

## Lenny's Lawn Service, Inc. - General Journal

Page # 1

| 2021<br>Month-Day | Account<br>Number | Account Name                             | Posted | Debit     | Credit    |
|-------------------|-------------------|------------------------------------------|--------|-----------|-----------|
| 7-1               | 100               | Cash                                     | X      | 35,000.00 |           |
|                   | 250               | Notes Payable                            | X      |           | 35,000.00 |
|                   |                   | Borrowed on Note Payable                 |        |           |           |
| 7-1               | 100               | Cash                                     | X      | 68,700.00 |           |
|                   | 300               | Common Stock                             | X      |           | 68,700.00 |
|                   |                   | Issued Common Stock                      |        |           |           |
| 7-1               | 150               | Equipment                                | X      | 44,700.00 |           |
|                   | 100               | Cash                                     | X      |           | 44,700.00 |
|                   |                   | Purchase Equipment for Cash              |        |           |           |
| 7-1               | 515               | Truck Rental Expense                     | X      | 500.00    |           |
|                   | 100               | Cash                                     | X      |           | 500.00    |
|                   |                   | Pay Cash for July Truck Rental           |        |           |           |
| 7-3               | 105               | Accounts Receivable                      | X      | 5,130.00  |           |
|                   | 400               | Service Revenue                          | X      |           | 5,130.00  |
|                   |                   | Invoice Customer for Complete Mowing Jo  |        |           |           |
| 7-5               | 305               | Retained Earnings                        | X      | 25,000.00 |           |
|                   | 220               | Dividends Payable                        | X      |           | 25,000.00 |
|                   |                   | Board of Directors Declare Cash Dividend |        |           |           |
| 7-7               | 510               | Wages Expense                            | X      | 5,800.00  |           |
|                   | 100               | Cash                                     | X      |           | 5,800.00  |
|                   |                   | Pay Wages for First Week of July         |        |           |           |
| 7-10              | 100               | Cash                                     | X      | 4,200.00  |           |
|                   | 400               | Service Revenue                          | X      |           | 4,200.00  |
|                   |                   | Customer Pays Cash for Job               |        |           |           |
| 7-12              | 100               | Cash                                     | X      | 3,500.00  |           |
|                   | 105               | Accounts Receivable                      | X      |           | 3,500.00  |
|                   |                   | Collect Cash for Job Completed in May    |        |           |           |

## Lenny's Lawn Service, Inc. - General Journal

Page # 2

| 2021<br>Month-Day | Account<br>Number | Account Name                               | Posted | Debit     | Credit    |
|-------------------|-------------------|--------------------------------------------|--------|-----------|-----------|
| 7-14              | 510               | Wages Expense                              | X      | 7,000.00  |           |
|                   | 100               | Cash                                       | X      |           | 7,000.00  |
|                   |                   | Pay Wages for Second Week of July          |        |           |           |
| 7-15              | 500               | Supplies Expense                           | X      | 1,020.00  |           |
|                   | 200               | Accounts Payable                           | X      |           | 1,020.00  |
|                   |                   | Purchase Supplies on Account               |        |           |           |
| 7-15              | 100               | Cash                                       | X      | 5,130.00  |           |
|                   | 105               | Accounts Receivable                        | X      |           | 5,130.00  |
|                   |                   | Collect Cash for Job completed on July 3rd |        |           |           |
| 7-17              | 505               | Mower Repair Expense                       | X      | 575.00    |           |
|                   | 200               | Accounts Payable                           | X      |           | 575.00    |
|                   |                   | Repair Mower on Account                    |        |           |           |
| 7-19              | 110               | Supplies                                   | X      | 22,750.00 |           |
|                   | 100               | Cash                                       | X      |           | 22,750.00 |
|                   |                   | Purchase Supplies for Cash                 |        |           |           |
| 7-20              | 100               | Cash                                       | X      | 30,000.00 |           |
|                   | 105               | Accounts Receivable                        | X      |           | 30,000.00 |
|                   |                   | Collect Cash for Work in June              |        |           |           |

# Solid Footing Accounting Cycle Project Answers

**N Noddings**



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Note Set Paul D. Kimmel,2001-08-17

(AXZO) the Accounting Cycle, Revised Edition Logical Operations,2014-10-10

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