

Lenny's Lawn Service, Inc. - General Journal

Page # 1

2021 Month-Day	Account 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			

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Page # 2

2021 Month-Day	Account 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			

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Velavancorresponding



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