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EXERCISE 7-1 (10-15 minutes) (a) Cash includes the following: 1. Commercial savings account— First National Bank of Yojimbo \$ 600,000 1. Commercial checking account— First National Bank of Yojimbo 900,000 2. Money market fund—Volonte 5,000,000 5. Petty cash 1,000 11. Commercial Paper (cash equivalent) 2,100,000 12.

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