHALLENGE PROBLEM, p. 148

Reconciling a bank statement and recording a bank service charge

1., 2.

 Pittsburgh, PA 15209-7634		STATEMENT OF ACCOUNT FOR			ACCOUNT NUMBER	
		GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403			398-24534	
					STATEMENT DATE	
					August 28, 20 --	
BALANCE FROM PREVIOUS STATEMENT	NO. OF CHECKS	AMOUNT OF CHECKS	NO. OF DEPOSITS	AMOUNT OF DEPOSITS	SERVICE CHARGES	STATEMENT BALANCE
0.00	11	4,675.00	4	12,955.00	5.00	8,275.00

DATE	CHECK	AMOUNT	CHECK	AMOUNT	DEPOSITS	BALANCE
08/01/--						0.00
08/01/--					12,000.00	12,000.00
08/04/--	151	1,577.00				10,423.00
08/08/--	152	200.00			125.00	10,348.00
08/13/--	154	250.00	156	135.00		9,963.00
08/15/--	153	1,560.00	158	75.00	260.00	8,588.00
08/17/--	155	205.00	159	98.00		8,285.00
08/18/--	160	140.00				8,145.00
08/20/--	157	250.00				7,895.00
08/22/--					570.00	8,465.00
08/25/--	162	185.00				8,280.00
08/27/--	SC	5.00				8,275.00

PLEASE EXAMINE AT ONCE • IF NO ERRORS ARE REPORTED WITHIN 10 DAYS THE ACCOUNT WILL BE CONSIDERED CORRECT. REFER ANY DISCREPANCY TO OUR ACCOUNTING DEPARTMENT IMMEDIATELY.

GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 151 ⁸⁻¹⁷ / ₄₃₀ August 1, 20 -- PAY TO THE ORDER OF <u>Montag Company</u> \$ <u>1,577.00</u>	GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 157 ⁸⁻¹⁷ / ₄₃₀ August 13, 20 -- PAY TO THE ORDER OF <u>John Walker</u> \$ <u>250.00</u>
GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 152 ⁸⁻¹⁷ / ₄₃₀ August 5, 20 -- PAY TO THE ORDER OF <u>Plain Company</u> \$ <u>200.00</u>	GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 158 ⁸⁻¹⁷ / ₄₃₀ August 14, 20 -- PAY TO THE ORDER OF <u>Pennsylvania Telephone Co.</u> \$ <u>75.00</u>
GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 153 ⁸⁻¹⁷ / ₄₃₀ August 8, 20 -- PAY TO THE ORDER OF <u>Thomson Company</u> \$ <u>1,560.00</u>	GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 159 ⁸⁻¹⁷ / ₄₃₀ August 15, 20 -- PAY TO THE ORDER OF <u>Ace Cleaning Company</u> \$ <u>98.00</u>
GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 154 ⁸⁻¹⁷ / ₄₃₀ August 8, 20 -- PAY TO THE ORDER OF <u>Metro Insurance Co.</u> \$ <u>250.00</u>	GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 160 ⁸⁻¹⁷ / ₄₃₀ August 15, 20 -- PAY TO THE ORDER OF <u>Tri-State Agency</u> \$ <u>140.00</u>
GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 155 ⁸⁻¹⁷ / ₄₃₀ August 10, 20 -- PAY TO THE ORDER OF <u>City Electric Company</u> \$ <u>205.00</u>	GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 162 ⁸⁻¹⁷ / ₄₃₀ August 22, 20 -- PAY TO THE ORDER OF <u>Dowl Company</u> \$ <u>185.00</u> <u>One hundred eighty-five dollars</u> ⁰⁰ / ₁₀₀ DOLLARS SECURITY NATIONAL BANK Pittsburgh, PA 15209-7634 FOR <u>payment on account</u> <u>John Walker</u> ⑆043000177⑆ 398⑆ 24534⑆
GolfPro 119 Matlock Street Pittsburgh, PA 15237-4403 NO. 156 ⁸⁻¹⁷ / ₄₃₀ August 10, 20 -- PAY TO THE ORDER OF <u>Patterson Supplies</u> \$ <u>135.00</u> <u>One hundred thirty-five dollars</u> ⁰⁰ / ₁₀₀ DOLLARS SECURITY NATIONAL BANK Pittsburgh, PA 15209-7634 FOR <u>payment on account</u> <u>John Walker</u> ⑆043000177⑆ 398⑆ 24534⑆	

RECONCILIATION OF BANK STATEMENT

(Date) _____

Balance On Check Stub No. _____ \$

DEDUCT BANK CHARGES:

