

	April	May	June	July	August	September	October	November	December	Total/YTD
Sales	\$1,000	\$2,000	\$3,000	\$4,000	\$5,000	\$6,000	\$7,000	\$8,000	\$9,000	\$45,000
Returns		\$500	\$500	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	\$2,000	\$9,000
Net Sales	\$1,000	\$1,500	\$2,500	\$3,000	\$4,000	\$5,000	\$5,500	\$6,500	\$7,000	\$36,000

Net Sales for the Month of Expected Payment Carryover Accrued Returns Actual Payment	April	May	June	July	August	September	
	\$1,000	\$1,500	\$2,500	\$3,000	\$4,000	\$5,000	\$17,000
		(\$1,000)	(\$500)				
	\$2,000	\$1,000	\$1,000	\$1,500	\$1,500	\$2,000	\$9,000
	(\$1,000)	(\$500)	\$1,000	\$1,500	\$2,500	\$3,000	\$6,500