

INVOICES	
AR Post 9215 (9210)	AR Reserve 9220
DR (8xxx)	CR

RECEIPTS	
Cash Awaiting Deposit 9115 (9140)	AR Post 9210
DR	CR
AR Reserve 9220	AR Revenue 8xxx
DR	CR

GL Cash Deposit	
CASH 9110	Cash Awaiting Deposit 9115 (9140)
DR	CR