

B-06.03

Dine-Corp International publishes ratings and reviews of the world's finest restaurants. Following are facts you need to prepare Dine-Corp's March bank reconciliation:

Balance per company records at end of month	\$ 72,644.12
Bank service charge for the month	44.00
NSF check returned with bank statement	1,440.66
Note collected by the bank during the month	45,000.00
Outstanding checks at month end	31,553.57
Interest on note collected during the month	4,500.00
Balance per bank at end of month	144,223.99
Deposit in transit at month end	7,989.04