

**Santos Luggage-PI-2B, CS Solution**  
**All Journal Entries Mar 07, 2022 to Mar 31, 2022**

		Account Number	Account Description	Debits	Credits
Mar 08, 2022	J3	2316, Tran's Luggage Warehouse			
		1200	Accounts Receivable	462.74	-
		5010	Cost of Goods Sold	204.75	-
		1300	Inventory	-	204.75
		2630	HST Charged on Sales	-	53.24
		4100	Sales	-	409.50
Mar 09, 2022	J4	1256, Havarah Leather Goods			
		1020	Bank Chequing Account	2,175.60	-
		4150	Sales -Discounts	39.20	-
		1200	Accounts Receivable	-	2,214.80
Mar 08, 2022	J5	2317, Havarah Leather Goods			
		1200	Accounts Receivable	2,658.89	-
		5010	Cost of Goods Sold	1,176.50	-
		1300	Inventory	-	1,176.50
		2630	HST Charged on Sales	-	305.89
		4100	Sales	-	2,353.00
Mar 10, 2022	J6	2318, Royes Luggage Inc.			
		1200	Accounts Receivable	1,716.47	-
		5010	Cost of Goods Sold	762.00	-
		1300	Inventory	-	762.00
		2630	HST Charged on Sales	-	197.47
		4100	Sales	-	1,519.00
Mar 15, 2022	J7	Dp SO#104, Opal Kong Luggage Ltd.			
		1020	Bank Chequing Account	1,000.00	-
		1200	Accounts Receivable	-	1,000.00
Mar 15, 2022	J8	456, 2319, <One-time customer>			
		1020	Bank Chequing Account	254.25	-
		5010	Cost of Goods Sold	87.00	-
		1300	Inventory	-	87.00
		2630	HST Charged on Sales	-	29.25
		4100	Sales	-	225.00
Mar 17, 2022	J9	Credit Card, 2320, Mr. Jerry Tyson			
		1030	Credit Card Bank Account	147.21	-
		5010	Cost of Goods Sold	60.00	-
		5340	Credit Card Charges	5.34	-
		1300	Inventory	-	60.00
		2630	HST Charged on Sales	-	17.55
		4100	Sales	-	135.00
Mar 18, 2022	J10	2230Wo, Spiller Luggage Stores			
		1210	Allowance for Doubtful Accounts	2,400.00	-
		2630	HST Charged on Sales	312.00	-
		1200	Accounts Receivable	-	2,712.00
Mar 18, 2022	J11	3431, Spiller Luggage Stores			
		1020	Bank Chequing Account	904.00	-
		1200	Accounts Receivable	-	904.00
Mar 18, 2022	J12	749, 2321, Mr. Ronald Peddle			
		1020	Bank Chequing Account	162.72	-
		5010	Cost of Goods Sold	62.00	-
		1300	Inventory	-	62.00
		2630	HST Charged on Sales	-	18.72
		4100	Sales	-	144.00
Mar 18, 2022	J13	2322, A-Your Name Luggage Rack			
		1200	Accounts Receivable	280.24	-
		5010	Cost of Goods Sold	124.00	-
		1300	Inventory	-	124.00
		2630	HST Charged on Sales	-	32.24

