

<u>Account Description</u>	<u>Date</u>	<u>Debit</u>	<u>Credit</u>
Example 1			
Accounts Receivable	3/31/2009	5,000.00	
Individual Contributions	3/31/2009		5,000.00
To record a promise to give			
Example 2			
Accounts Receivable	4/15/2009	100.00	
Event Income	4/15/2009		100.00
To record income due from April 10th event			
Example 3			
Checking Account	4/14/2009	5,000.00	
Accounts Receivable	4/14/2009		5,000.00
To record receipt of promise to give			

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Annelies Wilder-Smith



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