

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

|                |
|----------------|
| No Corrections |
|----------------|

|                               |     | 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   |
| Additional Date:              |     | Additional Field:                                      |                                 |          |          |
| 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 |
| Additional Date: Mar 09, 2022 |     | Additional Field: Ck 2 days late (Mar 07) for discount |                                 |          |          |
| 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 |
| Additional Date:              |     | Additional Field:                                      |                                 |          |          |
| 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 |
| Additional Date:              |     | Additional Field:                                      |                                 |          |          |
| Mar 15, 2022                  | J7  | Dp SO#104, Opal Kong Luggage Ltd.                      |                                 |          |          |
|                               |     | 1020   | Bank Chequing Account           | 1,000.00 | -        |
|                               |     | 1200   | Accounts Receivable             | -        | 1,000.00 |
| Additional Date:              |     | Additional Field:                                      |                                 |          |          |
| 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   |
| Additional Date:              |     | Additional Field:                                      |                                 |          |          |
| 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   |
| Additional Date:              |     | Additional Field:                                      |                                 |          |          |
| 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 |
| Additional Date:              |     | Additional Field:                                      |                                 |          |          |
| Mar 18, 2022                  | J11 | 3431, Spiller Luggage Stores                           |                                 |          |          |
|                               |     | 1020   | Bank Chequing Account           | 904.00   | -        |
|                               |     | 1200   | Accounts Receivable             | -        | 904.00   |
| Additional Date:              |     | Additional Field:                                      |                                 |          |          |
| Mar 18, 2022                  | J12 | 749, 2321, Mr. Ronald Peddle                           |                                 |          |          |
|                               |     | 1020   | Bank Chequing Account           | 162.72   | -        |

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

|                               |     | Account Number   | Account Description         | Debits   | Credits  |
|-------------------------------|-----|--|-----------------------------|----------|----------|
|                               |     | 5010   | Cost of Goods Sold          | 62.00    | -        |
|                               |     | 1300   | Inventory                   | -        | 62.00    |
|                               |     | 2630   | HST Charged on Sales        | -        | 18.72    |
|                               |     | 4100   | Sales                       | -        | 144.00   |
| Additional Date:              |     | Additional Field:                                      |                             |          |          |
| 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    |
|                               |     | 4100   | Sales                       | -        | 248.00   |
| Additional Date:              |     | Additional Field:                                      |                             |          |          |
| 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   |
| Additional Date:              |     | Additional Field:                                      |                             |          |          |
| 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    |
| Additional Date:              |     | Additional Field:                                      |                             |          |          |
| 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 |
| Additional Date: Mar 21, 2022 |     | Additional Field: Ck 3 days late (Mar 18) for discount |                             |          |          |
| Mar 21, 2022                  | J17 | 683, 2324, Henry Taylor                                |                             |          |          |
|                               |     | 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   |
| Additional Date:              |     | Additional Field:                                      |                             |          |          |
| 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    |
| Additional Date:              |     | Additional Field:                                      |                             |          |          |
| Mar 24, 2022                  | J19 | 186, Sandler Travel Stores                             |                             |          |          |
|                               |     | 1020   | Bank Chequing Account       | 2,407.00 | -        |
|                               |     | 1200   | Accounts Receivable         | -        | 2,407.00 |
| Additional Date:              |     | Additional Field:                                      |                             |          |          |
| Mar 24, 2022                  | J20 | 2324NS Cheque 683, Henry Taylor                        |                             |          |          |
|                               |     | 1200   | Accounts Receivable         | 173.20   | -        |
|                               |     | 1020   | Bank Chequing Account       | -        | 158.20   |
|                               |     | 4510   | Handling Fee                | -        | 15.00    |
| Additional Date:              |     | Additional Field:                                      |                             |          |          |
| Mar 25, 2022                  | J21 | 2325, Opal Kong Luggage Ltd.                           |                             |          |          |
|                               |     | 1200   | Accounts Receivable         | 2,802.40 | -        |
|                               |     | 5010   | Cost of Goods Sold          | 1,240.00 | -        |