**Santos Luggage-PI-2B, CS Solution**  
**All Journal Entries Mar 07, 2022 to Mar 31, 2022**

		Account Number	Account Description	Debits	Credits
		4100	Sales	-	248.00
Mar 18, 2022	J14	2317Rt, Havarah Leather Goods			
		1300	Inventory	100.00	-
		2630	HST Charged on Sales	26.00	-
		4200	Sales- Returns & Allowances	200.00	-
		1200	Accounts Receivable	-	226.00
		5010	Cost of Goods Sold	-	100.00
Mar 18, 2022	J15	Debit Card, 2323, Judy Morrison			
		1020	Bank Chequing Account	68.91	-
		5010	Cost of Goods Sold	31.00	-
		5342	Debit Card charges	0.70	-
		1300	Inventory	-	31.00
		2630	HST Charged on Sales	-	8.01
		4100	Sales	-	61.60
Mar 21, 2022	J16	786, Havarah Leather Goods			
		1020	Bank Chequing Account	2,389.83	-
		4150	Sales -Discounts	43.06	-
		1200	Accounts Receivable	-	2,432.89
Mar 21, 2022	J17	683, 2324, <One-time customer>			
		1020	Bank Chequing Account	158.20	-
		5010	Cost of Goods Sold	62.00	-
		1300	Inventory	-	62.00
		2630	HST Charged on Sales	-	18.20
		4100	Sales	-	140.00
Mar 23, 2022	J18	2319NS Cheque 456, Mrs. Arlene Hirsch			
		1200	Accounts Receivable	269.25	-
		1020	Bank Chequing Account	-	254.25
		4510	Handling Fee	-	15.00
Mar 24, 2022	J19	186, Sandler Travel Stores			
		1020	Bank Chequing Account	2,407.00	-
		1200	Accounts Receivable	-	2,407.00
Mar 24, 2022	J20	2324NS Cheque 683, Mr. Henry Taylor			
		1200	Accounts Receivable	173.20	-
		1020	Bank Chequing Account	-	158.20
		4510	Handling Fee	-	15.00
Mar 25, 2022	J21	2325, Opal Kong Luggage Ltd.			
		1200	Accounts Receivable	2,802.40	-
		5010	Cost of Goods Sold	1,240.00	-
		1300	Inventory	-	1,240.00
		2630	HST Charged on Sales	-	322.40
		4100	Sales	-	2,480.00
Mar 29, 2022	J22	Credit Card, Mrs. Arlene Hirsch: Paid by Credit Card.			
		1030	Credit Card Bank Account	259.83	-
		5340	Credit Card Charges	9.42	-
		1200	Accounts Receivable	-	269.25
Mar 31, 2022	J23	Bank Transfer, Mrs. Santos investment in business			
		1020	Bank Chequing Account	6,000.00	-
			Bank transfer investment		
		3160	Additional Investment	-	6,000.00
			Bank transfer investment		
Mar 31, 2022	J24	2212AI, Royes Luggage Inc.			
		2630	HST Charged on Sales	13.00	-
		4200	Sales- Returns & Allowances	100.00	-
		1200	Accounts Receivable	-	113.00

**Santos Luggage-PI-2B, CS Solution**  
**All Journal Entries Mar 07, 2022 to Mar 31, 2022**

		Account Number	Account Description	Debits	Credits
Mar 31, 2022	J25	496, Royes Luggage Inc.			
		1020	Bank Chequing Account	904.00	-
		1200	Accounts Receivable	-	904.00
Mar 31, 2022	J26	2326, Luggage 4U			
		1200	Accounts Receivable	397.76	-
		5010	Cost of Goods Sold	176.00	-
		1300	Inventory	-	176.00
		2630	HST Charged on Sales	-	45.76
		4100	Sales	-	352.00
Mar 31, 2022	J27	2327, Hanlan's Luggage Store			
		1200	Accounts Receivable	329.96	-
		5010	Cost of Goods Sold	146.00	-
		1300	Inventory	-	146.00
		2630	HST Charged on Sales	-	37.96
		4100	Sales	-	292.00
Mar 31, 2022	J28	2897561, 2328, Office Supply Store Rebate			
		1020	Bank Chequing Account	10.20	-
		1320	Prepaid Supplies	-	10.20
				<u>33,312.63</u>	<u>33,312.63</u>

**Santos Luggage-PI-2B, CS Solution**  
**General Journal Mar 07, 2022 to Mar 31, 2022**

		<u>Account Number</u>	<u>Account Description</u>	<u>Debits</u>	<u>Credits</u>
Mar 31, 2022	J23	Bank Transfer, Mrs. Santos investment in business			
		1020	Bank Chequing Account	6,000.00	-
		3160	Bank transfer investment		
			Additional Investment	-	6,000.00
			Bank transfer investment		
				<u>6,000.00</u>	<u>6,000.00</u>

**Santos Luggage-PI-2B, CS Solution**  
**Balance Sheet As at Mar 31, 2022**

**ASSET****CURRENT ASSETS**

Bank Chequing Account		38,839.28
Credit Card Bank Account		1,007.04
Accounts Receivable	7,828.44	
Allowance for Doubtful Accounts	<u>-40.00</u>	
Accounts Receivable-Net		7,788.44
Inventory		18,474.75
Prepaid Supplies		<u>701.80</u>

