

Bank Reconciliation							
Bank Statement Balance		27,233		Book Balance		27,497	
Plus:				Plus:			
Deposit of July 31:		11,514	11,514	Proceeds		7,955	7,955
			38,747				
Minus				Minus			
Check No. 3031		1,482		NSF Check		805	
Check No. 3065		382		Service Charge		25	
Check No. 3069		2,281	4,145	Error (Ch. 3056)		20	850
Adjusted Bank Bal			34,602	Adjusted Bank Bal			34,602
a. No journal entry required.							
b. No journal entry required.							
c. DR - Rent Expense - \$20							
CR - Cash - \$20							
d. Cash (DR) 7,955							
DR - Collection expense - \$45							
CR - Notes Receivable - \$8,000							
e. DR - Accounts Receivable-E. Shaw - \$ 805							
CR - Cash - \$805							
f. DR - Misc Expenses - \$25							

CR - Cash - \$25							
g. No journal entry required.							
i. No journal entry required.							