Chapter 9: Exercise 1 (no taxes)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

5.	Vouch	Amount		Office	D (W'hse	Misc		•
Date	#	Paid	GST-ITC	Supplies	Postage	Suppl	Exp	Other Accts	Amount
20									
Aug 6 broom	44	12.08				12.08			
8 coffee, creamer	45	16.25					16.25		
9 office supplies	46	7.88		7.88					
12 pens	47	7.35		7.35					
14 special mdse	48	23.52						Purchases	23.52
15 brochures	49	22.89						Advertising Exp	22.89
16 making tape	50	6.09				6.09			
20 donation	51	20.00						Donations Exp	20.00
22 pens, pencils	52	6.51		6.51					
24 postage	53	6.62			6.62				
Total paid out		129.19	-	21.74	6.62	18.17	16.25		66.41
Cash on hand	-	20.81							
	-	150.00	1						
Reimbursement		129.19	by Chequ	e # 101					

Chapter 9: Exercise 1 continued (no taxes)

Manual Bookkeeping - 8th Edition

20xx						
Aug 1	Petty Cash Fund	150.00		Aug 31 Petty Cash Fund	50.00	
	Bank		150.00	Bank		50.00
	To establish petty cash fund.			To increase fund to \$200.		
Aug 31	Office Supplies Expense	21.74				
	Postage Expense	6.62				
	Warehouse Supplies Expense	18.17				
	Miscellaneous Expense	16.25				
	Purchases	23.52				
	Advertising Expense	22.89				
	Donations Expense	20.00		·		
	Bank		129.19			
	reimburse petty cash; chq #101					

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Aug 31	Office Supplies Exp					23.52		21.74		
-	Postage Expense							6.62		
	W'hse Supplies Exp							18.17		
	Miscellaneous Expense							16.25		
	Advertising Expense							22.89		
	Donations Expense							20.00	129.19	101

Chapter 9: Exercise 1 (5% GST only)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20							-		
Aug 6 broom	44	12.68	0.60			12.08			
8 coffee, creamer	45	16.25	-				16.25		
9 office supplies	46	8.27	0.39	7.88					
12 pens	47	7.72	0.37	7.35					
14 special mdse	48	24.70	1.18					Purchases	23.5
15 brochures	49	24.03	1.14					Advertising Exp	22.8
16 making tape	50	6.39	0.30			6.09			
20 donation	51	20.00	-					Donations Exp	20.0
22 pens, pencils	52	6.84	0.33	6.51					
24 postage	53	6.95	0.33		6.62				
Total paid out		133.83	4.64	21.74	6.62	18.17	16.25		66.4
Cash on hand	-	16.17							
	=	150.00							
Reimbursement		133.83	by Chequ	e # 101					

Chapter 9: Exercise 1 continued (5% GST only)

Manual Bookkeeping - 8th Edition

20xx						
Aug 1	Petty Cash Fund	150.00		Aug 31 Petty Cash Fund	50.00	
	Bank		150.00	Bank		50.00
	To establish petty cash fund.			To increase fund to \$200.		
Aug 31	GST-ITC	4.64				
	Office Supplies Expense	21.74				
	Postage Expense	6.62				
	Warehouse Supplies Expense	18.17				
	Miscellaneous Expense	16.25				
	Purchases	23.52				
	Advertising Expense	22.89		•		
	Donations Expense	20.00				
	Bank		133.83			
	reimburse petty cash; chq #101					

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Aug 3'	1 Office Supplies Exp					23.52	4.64	21.74		
	Postage Expense							6.62		
	W'hse Supplies Exp							18.17		
	Miscellaneous Expense							16.25		
	Advertising Expense							22.89		
	Donations Expense							20.00	133.83	101

