

General Journal

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	DATE		DESCRIPTION	POST REF	DEBIT	CREDIT
1	May	1	Cash in Bank		5,000	
2			Jack Hines, Capital			5,000
3			Memo 1			
4		2	Office Equipment		3,500	
5			Jack Hines, Capital			3,500
6			Memo 2			
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8			Cash in Bank			125
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11			Accounts Payable - Office Systems			2,700
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13		7	Web Server		35,000	
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15			Invoice WS4658421			
16		9	Cash in Bank		1,000	
17			Web Service Fees			1,000
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