

Bank Reconciliation Workpaper

Outstanding Checks at 12/31 (issued per GL, not yet cleared)

Check_No	Date	Payee	Amount
CHK-54955	2025-06-30	Various suppliers (monthly check run)	426,864.81
CHK-54975	2025-12-31	Various suppliers (monthly check run)	367,823.73

Label	Amount
Total Outstanding Checks	794,688.54

Deposits in Transit at 12/31

Date	Description	Amount
2025-12-21	Customer receipts deposited 12/31 (credited by bank in January)	0.00

Label	Amount
Total Deposits in Transit	0.00

Reconciliation — Operating Acct ****8667 (2025)

Item	Amount
Balance per Bank Statement (12/31)	4,603,294.73
Add: Deposits in Transit	0.00
Less: Outstanding Checks	-794,688.54
Adjusted Bank Balance	3,808,606.19
Balance per General Ledger (Acct 1000)	3,808,606.19
Difference	0.00