Tuttle Company received its bank statement dated March 31, 2014. A comparison of the bank statement with Tuttle’s books revealed the following:

1. The unadjusted bank balance at March 31 was $14,356.

2. The unadjusted book balance at March 31 was $14,423.

3. The bank statement contained a credit memo of $35 for interest earned on the account.

4. The bank statement contained a debit memo of $60 for new checks.

5. The bank statement showed an NSF check totaling $355.

6. The bank has erroneously credited Tuttle’s account for a $122 deposit that was made to Temple Company.

7. A check that Tuttle wrote correctly for $179 on accounts payable was recorded in Tuttle’s books for $197.

8. Outstanding checks totaled $830.

9. Deposits in transit totaled $657.