

C3B-2 China, CS Solution
All Journal Entries Mar 01, 2024 to Mar 19, 2024

| | | Account Number | Account Description | Debits | Credits |
|--------------|-----|--------------------------------------|-----------------------|----------|----------|
| Mar 01, 2024 | J1 | 1099, Yourtown Newspaper | | | |
| | | 2670 | HST Paid on Purchases | 26.00 | - |
| | | 5350 | Advertising Expense | 200.00 | - |
| | | 2200 | Accounts Payable | - | 226.00 |
| Mar 02, 2024 | J2 | 361, Speciality Manufacturing Ltd. | | | |
| | | 1310 | Inventory | 750.00 | - |
| | | 2670 | HST Paid on Purchases | 97.50 | - |
| | | 2200 | Accounts Payable | - | 847.50 |
| Mar 03, 2024 | J3 | 5270, Your Actual Name | | | |
| | | 1200 | Accounts Receivable | 1,130.00 | - |
| | | 5010 | Cost of Goods Sold | 500.00 | - |
| | | 1310 | Inventory | - | 500.00 |
| | | 2650 | HST Charged on Sales | - | 130.00 |
| | | 4010 | Sales All | - | 1,000.00 |
| Mar 05, 2024 | J4 | 875, BNS Printing Ltd. | | | |
| | | 1350 | Store Supplies | 100.00 | - |
| | | 2670 | HST Paid on Purchases | 13.00 | - |
| | | 2200 | Accounts Payable | - | 113.00 |
| Mar 05, 2024 | J5 | 361Rt, Speciality Manufacturing Ltd. | | | |
| | | 2200 | Accounts Payable | 113.00 | - |
| | | 1310 | Inventory | - | 100.00 |
| | | 2670 | HST Paid on Purchases | - | 13.00 |
| Mar 06, 2024 | J6 | 5271, Plates and More | | | |
| | | 1200 | Accounts Receivable | 203.40 | - |
| | | 5010 | Cost of Goods Sold | 90.00 | - |
| | | 1310 | Inventory | - | 90.00 |
| | | 2650 | HST Charged on Sales | - | 23.40 |
| | | 4010 | Sales All | - | 180.00 |
| Mar 06, 2024 | J7 | 624, Receiver General | | | |
| | | 2650 | HST Charged on Sales | 800.00 | - |
| | | 1010 | Bank Account | - | 700.00 |
| | | 2670 | HST Paid on Purchases | - | 100.00 |
| Mar 07, 2024 | J8 | 5271Rt CN, Plates and More | | | |
| | | 1310 | Inventory | 37.50 | - |
| | | 2650 | HST Charged on Sales | 9.75 | - |
| | | 4030 | Sales Returns | 75.00 | - |
| | | 1200 | Accounts Receivable | - | 84.75 |
| | | 5010 | Cost of Goods Sold | - | 37.50 |
| Mar 08, 2024 | J9 | 625, Mary Opal | | | |
| | | 3570 | Drawings M. Opal | 800.00 | - |
| | | 1010 | Bank Account | - | 800.00 |
| Mar 12, 2024 | J10 | 626, Speciality Manufacturing Ltd. | | | |
| | | 2200 | Accounts Payable | 734.50 | - |
| | | 1010 | Bank Account | - | 721.50 |
| | | 5050 | Purchase Discounts | - | 13.00 |
| Mar 15, 2024 | J11 | 875Di, BNS Printing Ltd. | | | |
| | | 2200 | Accounts Payable | 2.00 | - |
| | | 1350 | Store Supplies | - | 2.00 |
| Mar 15, 2024 | J12 | 627, BNS Printing Ltd. | | | |
| | | 2200 | Accounts Payable | 111.00 | - |
| | | 1010 | Bank Account | - | 111.00 |
| Mar 16, 2024 | J13 | 789, Plates and More | | | |
| | | 1010 | Bank Account | 116.55 | - |
| | | 4040 | Sales Discounts | 2.10 | - |

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| | | <u>Account Number</u> | <u>Account Description</u> | <u>Debits</u> | <u>Credits</u> |
|--------------|-----|-------------------------|----------------------------|-----------------|-----------------|
| | | 1200 | Accounts Receivable | - | 118.65 |
| Mar 16, 2024 | J14 | 628, Yourtown Newspaper | | | |
| | | 2200 | Accounts Payable | 226.00 | - |
| | | 1010 | Bank Account | - | 226.00 |
| Mar 19, 2024 | J15 | 788, Your Actual Name | | | |
| | | 1010 | Bank Account | 1,130.00 | - |
| | | 1200 | Accounts Receivable | - | 1,130.00 |
| | | | | <u>7,267.30</u> | <u>7,267.30</u> |

C3B-2 China, CS Solution
Income Statement Jan 01, 2024 to Mar 19, 2024

REVENUE

Sales

| | | |
|------------------------|---------|----------------|
| Sales All | | 29,180.00 |
| Sales Returns | -275.00 | |
| Sales Discounts | -102.10 | |
| Sales Deductions Total | | <u>-377.10</u> |

Net Sales 28,802.90

TOTAL REVENUE 28,802.90

EXPENSE

Cost of Goods Sold

| | | |
|-----------------------|--|-------------|
| Cost of Goods Sold | | 16,052.50 |
| Purchase Discounts | | -213.00 |
| Inventory Adjustments | | <u>0.00</u> |

