entries

id 🔑	**bigserial**
account_id	bigint NN
amount	bigint NN
created_at	timestamptz NN

accounts

id 🔑	**bigserial**
owner	varchar NN
balance	bigint NN
currency	varchar NN
created_at	timestamptz NN

transfers

id 🔑	**bigserial**
from_account_id	bigint NN
to_account_id	bigint NN
amount	bigint NN
created_at	timestamptz NN