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

|                  | Account Number    | Account Description                               | Debits    | Credits   |
|------------------|-------------------|---|-----------|-----------|
|                  | 1300              | Inventory   | -         | 1,240.00  |
|                  | 2630              | HST Charged on Sales                              | -         | 322.40    |
|                  | 4100              | Sales   | -         | 2,480.00  |
| Additional Date: | Additional Field: |   |           |           |
| Mar 29, 2022     | J22               | Credit Card, Mrs. Arlene Hirsch                   |           |           |
|                  | 1030              | Credit Card Bank Account                          | 259.83    | -         |
|                  | 5340              | Credit Card Charges                               | 9.42      | -         |
|                  | 1200              | Accounts Receivable                               | -         | 269.25    |
| Additional Date: | Additional Field: |   |           |           |
| Mar 31, 2022     | J23               | Bank Transfer, Mrs. Santos investment in business |           |           |
|                  | 1020              | Bank Chequing Account                             | 6,000.00  | -         |
|                  | 3160              | Bank transfer investment                          | -         | 6,000.00  |
| Additional Date: | Additional Field: |   |           |           |
| 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    |
| Additional Date: | Additional Field: |   |           |           |
| Mar 31, 2022     | J25               | 496, Royes Luggage Inc.                           |           |           |
|                  | 1020              | Bank Chequing Account                             | 904.00    | -         |
|                  | 1200              | Accounts Receivable                               | -         | 904.00    |
| Additional Date: | Additional Field: |   |           |           |
| 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    |
| Additional Date: | Additional Field: |   |           |           |
| 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    |
| Additional Date: | Additional Field: |   |           |           |
| Mar 31, 2022     | J28               | Cash, 2328, Office Supply Store Rebate            |           |           |
|                  | 1020              | Bank Chequing Account                             | 10.20     | -         |
|                  | 1320              | Prepaid Supplies                                  | -         | 10.20     |
| Additional Date: | Additional Field: |   |           |           |
|                  |                   |   | 33,312.63 | 33,312.63 |

**Santos Luggage-PI-2B, DCC Solutions**  
**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   |                 | 6,000.00        |
|              |     |   | Additional Investment      | -               |                 |
|              |     |   | Bank transfer investment   |                 |                 |
|              |     |   |                            | <u>6,000.00</u> | <u>6,000.00</u> |

Sage 50 - 2019 DCC Answer Keys

**Santos Luggage-PI-2B, DCC Solutions**  
**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, DCC Solutions**  
**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     |

|                  |                  |
|------------------|------------------|
| <b>NET SALES</b> | <u>49,809.84</u> |
|------------------|------------------|

|                      |                  |
|----------------------|------------------|
| <b>TOTAL REVENUE</b> | <u>49,809.84</u> |
|----------------------|------------------|

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

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

|                                 |                  |
|---------------------------------|------------------|
| <b>TOTAL COST OF GOODS SOLD</b> | <u>29,190.25</u> |
|---------------------------------|------------------|

**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   |

|                                    |                  |
|------------------------------------|------------------|
| <b>TOTAL OFFICE/WARE. EXPEN...</b> | <u>12,162.45</u> |
|------------------------------------|------------------|

|                      |                  |
|----------------------|------------------|
| <b>TOTAL EXPENSE</b> | <u>41,352.70</u> |
|----------------------|------------------|

|                   |                        |
|-------------------|------------------------|
| <b>NET INCOME</b> | <u><u>8,457.14</u></u> |
|-------------------|------------------------|

**Santos Luggage-PI-2B, DCC Solutions**  
**Income Statement Mar 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     |

|                  |                  |
|------------------|------------------|
| <b>NET SALES</b> | <u>49,809.84</u> |
|------------------|------------------|

|                      |                  |
|----------------------|------------------|
| <b>TOTAL REVENUE</b> | <u>49,809.84</u> |
|----------------------|------------------|

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

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

|                                 |                  |
|---------------------------------|------------------|
| <b>TOTAL COST OF GOODS SOLD</b> | <u>29,190.25</u> |
|---------------------------------|------------------|

**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   |

|                                    |                  |
|------------------------------------|------------------|
| <b>TOTAL OFFICE/WARE. EXPEN...</b> | <u>12,162.45</u> |
|------------------------------------|------------------|

|                      |                  |
|----------------------|------------------|
| <b>TOTAL EXPENSE</b> | <u>41,352.70</u> |
|----------------------|------------------|

|                   |                        |
|-------------------|------------------------|
| <b>NET INCOME</b> | <u><u>8,457.14</u></u> |
|-------------------|------------------------|