**TOTAL CURRENT ASSETS** 66,811.31

**CAPITAL ASSETS**

Office/Warehouse Furniture/Equi...		25,163.00
Accum. Deprec. Office/Ware Furn...		<u>-4,100.00</u>

**TOTAL CAPITAL ASSETS** 21,063.00

**TOTAL ASSET** 87,874.31

**LIABILITY****CURRENT LIABILITIES**

Accounts Payable		11,255.00
HST Charged on Sales	2,162.49	
HST Paid On Purchases	<u>-525.00</u>	
HST Owning (Refund)		<u>1,637.49</u>

**TOTAL CURRENT LIABILITIES** 12,892.49

**TOTAL LIABILITY** 12,892.49

**EQUITY****Owner's Equity**

Capital, Maria Santos		62,724.68
Additional Investment		6,000.00
Drawings, Maria Santos		-2,200.00
Current Earnings		<u>8,457.14</u>

**Owner's Equity Ending** 74,981.82

**TOTAL EQUITY** 74,981.82

**LIABILITIES AND EQUITY** 87,874.31

**Santos Luggage-PI-2B, CS Solution**  
**Income Statement Jan 01, 2022 to Mar 31, 2022**

**REVENUE****REVENUE**

Sales	51,170.10
Sales -Discounts	-424.26
Sales- Returns & Allowances	-981.00
Handling Fee	45.00

**NET SALES** 49,809.84

**TOTAL REVENUE** 49,809.84

**EXPENSE****COST OF GOODS SOLD**

Cost of Goods Sold	29,525.25
Purchase Discounts	-335.00
Inventory Adjustments	0.00

**TOTAL COST OF GOODS SOLD** 29,190.25

**OFFICE/WAREHOUSE EXPEN...**

Wages Expense	8,000.00
Advertising Expense	432.00
Bank Charges & Interest	95.00
Credit Card Charges	49.06
Debit Card charges	0.87
Rent Expense	800.00
Bad Debt Expense	0.00
Office/Warehouse Supplies Expe...	216.00
Rent Expense Warehouse	2,000.00
Utility Expense	263.89
Telephone Expense	305.63

**TOTAL OFFICE/WARE. EXPEN...** 12,162.45

**TOTAL EXPENSE** 41,352.70

**NET INCOME** 8,457.14

**Santos Luggage-PI-2B, CS Solution**  
**Income Statement Mar 07, 2022 to Mar 31, 2022**

**REVENUE****REVENUE**

Sales	51,170.10
Sales -Discounts	-424.26
Sales- Returns & Allowances	-981.00
Handling Fee	45.00

**NET SALES** 49,809.84

**TOTAL REVENUE** 49,809.84

**EXPENSE****COST OF GOODS SOLD**

Cost of Goods Sold	29,525.25
Purchase Discounts	-335.00
Inventory Adjustments	0.00

**TOTAL COST OF GOODS SOLD** 29,190.25

**OFFICE/WAREHOUSE EXPEN...**

Wages Expense	8,000.00
Advertising Expense	432.00
Bank Charges & Interest	95.00
Credit Card Charges	49.06
Debit Card charges	0.87
Rent Expense	800.00
Bad Debt Expense	0.00
Office/Warehouse Supplies Expe...	216.00
Rent Expense Warehouse	2,000.00
Utility Expense	263.89
Telephone Expense	305.63

