

**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.**

<p>NO. <b>78</b>      \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p>	<p><b>Balsam Lake Accounting</b>      NO. <b>78</b>      <sup>93-109</sup>/<sub>929</sub></p> <p>154 Main Street</p> <p>Balsam Lake, WI 54810</p> <p>_____ 20__</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p>_____ DOLLARS</p> <p> <b>Peoples national bank</b>      <i>For Classroom Use Only</i></p> <p>Balsam Lake, WI 54810</p> <p>FOR _____</p> <p>⑆092901094⑆ 291⑈36118⑈</p>																								
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BAL. CAR'D. FOR'D. ....																									

**7b.**

<p>NO. <b>79</b>      \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p>	<p><b>Balsam Lake Accounting</b>      NO. <b>79</b>      <sup>93-109</sup>/<sub>929</sub></p> <p>154 Main Street</p> <p>Balsam Lake, WI 54810</p> <p>_____ 20__</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p>_____ DOLLARS</p> <p> <b>Peoples national bank</b>      <i>For Classroom Use Only</i></p> <p>Balsam Lake, WI 54810</p> <p>FOR _____</p> <p>⑆092901094⑆ 291⑈36118⑈</p>																								
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BAL. CAR'D. FOR'D. ....																									

**6-1 ON YOUR OWN, p. 130**

**Endorsing and writing checks**

**8.**

**a.** ENDORSE HERE

X

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

**b.** ENDORSE HERE

X

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

**9., 10., 11a.**

<p>NO. <b>345</b> \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p>	<p><b>DRESSER HAIR CARE</b> NO. <b>345</b> 79-1058 1250 State Street 981 Dresser, WI 54009 _____ 20 _____</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p>_____ DOLLARS</p> <p> <b>County Bank</b> <i>For Classroom Use Only</i> Dresser, WI 54009</p> <p>FOR _____</p> <p>⑆098⑆⑆10588⑆ 29⑆⑆36⑆⑆18⑆⑆</p>																												
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BAL. CAR'D. FOR'D. ....																													

**11b.**

<p>NO. <b>346</b> \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p>	<p><b>DRESSER HAIR CARE</b> NO. <b>346</b> 79-1058 1250 State Street 981 Dresser, WI 54009 _____ 20 _____</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p>_____ DOLLARS</p> <p> <b>County Bank</b> <i>For Classroom Use Only</i> Dresser, WI 54009</p> <p>FOR _____</p> <p>⑆098⑆⑆10588⑆ 29⑆⑆36⑆⑆18⑆⑆</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) _____			
Balance On Check Stub No. _____		\$ _____		Balance On Bank Statement _____		\$ _____	
<b>DEDUCT BANK CHARGES:</b>				<b>ADD OUTSTANDING DEPOSITS:</b>			
Description	Amount			Date	Amount		
	\$				\$		
Total bank charges ▶				Total outstanding deposits ▶			
Subtotal _____				Subtotal _____			
<b>DEDUCT OUTSTANDING CHECKS:</b>				<b>DEDUCT OUTSTANDING CHECKS:</b>			
Ck. No.	Amount	Ck. No.	Amount				
Total outstanding checks ▶				Total outstanding checks ▶			
Adjusted Check Stub Balance _____		\$ _____		Adjusted Bank Balance _____		\$ _____	

4.

NO. 106		\$ _____
Date: _____		20__
To: _____		
For: _____		
BAL. BRO'T. FOR'D. ....	1,575	00
AMT. DEPOSITED ....		
Date		
SUBTOTAL .....	1,575	00
OTHER:		
SUBTOTAL .....		
AMT. THIS CHECK .....		
BAL. CAR'D. FOR'D. ....		

5.

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

**6-2 ON YOUR OWN, p. 135**

**Reconciling a bank statement and recording a bank service charge**

6.

RECONCILIATION OF BANK STATEMENT				(Date) _____			
Balance On Check Stub No. _____		\$ _____		Balance On Bank Statement _____		\$ _____	
<b>DEDUCT BANK CHARGES:</b>				<b>ADD OUTSTANDING DEPOSITS:</b>			
Description	Amount			Date	Amount		
	\$				\$		
Total bank charges ▶				Total outstanding deposits ▶			
SUBTOTAL _____				SUBTOTAL _____			
				<b>DEDUCT OUTSTANDING CHECKS:</b>			
Ck. No.	Amount	Ck. No.	Amount				
Total outstanding checks ▶				Total outstanding checks ▶			
Adjusted Check Stub Balance _____		\$ _____		Adjusted Bank Balance _____		\$ _____	

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.	GENERAL		SALES CREDIT	CASH		PAGE
				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	
				1	2		3	4	
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4									4
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17									17
18									18

**Extra form**

JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		PAGE
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Recording dishonored checks, electronic funds transfers, and debit card purchases

