



SOLID FOOTING

Building an Accounting Foundation

Pre-Closing Trial Balance

Account Name	Debit	Credit
Cash	40,000	
Accounts Receivable	20,000	
Inventory	10,000	
Prepaid Insurance	5,000	
Land	15,000	
Accounts Payable		10,000
Owner's Capital		90,000
Total	90,000	90,000

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

Assets	
Cash	
Accounts Receivable	
Inventory	
Prepaid Insurance	
Land	
Total Assets	\$ 90,000

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

Revenue	
Expenses	
Total Expenses	\$ 20,000

Dan Wiegand

8th edition
with software for
2015-2016
School Year

Solid Footing Building An Accounting 8th Edition

CL Gary



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