Chapter 9: Exercise 1 (13% HST)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	HST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20									
Aug 6 broom	44	13.65	1.57			12.08			
8 coffee, creamer	45	16.25	-				16.25		
9 office supplies	46	8.90	1.02	7.88					
12 pens	47	8.31	0.96	7.35					
14 special mdse	48	26.58	3.06					Purchases	23.5
15 brochures	49	25.87	2.98					Advertising Exp	22.8
16 making tape	50	6.88	0.79			6.09			
20 donation	51	20.00	-					Donations Exp	20.0
22 pens, pencils	52	7.36	0.85	6.51					
24 postage	53	7.48	0.86		6.62				
Total paid out		141.28	12.09	21.74	6.62	18.17	16.25		66.4
Cash on hand	-	8.72							
	-	150.00							
Reimbursement	-	141.28	by Chequ	e # 101					

Chapter 9: Exercise 1 continued (13% HST)

Manual Bookkeeping - 8th Edition

20xx						
Aug 1	Petty Cash Fund	150.00		Aug 31 Petty Cash Fund	50.00	
	Bank		150.00	Bank		50.00
	To establish petty cash fund.			To increase fund to \$200.		
Aug 31	HST-ITC	12.09				
	Office Supplies Expense	21.74				
	Postage Expense	6.62				
	Warehouse Supplies Expense	18.17				
	Miscellaneous Expense	16.25				
	Purchases	23.52				
	Advertising Expense	22.89		•		
	Donations Expense	20.00				
	Bank		141.28			
	reimburse petty cash; chq #101					

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	HST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Aug 3	1 Office Supplies Exp					23.52	12.09	21.74		
-	Postage Expense							6.62		
	W'hse Supplies Exp							18.17		
	Miscellaneous Expense							16.25		
	Advertising Expense							22.89		
	Donations Expense							20.00	141.28	10'

Chapter 9: Exercise 1 (5% GST + 7% PST)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20									
Aug 6 broom	44	13.53	0.60			12.93			
8 coffee, creamer	45	16.25	-				16.25		
9 office supplies	46	8.82	0.39	8.43					
12 pens	47	8.23	0.37	7.86					
14 special mdse	48	24.70	1.18					Purchases	23.5
15 brochures	49	25.63	1.14					Advertising Exp	24.4
16 making tape	50	6.82	0.30			6.52			
20 donation	51	20.00	-					Donations Exp	20.0
22 pens, pencils	52	7.30	0.33	6.97					
24 postage	53	7.41	0.33		7.08				
Total paid out		138.69	4.64	23.26	7.08	19.45	16.25		68.0
Cash on hand	-	11.31							
	=	150.00	1						
Reimbursement		138.69	by Chequ	e # 101					

Chapter 9: Exercise 1 continued (5% GST + 7% PST)

Manual Bookkeeping - 8th Edition

20xx		
Aug 1 Petty Cash Fund	150.00	
Bank		150.00
To establish petty cash fund.		
Aug 31 GST-ITC	4.64	
Office Supplies Expense	23.26	
Postage Expense	7.08	
Warehouse Supplies Expense	19.45	
Miscellaneous Expense	16.25	
Purchases	23.52	
Advertising Expense	24.49	
Donations Expense	20.00	
Bank		138.69
reimburse petty cash; chq #101		

Aug 31 Petty Cash Fund50.00Bank50.00To increase fund to \$200.50.00

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
20xx										
Aug 31	I Office Supplies Exp					23.52	4.64	23.26		
	Postage Expense							7.08		
	W'hse Supplies Exp							19.45		
	Miscellaneous Expense							16.25		
	Advertising Expense							24.49		
	Donations Expense							20.00	138.69	101

Chapter 9: Exercise 2 (no taxes)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 200.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20xx									
Nov 1 writing paper	1	27.70		27.70					
3 delivery of paper	2	5.78		5.78					
4 special mdse	3	13.14						Purchases	13.1
4 delivery of mdse	4	5.25						Freight In	5.2
5 sugar, cream	5	4.50					4.50		
6 repairs on furniture	6	18.06						Repairs Exp	18.0
6 deliv to customer	7	7.35						Delivery Exp	7.3
7 packaging material	8	28.35				28.35			
10 advert flyers	9	32.55						Advertising Exp	32.5
17 freight charges	10	11.98						Freight In	11.9
21 donation	11	20.00						Donations Exp	20.0
Total paid out		174.66	-	33.48		28.35	4.50		108.3
Cash on hand	_	25.34							
	=	200.00							
Reimbursement		174.66	by Chequ	e # 149					

