END-OF-THE-WEEK WORK

(1) Total and verify the cash payments journal and the cash receipts journal. Total the amount columns of both journals. Write the totals in small figures (pencil footings) directly below the line on which the last entry appears. Do not use the next line. Remember that pencil footings are small. Verify the equality of the debit and credit totals.

General Journal Users

Total the amount columns of the debit and credit columns of the general journal. Write the totals in small figures (pencil footings) directly below the line on which the last entry appears. Do not use the next line. Remember that pencil footings are small. Verify the equality of the debit and credit totals. Do this process each time a journal page is filled and you move on to the next page.

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(2) Deposit the currency ($22,900.00), coins ($25.86), and $2,928.75 check received since August 31. Remove a deposit ticket from pages 63–65 of the Forms booklet. Remove the Staley's check ($2,928.75) from the general file behind guide File No. 1—Incoming Checks.

(3) Complete the deposit ticket. (The Uniontown Savings Bank allows its depositors to treat bank credit card tickets as currency and coins.)
Endorse the check as follows:
• Pay to the order of
 Uniontown Savings Bank
 For deposit only
 Keystone Furniture
 (your signature)
 All checks to be deposited should be endorsed in this manner.

(4) Attach the check to the deposit ticket, and store them in the general file behind guide File No. 5—Outgoing Papers. Be sure to write the amount of the deposit on the Amount Deposited line of the next available check stub. Also, record to the left of the amount deposited the date of the transaction (9/3/20--). Add the deposit to the Bal. Bro't For'd line, and enter the sum on the Total line.

(5) Determine and verify the bank balance. *Use this technique at the end of each week when a deposit is made.*

Balance, August 31	$75,275.27
Add receipts since August	25,854.61
Total	
Less disbursements since August	3,739.35
Bank balance, September 3 .. $	

(6) Compare this amount with the total line of the check stub (after the deposit has been entered). The two amounts should agree. *Check figure: $97,390.53*
(Note: Continue recording the second week's transactions on page 1 of the special journals.)

General Journal Users

Go on to the next journal page and subsequent pages, as necessary. Be sure not to split a single journal entry between pages. Always, pencil foot at the bottom of each journal page to verify the equality of debits and credits.

Monday, September 5, 20--

6. Issued check for $4,704.00 to Lanefield Fine Furniture in payment of the August purchase invoice (Form 5, $5,400.00) less the August 29 credit memorandum (Form 16, $600.00) and less 2% discount ($96.00).
 Remove the invoice and credit memorandum from the general file behind guide File No. 6—Unpaid Invoices.
 Complete the check stub and write the check.
 Record the transaction in the cash payments journal. Copy the date of the transaction (5) in the Date column and the check number (1433) in the Ck. No. column. Write the supplier's name in the