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|----|-----------------|----|---|----------|--------|---------|--|
| | DAT | TE | 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 | | | - | |
| 7 | | 2 | Office Supplies | | 125 | | |
| 8 | | | Cash in Bank | | | 125 | |
| 9 | | | Check 101 | | | | |
| 10 | | 3 | Office Furniture | | 2,700 | | |
| 11 | | | Accounts Payable - Office Systems | | | 2,700 | |
| 12 | | | Invoice 457 | | | | |
| 13 | | 7 | Web Server | | 35,000 | | |
| 14 | 13 | | Accounts Payable - Computer Specialis | sts | | 35,000 | |
| 15 | | | Invoice WS4658421 | | | | |
| 16 | | 9 | Cash in Bank | | 1,000 | | |
| 17 | | | Web Service Fees | | | 1,000 | |
| 18 | | | Receipt 101 | | | | |
| 19 | | 11 | Accounts Receivable - Andrew Hospital | | 3,000 | | |
| 20 | | | Web Service Fees | | | 3,000 | |
| 21 | | | Invoice 101 | | | | |
| 22 | | 12 | Web Server | | 10,000 | | |
| 23 | | | Accounts Payable - Service Plus Softw | rare | | 10,000 | |
| 24 | | | Invoice 876 | | | | |
| 25 | | 14 | Utilities Expense | | 118 | | |
| 26 | | | Cash in Bank | | | 118 | |
| 27 | | | Check 102 | | | | |
| 28 | | 15 | Jack Hines, Withdrawals | | 2,500 | | |
| 29 | | | Cash in Bank | | | 2,500 | |
| 30 | | | Check 103 | | | | |
| 31 | | 17 | Accounts Receivable - Sunshine Products | | 5,000 | | |
| 32 | 10 | | Web Service Fees | | | 5,000 | |
| 33 | | | Invoice 102 | | | | |
| 34 | | 18 | Office Furniture | | 275 | | |
| 35 | | | Cash in Bank | | | 275 | |
| 36 | | | Check 104 | | | | |
| 37 | | 19 | Cash in Bank | | 4,000 | | |
| 38 | | | Web Service Fees | | | 4,000 | |

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Michal Rosen-Zvi

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