Chapter 9: Exercise 2 continued (no taxes)

Manual Bookkeeping - 8th Edition

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
^{20xx} Nov 1	Petty Cash Fund	establish						200.00	200.00	130
	Office Supplies Exp Warehouse Suppl Exp Miscellaneous Exp Freight In Repairs Expense Delivery Expense Advertising Expense Donations Expense	to reimburse				13.14		33.48 28.35 4.50 17.23 18.06 7.35 32.55 20.00	174.66	149

Chapter 9: Exercise 2 (5% GST)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 200.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20xx									
Nov 1 writing paper	1	29.09	1.39	27.70					
3 delivery of paper	2	6.07	0.29	5.78					
4 special mdse	3	13.80	0.66					Purchases	13.1
4 delivery of mdse	4	5.51	0.26					Freight In	5.2
5 sugar, cream	5	4.50					4.50	-	
6 repairs on furniture	6	18.96	0.90					Repairs Exp	18.0
6 deliv to customer	7	7.72	0.37					Delivery Exp	7.3
7 packaging material	8	29.77	1.42			28.35			
10 advert flyers	9	34.18	1.63					Advertising Exp	32.5
17 freight charges	10	12.58	0.60					Freight In	11.9
21 donation	11	20.00						Donations Exp	20.0
Total paid out		182.18	7.52	33.48		28.35	4.50		108.3
Cash on hand	_	17.82							
	-	200.00							
Reimbursement	-	182.18	by Chequ	e # 149					

Chapter 9: Exercise 2 continued (5% GST)

Manual Bookkeeping - 8th Edition

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
^{20xx} Nov 1	Petty Cash Fund	establish						200.00	200.00	130
	Office Supplies Exp Warehouse Suppl Exp Miscellaneous Exp Freight In Repairs Expense Delivery Expense Advertising Expense Donations Expense	to reimburse				13.14	7.52	33.48 28.35 4.50 17.23 18.06 7.35 32.55 20.00	182.18	149

Chapter 9: Exercise 2 (13% HST)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 200.00

Date	Vouch #	Amount Paid	HST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20xx	π	i ala		Cupplies	1 Ustage	Cuppi	Exp	Other Accis	Amount
Nov 1 writing paper	1	31.30	3.60	27.70					
3 delivery of paper	2	6.53	0.75	5.78					
4 special mdse	3	14.85	1.71	••				Purchases	13.14
4 delivery of mdse	4	5.93	0.68					Freight In	5.25
5 sugar, cream	5	4.50					4.50	0	
6 repairs on furniture	6	20.41	2.35					Repairs Exp	18.06
6 deliv to customer	7	8.31	0.96					Delivery Exp	7.35
7 packaging material	8	32.04	3.69			28.35			
10 advert flyers	9	36.78	4.23					Advertising Exp	32.55
17 freight charges	10	13.54	1.56					Freight In	11.98
21 donation	11	20.00						Donations Exp	20.00
Total paid out		194.19	19.53	33.48		28.35	4.50		108.33
Cash on hand		5.81							
	-	200.00							
Reimbursement	-	194.19	by Chequ	e # 149					

Chapter 9: Exercise 2 continued (13% HST)

Manual Bookkeeping - 8th Edition

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	HST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
^{20xx} Nov 1	Petty Cash Fund	establish						200.00	200.00	130
	Office Supplies Exp Warehouse Suppl Exp Miscellaneous Exp Freight In Repairs Expense Delivery Expense Advertising Expense Donations Expense	to reimburse				13.14	19.53	33.48 28.35 4.50 17.23 18.06 7.35 32.55 20.00	194.19	149

