

BE7-1

Cash in bank—savings account	67,880	Checking account
Cash on hand	8,670	Postdated check
Cash refund due from IRS	40,120	Certificates of de

**Answer to Questions**

Cash in bank—savings account .....	\$67,880
Cash on hand .....	8,670
Checking account balance.....	24,390
Cash to be reported.....	<u>\$100,940</u>

BE7-3 Relates to 7-2 (Uses net method to account for cash)

1-Jun Accounts Receivable .....	61,838	
Sales .....		61,838
12-Jun Cash .....	61,838	
Accounts Receivable .....		61,838

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**Scott C. Dulebohn**



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