

Lenny's Lawn Service, Inc. - General Journal

Page # 1

2023 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		81,100.00	
	300	Common Stock			81,100.00
		(Issuance of common stock)			
7-1	150	Equipment		33,000.00	
	100	Cash			33,000.00
		(Purchase of mowing equipment)			
7-1	515	Truck Rental Expense		500.00	
	100	Cash			500.00
		(Payment of truck rental expense)			
7-3	105	Accounts Receivable		6,290.00	
	400	Service Revenue			6,290.00
		(Record service provided on account)			
7-5	305	Retained Earnings		36,000.00	
	220	Dividends Payable			36,000.00
		(Regular declaration of cash dividend)			
7-7	510	Wages Expense		5,300.00	
	100	Cash			5,300.00
		(Payment of wages expense)			
7-10	100	Cash		6,910.00	
	400	Service Revenue			6,910.00
		(Record service provided for cash)			
7-12	100	Cash		3,500.00	
	105	Accounts Receivable			3,500.00
		(Record cash collection on account)			
7-14	510	Wages Expense		6,100.00	

Solid Footing Accounting Cycle Project Answers

S Ashworth



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