

B-11.02

Robinson Corporation recently requested a contractor to prepare a proposal to refurbish the exterior of its office building. Robinson wanted to give its building a "face lift." The contractor provided the following bid document:

Add extension to front porch approach	\$ 20,000
Install shrubs and trees	2,500
Replace rotting exterior siding material	7,500
Replace burned out exterior light bulbs	500

Assume that Robinson Corporation agreed to the bid, and authorized the work. What journal entry would be appropriate for each of the above expenditures?