**TOTAL OFFICE/WARE. EXPEN...** 12,162.45

**TOTAL EXPENSE** 41,352.70

**NET INCOME** 8,457.14

**Santos Luggage-PI-2B, CS Solution**  
**Customer Aged Detail As at Mar 31, 2022**

Source	Date	Terms	Transaction Type	Total	Current	31 to 60	61 to 90	91+
<b>A-Your Name Luggage Rack</b>								
2313	Mar 05, 2022	2%/10, Net 30	Invoice	400.02	400.02	-	-	-
2322	Mar 18, 2022	2%/10, Net 30	Invoice	280.24	280.24	-	-	-
<b>Total outstanding:</b>				680.26	680.26	-	-	-
<b>Hanlan's Luggage Store</b>								
2315	Mar 06, 2022	2%/10, Net 30	Invoice	142.38	142.38	-	-	-
739	Mar 06, 2022		Payment	-142.38	-142.38	-	-	-
CN-2315Co	Mar 06, 2022	2%/9, Net 29	Invoice	-3.39	-3.39	-	-	-
2327	Mar 31, 2022	2%/10, Net 30	Invoice	329.96	329.96	-	-	-
<b>Total outstanding:</b>				326.57	326.57	-	-	-
<b>Havarah Leather Goods</b>								
2253	Feb 26, 2022	2%/10, Net 30	Invoice	2,373.00	-	2,373.00	-	-
1256	Mar 09, 2022		Discount	-42.00	-	-42.00	-	-
1256	Mar 09, 2022		Payment	-2,331.00	-	-2,331.00	-	-
2253Rt CM124	Mar 03, 2022	2%/5, Net 25	Invoice	-158.20	-158.20	-	-	-
1256	Mar 09, 2022		Discount	2.80	2.80	-	-	-
1256	Mar 09, 2022		Payment	155.40	155.40	-	-	-
2317	Mar 08, 2022	2%/10, Net 30	Invoice	2,658.89	2,658.89	-	-	-
786	Mar 21, 2022		Discount	-47.06	-47.06	-	-	-
786	Mar 21, 2022		Payment	-2,611.83	-2,611.83	-	-	-
2317Rt	Mar 18, 2022	Net 20	Invoice	-226.00	-226.00	-	-	-
786	Mar 21, 2022		Discount	4.00	4.00	-	-	-
786	Mar 21, 2022		Payment	222.00	222.00	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Judy Morrison</b>								
2323	Mar 18, 2022		Invoice	69.61	69.61	-	-	-
Debit Card	Mar 18, 2022		Payment	-69.61	-69.61	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Luggage 4U</b>								
2310	Mar 03, 2022	2%/10, Net 30	Invoice	1,525.50	1,525.50	-	-	-
2326	Mar 31, 2022	2%/10, Net 30	Invoice	397.76	397.76	-	-	-
<b>Total outstanding:</b>				1,923.26	1,923.26	-	-	-
<b>Mr. Henry Taylor</b>								
2324NS Chequ...	Mar 24, 2022	Net 4	Invoice	173.20	173.20	-	-	-
<b>Total outstanding:</b>				173.20	173.20	-	-	-
<b>Mrs. Arlene Hirsch</b>								
2319NS Chequ...	Mar 23, 2022	Net 6	Invoice	269.25	269.25	-	-	-
Credit Card	Mar 29, 2022		Payment	-269.25	-269.25	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Opal Kong Luggage Ltd.</b>								
Dp SO#104	Mar 15, 2022		Prepaid Order	-1,000.00	-1,000.00	-	-	-
2325	Mar 25, 2022		Applied	1,000.00	1,000.00	-	-	-
2325	Mar 25, 2022	2%/10, Net 30	Invoice	2,802.40	2,802.40	-	-	-
2325	Mar 25, 2022		Payment	-1,000.00	-1,000.00	-	-	-
<b>Total unpaid invoices:</b>				1,802.40	1,802.40	-	-	-
<b>Total deposits/prepaid order:</b>				-	-	-	-	-
<b>Total outstanding:</b>				1,802.40	1,802.40	-	-	-



