

	Date		Description	post. ref.	Debit	Credit
1.	20	19				
2.	Jan.	1	Cash In Bank		\$12,000	
3.			Regina Delgado, Capital			\$12,000
4.			Memorandum 41			
5.	Jan.	5	Office Furniture		\$5,000	
6.			Accts. Pay.OBrians Office Supply			\$5,000
7.			Invoice 1632			
8.	Jan.	8	Cash in Bank		\$1,600	
9.			Wash Revenue			\$1,600
10.			Receipt 101			
11.	Jan.	10	Advertising Expense		\$75	
12.			Cash in Bank			\$75
13.			Check 301			
14.	Jan.	13	Regina Delgado, Withdrawals		\$900	
15.			Cash in Bank			\$900
16.			Check 302			
17.	Jan.	17	Accts. Rec. Valley Auto		\$400	
18.			Interior Detailing Revenue			\$400
19.			Invoice 102			
20.	Jan.	18	Accts. Pay.OBrians Office Supply		\$2,500	
21.			Cash in Bank			\$2,500
22.			Check 303			
23.	Jan.	20	Office Equipment		\$350	
24.			Regina Delgado, Capital			\$350
25.			Memorandum 42			
26.	Jan.	22	Rent Expense		\$600	
27.			Cash in Bank			\$600
28.			Check 312			
29.	Jan.	24	Car Wash Equipment		\$1,500	
30.			Accts. Pay. Allen Vacuum Systems			\$1,500
31.			Invoice 312			
32.	Jan.	26	Cash In Bank		\$400	
33.			Accts. Rec. Valley Auto			\$400
34.			Receipt 102			
35.	Jan.	30	Accts. Pay. OBrians Office Supply		\$2,500	
36.			Cash in Bank			\$2,500
37.			Check 305			

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