

**Prob. 9–5A**

<b>Mar.</b>	<b>3</b>	<b>Notes Receivable.....</b>	<b>72,000</b>	
		<b>Accounts Receivable .....</b>		<b>72,000</b>
	<b>25</b>	<b>Notes Receivable.....</b>	<b>10,000</b>	
		<b>Accounts Receivable .....</b>		<b>10,000</b>
<b>May</b>	<b>2</b>	<b>Cash.....</b>	<b>73,080</b>	
		<b>Notes Receivable .....</b>		<b>72,000</b>
		<b>Interest Revenue .....</b>		<b>1,080</b>
	<b>16</b>	<b>Notes Receivable.....</b>	<b>40,000</b>	
		<b>Accounts Receivable .....</b>		<b>40,000</b>
	<b>31</b>	<b>Notes Receivable.....</b>	<b>25,000</b>	
		<b>Accounts Receivable .....</b>		<b>25,000</b>
<b>June</b>	<b>23</b>	<b>Cash.....</b>	<b>10,200</b>	
		<b>Notes Receivable .....</b>		<b>10,000</b>
		<b>Interest Revenue .....</b>		<b>200</b>
	<b>30</b>	<b>Cash.....</b>	<b>25,125</b>	
		<b>Notes Receivable .....</b>		<b>25,000</b>
		<b>Interest Revenue .....</b>		<b>125</b>
<b>July</b>	<b>1</b>	<b>Notes Receivable.....</b>	<b>7,500</b>	
		<b>Accounts Receivable .....</b>		<b>7,500</b>
	<b>31</b>	<b>Cash.....</b>	<b>7,575</b>	
		<b>Notes Receivable .....</b>		<b>7,500</b>
		<b>Interest Revenue .....</b>		<b>75</b>
<b>Aug.</b>	<b>14</b>	<b>Cash.....</b>	<b>40,700</b>	
		<b>Notes Receivable .....</b>		<b>40,000</b>
		<b>Interest Revenue .....</b>		<b>700</b>