**Santos Luggage-PI-2B, CS Solution**  
**Customer Aged Detail As at Mar 31, 2022**

Source	Date	Terms	Transaction Type	Total	Current	31 to 60	61 to 90	91+
<b>Royes Luggage Inc.</b>								
2212	Jan 31, 2022	2%/10, Net 30	Invoice	1,017.00	-	1,017.00	-	-
496	Mar 31, 2022		Payment	-1,017.00	-	-1,017.00	-	-
2256	Feb 27, 2022	2%/10, Net 30	Invoice	1,243.00	-	1,243.00	-	-
438	Mar 03, 2022		Discount	-22.00	-	-22.00	-	-
438	Mar 03, 2022		Payment	-1,221.00	-	-1,221.00	-	-
2318	Mar 10, 2022	2%/10, Net 30	Invoice	1,716.47	1,716.47	-	-	-
2212AI	Mar 31, 2022		Invoice	-113.00	-113.00	-	-	-
496	Mar 31, 2022		Payment	113.00	113.00	-	-	-
<b>Total outstanding:</b>				1,716.47	1,716.47	-	-	-
<b>Sandler Travel Stores</b>								
2197	Jan 26, 2022	2%/10, Net 30	Invoice	4,407.00	-	-	4,407.00	-
159	Mar 03, 2022		Payment	-2,000.00	-	-	-2,000.00	-
186	Mar 24, 2022		Payment	-2,407.00	-	-	-2,407.00	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Spiller Luggage Stores</b>								
2230	Feb 20, 2022	2%/10, Net 30	Invoice	3,616.00	-	3,616.00	-	-
3431	Mar 18, 2022		Payment	-3,616.00	-	-3,616.00	-	-
2230Wo	Mar 18, 2022		Invoice	-2,712.00	-2,712.00	-	-	-
3431	Mar 18, 2022		Payment	2,712.00	2,712.00	-	-	-
<b>Total outstanding:</b>				-	-	-	-	-
<b>Tran's Luggage Warehouse</b>								
2316	Mar 08, 2022	2%/10, Net 30	Invoice	462.74	462.74	-	-	-
<b>Total outstanding:</b>				462.74	462.74	-	-	-
<b>Zehr Luggage</b>								
2314	Mar 06, 2022	2%/10, Net 30	Invoice	953.72	953.72	-	-	-
2314Rt CM125	Mar 07, 2022	2%/9, Net 29	Invoice	-210.18	-210.18	-	-	-
<b>Total outstanding:</b>				743.54	743.54	-	-	-
<b>Total unpaid invoices:</b>				7,828.44	7,828.44	-	-	-
<b>Total deposits/prepaid order:</b>				-	-	-	-	-
<b>Total outstanding:</b>				7,828.44	7,828.44	-	-	-

