

Bank Reconciliation for Account _____

| | | |
|---|-----------|----------|
| Ending Balance on Bank Statement Dated _____, _____ | \$ | |
| Adjustments to Bank Statement Balance: | | |
| <i>Add:</i> Deposits in transit (See Note 1 below) | + \$ | |
| <i>Subtract:</i> Outstanding checks listed on Form G5 . (Also see Note 2 below.) | - \$ | |
| Adjusted Balance on Bank Statement | \$ | A |

| | | |
|---|-----------|----------|
| Balance per Accounting Records or Check Register (as of date of bank statement): | \$ | |
| Adjustments to be Entered in Accounting Records: | | |
| <i>Add:</i> Additions found on bank statement that are not in accounting records: | | |
| Interest from bank (debit <i>Cash</i> , credit <i>Interest Revenue</i>) | + \$ | |
| Other: _____ (debit <i>Cash</i> , credit _____) | + \$ | |
| Other: _____ (debit <i>Cash</i> , credit _____) | + \$ | |
| <i>Subtract:</i> Deductions found on bank statement that are not in accounting records: | | |
| Bank service charges (debit <i>Miscellaneous Expense</i> , credit <i>Cash</i>) | - \$ | |
| NSF checks (debit <i>Accounts Receivable</i> , credit <i>Cash</i>) | - \$ | |
| NSF check bank fees (debit _____, credit <i>Cash</i>) | - \$ | |
| Other: _____ (debit _____, credit <i>Cash</i>) | - \$ | |
| Other: _____ (debit _____, credit <i>Cash</i>) | - \$ | |
| Adjusted Balance per Accounting Records (as of date of bank statement) | \$ | B |

The bank statement is reconciled when the amounts shown as **A** and **B** are identical.

Note 1. Deposits in transit are amounts received by the company as of the date of the bank statement but not yet appearing on the bank statement.