

Activity 9.5 Checkbook Register and Bank Reconciliation

Directions: Complete the checkbook register by computing the balances and writing them in the appropriate column. Be sure to enter the service charge shown on the bank statement. Then reconcile the checkbook register with the bank statement.

PLEASE BE SURE TO DEDUCT ANY PER ITEM CHARGES OR SERVICE CHARGES THAT MAY APPLY TO YOUR ACCOUNT									
ITEM NO.	DATE	PAYMENT ISSUED TO OR DESCRIPTION OF DEPOSIT	AMOUNT OF PAYMENT	✓	(-) CHECK FEE (IF ANY)	AMOUNT OF DEPOSIT	BALANCE FORWARD		
								285	00
165	12/17	To Economy Gas Co.					Payment or Deposit	-18	50
		For Gasoline	18 50	✓			Balance	266	50
166	12/18	To P & D Insurance Co.					Payment or Deposit	-76	00
		For Insurance for 6 mos.	76 00	✓			Balance	190	50
167	12/18	To XYZ Grocery Store					Payment or Deposit	-101	00
		For Groceries for 2 wks.	101 00	✓			Balance	89	50
168	12/19	To County Hospital					Payment or Deposit	-16	25
		For Medical	16 25	✓			Balance	73	25
	12/22	To Deposit					Payment or Deposit	+285	00
		For Paycheck		✓		285 00	Balance	358	25
169	12/23	To Joe's Service Station					Payment or Deposit	-46	24
		For Car repair	46 24				Balance	312	01
170	12/26	To Universal Telephone					Payment or Deposit	-11	80
		For Phone bill	11 80				Balance	300	21
	12/26	To Deposit					Payment or Deposit	+50	00
		For Refund				50 00	Balance	350	21
	12/30	To Service Charge					Payment or Deposit	-1	00
		For Month of December	1 00	✓			Balance	349	21

Bank Statement	Bank Reconciliation																																											
<p>HANK A. WILLIAMS MARY B. WILLIAMS 10 SPEARS COURT EUGENE, OR 97405-8762</p> <p>For month ended DECEMBER 31, 20--:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Checks</th> <th>Deposits</th> <th>Balance</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td>285.00</td> </tr> <tr> <td>18.50 12/15</td> <td></td> <td>266.50</td> </tr> <tr> <td>76.00 12/22</td> <td></td> <td>190.50</td> </tr> <tr> <td>101.00 12/23</td> <td></td> <td>89.50</td> </tr> <tr> <td>16.25 12/27</td> <td></td> <td>73.25</td> </tr> <tr> <td></td> <td>285.00</td> <td>358.25</td> </tr> <tr> <td>1.00SC 12/30</td> <td></td> <td>357.25</td> </tr> <tr> <td colspan="2">Ending Balance</td> <td>357.25</td> </tr> </tbody> </table> <p>Other charges and deductions: NONE</p>	Checks	Deposits	Balance			285.00	18.50 12/15		266.50	76.00 12/22		190.50	101.00 12/23		89.50	16.25 12/27		73.25		285.00	358.25	1.00SC 12/30		357.25	Ending Balance		357.25	<ol style="list-style-type: none"> Write ending balance as shown on bank statement: <u>357.25</u> Add credits or deposits made that do not appear on statement: <u>50.00</u> Total lines 1 and 2: <u>407.25</u> Write total checks outstanding (not processed): <u>58.04</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Check No.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>169</td> <td>46 24</td> </tr> <tr> <td>170</td> <td>11 80</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> </td><td> </td></tr> </tbody> </table> <ol style="list-style-type: none"> Subtract line 4 from line 3 and write balance (should agree with checkbook balance): <u>349.21</u> 	Check No.	Amount	169	46 24	170	11 80										
Checks	Deposits	Balance																																										
		285.00																																										
18.50 12/15		266.50																																										
76.00 12/22		190.50																																										
101.00 12/23		89.50																																										
16.25 12/27		73.25																																										
	285.00	358.25																																										
1.00SC 12/30		357.25																																										
Ending Balance		357.25																																										
Check No.	Amount																																											
169	46 24																																											
170	11 80																																											