

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:

ROBINSON CORPORATION BID		
	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	<u>500</u>
	Total for all work:	<u>\$30,500</u>

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