**Santos Luggage-PI-2B, CS Solution**  
**General Ledger Report Mar 07, 2022 to Mar 31, 2022**

**Sorted by: Transaction Number**

Date	Comment	Source #	JE#	Debits	Credits	Balance
<b>1020</b>	<b>Bank Chequing Account</b>					22,817.02 Dr
Mar 09, 2022	Havarah Leather Goods	1256	J4	2,175.60	-	24,992.62 Dr
Mar 15, 2022	Opal Kong Luggage Ltd.	Dp SO#104	J7	1,000.00	-	25,992.62 Dr
Mar 15, 2022	2319, <One-time customer>	456	J8	254.25	-	26,246.87 Dr
Mar 18, 2022	Spiller Luggage Stores	3431	J11	904.00	-	27,150.87 Dr
Mar 18, 2022	2321, Mr. Ronald Peddle	749	J12	162.72	-	27,313.59 Dr
Mar 18, 2022	2323, Judy Morrison	Debit Card	J15	68.91	-	27,382.50 Dr
Mar 21, 2022	Havarah Leather Goods	786	J16	2,389.83	-	29,772.33 Dr
Mar 21, 2022	2324, <One-time customer>	683	J17	158.20	-	29,930.53 Dr
Mar 23, 2022	Mrs. Arlene Hirsch	2319NS Cheque 4...	J18	-	254.25	29,676.28 Dr
Mar 24, 2022	Sandler Travel Stores	186	J19	2,407.00	-	32,083.28 Dr
Mar 24, 2022	Mr. Henry Taylor	2324NS Cheque 6...	J20	-	158.20	31,925.08 Dr
Mar 31, 2022	Mrs. Santos investment in business	Bank Transfer	J23	6,000.00	-	37,925.08 Dr
Mar 31, 2022	Royes Luggage Inc.	496	J25	904.00	-	38,829.08 Dr
Mar 31, 2022	2328, Office Supply Store Rebate	2897561	J28	10.20	-	38,839.28 Dr
				16,434.71	412.45	
<b>1030</b>	<b>Credit Card Bank Account</b>					600.00 Dr
Mar 17, 2022	2320, Mr. Jerry Tyson	Credit Card	J9	147.21	-	747.21 Dr
Mar 29, 2022	Mrs. Arlene Hirsch: Paid by Credit C...	Credit Card	J22	259.83	-	1,007.04 Dr
				407.04	-	
<b>1200</b>	<b>Accounts Receivable</b>					11,920.47 Dr
Mar 08, 2022	Tran's Luggage Warehouse	2316	J3	462.74	-	12,383.21 Dr
Mar 09, 2022	Havarah Leather Goods	1256	J4	-	2,214.80	10,168.41 Dr
Mar 08, 2022	Havarah Leather Goods	2317	J5	2,658.89	-	12,827.30 Dr
Mar 10, 2022	Royes Luggage Inc.	2318	J6	1,716.47	-	14,543.77 Dr
Mar 15, 2022	Opal Kong Luggage Ltd.	Dp SO#104	J7	-	1,000.00	13,543.77 Dr
Mar 18, 2022	Spiller Luggage Stores	2230Wo	J10	-	2,712.00	10,831.77 Dr
Mar 18, 2022	Spiller Luggage Stores	3431	J11	-	904.00	9,927.77 Dr
Mar 18, 2022	A-Your Name Luggage Rack	2322	J13	280.24	-	10,208.01 Dr
Mar 18, 2022	Havarah Leather Goods	2317Rt	J14	-	226.00	9,982.01 Dr
Mar 21, 2022	Havarah Leather Goods	786	J16	-	2,432.89	7,549.12 Dr
Mar 23, 2022	Mrs. Arlene Hirsch	2319NS Cheque 4...	J18	269.25	-	7,818.37 Dr
Mar 24, 2022	Sandler Travel Stores	186	J19	-	2,407.00	5,411.37 Dr
Mar 24, 2022	Mr. Henry Taylor	2324NS Cheque 6...	J20	173.20	-	5,584.57 Dr
Mar 25, 2022	Opal Kong Luggage Ltd.	2325	J21	2,802.40	-	8,386.97 Dr
Mar 29, 2022	Mrs. Arlene Hirsch: Paid by Credit C...	Credit Card	J22	-	269.25	8,117.72 Dr
Mar 31, 2022	Royes Luggage Inc.	2212AI	J24	-	113.00	8,004.72 Dr
Mar 31, 2022	Royes Luggage Inc.	496	J25	-	904.00	7,100.72 Dr
Mar 31, 2022	Luggage 4U	2326	J26	397.76	-	7,498.48 Dr
Mar 31, 2022	Hanlan's Luggage Store	2327	J27	329.96	-	7,828.44 Dr
				9,090.91	13,182.94	
<b>1210</b>	<b>Allowance for Doubtful Accounts</b>					2,440.00 Cr
Mar 18, 2022	Spiller Luggage Stores	2230Wo	J10	2,400.00	-	40.00 Cr
<b>1300</b>	<b>Inventory</b>					22,506.00 Dr
Mar 08, 2022	Tran's Luggage Warehouse	2316	J3	-	204.75	22,301.25 Dr
Mar 08, 2022	Havarah Leather Goods	2317	J5	-	1,176.50	21,124.75 Dr
Mar 10, 2022	Royes Luggage Inc.	2318	J6	-	762.00	20,362.75 Dr
Mar 15, 2022	2319, <One-time customer>	456	J8	-	87.00	20,275.75 Dr
Mar 17, 2022	2320, Mr. Jerry Tyson	Credit Card	J9	-	60.00	20,215.75 Dr
Mar 18, 2022	2321, Mr. Ronald Peddle	749	J12	-	62.00	20,153.75 Dr
Mar 18, 2022	A-Your Name Luggage Rack	2322	J13	-	124.00	20,029.75 Dr
Mar 18, 2022	Havarah Leather Goods	2317Rt	J14	100.00	-	20,129.75 Dr
Mar 18, 2022	2323, Judy Morrison	Debit Card	J15	-	31.00	20,098.75 Dr
Mar 21, 2022	2324, <One-time customer>	683	J17	-	62.00	20,036.75 Dr
Mar 25, 2022	Opal Kong Luggage Ltd.	2325	J21	-	1,240.00	18,796.75 Dr
Mar 31, 2022	Luggage 4U	2326	J26	-	176.00	18,620.75 Dr
Mar 31, 2022	Hanlan's Luggage Store	2327	J27	-	146.00	18,474.75 Dr
				100.00	4,131.25	
<b>1320</b>	<b>Prepaid Supplies</b>					712.00 Dr
Mar 31, 2022	2328, Office Supply Store Rebate	2897561	J28	-	10.20	701.80 Dr