JOURNAL

JOURNAL										PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
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Extra form

JOURNAL

JOURNAL										PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
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17											17
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**6-4 WORK TOGETHER, p. 144**

**Establishing and replenishing a petty cash fund**

JOURNAL

PAGE

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

JOURNAL

PAGE

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

**6-4 ON YOUR OWN, p. 144**

**Establishing and replenishing a petty cash fund**

JOURNAL										PAGE	
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH				
				DEBIT	CREDIT		DEBIT	CREDIT			
1											1
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**Extra form**

JOURNAL										PAGE	
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				DEBIT	CREDIT		DEBIT	CREDIT			
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**6-1 APPLICATION PROBLEM, p. 146**

**Endorsing and writing checks**

1. a. 

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

b. 

ENDORSE HERE
X
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c. 

ENDORSE HERE
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**Extra forms**

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# 6-1 APPLICATION PROBLEM (concluded)


2., 3., 4a.

<p>NO. <b>608</b>      \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p>	<p><b>Accounting Tutors</b>      NO. <b>608</b>      <u>17-432</u> 707 Oak Street      910 Minneapolis, MN 55447      _____ 20 _____</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p>_____ DOLLARS</p> <p> <b>First National Bank</b>      <i>For Classroom Use Only</i> Minneapolis, MN 55447</p> <p>FOR _____</p> <p>⑆09⑆00⑆329⑆ 29⑆1⑆36⑆1⑆8⑆</p>																																																
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4b.

<p>NO. <b>609</b>      \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p>	<p><b>Accounting Tutors</b>      NO. <b>609</b>      <u>17-432</u> 707 Oak Street      910 Minneapolis, MN 55447      _____ 20 _____</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p>_____ DOLLARS</p> <p> <b>First National Bank</b>      <i>For Classroom Use Only</i> Minneapolis, MN 55447</p> <p>FOR _____</p> <p>⑆09⑆00⑆329⑆ 29⑆1⑆36⑆1⑆8⑆</p>																																																
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4c.

<p>NO. <b>610</b>      \$ _____</p> <p>Date: _____ 20__</p> <p>To: _____</p> <p>For: _____</p>	<p><b>Accounting Tutors</b>      NO. <b>610</b>      <u>17-432</u> 707 Oak Street      910 Minneapolis, MN 55447      _____ 20 _____</p> <p>PAY TO THE ORDER OF _____ \$ _____</p> <p>_____ DOLLARS</p> <p> <b>First National Bank</b>      <i>For Classroom Use Only</i> Minneapolis, MN 55447</p> <p>FOR _____</p> <p>⑆09⑆00⑆329⑆ 29⑆1⑆36⑆1⑆8⑆</p>																																																
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**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><b>DEDUCT BANK CHARGES:</b></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><b>ADD OUTSTANDING DEPOSITS:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Date</th> <th style="width: 50%;">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><b>DEDUCT OUTSTANDING CHECKS:</b></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																																												
	\$																																												
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

**Extra forms**

**RECONCILIATION OF BANK STATEMENT**

(Date) \_\_\_\_\_

Balance On Check Stub No. \_\_\_\_\_ \$

**DEDUCT BANK CHARGES:**

Description	Amount
	\$
<b>Total bank charges</b> ▶	

Adjusted Check Stub Balance ..... \$

Balance On Bank Statement ..... \$

**ADD OUTSTANDING DEPOSITS:**

Date	Amount
	\$
<b>Total outstanding deposits</b> ▶	

SUBTOTAL ..... \$

**DEDUCT OUTSTANDING CHECKS:**

Ck. No.	Amount	Ck. No.	Amount
<b>Total outstanding checks</b> ▶			

Adjusted Bank Balance ..... \$

**JOURNAL**

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		
				DEBIT	CREDIT		DEBIT	CREDIT	
1									1
2									2
3									3
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12									12
13									13
14									14
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			
1											1
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14											14
15											15
16											16
17											17

Extra forms

JOURNAL

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

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

**6-4 APPLICATION PROBLEM, p. 147**

**Establishing and replenishing a petty cash fund**

JOURNAL

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

**Extra form**

JOURNAL

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

Extra forms

21

JOURNAL

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

		PAGE											
				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										PAGE
DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH			
				DEBIT	CREDIT		DEBIT	CREDIT		
1										1
2										2
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4										4
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12										12
13										13
14										14
15										15

2.