Chapter 9: Exercise 2 (5% GST + 7% PST)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 200.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20xx									
Nov 1 writing paper	1	31.03	1.39	29.64					
3 delivery of paper	2	6.47	0.29	6.18					
4 special mdse	3	13.80	0.66					Purchases	13.14
4 delivery of mdse	4	5.88	0.26					Freight In	5.6
5 sugar, cream	5	4.50					4.50	-	
6 repairs on furniture	6	20.22	0.90					Repairs Exp	19.3
6 deliv to customer	7	8.23	0.37					Delivery Exp	7.8
7 packaging material	8	31.75	1.42			30.33			
10 advert flyers	9	36.46	1.63					Advertising Exp	34.8
17 freight charges	10	13.42	0.60					Freight In	12.8
21 donation	11	20.00						Donations Exp	20.0
Total paid out		191.76	7.52	35.82		30.33	4.50		113.5
Cash on hand	_	8.24							
	-	200.00							
Reimbursement	-	191.76	by Chequ	e # 149					

Chapter 9: Exercise 2 continued (5% GST + 7% PST)

Manual Bookkeeping - 8th Edition

Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	GST-ITC Dr	General Ledger Dr	Bank Cr	Chq #
^{20xx} Nov 1	Petty Cash Fund	establish						200.00	200.00	130
	Office Supplies Exp Warehouse Suppl Exp Miscellaneous Exp Freight In Repairs Expense Delivery Expense Advertising Expense Donations Expense	to reimburse				13.14	7.52	35.82 30.33 4.50 18.44 19.32 7.86 34.83 20.00	191.76	149

Chapter 9: Exercise 3 (5% GST)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	GST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20xx	#	Falu	031-110	Supplies	FUSIAYE	Suppi	∟хр	Other Accis	Amount
June 1 shipping of chairs	41	18.90	0.90					Furniture	18.00
2 freight in	42	7.88	0.38					Freight In	7.50
6 stationery	43	28.14	1.34	26.80				5	-
8 deliv of mdse	44	17.01	0.81					Delivery Exp	16.2
12 stamps	45	10.50	0.50					Postage Exp	10.0
14 coffee cups	46	3.47	0.17				3.30		
17 packaging, tape	47	9.87	0.47			9.40			
21 straws, napkins	48	2.63	0.13				2.50		
23 stamps for advert	49	11.55	0.55					Advertising Exp	11.0
29 donation	50	25.00						Donations Exp	25.0
Total paid out		134.95	5.25	26.80		9.40	5.80		87.7
Cash on hand	_	15.05							
	-	150.00							
Reimbursement	-	134.95	by Chequ	e # 97					

			Accts	Purch			General		
			Payable	Discts	Purchases	GST-ITC	Ledger	Bank	Chq
Date	Account Debit	Memo	Dr	Cr	Dr	Dr	Dr	Cr	#
20xx									
June 30	Office Suppl Exp					5.25	26.80		
	W'hse Suppl Exp						9.40		
	Miscellaneous Exp						5.80		
	Furniture						18.00		
	Freight In	to reimburse					7.50		
	Delivery Expense	petty cash					16.20		
	Postage Expense						10.00		
	Advertising Exp						11.00		
	Donations Exp						25.00	134.95	97

Chapter 9: Exercise 3 (13% HST)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

Date	Vouch #	Amount Paid	HST-ITC	Office Supplies	Postage	W'hse Suppl	Misc Exp	Other Accts	Amount
20xx									
June 1 shipping of chairs	41	18.90	2.17					Furniture	16.73
2 freight in	42	7.88	0.91					Freight In	6.9
6 stationery	43	28.14	3.24	24.90				-	
8 deliv of mdse	44	17.01	1.96					Delivery Exp	15.0
12 stamps	45	10.50	1.21					Postage Exp	9.2
14 coffee cups	46	3.47	0.40				3.07		
17 packaging, tape	47	9.87	1.14			8.73			
21 straws, napkins	48	2.63	0.30				2.33		
23 stamps for advert	49	11.55	1.33					Advertising Exp	10.2
29 donation	50	25.00						Donations Exp	25.0
Total paid out		134.95	12.66	24.90		8.73	5.40		83.2
Cash on hand	-	15.05							
	=	150.00							
Reimbursement		134.95	by Chequ	e # 97					

