



HUMAN RESOURCE SERVICES

556 Boleskine Road, PO Box 700, Victoria, BC V8W 2R1

Phone: (250) 475-

2. ABC Company rented a facility from the District for \$200. The District prepared an invoice to send to ABC Company.
 - a. Please prepare the journal entry to record the invoice.

 - b. The District received a cheque for \$200 from ABC Company for payment of the invoice. Please prepare the journal entry to record the receipt of the cheque.

3. Please prepare the journal entry for the following actions:
 - a. Purchase \$200 in office supplies.

 - b. Record bank service charge of \$10 discovered when doing the bank reconciliation.

 - c. Correct a miscoded transaction. The \$200 transaction was debited to GL 150-141-000-446 but should have been debited to GL 150-141-000-448.

6. For items a - e, select the action necessary to reconcile the bank statement:

- a) Outstanding cheques
- b) Bank charges (e.g. NSF charges)
- c) Deposits in transit
- d) Interest credited to bank account

Action:

- Add to book balance
- Deduct from book balance
- Add to bank balance
- Deduct from bank balance