### RECONCILIATION OF BANK STATEMENT

(Date) \_\_\_\_\_

<p>Balance On Check Stub No. _____ \$</p> <p><b>DEDUCT BANK CHARGES:</b></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><b>ADD OUTSTANDING DEPOSITS:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Date</th> <th style="width: 50%;">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> <p>SUBTOTAL _____ \$</p> <p><b>DEDUCT OUTSTANDING CHECKS:</b></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> </tbody></table>	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 ▶																																													

Extra forms

JOURNAL

PAGE

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

**SECURITY NATIONAL BANK**  
Pittsburgh, PA 15209-7634

STATEMENT OF ACCOUNT FOR  
**GolfPro**  
 119 Matlock Street  
 Pittsburgh, PA 15237-4403

ACCOUNT NUMBER  
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** NO 151 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 1, 20 --

PAY TO THE ORDER OF *Montag Company* \$ 1,577.00

**GolfPro** NO 152 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 5, 20 --

PAY TO THE ORDER OF *Plain Company* \$ 200.00

**GolfPro** NO 153 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 8, 20 --

PAY TO THE ORDER OF *Thomson Company* \$ 1,560.00

**GolfPro** NO 154 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 8, 20 --

PAY TO THE ORDER OF *Metro Insurance Co.* \$ 250.00

**GolfPro** NO 155 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 10, 20 --

PAY TO THE ORDER OF *City Electric Company* \$ 205.00

**GolfPro** NO 156 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 10, 20 --

PAY TO THE ORDER OF *Patterson Supplies* \$ 135.00

One hundred thirty-five dollars <sup>00</sup>/<sub>100</sub> DOLLARS

SECURITY NATIONAL BANK  
Pittsburgh, PA 15209-7634

FOR *payment on account* *John Walker*

⑆043000⑆77⑆398⑆24534⑆

**GolfPro** NO 157 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 13, 20 --

PAY TO THE ORDER OF *John Walker* \$ 250.00

**GolfPro** NO 158 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 14, 20 --

PAY TO THE ORDER OF *Pennsylvania Telephone Co.* \$ 75.00

**GolfPro** NO 159 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 15, 20 --

PAY TO THE ORDER OF *Ace Cleaning Company* \$ 98.00

**GolfPro** NO 160 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 15, 20 --

PAY TO THE ORDER OF *Tri-State Agency* \$ 140.00

**GolfPro** NO 162 <sup>8-17</sup>/<sub>430</sub>  
119 Matlock Street  
Pittsburgh, PA 15237-4403  
August 22, 20 --

PAY TO THE ORDER OF *Dowd Company* \$ 185.00

One hundred eighty-five dollars <sup>00</sup>/<sub>100</sub> DOLLARS

SECURITY NATIONAL BANK  
Pittsburgh, PA 15209-7634

FOR *payment on account* *John Walker*

⑆043000⑆77⑆398⑆24534⑆

Extra forms

## RECONCILIATION OF BANK STATEMENT

(Date) \_\_\_\_\_

Balance On Check Stub No. ....	\$	Balance On Bank Statement .....	\$	
<b>DEDUCT BANK CHARGES:</b>		<b>ADD OUTSTANDING DEPOSITS:</b>		
Description	Amount	Date	Amount	
	\$		\$	
Total bank charges ▶		Total outstanding deposits ▶		
<b>SUBTOTAL</b> .....		<b>SUBTOTAL</b> .....		
<b>DEDUCT OUTSTANDING CHECKS:</b>		<b>DEDUCT OUTSTANDING CHECKS:</b>		
Ck. No.	Amount	Ck. No.	Amount	
Total outstanding checks ▶		Total outstanding checks ▶		
Adjusted Check Stub Balance .....	\$	Adjusted Bank Balance .....	\$	

## JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	1		2		3		4		5		PAGE
				GENERAL		SALES CREDIT		CASH						
				DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT					
1													1	
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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 7 --	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			
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 --	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			
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			
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			
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 Walker		
For: Owner's withdrawal			
BAL. BRO'T. FOR'D.		8,198	00
AMT. DEPOSITED			
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			
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			
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><b>DEDUCT BANK CHARGES:</b></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> </tbody> </table> <p style="text-align: right;">Total bank charges ▶</p> <p>Adjusted Check Stub Balance ..... \$</p>	Description	Amount		\$							<p>Balance On Bank Statement ..... \$</p> <p><b>ADD OUTSTANDING DEPOSITS:</b></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Date</th> <th style="width: 50%;">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> </tbody> </table> <p style="text-align: right;">Total outstanding deposits ▶</p> <p>SUBTOTAL ..... \$</p> <p><b>DEDUCT OUTSTANDING CHECKS:</b></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> </tbody> </table> <p style="text-align: right;">Total outstanding checks ▶</p> <p>Adjusted Bank Balance ..... \$</p>	Date	Amount		\$					Ck. No.	Amount	Ck. No.	Amount																
Description	Amount																																						
	\$																																						
Date	Amount																																						
	\$																																						
Ck. No.	Amount	Ck. No.	Amount																																				

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

Extra forms

# 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		
				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
17									17
18									18