**Santos Luggage-PI-2B, CS Solution**  
**General Ledger Report Mar 07, 2022 to Mar 31, 2022**

**Sorted by: Transaction Number**

Date	Comment	Source #	JE#	Debits	Credits	Balance
<b>1420</b>	<b>Office/Warehouse Furniture/Equipmen</b>					25,163.00 Dr
<b>1425</b>	<b>Accum. Deprec.Office/Ware Furn/Equi</b>					4,100.00 Cr
<b>2200</b>	<b>Accounts Payable</b>					11,255.00 Cr
<b>2630</b>	<b>HST Charged on Sales</b>					1,426.80 Cr
Mar 08, 2022	Tran's Luggage Warehouse	2316	J3	-	53.24	1,480.04 Cr
Mar 08, 2022	Havarah Leather Goods	2317	J5	-	305.89	1,785.93 Cr
Mar 10, 2022	Royes Luggage Inc.	2318	J6	-	197.47	1,983.40 Cr
Mar 15, 2022	2319, <One-time customer>	456	J8	-	29.25	2,012.65 Cr
Mar 17, 2022	2320, Mr. Jerry Tyson	Credit Card	J9	-	17.55	2,030.20 Cr
Mar 18, 2022	Spiller Luggage Stores	2230Wo	J10	312.00	-	1,718.20 Cr
Mar 18, 2022	2321, Mr. Ronald Peddle	749	J12	-	18.72	1,736.92 Cr
Mar 18, 2022	A-Your Name Luggage Rack	2322	J13	-	32.24	1,769.16 Cr
Mar 18, 2022	Havarah Leather Goods	2317Rt	J14	26.00	-	1,743.16 Cr
Mar 18, 2022	2323, Judy Morrison	Debit Card	J15	-	8.01	1,751.17 Cr
Mar 21, 2022	2324, <One-time customer>	683	J17	-	18.20	1,769.37 Cr
Mar 25, 2022	Opal Kong Luggage Ltd.	2325	J21	-	322.40	2,091.77 Cr
Mar 31, 2022	Royes Luggage Inc.	2212AI	J24	13.00	-	2,078.77 Cr
Mar 31, 2022	Luggage 4U	2326	J26	-	45.76	2,124.53 Cr
Mar 31, 2022	Hanlan's Luggage Store	2327	J27	-	37.96	2,162.49 Cr
				351.00	1,086.69	
<b>2640</b>	<b>HST Paid On Purchases</b>					525.00 Dr
<b>3100</b>	<b>Capital, Maria Santos</b>					62,724.68 Cr
<b>3160</b>	<b>Additional Investment</b>					- Cr
Mar 31, 2022	Mrs. Santos investment in business	Bank Transfer	J23	-	6,000.00	6,000.00 Cr
<b>3180</b>	<b>Drawings, Maria Santos</b>					2,200.00 Dr
<b>4100</b>	<b>Sales</b>					42,811.00 Cr
Mar 08, 2022	Tran's Luggage Warehouse	2316	J3	-	409.50	43,220.50 Cr
Mar 08, 2022	Havarah Leather Goods	2317	J5	-	2,353.00	45,573.50 Cr
Mar 10, 2022	Royes Luggage Inc.	2318	J6	-	1,519.00	47,092.50 Cr
Mar 15, 2022	2319, <One-time customer>	456	J8	-	225.00	47,317.50 Cr
Mar 17, 2022	2320, Mr. Jerry Tyson	Credit Card	J9	-	135.00	47,452.50 Cr
Mar 18, 2022	2321, Mr. Ronald Peddle	749	J12	-	144.00	47,596.50 Cr
Mar 18, 2022	A-Your Name Luggage Rack	2322	J13	-	248.00	47,844.50 Cr
Mar 18, 2022	2323, Judy Morrison	Debit Card	J15	-	61.60	47,906.10 Cr
Mar 21, 2022	2324, <One-time customer>	683	J17	-	140.00	48,046.10 Cr
Mar 25, 2022	Opal Kong Luggage Ltd.	2325	J21	-	2,480.00	50,526.10 Cr
Mar 31, 2022	Luggage 4U	2326	J26	-	352.00	50,878.10 Cr
Mar 31, 2022	Hanlan's Luggage Store	2327	J27	-	292.00	51,170.10 Cr
				-	8,359.10	
<b>4150</b>	<b>Sales -Discounts</b>					342.00 Dr
Mar 09, 2022	Havarah Leather Goods	1256	J4	39.20	-	381.20 Dr
Mar 21, 2022	Havarah Leather Goods	786	J16	43.06	-	424.26 Dr
				82.26	-	
<b>4200</b>	<b>Sales- Returns &amp; Allowances</b>					681.00 Dr
Mar 18, 2022	Havarah Leather Goods	2317Rt	J14	200.00	-	881.00 Dr
Mar 31, 2022	Royes Luggage Inc.	2212AI	J24	100.00	-	981.00 Dr
				300.00	-	
<b>4510</b>	<b>Handling Fee</b>					15.00 Cr
Mar 23, 2022	Mrs. Arlene Hirsch	2319NS Cheque 4...	J18	-	15.00	30.00 Cr
Mar 24, 2022	Mr. Henry Taylor	2324NS Cheque 6...	J20	-	15.00	45.00 Cr
				-	30.00	
<b>5010</b>	<b>Cost of Goods Sold</b>					25,494.00 Dr
Mar 08, 2022	Tran's Luggage Warehouse	2316	J3	204.75	-	25,698.75 Dr

