

CASH RECEIPT JOURNAL

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Date	Account credited	PR	Explanation	Cash Dr.	Sales discount Dr.	Accounts receivable Cr.	Sales Cr.	Other accounts Cr.	Cost of goods sold Dr. Inventory Cr.
2018									
Feb.07	Sales	-	Cash sales	4,450			4,450		3,150
Feb.12	Jason Henry	AR3	Invoice, 2/2	441	9	450			
Feb.14	Sales	-	Cash sales	3,925			3,925		2,950
Feb.17	Albert Co.	AR1	Invoice, 2/7	490	10	500			
Feb.20	Notes P/A	245	Note to bank	750				750	
Feb.21	Sales	-	Cash sales	4,700			4,700		3,400
Feb.22	Interest Rev.	409	Bank account	250				250	
Feb.23	Karn Moore	AR4	Invoice, 2/13	343	7	350			
Feb.25	Paul Roth	AR5	Invoice, 2/15	196	4	200			
Feb.28	Sales	-	Cash sales	4,225			4,225		3,050
Feb.28	Total			19,770	30	1,500	17,300	1,000	12,550
				(101)	(415)	(106)	(412)	(x)	(502/119)

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