(a)

	Ending balance per bank statement		$288,090.09
	Add:		
			-
	Deduct:		
		$ -	
		-	
		-	
		-	
		-	-
	Correct cash balance		$ -

	Ending balance per company records		$ -
	Add:		
		$ -	
		-	-
	Deduct:		
		$ -	
		-	
		-	
		-	-
	Correct cash balance		$ -

(b) The corect Cash balance is

(c)

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Date	**Accounts**		**Debit**	**Credit**
	To record adjustments necessitated by bank reconciliation			