Description	Amount
	\$

Total bank charges ▶

Adjusted Check Stub Balance \$

Balance On Bank Statement \$

ADD OUTSTANDING DEPOSITS:

Date	Amount
	\$

Total outstanding deposits ▶

SUBTOTAL \$

DEDUCT OUTSTANDING CHECKS:

Ck. No.	Amount	Ck. No.	Amount

Total outstanding checks ▶

Adjusted Bank Balance \$

JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4		PAGE
				GENERAL		SALES CREDIT	CASH					
				DEBIT	CREDIT		DEBIT	CREDIT				
1											1	
2											2	
3											3	
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13											13	
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15											15	
16											16	
17											17	
18											18	

6-6 CHALLENGE PROBLEM (continued)

1., 2., 4.

NO. 151		\$ 1,577.00
Date: August 1,		20--
To: Montag Company		
For: Supplies		
BAL. BRO'T. FOR'D.	0	00
AMT. DEPOSITED	8 1 -- <small>Date</small>	12,000 00
SUBTOTAL		12,000 00
OTHER:		
SUBTOTAL		12,000 00
AMT. THIS CHECK		1,577 00
BAL. CAR'D. FOR'D.		10,423 00

NO. 152		\$ 200.00
Date: August 5,		20--
To: Plain Company		
For: Rent		
BAL. BRO'T. FOR'D.		10,423 00
AMT. DEPOSITED	<small>Date</small>	
SUBTOTAL		10,423 00
OTHER:		
SUBTOTAL		10,423 00
AMT. THIS CHECK		200 00
BAL. CAR'D. FOR'D.		10,223 00

NO. 153		\$ 1,560.00
Date: August 8,		20--
To: Thomson Company		
For: Supplies		
BAL. BRO'T. FOR'D.		10,223 00
AMT. DEPOSITED	8 8 -- <small>Date</small>	125 00
SUBTOTAL		10,348 00
OTHER:		
SUBTOTAL		10,348 00
AMT. THIS CHECK		1,560 00
BAL. CAR'D. FOR'D.		8,788 00

NO. 154		\$ 250.00
Date: August 8,		20--
To: Metro Insurance Company		
For: Insurance		
BAL. BRO'T. FOR'D.		8,788 00
AMT. DEPOSITED	<small>Date</small>	
SUBTOTAL		8,788 00
OTHER:		
SUBTOTAL		8,788 00
AMT. THIS CHECK		250 00
BAL. CAR'D. FOR'D.		8,538 00

NO. 155		\$ 205.00
Date: August 10,		20--
To: City Electric Company		
For: Utilities		
BAL. BRO'T. FOR'D.		8,538 00
AMT. DEPOSITED	<small>Date</small>	
SUBTOTAL		8,538 00
OTHER:		
SUBTOTAL		8,538 00
AMT. THIS CHECK		205 00
BAL. CAR'D. FOR'D.		8,333 00

NO. 156		\$ 135.00
Date: August 10,		20--
To: Patterson Supplies		
For: Payment on account		
BAL. BRO'T. FOR'D.		8,333 00
AMT. DEPOSITED	<small>Date</small>	
SUBTOTAL		8,333 00
OTHER:		
SUBTOTAL		8,333 00
AMT. THIS CHECK		135 00
BAL. CAR'D. FOR'D.		8,198 00

NO. 157		\$ 250.00
Date: August 13,		20--
To: John Waller		
For: Owner's withdrawal		
BAL. BRO'T. FOR'D.		8,198 00
AMT. DEPOSITED	<small>Date</small>	
SUBTOTAL		8,198 00
OTHER:		
SUBTOTAL		8,198 00
AMT. THIS CHECK		250 00
BAL. CAR'D. FOR'D.		7,948 00

NO. 158		\$ 75.00
Date: August 14,		20--
To: Pennsylvania Telephone Company		
For: Utilities		
BAL. BRO'T. FOR'D.		7,948 00
AMT. DEPOSITED	<small>Date</small>	
SUBTOTAL		7,948 00
OTHER:		
SUBTOTAL		7,948 00
AMT. THIS CHECK		75 00
BAL. CAR'D. FOR'D.		7,873 00

NO. 159		\$ 98.00
Date: August 15,		20--
To: Ace Cleaning Company		
For: Cleaning		
BAL. BRO'T. FOR'D.		7,873 00
AMT. DEPOSITED	<small>Date</small>	
SUBTOTAL		7,873 00
OTHER:		
SUBTOTAL		7,873 00
AMT. THIS CHECK		98 00
BAL. CAR'D. FOR'D.		7,775 00

6-6 CHALLENGE PROBLEM (continued)

1., 2., 4.

