

The following exercise can be used for supplementary practice. The bank statement appearing in this problem should be reconciled using the checkbook records illustrated below.

CHECK REGISTER			DEBITS (-)		CREDITS (+)		BALANCE	
NUMBER	DATE	DESCRIPTION OF TRANSACTION	CHECKS FEES		✓	DEPOSITS INTEREST	\$	
174	10 01	Becker's Supermarket	42	80			-42	80
		Groceries					385	52
175	10 05	Dr. Ronald Zingen	72	00			-72	00
		Dental Work					313	52
176	10 09	Topps Drug Store	26	43			-26	43
		Shampoo and Cosmetics					287	09
177	10 09	Pay-by-Phone/Tele. Bill	56	92			-56	92
		October Electric Bill					230	17
178	10 12	Saturn Gift Shop	34	67			-34	67
		Birthday Present					195	50
179	10 14	Bell Telephone Company	21	79			-21	79
		October Phone Bill					173	71
	10 16	Deposit				620 14	+620	14
		Paycheck					793	85
180	10 28	Steven Foster	425	00			-425	00
		November Rent					368	85

## Account Summary

### Checking Summary

10/01	CHECK 174	42.80 -
10/09	CHECK 176	26.43 -
10/14	CHECK 179	21.79 -

10/09	PAY-BY-PHONE - National Electric Co.	56.92	-
10/31	Service Charge	5.00	-

## CHECKS OUTSTANDING

1. Check off entries in the register that match entries on the statement.
2. List the checks and other payments that are still outstanding.
3. Subtract bank charge(s) from your checkbook.
4. Complete the reconciliation form shown below.

[illegible]

BALANCE SHOWN ON STATEMENT	\$	
ADD		
DEPOSITS NOT SHOWN		
SUB-TOTAL		
SUBTRACT CHECKS OUTSTANDING		
BALANCE		

If any service charge is indicated on this statement, subtract the amount from the balance in your checkbook. Your checkbook balance and the balance shown above should then be in agreement.