



SOLID FOOTING

Building an Accounting Foundation

Pre-Closing Trial Balance

Account Name	Debit	Credit
Cash	40,750	
Accounts Receivable	25,200	
Inventory	7,500	
Prepaid Insurance	4,500	
Equipment	15,000	
Accumulated Depreciation		5,000
Accounts Payable		10,000
Owner's Capital		25,000
Total	93,000	93,000

Lenny's Lawn Service, Inc. Balance Sheet as of April 30, 2015

Assets	
Cash	
Accounts Receivable	
Inventory	
Prepaid Insurance	
Equipment	
Accumulated Depreciation	
Liabilities	
Accounts Payable	
Owner's Equity	
Owner's Capital	

\$ 93,000
25,000

Lenny's Lawn Service, Inc. Income Statement for the month of April, 2015

Revenue	
Expenses	
Net Income	

Dan Wiegand

8th edition
with software for
2015-2016
School Year

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J Spring



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