**Use the following information for the Exercises 12-13 below.**

Del Gato Clinic's cash account shows an $12,423 debit balance and its bank statement shows $11,949 on deposit at the close of business on June 30.

1. Outstanding checks as of June 30 total $2,316.
2. The June 30 bank statement lists a $100 bank service charge.
3. Check No. 919, listed with the canceled checks, was correctly drawn for $489 in payment of a utility bill on June 15. Del Gato Clinic mistakenly recorded it with a debit to Utilities Expense and a credit to Cash in the amount of $498.
4. The June 30 cash receipts of $2,699 were placed in the bank’s night depository after banking hours and were not recorded on the June 30 bank statement.

**QS 6-12 (Algo) Bank reconciliation LO P3**

Organic Food Co.'s cash account shows a $7,000 debit balance and its bank statement shows $6,210 on deposit at the close of business on August 31.

1. August 31 cash receipts of $2,740 were placed in the bank’s night depository after banking hours and were not recorded on the August 31 bank statement.
2. The bank statement shows a $270 NSF check from a customer; the company has not yet recorded this NSF check.
3. Outstanding checks as of August 31 total $2,620.
4. In reviewing the bank statement, an $230 check written by Organic Fruits was mistakenly drawn against Organic Food’s account.
5. The August 31 bank statement lists $170 in bank service charges; the company has not yet recorded the cost of these services.

Prepare a bank reconciliation using the above information.

Prepare journal entries.

**Problem 6-5A Preparing a bank reconciliation and recording adjustments as of September 30**

Chavez Company reconciled its bank statement and book balances of cash on August 31, and it reported two checks outstanding, No. 5888 for $1,046 and No. 5893 for $510. Check No. 5893 was still outstanding as of September 30.

**Bank Statements**



**Accounting Records**





1. (a) Check No. 5904 is correctly drawn for $2,106 to pay for computer equipment; however, the recordkeeper misread the amount and recorded a debit to Computer Equipment and a credit to Cash of $2,065.
2. (b) The NSF check shown in the statement was originally received from a customer, S. Nilson, in payment of her account. Its return has not yet been recorded by the company.
3. (c) The credit memorandum (CM) is from the collection of a $1,690 note for Chavez Company by the bank. The collection is not yet recorded.