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

| Source                               | Date         | Transaction Type | Total     | Current   | 31 to 60  | 61 to 90 | 91+ |
|--------------------------------------|--------------|------------------|-----------|-----------|-----------|----------|-----|
| <b>A-Your Name Luggage Rack</b>      |              |                  |           |           |           |          |     |
| 2313                                 | Mar 05, 2022 | Invoice          | 400.02    | 400.02    | -         | -        | -   |
| 2322                                 | Mar 18, 2022 | Invoice          | 280.24    | 280.24    | -         | -        | -   |
| <b>Total outstanding:</b>            |              |                  | 680.26    | 680.26    | -         | -        | -   |
| <b>Hanlan's Luggage Store</b>        |              |                  |           |           |           |          |     |
| 2315                                 | Mar 06, 2022 | Invoice          | 142.38    | 142.38    | -         | -        | -   |
| 739                                  | Mar 06, 2022 | Payment          | -142.38   | -142.38   | -         | -        | -   |
| CN-2315Co                            | Mar 06, 2022 | Invoice          | -3.39     | -3.39     | -         | -        | -   |
| 2327                                 | Mar 31, 2022 | Invoice          | 329.96    | 329.96    | -         | -        | -   |
| <b>Total outstanding:</b>            |              |                  | 326.57    | 326.57    | -         | -        | -   |
| <b>Havarah Leather Goods</b>         |              |                  |           |           |           |          |     |
| 2253                                 | Feb 26, 2022 | 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 | 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 | 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 | 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>Henry Taylor</b>                  |              |                  |           |           |           |          |     |
| 2324NS Cheque 6...                   | Mar 24, 2022 | Invoice          | 173.20    | 173.20    | -         | -        | -   |
| <b>Total outstanding:</b>            |              |                  | 173.20    | 173.20    | -         | -        | -   |
| <b>Luggage 4U</b>                    |              |                  |           |           |           |          |     |
| 2310                                 | Mar 03, 2022 | Invoice          | 1,525.50  | 1,525.50  | -         | -        | -   |
| 2326                                 | Mar 31, 2022 | Invoice          | 397.76    | 397.76    | -         | -        | -   |
| <b>Total outstanding:</b>            |              |                  | 1,923.26  | 1,923.26  | -         | -        | -   |
| <b>Mrs. Arlene Hirsch</b>            |              |                  |           |           |           |          |     |
| 2319NS Cheque 4...                   | Mar 23, 2022 | 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 | 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  | -         | -        | -   |
| <b>Royes Luggage Inc.</b>            |              |                  |           |           |           |          |     |
| 2212                                 | Jan 31, 2022 | Invoice          | 1,017.00  | -         | 1,017.00  | -        | -   |
| 496                                  | Mar 31, 2022 | Payment          | -1,017.00 | -         | -1,017.00 | -        | -   |
| 2256                                 | Feb 27, 2022 | Invoice          | 1,243.00  | -         | 1,243.00  | -        | -   |
| 438                                  | Mar 03, 2022 | Discount         | -22.00    | -         | -22.00    | -        | -   |



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

| Source                               | Date         | Transaction Type | Total     | Current   | 31 to 60  | 61 to 90  | 91+ |
|--------------------------------------|--------------|------------------|-----------|-----------|-----------|-----------|-----|
| 438                                  | Mar 03, 2022 | Payment          | -1,221.00 | -         | -1,221.00 | -         | -   |
| 2318                                 | Mar 10, 2022 | Invoice          | 1,716.47  | 1,716.47  | -         | -         | -   |
| 2212Al                               | 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 | 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 | 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 | Invoice          | 462.74    | 462.74    | -         | -         | -   |
| <b>Total outstanding:</b>            |              |                  | 462.74    | 462.74    | -         | -         | -   |
| <b>Zehr Luggage</b>                  |              |                  |           |           |           |           |     |
| 2314                                 | Mar 06, 2022 | Invoice          | 953.72    | 953.72    | -         | -         | -   |
| 2314Rt CM125                         | Mar 07, 2022 | 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, DCC Solutions**  
**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, Henry Taylor                     | 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 | 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       | Cash               | 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                     | 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 | 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                     | 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, Henry Taylor                     | 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       | Cash               | J28 | -         | 10.20     | 701.80 Dr    |

**Santos Luggage-PI-2B, DCC Solutions**  
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| 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, Henry Taylor                          | 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, Henry Taylor                          | 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 | Henry Taylor                                | 2324NS Cheque 6... | J20 | -      | 15.00    | 45.00 Cr     |
|              |   |                    |     | -      | 30.00    |              |

**Santos Luggage-PI-2B, DCC Solutions**  
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| Date         | Comment                                  | Source #    | JE# | Debits   | Credits | Balance      |
|--------------|--|-------------|-----|----------|---------|--------------|
| <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 |
| 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, Henry Taylor                       | 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                       | 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    |