NO. 160 \$ 140.00
 Date: August 15, 20--
 To: Tri-State Agency
 For: Miscellaneous

BAL. BRO'T. FOR'D.		7,775	00
AMT. DEPOSITED	8/15	260	00
SUBTOTAL		8,035	00
OTHER:			
SUBTOTAL		8,035	00
AMT. THIS CHECK		140	00
BAL. CAR'D. FOR'D.		7,895	00

NO. 161 \$ 375.00
 Date: August 19, 20--
 To: Pittsburgh Exquirer
 For: Advertising

BAL. BRO'T. FOR'D.		7,895	00
AMT. DEPOSITED			
SUBTOTAL		7,895	00
OTHER:			
SUBTOTAL		7,895	00
AMT. THIS CHECK		375	00
BAL. CAR'D. FOR'D.		7,520	00

NO. 162 \$ 185.00
 Date: August 22, 20--
 To: Dowd Company
 For: Payment on account

BAL. BRO'T. FOR'D.		7,520	00
AMT. DEPOSITED	8/22	570	00
SUBTOTAL		8,090	00
OTHER:			
SUBTOTAL		8,090	00
AMT. THIS CHECK		185	00
BAL. CAR'D. FOR'D.		7,905	00

NO. 163 \$ 17.00
 Date: August 23, 20--
 To: Jason North
 For: Miscellaneous

BAL. BRO'T. FOR'D.		7,905	00
AMT. DEPOSITED			
SUBTOTAL		7,905	00
OTHER:			
SUBTOTAL		7,905	00
AMT. THIS CHECK		17	00
BAL. CAR'D. FOR'D.		7,888	00

NO. 164 \$ 250.00
 Date: August 28, 20--
 To: John Walker
 For: Owner's withdrawal

BAL. BRO'T. FOR'D.		7,888	00
AMT. DEPOSITED	8/28	430	00
SUBTOTAL		8,318	00
OTHER:			
SUBTOTAL		8,318	00
AMT. THIS CHECK		250	00
BAL. CAR'D. FOR'D.		8,068	00

NO. 165 \$
 Date: _____ 20--
 To: _____
 For: _____

BAL. BRO'T. FOR'D.		8,068	00
AMT. DEPOSITED			
SUBTOTAL		8,068	00
OTHER:			
SUBTOTAL			
AMT. THIS CHECK			
BAL. CAR'D. FOR'D.			

6-6 CHALLENGE PROBLEM (concluded)

2.

RECONCILIATION OF BANK STATEMENT

(Date) _____

<p>Balance On Check Stub No. _____ \$</p> <p>DEDUCT BANK CHARGES:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total bank charges ▶</td> </tr> </tbody> </table> <p>Adjusted Check Stub Balance \$</p>	Description	Amount		\$							Total bank charges ▶		<p>Balance On Bank Statement \$</p> <p>ADD OUTSTANDING DEPOSITS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Date</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td></td> </tr> <tr> <td colspan="2" style="text-align: right;">Total outstanding deposits ▶</td> </tr> </tbody> </table> <p>SUBTOTAL \$</p> <p>DEDUCT OUTSTANDING CHECKS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Ck. No.</th> <th style="width: 25%;">Amount</th> <th style="width: 25%;">Ck. No.</th> <th style="width: 25%;">Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="4" style="text-align: right;">Total outstanding checks ▶</td> </tr> </tbody> </table> <p>Adjusted Bank Balance \$</p>	Date	Amount		\$			Total outstanding deposits ▶		Ck. No.	Amount	Ck. No.	Amount																	Total outstanding checks ▶			
Description	Amount																																												
	\$																																												
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Ck. No.	Amount	Ck. No.	Amount																																										
Total outstanding checks ▶																																													

3.

JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
				DEBIT	CREDIT	DEBIT	CREDIT		
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16

RECONCILIATION OF BANK STATEMENT

(Date) _____

Balance On Check Stub No. _____ \$

DEDUCT BANK CHARGES:

Description	Amount
	\$

Total bank charges ▶

Adjusted Check Stub Balance \$

Balance On Bank Statement \$

ADD OUTSTANDING DEPOSITS:

Date	Amount
	\$

Total outstanding deposits ▶

SUBTOTAL \$

DEDUCT OUTSTANDING CHECKS:

Ck. No.	Amount	Ck. No.	Amount

Total outstanding checks ▶

Adjusted Bank Balance \$

JOURNAL

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
				DEBIT	CREDIT		DEBIT	CREDIT	
				1	2	3	4	5	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
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12									12
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17									17
18									18