			Accts	Purch			General		
			Payable	Discts	Purchases	HST-ITC	Ledger	Bank	Chq
Date	Account Debit	Memo	Dr	Cr	Dr	Dr	Dr	Cr	#
20xx									
June 30	Office Suppl Exp					12.66	24.90		
	W'hse Suppl Exp						8.73		
	Miscellaneous Exp						5.40		
	Furniture						16.73		
	Freight In	to reimburse					6.97		
	Delivery Expense	petty cash					15.05		
	Postage Expense						9.29		
	Advertising Exp						10.22		
	Donations Exp						25.00	134.95	97

Chapter 9: Exercise 3 (5% GST + 8% PST)

Manual Bookkeeping - 8th Edition

PETTY CASH SHEET

Amount in Petty Cash Fund: \$ 150.00

	Vouch	Amount		Office		W'hse	Misc		
Date	#	Paid	GST-ITC	Supplies	Postage	Suppl	Exp	Other Accts	Amount
20xx									
June 1 shipping of chairs	41	18.90	0.84					Furniture	18.06
2 freight in	42	7.88	0.35					Freight In	7.53
6 stationery	43	28.14	1.25	26.89					
8 deliv of mdse	44	17.01	0.75					Delivery Exp	16.26
12 stamps	45	10.50	0.46					Postage Exp	10.04
14 coffee cups	46	3.47	0.15				3.32		
17 packaging, tape	47	9.87	0.44			9.43			
21 straws, napkins	48	2.63	0.12				2.51		
23 stamps for advert	49	11.55	0.51					Advertising Exp	11.04
29 donation	50	25.00						Donations Exp	25.00
Total paid out		134.95	4.87	26.89		9.43	5.83		87.9
Cash on hand	_	15.05							
	=	150.00							
Reimbursement		134.95	by Chequ	e # 97					

			Accts	Purch			General		
			Payable	Discts	Purchases	GST-ITC	Ledger	Bank	Chq
Date	Account Debit	Memo	Dr	Cr	Dr	Dr	Dr	Cr	#
20xx									
June 30	Office Suppl Exp					4.87	26.89		
	W'hse Suppl Exp						9.43		
	Miscellaneous Exp						5.83		
	Furniture						18.06		
	Freight In	to reimburse					7.53		
	Delivery Expense	petty cash					16.26		
	Postage Expense						10.04		
	Advertising Exp						11.04		
	Donations Exp						25.00	134.95	97

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Date	Account Debit	Memo	F	Accts Payable Dr	Purch Discts Cr	Purchases Dr	-ITC Dr	General Ledger Dr	Bank Cr	Chq #
^{20xx} Nov 1	Petty Cash Fund				•			100.00	100.00	84
Nov 30	Office Supplies Exp Postage Expense Miscellaneous Exp Delivery Expense Freight In Cash (Over)/Short	reimburse petty cash						15.70 26.00 8.40 31.25 12.70 0.25	94.30	88
Nov 30	Office Supplies Exp Postage Expense Miscellaneous Exp Delivery Expense Freight In Cash (Over)/Short	reimburse petty cash						15.70 26.00 8.40 31.25 12.70 (1.00)	93.05	88

