PROBLEM

1. Compute the correct amount for each letter in the following table:

	Case 1	Case 2	Case 3
Balance per bank statement	$ (a)	$17,800	$3,980
Deposits in transit	1,200	(b)	250
Outstanding checks	3,000	2,000	150
Balance per books	6,900	18,800	(c)

2. The following information pertains to the bank transactions of Rawlins Company:

   a. Cash on the books as of April 30 was $499. Cash as shown on the bank statement for the same date was $1,330.
   b. A deposit of $160, representing cash receipts as of April 30, did not apppear on the bank statement.
   c. Outstanding checks totaled $240.
   d. Bank service charges for April amounted to $9
   e. The bank collected for Rawlins Company $840 (which includes $40 interest) on a note left for collection.
   f. An NSF check for $80 from a customer, Joe Beck, was returned with the statement.

   Required:
   1. Prepare a bank reconciliation for Rawlins Company as of April 30.
   2. State the amount of cash that would appear on the balance sheet as of April 30.

Rawlins Company		
Bank Reconciliation		
April 30, 2014		