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**Santos Luggage-PI-2B, CS Solution**  
**General Ledger Report Mar 07, 2022 to Mar 31, 2022**

**Sorted by: Transaction Number**

Date	Comment	Source #	JE#	Debits	Credits	Balance
Mar 08, 2022	Havarah Leather Goods	2317	J5	1,176.50	-	26,875.25 Dr
Mar 10, 2022	Royes Luggage Inc.	2318	J6	762.00	-	27,637.25 Dr
Mar 15, 2022	2319, <One-time customer>	456	J8	87.00	-	27,724.25 Dr
Mar 17, 2022	2320, Mr. Jerry Tyson	Credit Card	J9	60.00	-	27,784.25 Dr
Mar 18, 2022	2321, Mr. Ronald Peddle	749	J12	62.00	-	27,846.25 Dr
Mar 18, 2022	A-Your Name Luggage Rack	2322	J13	124.00	-	27,970.25 Dr
Mar 18, 2022	Havarah Leather Goods	2317Rt	J14	-	100.00	27,870.25 Dr
Mar 18, 2022	2323, Judy Morrison	Debit Card	J15	31.00	-	27,901.25 Dr
Mar 21, 2022	2324, <One-time customer>	683	J17	62.00	-	27,963.25 Dr
Mar 25, 2022	Opal Kong Luggage Ltd.	2325	J21	1,240.00	-	29,203.25 Dr
Mar 31, 2022	Luggage 4U	2326	J26	176.00	-	29,379.25 Dr
Mar 31, 2022	Hanlan's Luggage Store	2327	J27	146.00	-	29,525.25 Dr
				4,131.25	100.00	
<b>5080</b>	<b>Purchase Discounts</b>					335.00 Cr
<b>5090</b>	<b>Inventory Adjustments</b>					- Dr
<b>5310</b>	<b>Wages Expense</b>					8,000.00 Dr
<b>5320</b>	<b>Advertising Expense</b>					432.00 Dr
<b>5330</b>	<b>Bank Charges &amp; Interest</b>					95.00 Dr
<b>5340</b>	<b>Credit Card Charges</b>					34.30 Dr
Mar 17, 2022	2320, Mr. Jerry Tyson	Credit Card	J9	5.34	-	39.64 Dr
Mar 29, 2022	Mrs. Arlene Hirsch: Paid by Credit C...	Credit Card	J22	9.42	-	49.06 Dr
				14.76	-	
<b>5342</b>	<b>Debit Card charges</b>					0.17 Dr
Mar 18, 2022	2323, Judy Morrison	Debit Card	J15	0.70	-	0.87 Dr
<b>5350</b>	<b>Rent Expense</b>					800.00 Dr
<b>5370</b>	<b>Bad Debt Expense</b>					- Dr
<b>5410</b>	<b>Office/Warehouse Supplies Expense</b>					216.00 Dr
<b>5450</b>	<b>Rent Expense Warehouse</b>					2,000.00 Dr
<b>5460</b>	<b>Utility Expense</b>					263.89 Dr
<b>5550</b>	<b>Telephone Expense</b>					305.63 Dr