

GENERAL JOURNAL

PAGE

	DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		
						DEBIT	CREDIT	
1	May	1	Cash	R1		\$ 15,000.00		1
2			Brian Dawson, Capital				\$ 15,000.00	2
3		1	Rent Expense	C1		\$ 1,800.00		3
4			Cash				\$ 1,800.00	4
5		2	Miscellaneous Expense	C2		\$ 105.00		5
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9		4	Prepaid Insurance	C4		\$ 1,200.00		9
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**Philadelphia (Pa.). Office of the City
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