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				Accts	Purch			General		
				Payable	Discts	Purchases	GST-ITC	Ledger	Bank	Chq
Date	Account Debit	Memo	F	Dr	Cr	Dr	Dr	Dr	Cr	#
^{20xx} June 2	Petty Cash Fund							150.00	150.00	00
June 28	Postage Expense Office Supplies Exp Advertising Expense Miscellaneous Exp Cash Over/Short	reimburse petty cash				30.40	6.96	18.38 25.35 53.60 11.45 (1.00)	145.14	040
June 28	Postage Expense Office Supplies Exp Advertising Expense Miscellaneous Exp Cash Over/Short	reimburse petty cash				30.40	6.96	18.38 25.35 53.60 11.45 0.06	146.20	040

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Chapter 9: Exercise 6

Chapter 9: Exercise 7

LMN Consulting							
Bank Reconciliation							
June 30, 20xx							

Warren Company Bank Reconciliation May 31, 20xx

Bank Statement Balance Add: Outstanding Dep	10,462.85 361.35			
	poon	-	10,824.20	
Deduct: Outstanding	Cheques			
#50	6	166.50		
#6^	1	175.40		
#74	4	236.25		
#75	5	348.75	926.90	
Adjusted Balance			9,897.30	
		=		
G/L Bank Balance		-	9,897.30	
		-		

Bank Statement Balance Add: Outstanding Deposit	12,532.85 <u>621.25</u> 13,154.10	
Deduct: Outstanding Cheques		
#701	402.50	
#723	89.60	
#729	127.85	
#730	118.35	738.30
Adjusted Balance		12,415.80
G/L Bank Balance (April 30)		8,596.50
Add: Cash Receipts for May		15,766.90
Deduct: Cash Payments for May		(11,947.60)
G/L Bank Balance (May 31)		12,415.80

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D & N Appliance Co. Bank Reconciliation November 30, 20xx

Bank Statement Balance		4,907.20	General Journal		
Add: Outstanding Deposit	535.75				
Bank Error (Chq #501)	210.00	745.75	20xx		
		5,652.95	Nov 30 Bank	9.00	
			Freight In		9.00
Less: Outstanding Cheques			, i i i i i i i i i i i i i i i i i i i		
#140	182.50				
161	47.80		30 Bank Charges	44.50	
170	200.25		Bank		44.50
172	95.25	525.80			
Adjusted Balance		5,127.15			
	=		30 A/R Jack Miller	70.00	
			Bank		70.00
G/L Bank Balance		5,232.65			
Add: Error on Chq#155		9.00			
	_	5,241.65			
Less: Safety Deposit Box	25.00				
Bank Charges	19.50				
NSF cheque (Jack Miller)	70.00	114.50			
Adjusted Balance		5,127.15			
			•		

Note: Cheque #178 for \$580 was a certified cheque. Therefore, it cannot be an outstanding cheque even if it has not yet been returned by the bank.

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Asian Book Store Bank Reconciliation February 28, 20--

Bank Statement Add: Outstandi	\$ 9,995.00 3,550.00			
				13,545.00
Less: Outstand	ling Cheques			
	#244	\$	1,740.00	
	#245		1,000.00	
	#246		2,050.00	4,790.00
Adjusted Balance	e			\$ 8,755.00
Cash Book Balar	nce			9,028.00
Less: Bank cha	arges		23.00	
NSF che	que (H.Potter)		250.00	273.00
Adjusted Balance				\$ 8,755.00
-				

General Journa	l	
^{20xx} Feb 28 Bank Charges Bank	23.00	23.00
28 A/R H. Potter Bank	250.00	250.00

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KRA Enterprises Bank Reconciliation August 31, 20xx

Bank Statement Balance	\$ 16,793.04	General Journal		
Less: Outstanding Cheques #100 102 103	\$ 1,568.00 2,200.00 2,000.00 5,768.00	^{20xx} Aug 31 Bank Interest Revenue	250.00	250.00
Adjusted Balance	\$ 11,025.04	31 Bank Charges Bank	40.00	40.00
G/L Bank Balance Add: Interest on Term Deposit	10,935.04 	31 A/R J. Long Bank	120.00	120.00
Less: Safety Deposit Box NSF Cheque (J. Long) Adjusted Balance	40.00 120.00 160.00 \$ 11,025.04			