Total Cost of Goods Sold 15,839.50

Office and Store Expenses

| | | |
|-------------------------|--|---------------|
| Rent Expense | | 1,200.00 |
| Wages/Salaries Expense | | 4,900.00 |
| Advertising Expense | | 200.00 |
| Depreciation Expense | | 0.00 |
| Bad Debts Expense | | 150.00 |
| Telephone Expense | | 300.00 |
| Bank Charges & Interest | | 46.00 |
| Hydro Water Expense | | 450.00 |
| Miscellaneous Expense | | <u>900.15</u> |

Total Office and Store Expenses 8,146.15

TOTAL EXPENSE 23,985.65

NET INCOME 4,817.25

C3B-2 China, CS Solution
Customer Aged Detail As at Mar 19, 2024

| Source | Date | Transaction Type | Total | Current | 31 to 60 | 61 to 90 | 91+ |
|--------------------------------------|--------------|------------------|---------------|---------------|----------|----------|----------|
| Plates and More | | | | | | | |
| 5253 | Feb 28, 2024 | Invoice | 904.00 | 904.00 | - | - | - |
| 5271 | Mar 06, 2024 | Invoice | 203.40 | 203.40 | - | - | - |
| 789 | Mar 16, 2024 | Discount | -3.60 | -3.60 | - | - | - |
| 789 | Mar 16, 2024 | Payment | -199.80 | -199.80 | - | - | - |
| 5271Rt CN | Mar 07, 2024 | Invoice | -84.75 | -84.75 | - | - | - |
| 789 | Mar 16, 2024 | Discount | 1.50 | 1.50 | - | - | - |
| 789 | Mar 16, 2024 | Payment | 83.25 | 83.25 | - | - | - |
| Total outstanding: | | | 904.00 | 904.00 | - | - | - |
| Your Actual Name | | | | | | | |
| 5270 | Mar 03, 2024 | Invoice | 1,130.00 | 1,130.00 | - | - | - |
| 788 | Mar 19, 2024 | Payment | -1,130.00 | -1,130.00 | - | - | - |
| Total outstanding: | | | - | - | - | - | - |
| Total unpaid invoices: | | | 904.00 | 904.00 | - | - | - |
| Total deposits/prepaid order: | | | - | - | - | - | - |
| Total outstanding: | | | <u>904.00</u> | <u>904.00</u> | <u>-</u> | <u>-</u> | <u>-</u> |

C3B-2 China, CS Solution
Vendor Aged Detail As at Mar 19, 2024

| Source | Date | Transaction Type | Total | Current | 31 to 60 | 61 to 90 | 91+ |
|---|--------------|------------------|----------|----------|----------|----------|-----|
| BNS Printing Ltd. | | | | | | | |
| 875 | Mar 05, 2024 | Invoice | 113.00 | 113.00 | - | - | - |
| 627 | Mar 15, 2024 | Payment | -113.00 | -113.00 | - | - | - |
| 875Di | Mar 15, 2024 | Invoice | -2.00 | -2.00 | - | - | - |
| 627 | Mar 15, 2024 | Payment | 2.00 | 2.00 | - | - | - |
| Total outstanding: | | | - | - | - | - | - |
| Mary Opal | | | | | | | |
| Mar-08 draw | Mar 08, 2024 | Other | 800.00 | 800.00 | - | - | - |
| 625 | Mar 08, 2024 | Payment | -800.00 | -800.00 | - | - | - |
| Total outstanding: | | | - | - | - | - | - |
| Receiver General | | | | | | | |
| Feb HST 2024 | Mar 06, 2024 | Other | 700.00 | 700.00 | - | - | - |
| 624 | Mar 06, 2024 | Payment | -700.00 | -700.00 | - | - | - |
| Total outstanding: | | | - | - | - | - | - |
| Speciality Manufacturing Ltd. | | | | | | | |
| 1125 | Feb 28, 2024 | Invoice | 2,486.00 | 2,486.00 | - | - | - |
| 361 | Mar 02, 2024 | Invoice | 847.50 | 847.50 | - | - | - |
| 626 | Mar 12, 2024 | Discount | -15.00 | -15.00 | - | - | - |
| 626 | Mar 12, 2024 | Payment | -832.50 | -832.50 | - | - | - |
| 361Rt | Mar 05, 2024 | Invoice | -113.00 | -113.00 | - | - | - |
| 626 | Mar 12, 2024 | Discount | 2.00 | 2.00 | - | - | - |
| 626 | Mar 12, 2024 | Payment | 111.00 | 111.00 | - | - | - |
| Total outstanding: | | | 2,486.00 | 2,486.00 | - | - | - |
| Vision Manufacturing Co. | | | | | | | |
| 8999 | Feb 28, 2024 | Invoice | 2,536.85 | 2,536.85 | - | - | - |
| Total outstanding: | | | 2,536.85 | 2,536.85 | - | - | - |
| Yourtown Newspaper | | | | | | | |
| 1099 | Mar 01, 2024 | Invoice | 226.00 | 226.00 | - | - | - |
| 628 | Mar 16, 2024 | Payment | -226.00 | -226.00 | - | - | - |
| Total outstanding: | | | - | - | - | - | - |
| Total unpaid invoices: | | | 5,022.85 | 5,022.85 | - | - | - |
| Total prepayments/prepaid order: | | | - | - | - | - | - |
| Total outstanding: | | | 5,022.85 | 5,022.85 | - | - | - |