

## Lesson 3.4 Check Register Reconciliation

### Exercises

- Olga Gleason's bank statement balance on March 31 was \$2,371.40. On the same date, her check register balance was \$1,732.39. The bank statement showed a service charge of \$8.30 and interest earned of \$1.12. The checkbook showed three outstanding checks: No. 988 for \$173.19, No. 990 for \$417.28, and No. 991 for \$55.72. Reconcile Olga's bank statement and check register.

Reconciliation Form		
Follow these steps:		Outstanding Checks
Enter closing balance from statement		
Add any deposits outstanding		
Add lines 1 and 2		
Enter total of outstanding checks		
Subtract line 4 from 3. This amount should equal your check register balance.		

Check Register							
Check No.	Date	Description of Transaction	Payment/Debit		Deposit/Credit		Balance

- Chikabumi Onodera's check register balance on September 30 was \$466.23. On the same date, the bank statement showed a balance of \$590.51. Included on the statement were three items not recorded in the check register: service charge of \$5.40, interest earned of \$0.68, and an ATM deposit for \$129. Reconcile Chikabumi's check register.

Check Register							
Check No.	Date	Description of Transaction	Payment/Debit		Deposit/Credit		Balance

**Lesson 3.4 Check Register Reconciliation**

3. Sheldon Jennings' check register balance on July 31 was \$525.58. His bank statement balance on July 31 was \$610.91. When he compared his check register with his bank statement, the statement showed a service charge of \$12.75 and interest earned of \$1.01. His check register showed three outstanding checks: No. 675 for \$89.32, No. 676 for \$21.18, and No. 679 for \$200.57. Also, a deposit of \$214 was made too late to appear on the statement. Reconcile Sheldon's bank statement and check register.

Reconciliation Form		Outstanding Checks
Follow these steps:		
Enter closing balance from statement		
Add any deposits outstanding		
Add lines 1 and 2		
Enter total of outstanding checks		
Subtract line 4 from 3. This amount should equal your check register balance.		

Check Register						
Check No.	Date	Description of Transaction	Payment/Debit	Deposit/Credit	Balance	

4. On December 31, Hertha Bauer's check register balance was \$265.86 and her bank statement balance was \$599.42. The total amount of deposits on the statement was \$456.12 and the total amount of checks was \$500.23. The statement also showed a service charge of \$2.45, \$17.75 charge for printed checks, and a deposit of \$235.67 that had not been recorded in the check register. There was one outstanding check for \$118.09. Reconcile her check register.

Check Register						
Check No.	Date	Description of Transaction	Payment/Debit	Deposit/Credit	Balance	